



MASON COUNTY MONTHLY  
FINANCIAL REPORT

**FEBRUARY**

**2020**



# MASON COUNTY MONTHLY FINANCIAL REPORT

# FEBRUARY 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 diff 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	99,006	(645,365)	13%	1,029,190	249,968	(779,222)	24%	150,962
Emergency Man	83,207	-	(83,207)	0%	64,648	3,863	(60,785)	6%	3,863
Facilities & Gro	-	100	100	0%	-	100	100	0%	-
Human Resource	-	-	-	0%	-	-	-	0%	-
Clerk	307,805	36,180	(271,625)	12%	328,058	19,253	(308,805)	6%	(16,927)
Commissioners	824	-	(824)	0%	-	-	-	0%	-
Support Service	700	-	(700)	0%	700	66	(634)	9%	66
District Court	893,787	161,808	(731,979)	18%	978,652	160,788	(817,865)	16%	(1,020)
Community Dev	1,667,810	215,371	(1,452,439)	13%	1,790,810	411,838	(1,378,972)	23%	196,467
Parks & Trails	42,200	7,170	(35,030)	17%	44,000	9,332	(34,668)	21%	2,162
Juvenile Court	1,026,628	169,609	(857,019)	17%	1,161,972	187,600	(974,372)	16%	17,991
Prosecutor	182,232	18,428	(163,804)	10%	192,951	22,287	(170,664)	12%	3,858
Child Support E	206,367	14,152	(192,215)	7%	209,515	29,280	(180,235)	14%	15,128
Coroner	39,000	17,360	(21,640)	45%	35,000	11,200	(23,800)	32%	(6,160)
Sheriff	1,147,619	168,447	(979,172)	15%	1,017,443	214,900	(802,543)	21%	46,453
Indigent Defens	204,767	65,457	(139,310)	32%	204,767	63,833	(140,934)	31%	(1,624)
Superior Court	48,550	5,689	(42,861)	12%	68,927	3,838	(65,089)	6%	(1,851)
Family Court	2,500	232	(2,268)	9%	2,500	224	(2,276)	9%	(8)
Therapeutic Co	349,648	8,589	(341,059)	2%	610,884	30,852	(580,032)	5%	22,263
Murder Expend	-	-	-	0%	-	-	-	0%	-
Treasurer	24,726,117	2,203,199	(22,522,918)	9%	26,348,450	2,239,611	(24,108,839)	8%	36,412
Indirect Payme	3,922,058	337,666	(3,584,392)	9%	3,829,804	279,583	(3,550,221)	7%	(58,082)
<b>Totals</b>	<b>\$ 35,617,630</b>	<b>\$ 3,544,749</b>	<b>\$ (32,072,881)</b>	<b>10%</b>	<b>\$ 37,944,271</b>	<b>\$ 3,938,452</b>	<b>\$ (34,005,819)</b>	<b>10%</b>	<b>\$ 393,702</b>

Unaudited \*Benchmark for Month is 16.67%



# MASON COUNTY MONTHLY FEBRUARY FINANCIAL REPORT 2020

Treasurer Department Receipts								
	2019 Budget	2019 YTD	This Month	% 2019	2020 Budget	2020 YTD	This Month	% 2020
Treasurer #001-260-000	10,169,566	269,371	221,494	3%	10,383,385	187,860	159,034	2%
REAL & PERSONAL PROPERTY TAXES	-	-	0	0%	-	-	0	0%
SALES TAX TITLE PROPERTY	5,225,000	940,043	522,336	18%	6,000,000	1,045,991	590,257	17%
LOCAL RETAIL SALES & USE TAX	37,000	8,235	4,501	22%	37,000	8,576	4,596	23%
LOCAL PUBLIC SAFETY-CITY	600,000	120,921	66,781	20%	600,000	131,956	73,305	22%
CRIMINAL JUSTICE	35,000	2	0	0%	35,000	-	0	0%
LEASEHOLD EXCISE TAX	-	29,427	29,427	0%	225,000	-	0	0%
FOREST EXCISE TAX	510,000	129,393	51,786	25%	520,000	122,919	45,412	24%
FRANCHISE FEES	275,000	-	0	0%	289,000	-	0	0%
PAYMENT IN LIEU OF TAX/B OF L	700,000	-	0	0%	725,000	-	0	0%
PUD PRIVILEGE TAX	100	10	10	10%	100	12	12	12%
DNR OTHER TRUST 2	1,362,676	-	0	0%	1,415,000	-	0	0%
CITY-COUNTY ASSISTANCE	4,000	-	0	0%	4,000	-	0	0%
DNR PILT NAP / NRCA	680,000	165,332	0	24%	680,000	185,157	0	27%
CRIMINAL JUSTICE- COUNTIES	5,000	768	384	15%	5,000	823	412	16%
ADULT COURT COST-JUVENILE OFFE	85,000	-	0	0%	85,000	-	0	0%
CRIMINAL JT-MARIJUANA ENFORCE	15,400	3,670	0	24%	15,400	3,606	0	23%
DUI - OTHER CRIMINAL JUSTICE A	116,920	28,048	0	24%	116,920	-	0	0%
LIQUOR/BEER EXCISE TAX	205,000	-	0	0%	205,000	29,996	0	15%
LIQUOR CONTROL BOARD PROFITS	175,000	31,951	15,975	18%	190,000	31,951	15,975	17%
IN LIEU OF-CITY OF TACOMA	-	-	0	0%	-	8	0	0%
TREASURER'S FEES	475	-	0	0%	475	-	0	0%
PAYMNT FOR SRVCS-MASON LK DIST	100	-	0	0%	120	-	0	0%
PAYMNT FOR SRVCS-ISLAND LK FND	1,400	-	0	0%	1,300	-	0	0%
CHARGES FOR SRVCS-MACECOM	2,400	240	80	10%	2,400	240	200	10%
RETURNED REMITTANCE(NSF) FEES	100,000	13,321	6,527	13%	100,000	10,544	5,139	11%
REET COLLECTION FEES	9,000	1,160	590	13%	9,000	1,350	640	15%
REET COLLECTIONS COSTS	15,000	777	667	5%	15,000	410	350	3%
TREAS. FIRE PROTECTION ASSESSM	400	41	14	0%	575	57	22	10%
TREAS OTHER WORD PROCESSING	10	-	0	0%	5	-	0	0%
PUBLIC DISCLOSURE CHGS SRVCS	2,000	1,200	100	60%	-	100	100	0%
DATA PROCESSING SERVICES								

## 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	41	14	0%	575	57	22	10%
PUBLIC DISCLOSURE CHGS SRVCS	10	-	0	0%	5	-	0	0%
DATA PROCESSING SERVICES	2,000	1,200	100	60%	-	100	100	0%
GAMBLING TAX PENALTY	-	150	100	0%	-	100	100	0%
REAL & PERSONAL PENALTY	-	43,293	19,386	0%	350,000	40,085	22,253	0%
PERSONAL PROP FILING PEN	-	800	457	0%	5,000	499	61	0%
PENALTY ON REAL & PERSONAL PRO	350,000	22,882	10,848	7%	-	14,014	9,988	0%
FAILURE TO LIST PERSONAL PROP	5,000	1,547	0	31%	-	-	0	0%
INTEREST & OTHER EARNINGS	600,000	132,274	58,947	22%	800,000	144,535	74,347	18%
INVESTMENT SERVICE FEES/(TREAS.	24,000	4,342	2,193	18%	25,000	3,639	1,808	15%
INT.ON CONT.NOTES-ACTS.HELD,S	8,500	2,801	1,289	33%	8,500	2,615	1,263	31%
LEASEHOLD EXCISE TAX INTEREST	-	2	2	0%	-	-	0	0%
EXCISE INTEREST	50	6	1	0%	50	3	0	5%
INV PURCHASED INT	-	(524)	0	0%	-	-	0	0%
INTEREST ON DELINQUENT PR TAX	650,000	89,390	44,463	14%	650,000	90,905	64,547	14%
RENTS/LEASES-DNR TRUST	500,000	2,930	102	1%	1,000	2,985	244	298%
RENTS/LEASES-DNR TMBR TRUST 1	-	-	0	0%	500,000	63,235	9,103	0%
UNCLAIMED MONEY/PROCEEDS-SALES	-	102,248	102,248	0%	60,000	60,945	60,945	0%
TREASURER TAX FORECLOSURE TRUST	32,000	-	0	0%	64,000	-	0	0%
CASH ADJUSTMENTS/OVER-UNDER	10	(2)	34	-20%	20	3	4	16%
TAX DISTRIBUTION ROUNDING	10	0	0	3%	-	-	0	0%
MISCELLANEOUS-OTHER REVENUE	-	-	0	0%	100	-	0	0%
ROAD DIVERSION	2,160,000	53,243	48,027	2%	2,160,000	38,835	33,145	2%
SALE OF TAX TITLE PROPERTY	-	-	0	0%	-	-	0	0%
LEASEHOLD EXCISE TAX	5,000	(1,975)	0	-39%	5,000	-	0	0%
TIMBER EXCISE TAX	53,000	7,013	7,013	13%	53,000	-	0	0%
DNR OTHER TRUST 2	50	2	2	0%	50	3	3	6%
OTHER INT-DNR INTEREST	50	0	4	0%	50	7	5	14%
RENTS & LEASES/DNR OTHR TRST 1	2,500	(1,133)	24	-45%	2,500	15,649	2,209	626%
SPACE AND FACILITIES LEASES	4,500	-	0	0%	4,500	-	0	0%
<b>Grand Total</b>	<b>\$24,726,117</b>	<b>\$2,203,199</b>	<b>\$1,215,814</b>	<b>9%</b>	<b>\$26,348,450</b>	<b>\$2,239,611</b>	<b>\$1,175,478</b>	<b>8%</b>

*Unaudited \*Benchmark for Month is 16.67%*



**MASON COUNTY MONTHLY FINANCIAL  
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**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 vs 2020
WSU Extension Assessor	253,099	\$ 26,578	\$ 226,521	11%	289,539	\$ 31,127	\$ 258,412	11%	4,548
Auditor	1,331,923	239,443	1,092,480	18%	1,431,829	275,298	1,156,531	19%	35,855
Emergency Management	1,292,627	197,867	1,094,760	15%	1,562,467	251,625	1,310,842	16%	53,758
Facilities & Grounds	210,625	29,385	181,240	14%	231,362	42,015	189,347	18%	12,631
HR/ Risk Mngt	1,178,309	185,006	993,303	16%	1,261,412	173,977	1,087,435	14%	(11,029)
LEOFF	733,422	102,189	631,233	14%	587,483	84,031	503,452	14%	(18,158)
Clerk	65,600	12,448	53,152	19%	100,044	14,724	85,320	15%	2,276
Commissioners	966,124	155,080	811,044	16%	1,031,143	165,104	866,039	16%	10,024
Support Services	356,512	55,124	301,388	15%	348,669	56,557	292,112	16%	1,434
District Court	521,144	82,386	438,758	16%	706,210	114,775	591,435	16%	32,389
Community Development	1,251,752	179,206	1,072,546	14%	1,289,657	185,703	1,103,954	14%	6,497
Parks & Trails	2,121,447	282,198	1,839,249	13%	2,254,222	330,229	1,923,993	15%	48,031
Juvenile Court Services	489,171	71,015	418,156	15%	546,795	55,918	490,877	10%	(15,097)
Prosecutor	1,862,478	263,219	1,599,259	14%	1,934,750	297,826	1,636,924	15%	34,607
Coroner	1,605,792	216,661	1,389,131	13%	1,664,147	236,320	1,427,827	14%	19,659
Sheriff	208,475	28,726	179,749	14%	209,515	30,582	178,933	15%	1,857
Traffic Policing	308,955	56,212	252,743	18%	321,934	39,993	281,941	12%	(16,219)
Courthouse Security	10,638,116	1,702,606	8,935,510	16%	10,676,102	1,707,847	8,968,255	16%	5,241
Indigent Defense	2,159,999	359,923	1,800,076	17%	2,597,217	377,975	2,219,242	15%	18,052
Superior Court	1,70,740	26,010	144,730	15%	170,740	27,962	142,778	16%	1,951
Family Court	1,002,934	156,097	846,837	16%	1,123,875	172,709	951,166	15%	16,612
Therapeutic Court	879,239	132,520	746,719	15%	980,806	147,294	833,512	15%	14,774
Murder Expenditures	2,500	-	2,500	0%	2,500	1,070	1,430	43%	1,070
Treasurer	348,845	45,290	303,555	13%	614,669	91,666	523,003	15%	46,376
Non Departmental	50,000	4,591	45,409	9%	50,000	-	50,000	0%	(4,591)
Transfers Out to Other Funds	805,904	163,835	642,069	20%	821,533	168,580	652,953	21%	4,745
Totals	3,983,629	494,258	3,489,371	12%	4,202,036	530,563	3,671,473	13%	36,304
	818,269	74,702	743,567	9%	913,913	67,135	846,778	7%	(7,567)
<b>Totals</b>	<b>\$ 35,617,630</b>	<b>\$ 5,342,573</b>	<b>\$ 30,275,057</b>	<b>15%</b>	<b>\$ 37,924,569</b>	<b>\$ 5,678,605</b>	<b>\$ 32,245,964</b>	<b>15%</b>	<b>336,032</b>

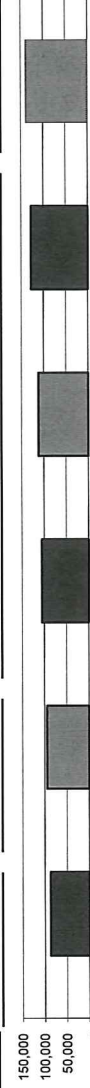
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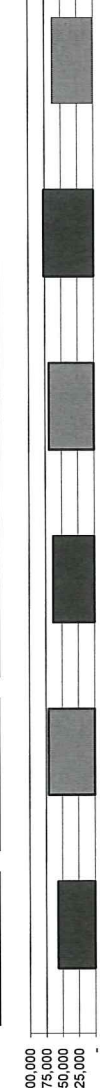
# FEBRUARY 2020

## Six Year Current Expense Specific Revenue Streams Comparison

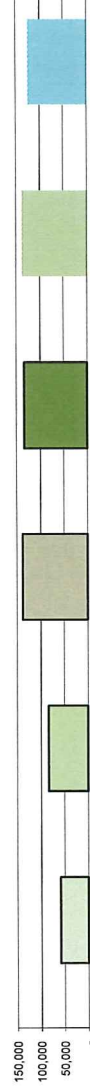
	2/28/2015	2/28/2016	2/28/2017	2/28/2018	2/28/2019	2/29/2020
Community Development Revenues	219,933	264,455	203,805	264,548	215,371	411,838
Detention & Correction Services	165,624	32,136	14,683	6,278	26,344	20,452
Current Expense Property Taxes	220,467	174,705	101,289	159,687	269,371	187,860
Road Diversion Property Tax	27,555	20,123	12,020	34,480	53,243	38,835
County Road Property Tax	169,122	118,106	69,336	137,591	240,579	162,237
Current Expense Sales Tax	687,187	714,997	795,137	852,115	940,043	1,045,991
Criminal Justice Taxes/Entitlements	252,365	265,888	276,036	277,751	290,690	321,542
Rural Sales & Use Tax Fund	87,627	94,855	105,285	112,175	128,038	139,691



Com Svcs-Homelessess Preven Filings	48,981	52,990	63,399	62,484	90,308	116,065
Lodging (Hotel/Motel) Tax	56,765	70,946	63,013	69,326	76,691	63,465



REET 1 Excise Tax Only	58,880	84,037	138,329	133,647	138,188	125,240
REET 2 Excise Tax Only	58,880	84,037	138,329	133,647	138,188	125,240





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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		(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	\$ 1,045,990.85	Projected END OF YEAR REVENUE
REVENUE BUDGETED	\$ 5,225,000.00	\$ 6,000,000.00	6,038,025.96
Yet to be Collected	.	(4,954,009.15)	
<b>ANTICIPATED INCREASE</b>	<b>\$</b>	<b>38,025.96</b>	
<b>12 MONTH ROLLING AVERAGE CHANGE</b>		<b>10.6%</b>	
<b>PRIOR MONTH 12 MO. ROLLING AVG CHANGE</b>		<b>10.7%</b>	



# FEBRUARY 2020

## Six Year Financial Recap

Current Expense Recap	2/28/2015	2/28/2016	2/28/2017	2/28/2018	2/28/2019	2/29/2020
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					(2,623,636)	1,325,576
This Month Current Expense Cash	\$ 6,571,775	\$ 4,876,233	\$ 1,863,263	\$ 2,028,419	\$ 6,142,155	\$ 10,398,983
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	-	-	-
Total Budget including Supplementals	\$ 36,198,316	\$ 40,787,973	\$ 38,548,029	\$ 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	3,292,321	3,249,117	3,433,052	3,161,626	3,544,749	3,938,452
<b>Budgeted Revenues Received</b>	<b>11%</b>	<b>10%</b>	<b>11%</b>	<b>9%</b>	<b>10%</b>	<b>10%</b>
Expenditure Budgets	31,882,854	38,534,111	35,342,157	33,669,534	34,721,442	37,924,569
Expenditures thru This Month of each year	4,977,883	5,277,683	5,121,820	5,353,972	5,342,573	5,678,605
<b>Budgeted Expenditures Expended</b>	<b>16%</b>	<b>14%</b>	<b>14%</b>	<b>16%</b>	<b>15%</b>	<b>15%</b>



Special Fund Cash Balances	2/28/2015	2/28/2016	2/28/2017	2/28/2018	2/28/2019	2/29/2020
Rural County Sales & Use Tax Fund (09)	\$ 567,998	\$ 607,756	\$ 134,064	\$ 143,642	\$ 799,700	\$ 881,811
Auditor's O&M	347,308	253,863	192,032	223,401	238,463	256,113
County Roads Fund	6,695,318	8,383,658	9,910,209	9,493,699	8,941,998	9,768,486
Paths & Trails	210,633	222,195	234,408	247,676	259,638	273,127
Election Equipment Holding	203,738	237,677	262,156	294,754	164,984	187,967
Crime Victims	249,342	236,705	215,183	234,950	194,931	205,695
Victim Witness Activities	65,585	80,688	83,538	26,740	24,415	28,124
Historical Preservation Fund	79,769	53,227	34,853	35,525	36,920	31,043
Community Support Services Fund	170,749	461,609	370,352	458,065	796,630	868,178
Abatement/Repair/Demolition Fund	266,108	264,355	266,717	270,069	274,511	278,990
Reserve for Technology Fund	44,362	16,521	102,021	133,368	97,328	-
REET & Property Tax Admin Asst	46,673	56,356	69,686	59,054	65,691	66,293
National Forest Safety	50,023	66,173	63,080	31,418	39,514	25,186
Trial Court Improvement Fund	86,355	46,150	74,682	88,889	111,983	111,561
Sheriff Special Funds	248,918	270,440	265,643	263,822	240,079	246,016
Public Health Fund	510,640	382,341	521,556	325,671	339,956	563,508
Law Library	85,083	82,852	82,983	80,074	76,860	69,909
Lodging (Motel/Hotel) Tax Fund	363,696	405,417	369,704	420,950	613,193	786,622
Mental Health Tax Fund	1,048,120	1,335,746	1,464,552	1,351,906	1,405,674	1,322,186
Treasurer's M&O Fund	111,156	114,542	133,200	112,155	98,177	114,215
Veterans Assistance	114,491	117,316	200,012	184,610	66,784	42,325
Skokomish Flood Zone	128,571	107,652	198,317	134,552	53,200	89,507
Mason Lake Management District	60,551	89,050	97,394	113,356	139,329	112,979
Island Lake Management District	5,820	8,956	17,590	17,385	20,093	29,941
Capital Improvement / Reet 1 Fund	1,180,605	891,944	1,637,353	1,238,787	1,582,373	1,936,021
Capital Improvement / Reet 2 Fund	1,409,141	1,795,649	1,576,918	2,261,422	2,530,052	2,927,128
Mason County Landfill	318,863	814,554	1,089,282	519,142	583,871	719,616
N. Bay/Case Inlet Utility	595,667	354,338	779,539	893,955	697,554	1,078,599
N. Bay/Case Inlet Utility Reserve	714	715	718	724	735	0
Wastewater System Development	3,986	3,986	3,986	3,986	3,986	3,986
Rustlewood Sewer & Water	48,877	81,246	347,139	280,977	241,564	119,371
Beards Cove Water	225,427	245,255	287,019	370,150	417,447	482,339
Belfair WW & Water Reclamation	789,783	628,689	58,833	394,236	120,808	223,844
Reserve Landfill	496,489	508,256	510,592	507,334	480,060	461,448
Reserve Beards Cove Ulid	306,062	317,344	329,635	344,167	192,277	203,018
Storm Drain System Development	284,310	232,505	113,509	1,418	188,676	181,567
Information Technology	420,985	193,152	334,621	319,346	192,283	92,349
Equipment Rental & Revolving Fund	4,447,018	5,030,749	3,482,317	3,746,232	4,062,784	3,768,701
Unemployment Fund	94,184	136,314	135,952	129,050	151,662	138,729
<b>Totals</b>	<b>\$22,383,120</b>	<b>\$25,135,938</b>	<b>\$26,051,341</b>	<b>\$25,756,658</b>	<b>\$26,546,179</b>	<b>\$28,696,498</b>