

### April 2014 vs April 2015 Current Expense Revenue Comparison

Department Name	2014 Budget	Actual 4/30/2014	% 2013	2015 Budget	Actual 4/30/2015	% 2014	Actual dif 2014 vs 2015
WSU Extension	\$121,500	40,476	33%	\$72,099	24,296	34%	(16,181)
Assessor	450	127	28%	210	1	0%	(127)
Auditor	610,933	217,547	36%	619,892	213,161	34%	(4,386)
Emergency Management	92,123	0		151,500	43,408	29%	43,408
Facilities & Grounds	12,000	730	6%	10,000	1,151	12%	421
Clerk	335,035	77,339	23%	342,891	84,236	25%	6,896
Commissioners		1,408		500	0		
Central Operations	18,948	1,049	6%	5,848	200	3%	(849)
District Court	956,629	350,727	37%	1,018,154	336,129	33%	(14,597)
Community Development	1,463,900	391,101	27%	1,553,550	494,152	32%	103,051
Parks & Trails	70,040	11,093	16%	45,040	5,728	13%	(5,365)
Probation Services	492,480	171,723	35%	313,742	82,235	26%	(89,488)
Juvenile Facility	290,194	67,663	23%	494,750	197,482	40%	129,820
Prosecutor	362,191	110,841	31%	384,386	80,096	21%	(30,745)
Coroner	33,000	14,330	43%	33,000	16,340	50%	2,010
Sheriff	1,191,763	198,936	17%	1,113,600	376,669	34%	177,733
Indigent Defense	281,832	90,842	32%	209,216	95,234	46%	4,392
Superior Court	190,084	16,150	8%	232,759	65,033	28%	48,883
Treasurer	17,939,129	7,610,852	42%	20,257,842	8,265,979	41%	655,127
Indirect Payments from Other Funds	2,547,049	1,329,666	52%	2,104,434	509,713	24%	(819,953)
<b>Totals</b>	<b>\$26,516,800</b>	<b>10,702,599</b>	<b>40%</b>	<b>\$28,649,671</b>	<b>10,891,241</b>	<b>38%</b>	<b>188,642</b>

### Treasurer Department - April 2013 vs April 2014 Comparison

Treasurer #001-260-000	2014 Budget	Actual 4/30/2014	% 2013	2015 Budget	Actual 4/30/2015	% 2014	Actual dif 2014 vs 2015
Property Taxes	\$10,189,811	4,698,778	46%	\$10,826,052	4,818,864	45%	120,086
Sales & Use Tax	3,200,000	1,119,679	35%	3,900,000	1,346,315	35%	226,636
Liquor Excise	200,500	67,625		238,000	72,248		
Criminal Justice Taxes	1,036,500	505,504	49%	1,212,000	501,992	41%	(3,512)
Television Cable	400,000	171,504	43%	425,000	0	0%	(171,504)
Excise Taxes	67,500	23,581	35%	85,000	41,007	48%	17,426
Forest Excise Taxes	288,000	140,108	49%	310,000	154,098	50%	13,990
Entitlements & Impact Pymts	199,490	62,147	31%	199,310	178,395	90%	116,248
PUD Excise	516,000	0	0%	575,000	0	0%	0
City County Assistance	417,452	139,557	33%	713,735	188,689	26%	49,132
City of Tacoma-In Lieu	173,000	45,962	27%	183,000	61,019	33%	15,057
Fees & Charges	21,776	8,911	41%	21,795	20,853	96%	11,942
Penalty & Int Property	900,300	366,896	41%	975,200	414,544	43%	47,648
Investment Interest	73,540	26,912	37%	86,515	28,117	32%	1,205
Miscellaneous Income	25,260	0	0%	47,235	3,599	8%	3,599
DNR & State Timber Trust	230,000	233,689	102%	460,000	436,240	95%	202,551
<b>Totals</b>	<b>\$17,939,129</b>	<b>7,610,852</b>	<b>42%</b>	<b>\$20,257,842</b>	<b>8,265,980</b>	<b>41%</b>	<b>655,128</b>

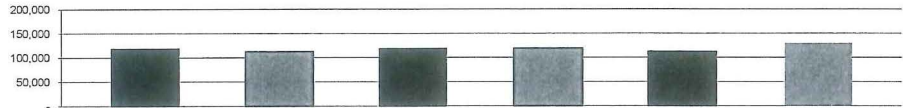
Unaudited \*Benchmark for April is 33%

**April Six Year Current Expense Specific Revenue Streams Comparison**

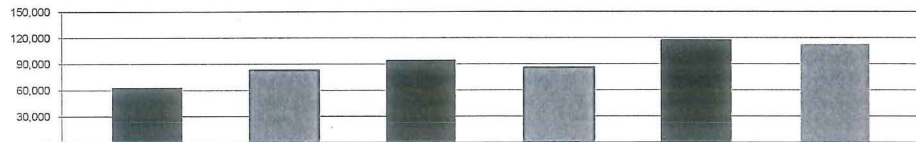
	4/30/2009	4/30/2010	4/30/2011	4/30/2012	4/30/2013	4/30/2014	4/30/2015
Community Development Revenues	\$ 635,898	\$ 539,625	\$ 631,804	\$ 479,462	\$ 469,203	\$ 394,863	\$ 494,152
Current Expense Property Taxes Only	3,787,551	4,191,506	4,050,218	4,243,735	4,258,705	4,197,498	4,818,864
Current Expense Sales Tax Only	1,039,823	1,012,798	1,050,667	1,083,077	988,188	1,119,679	1,346,315
Criminal Justice Taxes/Entitlements	424,253	415,211	417,689	430,668	435,577	505,504	501,992

**Six Year Special Revenue Fund Taxes/Revenues Received Comparison**

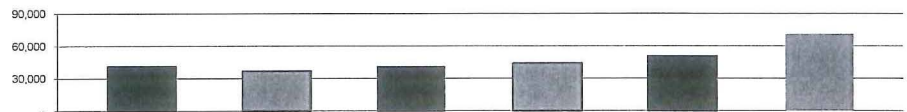
	4/30/2009	4/30/2010	4/30/2011	4/30/2012	4/30/2013	4/30/2014	4/30/2015
Rural Sales & Use Tax Fund	\$ 151,762	\$ 144,337	\$ 150,457	\$ 155,388	\$ 145,303	\$ 153,366	\$ 172,382



Com Svcs-Homelessess Preven Filings	153,889	124,754	122,801	116,967	163,146	161,427	142,078
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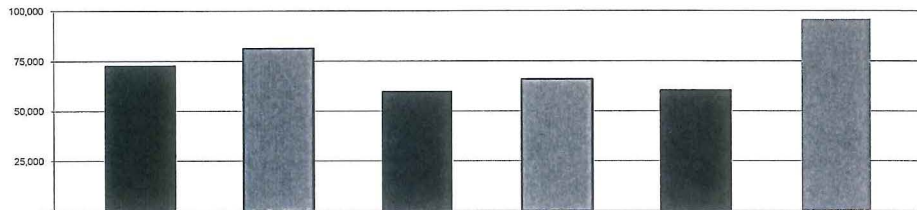


Lodging (Hotel/Motel) Tax	54,275	46,253	51,373	53,445	62,819	74,741	82,993
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REET 1 Excise Tax Only	89,012	111,228	84,946	86,759	99,674	120,608	172,063
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REET 2 Excise Tax Only	89,012	111,228	84,946	86,759	99,674	120,608	172,063
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Unaudited



April 2014 vs April 2015 Expenditure Comparison for Current Expense							
Department Name	2014 Budget	Actual 4/30/14	% 2014	2015 Budget	Actual 4/30/15	% 2015	Actual 2013 vs 2014
WSU Extension	\$ 309,554	\$ 66,363	21%	\$ 278,071	\$ 69,568	25%	3,205
Assessor	1,276,272	408,203	32%	1,217,412	399,723	33%	(8,480)
Auditor	1,215,999	343,390	28%	1,207,763	341,456	28%	(1,934)
Board of Equalization							0
Emergency Management	255,000	75,537	0%	251,853	68,675	27%	(6,862)
Facilities & Grounds	1,023,511	284,913	28%	1,073,966	314,533	29%	29,620
Human Resources/ Risk Mngt	502,953	131,125	26%	528,919	151,342	29%	20,217
Civil Service	14,200	149	1%	14,200	-	0%	(149)
Clerk	744,938	244,133	33%	750,049	234,529	31%	(9,604)
Commissioners	328,259	106,955	33%	322,465	104,703	32%	(2,252)
Central Operations	418,260	110,432	26%	443,641	126,032	28%	15,600
District Court	899,950	274,708	31%	988,170	285,958	29%	11,250
DCD-Bldng & Planning	1,601,433	435,273	27%	1,589,272	436,897	27%	1,624
Parks & Trails	489,510	133,608	27%	476,245	147,754	31%	14,146
Probation Services	781,374	221,315	28%	801,865	217,819	27%	(3,495)
Juvenile Facility	1,000,741	273,437	27%	983,967	274,773	28%	1,337
Prosecutor	1,609,743	468,583	29%	1,672,200	444,385	27%	(24,197)
Coroner	239,263	72,694	30%	242,709	82,842	34%	10,148
Sheriff	11,172,695	3,553,958	32%	12,661,681	3,997,828	32%	443,870
Courthouse Security	138,681	46,315	33%	187,676	47,346	25%	1,031
Indigent Defense	673,954	255,314	38%	816,159	268,106	33%	12,792
Superior Court	1,100,931	320,392	29%	1,120,018	292,914	26%	(27,478)
Treasurer	722,257	301,023	42%	770,916	319,251	41%	18,228
Non Departmental	1,429,539	97,700	7%	2,274,143	482,911	21%	385,211
Transfers Out to Other Funds	621,098	-	0%	1,209,494	462,622	38%	462,622
<b>Totals</b>	<b>\$ 28,570,115</b>	<b>\$ 8,225,520</b>	<b>29%</b>	<b>\$ 31,882,854</b>	<b>\$ 9,571,968</b>	<b>30%</b>	<b>1,346,448</b>

Unaudited \*Benchmark for April is 33%

## Seven Year Financial Recap

Current Expense Recap	2009	2010	2011	2012	2013	2014	2015
ER&R Interfund Loan Proceeds	\$ 2,000,000						
April Current Expense Cash	\$ 1,023,289	\$ 4,273,764	\$ 6,592,644	\$ 8,178,538	\$ 7,253,414	\$ 9,368,658	\$ 9,532,104
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
Supplemental Appropriations	1,003,298	-	42,500	(270,144)	-	-	-
<b>Total Budget including Supplementals</b>	<b>\$ 29,807,912</b>	<b>\$ 26,364,294</b>	<b>\$ 29,504,156</b>	<b>\$ 30,419,543</b>	<b>\$ 29,983,557</b>	<b>\$ 33,809,280</b>	<b>\$ 36,198,316</b>
Budgeted Beginning Fund Balance	1,969,903	2,500,000	5,500,000	6,900,000	5,772,000	6,800,000	7,234,903
Budgeted Ending Fund Balance	2,190,562	2,948,078	4,763,997	5,177,239	4,589,592	5,239,165	4,315,462
Revenue Budgets	27,838,009	23,864,294	24,004,156	23,519,543	24,211,557	27,009,280	28,963,413
Revenues thru April of each year	\$ 8,535,519	\$ 8,735,653	\$ 8,580,091	\$ 8,702,585	\$ 8,862,692	\$ 10,702,599	\$ 10,891,241
Budgeted Revenues Received	31%	37%	36%	37%	37%	40%	38%
Expenditure Budgets	25,610,754	23,416,216	24,740,159	25,242,304	25,393,965	28,570,115	31,882,854
Expenditures thru April of each year	\$ 7,407,337	\$ 7,049,249	\$ 7,311,685	\$ 7,230,284	\$ 8,004,473	\$ 8,225,520	\$ 9,571,968
Budgeted Expenditures Expended	29%	30%	30%	29%	32%	29%	30%
<b>Special Fund Cash Balances</b>	<b>4/30/2009</b>	<b>4/30/2010</b>	<b>4/30/2011</b>	<b>4/30/2012</b>	<b>4/30/2013</b>	<b>4/30/2014</b>	<b>4/30/2015</b>
Rural County Sales & Use Tax Fund (.09)	\$ 1,320,313	\$ 1,393,487	\$ 1,295,617	\$ 443,462	\$ 214,387	\$ 310,415	\$ 635,669
County Roads Fund	5,534,625	5,063,000	5,224,262	5,042,538	5,910,034	7,681,749	8,176,867
Historical Preservation Fund	79,085	88,608	94,606	91,087	94,622	81,506	73,604
Community Support Services Fund	766,189	680,677	359,468	435,144	549,733	262,622	232,088
Abatement/Repair/Demolition Fund	245,932	256,703	259,197	260,792	263,013	263,999	266,388
Reserve for Technology Fund	284,721	112,970	126,513	126,779	193,612	52,648	40,229
Cumulative Reserve/Insurance Fund	177,692	135,970	112,462	90,918	36,869	3,540	-
Reserve Legal #2 Fund	191,277	50,118	68,666	68,759	64,435	11,229	-
Reserve for Accrued Leave Fund	475,168	231,760	456,881	218,789	33,900	179,449	127,097
Trial Court Improvement Fund	44,568	83,711	94,266	122,637	77,076	58,016	92,130
Public Health Fund	176,541	384,347	115,641	213,115	163,269	281,643	535,206
Lodging (Motel/Hotel) Tax Fund	278,743	305,007	322,566	367,948	310,435	353,064	324,508
Capital Improvement / Reet 1 Fund	2,120,097	1,500,895	1,263,278	438,232	357,953	2,769,488	593,678
Capital Improvement / Reet 2 Fund	1,791,038	1,768,863	1,179,639	1,186,918	1,288,290	972,286	1,520,044
Equipment Rental & Revolving Fund	7,076,311	7,586,093	7,727,712	7,455,285	4,729,698	3,470,066	5,302,197
Unemployment Fund	232,111	241,296	222,530	166,489	210,080	164,770	94,184
<b>Totals</b>	<b>\$ 20,794,411</b>	<b>\$ 19,883,505</b>	<b>\$ 18,923,304</b>	<b>\$ 16,728,892</b>	<b>\$ 14,497,406</b>	<b>\$ 16,916,492</b>	<b>\$ 18,013,890</b>

## SALES TAX REVENUE COMPARISON REPORT

### YEARLY SALES TAX REVENUE COMPARISON REPORT

REVENUE MONTH	2009 REVENUE	2010 REVENUE	DIFFERENCE
TOTAL COLLECTED REVENUE	\$ 3,359,286.26	\$ 3,355,584.28	\$ (3,701.98)
REVENUE BUDGETED	\$ 3,426,000.00	\$ 3,000,000.00	
DIFFERENCE	\$ (66,713.74)	\$ 355,584.28	
REVENUE MONTH	2011 REVENUE	2012 REVENUE	DIFFERENCE
TOTAL COLLECTED REVENUE	\$ 3,496,352.67	\$ 3,406,047.39	\$ (90,305.28)
REVENUE BUDGETED	\$ 3,200,000.00	\$ 3,200,000.00	
DIFFERENCE	\$ 296,352.67	\$ 206,047.39	
REVENUE MONTH	2012 REVENUE	2013 REVENUE	DIFFERENCE
TOTAL COLLECTED REVENUE	\$ 3,406,047.39	\$ 3,463,112.49	\$ 57,065.10
REVENUE BUDGETED	\$ 3,200,000.00	\$ 3,200,000.00	
DIFFERENCE	\$ 206,047.39	\$ 263,112.49	
REVENUE MONTH	2013 REVENUE	2014 REVENUE	DIFFERENCE
TOTAL COLLECTED REVENUE	\$ 3,463,112.49	\$ 1,336,459.18	\$ (2,126,653.31)
REVENUE BUDGETED	\$ 3,200,000.00	\$ 3,900,000.00	
DIFFERENCE	\$ 263,112.49	\$ (2,563,540.82)	

### MONTHLY SALES TAX REVENUE COMPARISON REPORT

2014 - 2015

REVENUE MONTH	2014 REVENUE	2015 REVENUE	DIFFERENCE
JANUARY	\$ 262,248.15	\$ 307,593.67	\$ 45,345.52
FEBRUARY	\$ 350,341.91	\$ 379,593.02	\$ 29,251.11
MARCH	\$ 267,703.10	\$ 318,778.18	\$ 51,075.08
APRIL	\$ 239,385.86	\$ 330,494.31	\$ 91,108.45
MAY	\$ 314,688.70	\$ -	\$ (314,688.70)
JUNE	\$ 294,668.74	\$ -	\$ (294,668.74)
JULY	\$ 306,524.09	\$ -	\$ (306,524.09)
AUGUST	\$ 374,193.86	\$ -	\$ (374,193.86)
SEPTEMBER	\$ 387,439.95	\$ -	\$ (387,439.95)
OCTOBER	\$ 375,091.69	\$ -	\$ (375,091.69)
NOVEMBER	\$ 412,829.17	\$ -	\$ (412,829.17)
DECEMBER	\$ 336,182.61	\$ -	\$ (336,182.61)
TOTAL COLLECTED REVENUE	\$ 3,921,297.83	\$ 1,336,459.18	
REVENUE BUDGETED	\$ 3,200,000.00	\$ 3,900,000.00	
DIFFERENCE	\$ 721,297.83	\$ (2,563,540.82)	
ANTICIPATED INCREASE		\$ 632,598.91	
AVERAGE CHANGE		16.2%	



**COUNTY PORTION OF CITY OF SHELTON CRIMINAL JUSTICE SALES TAX REPORT**

**2012 - 2013**

<b>REVENUE MONTH</b>	<b>2012 REVENUE</b>	<b>2013 REVENUE</b>		
TOTAL COLLECTED REVENUE	\$ 19,220.87	\$ 32,061.19	\$	12,840.32
REVENUE BUDGETED	\$ -	\$ 30,000.00		
DIFFERENCE	\$ 19,220.87	\$ 2,061.19		
	June - December	January - December		

**COUNTY PORTION OF CITY OF SHELTON CRIMINAL JUSTICE SALES TAX REPORT**

**2013-2015**

<b>REVENUE MONTH</b>	<b>2013 REVENUE</b>	<b>2014 REVENUE</b>	<b>2015 REVENUE</b>		
JANUARY	\$ 2,673.04	\$ 2,517.57	\$ 1,895.01	\$	(622.56)
FEBRUARY	\$ 3,317.38	\$ 2,996.92	\$ 2,984.70	\$	(12.22)
MARCH	\$ 2,426.91	\$ 2,213.16	\$ 2,549.54	\$	336.38
APRIL	\$ 2,301.77	\$ 2,429.01	\$ 2,426.37	\$	(2.64)
MAY	\$ 2,790.60	\$ 2,604.31		\$	(2,604.31)
JUNE	\$ 2,397.16	\$ 2,423.89		\$	(2,423.89)
JULY	\$ 2,649.74	\$ 2,622.67		\$	(2,622.67)
AUGUST	\$ 2,753.79	\$ 2,891.32		\$	(2,891.32)
SEPTEMBER	\$ 2,572.30	\$ 2,818.52		\$	(2,818.52)
OCTOBER	\$ 2,698.93	\$ 2,785.39		\$	(2,785.39)
NOVEMBER	\$ 2,744.78	\$ 2,952.22		\$	(2,952.22)
DECEMBER	\$ 2,734.79	\$ 2,749.10		\$	(2,749.10)
				\$	-
TOTAL COLLECTED REVENUE	\$ 32,061.19	\$ 32,004.08	\$ 9,855.62	\$	(22,148.46)
REVENUE BUDGETED	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00		
DIFFERENCE	\$ 2,061.19	\$ 2,004.08	\$ (20,144.38)		

## Mason County NAICS Taxable Revenue Data

NAICS CODE DESCRIPTION	Column Labels		
	March-15	April-15	Grand Total
Accommodation and Food Services	5,508,713	5,069,437	10,578,150
Administrative and Support and Waste Management and Remediation Services	818,874	773,516	1,592,390
Agriculture, Forestry, Fishing and Hunting	930,721	3,509,009	4,439,730
Arts, Entertainment, and Recreation	889,152	737,546	1,626,698
Construction	14,127,820	-26,644,391	-12,516,570
Educational Services	455,723	618,299	1,074,022
Finance and Insurance	1,238,203	605,038	1,843,241
Food Manufacturing	760,473	944,084	1,704,557
General Merchandise Stores	11,756,348	16,736,886	28,493,234
Health Care and Social Assistance	2,458,160	2,150,405	4,608,564
Information	10,249,386	15,681,055	25,930,441
Management of Companies and Enterprises	1,276	1,033	2,308
Mining, Quarrying, and Oil and Gas Extraction	816,031	51,044	867,074
Other Services (except Public Administration)	4,039,767	2,313,467	6,353,234
Primary Metal Manufacturing	1,131,872	2,126,315	3,258,187
Professional, Scientific, and Technical Services	1,799,563	1,532,018	3,331,581
Public Administration	124,321,762	159,316,820	283,638,581
Real Estate and Rental and Leasing	1,303,394	1,142,623	2,446,017
Retail Trade	14,707,228	16,320,301	31,027,529
Transportation	2,230,954	498,236	2,729,190
Utilities	3,093,399	3,663,147	6,756,547
Warehousing	10,526		10,526
Wholesale Trade	5,921,625	6,772,948	12,694,572
Wood Product Manufacturing	1,938,868	5,198,872	7,137,740
<b>Grand Total</b>	<b>\$210,509,838</b>	<b>\$219,117,706</b>	<b>\$429,627,544</b>