

August 2014 vs 2015 Current Expense Revenue Comparison

Department Name	2014 Budget	Actual 8/31/2014	% 2014	2015 Budget	Actual 8/31/2015	% 2015	Actual dif 2014 vs 2015
WSU Extension	\$121,500	66,116	54%	\$72,099	60,692	84%	(5,424)
Assessor	450	127		210	1	0%	(127)
Auditor	610,933	421,060	69%	619,892	400,345	65%	(20,715)
Emergency Management	92,123	73,083		151,500	53,815	36%	(19,268)
Facilities & Grounds	12,000	930	8%	10,000	1,027	10%	97
Human Resources		218		0	427		
Clerk	335,035	164,860	49%	342,891	171,598	50%	6,738
Commissioners		1,408		500	0		
Central Operations	18,948	88,575	467%	5,848	4,682	80%	(83,892)
District Court	956,629	678,379	71%	1,018,154	669,865	66%	(8,513)
Community Development	1,463,900	1,025,462	70%	1,553,550	1,056,870	68%	31,408
Juvenile Facility	70,040	205,260	293%	45,040	15,237	34%	(190,023)
Parks & Trails	290,194	27,162	9%	313,742	215,432	69%	188,270
Probation Services	492,480	363,765	74%	494,750	428,215	87%	64,450
Prosecutor	362,191	229,495	63%	384,386	173,013	45%	(56,482)
Coroner	33,000	28,394	86%	33,000	37,160	113%	8,766
Sheriff	1,191,763	613,088	51%	1,113,600	687,603	62%	74,515
Indigent Defense	281,832	113,929	40%	209,216	117,291	56%	3,362
Superior Court	190,084	139,402	73%	232,759	282,359	121%	142,957
Treasurer	17,939,129	12,348,679	69%	20,257,842	14,252,392	70%	1,903,713
Indirect Payments from Other Funds	2,547,049	2,374,201	93%	2,104,434	1,449,328	69%	(924,873)
Totals	\$27,009,280	18,963,592	70%	\$29,322,195	20,077,350	68%	1,113,758

Treasurer Department - August 2014 vs 2015 Comparison

Treasurer #001-260-000	2014 Budget	Actual 8/31/2014	% 2013	2015 Budget	Actual 8/31/2015	% 2014	Actual dif 2014 vs 2015
Property Taxes	\$10,189,811	5,912,040	58%	\$10,826,052	6,231,161	58%	319,121
Sales & Use Tax	3,200,000	2,409,754	75%	3,930,000	2,862,334	73%	452,580
Liquor Excise	200,500	125,481		238,000	133,347	56%	7,866
Criminal Justice Taxes	1,036,500	862,057	83%	1,152,000	862,327	75%	270
Television Cable	400,000	239,767	60%	425,000	339,512	80%	99,745
Excise Taxes	67,500	63,553	94%	113,000	96,096	85%	32,543
Forest Excise Taxes	288,000	361,743	126%	310,000	405,143	131%	43,400
Entitlements & Impact Pymts	199,490	196,693	99%	199,310	198,843	100%	2,150
PUD Excise	516,000	575,744	112%	575,000	596,859	104%	21,115
City County Assistance	417,452	311,895	75%	713,735	419,286	59%	107,391
City of Tacoma-In Lieu	173,000	106,882	62%	183,000	123,245	67%	16,363
Fees & Charges	21,776	14,886	68%	21,795	58,572	269%	43,686
Penalty & Int Property	900,300	669,908	74%	975,200	704,259	72%	34,351
Investment Interest	73,540	47,373	64%	86,515	67,690	78%	20,317
Miscellaneous Income	25,260	4,812	19%	49,135	22,725	46%	17,913
DNR & State Timber Trust	230,000	446,087	194%	460,100	1,130,993	246%	684,906
Totals	\$17,939,129	12,348,679	69%	\$20,257,842	14,252,392	70%	1,903,713

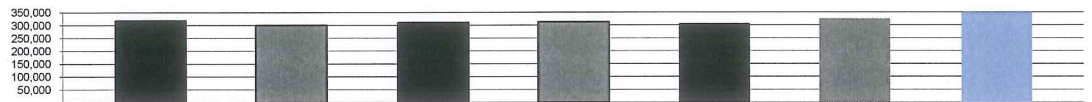
Unaudited *Benchmark for August is 67%

Six Year Current Expense Specific Revenue Streams Comparison

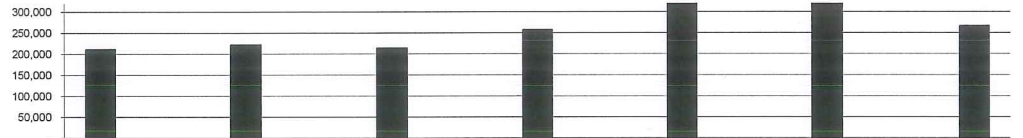
	8/31/2009	8/31/2010	8/31/2011	8/31/2012	8/31/2013	8/31/2014	8/31/2015
Community Development Revenues	\$1,488,314	\$1,280,057	\$1,290,771	\$1,037,810	\$1,009,768	\$1,025,462	\$1,056,870
Detention & Correction Svcs Revenue						231,724	373,191
Current Expense Property Taxes Only	5,063,407	5,280,587	5,423,963	5,465,826	5,589,114	5,912,040	6,231,161
Current Expense Sales Tax Only	2,190,488	2,156,152	2,257,690	2,178,050	2,122,743	2,409,754	2,862,334
Criminal Justice Taxes/Entitlements	720,989	702,171	717,419	731,900	775,792	862,057	862,327

Six Year Special Revenue Fund Taxes/Revenues Received Comparison

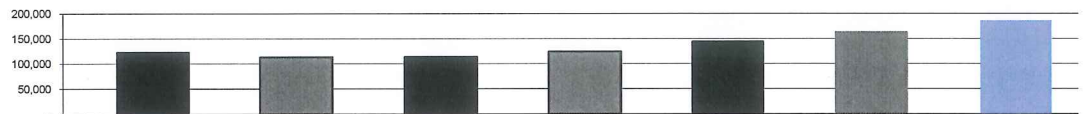
	8/31/2009	8/31/2010	8/31/2011	8/31/2012	8/31/2013	8/31/2014	8/31/2015
Rural Sales & Use Tax Fund	\$ 317,804	\$ 300,231	\$ 309,959	\$ 312,837	\$ 303,894	\$ 325,433	\$ 368,915



Com Svcs-Homelessness Preven Filings	210,585	221,270	213,780	256,869	329,580	327,851	265,653
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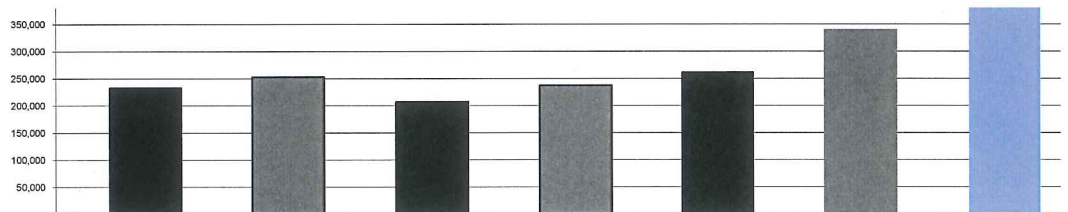


Lodging (Hotel/Motel) Tax	123,021	113,500	113,726	123,972	143,795	164,180	186,344
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REET 1 Excise Tax Only	232,834	252,861	206,933	237,038	261,109	340,625	444,621
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REET 2 Excise Tax Only	232,834	252,861	206,933	237,038	261,109	340,625	444,621
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Unaudited

August 2014 vs 2015 Expenditure Comparison for Current Expense							
Department Name	2014 Budget	Actual 8/31/14	% 2014	2015 Budget	Actual 8/31/15	% 2015	Actual 2014 vs 2015
WSU Extension	\$ 309,554	\$ 157,280	51%	\$ 278,071	\$ 155,445	56%	(1,835)
Assessor	1,276,272	792,621	62%	1,217,412	777,558	64%	(15,063)
Auditor	1,215,999	758,333	62%	1,207,763	757,009	63%	(1,325)
<u>Board of Equalization</u>							0
Emergency Management	255,000	202,643	0%	251,853	181,325	72%	(21,318)
Facilities & Grounds	1,023,511	614,851	60%	1,073,966	671,650	63%	56,799
Human Resources/ Risk Mngt	502,953	286,286	57%	543,119	334,523	62%	48,237
Civil Service	14,200	149	1%	-			(149)
Clerk	744,938	486,805	65%	750,049	469,454	63%	(17,351)
Commissioners	328,259	214,518	65%	322,465	211,272	66%	(3,246)
Central Operations	418,260	241,959	58%	443,641	254,660	57%	12,701
District Court	899,950	550,029	61%	988,170	598,344	61%	48,315
DCD-Bldng & Planning	1,601,433	893,372	56%	1,589,272	851,165	54%	(42,207)
Parks & Trails	489,510	326,314	67%	476,245	319,270	67%	(7,044)
Probation Services	781,374	466,762	60%	801,865	477,308	60%	10,546
Juvenile Facility	1,000,741	568,395	57%	983,967	547,186	56%	(21,209)
Prosecutor	1,609,743	944,163	59%	1,672,200	909,846	54%	(34,317)
Coroner	239,263	155,770	65%	242,709	160,134	66%	4,364
Sheriff	11,172,695	7,394,463	66%	12,661,681	8,231,071	65%	836,608
Courthouse Security	138,681	94,310	68%	187,676	96,970	52%	2,660
Indigent Defense	673,954	535,090	79%	816,159	553,214	68%	18,124
Superior Court	1,100,931	637,353	58%	1,120,018	627,972	56%	(9,381)
Treasurer	722,257	510,475	71%	770,916	521,030	68%	10,555
Non Departmental	1,429,539	621,013	43%	2,274,143	1,024,690	45%	403,677
Transfers Out to Other Funds	621,098	11,940	2%	1,209,494	682,119	56%	670,179
Totals	\$ 28,570,115	\$ 17,464,894	61%	\$ 31,882,854	\$ 19,413,215	61%	1,948,321
Unaudited *Benchmark for August is 67%							

Seven Year Financial Recap

Current Expense Recap	2009	2010	2011	2012	2013	2014	2015
ER&R Interfund Loan Proceeds	\$ 2,000,000						
August Current Expense Cash	\$ 1,728,022	\$ 4,098,174	\$ 6,527,006	\$ 7,730,233	\$ 6,760,425	\$ 8,397,412	\$ 8,777,995
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	(1,541,413)	232,003	137,500	(104,144)	19,827	-	-
Total Budget including Supplementals	\$ 27,263,201	\$ 26,596,297	\$ 29,599,156	\$ 30,585,543	\$ 30,003,384	\$ 33,809,280	\$ 36,198,316
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	1,771,719	2,935,678	4,753,997	5,163,189	4,040,630	5,239,165	4,315,462
Revenue Budgets	25,293,298	24,096,297	24,099,156	23,685,543	24,231,384	27,009,280	28,649,671
Revenues thru August of each year	\$ 15,642,886	\$ 15,799,270	\$ 16,027,196	\$ 16,160,828	\$ 16,369,406	\$ 18,963,593	\$ 20,077,351
Budgeted Revenues Received	62%	66%	67%	68%	68%	70%	70%
Expenditure Budgets	25,491,482	23,660,619	24,845,159	25,422,354	25,962,754	28,570,115	31,882,854
Expenditures thru August of each year	\$ 15,809,967	\$ 14,288,483	\$ 14,827,438	\$ 15,136,458	\$ 16,004,181	\$ 17,464,893	\$ 19,413,215
Budgeted Expenditures Expended	62%	60%	60%	60%	62%	61%	61%
Special Fund Cash Balances	8/31/2009	8/31/2010	8/31/2011	8/31/2012	8/31/2013	8/31/2014	8/31/2015
Rural County Sales & Use Tax Fund (.09)	\$ 1,480,973	\$ 1,331,433	\$ 901,715	\$ 382,042	\$ 353,973	\$ 442,487	\$ 507,202
County Roads Fund	3,019,768	2,531,427	2,882,170	3,050,719	5,212,542	6,861,792	7,993,041
Historical Preservation Fund	77,548	85,256	94,580	93,329	79,332	84,142	362,303
Community Support Services Fund	837,079	829,129	551,050	589,338	469,320	384,193	362,303
Abatement/Repair/Demolition Fund	252,510	257,581	259,870	261,509	263,710	264,735	267,075
Reserve for Technology Fund	185,239	123,303	183,067	221,660	195,457	93,759	132,251
Cumulative Reserve/Insurance Fund	136,260	145,282	142,228	69,202	31,247	-	10,000
Reserve Legal #2 Fund	188,398	71,362	69,700	49,557	77,721	-	-
Reserve for Accrued Leave Fund	440,221	179,415	364,913	168,079	5,251	142,535	127,150
Trial Court Improvement Fund	48,553	82,502	110,769	127,572	70,450	68,800	84,969
Public Health Fund	142,515	279,912	266,582	272,469	217,860	291,400	564,716
Lodging (Motel/Hotel) Tax Fund	275,311	288,903	311,605	375,127	298,660	364,092	327,297
Capital Improvement / Reet 1 Fund	2,663,853	1,480,822	782,283	412,185	251,976	2,005,029	786,830
Capital Improvement / Reet 2 Fund	1,865,151	1,774,488	1,249,067	1,346,922	1,344,125	1,172,000	1,787,465
Equipment Rental & Revolving Fund	6,228,545	7,855,426	7,345,977	7,344,259	3,269,428	1,648,851	4,508,646
Unemployment Fund	186,563	255,893	186,477	220,472	220,375	119,331	162,368
Mental Health Tax Fund						949,340	1,184,007
Totals	\$ 18,028,487	\$ 17,572,134	\$ 15,702,053	\$ 14,984,441	\$ 12,361,427	\$ 14,892,486	\$ 19,167,623

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	\$ 3,921,297.73	\$ 458,185.24
REVENUE BUDGETED	\$ 3,200,000.00	\$ 3,200,000.00	
DIFFERENCE	\$ 263,112.49	\$ 721,297.73	

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	\$ 354,745.11	\$ 40,056.41
JUNE	\$ 294,668.74	\$ 333,896.49	\$ 39,227.75
JULY	\$ 306,524.09	\$ 394,026.22	\$ 87,502.13
AUGUST	\$ 374,193.86	\$ 422,229.66	\$ 48,035.80
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	\$ 2,841,356.66	
REVENUE BUDGETED	\$ 3,200,000.00	\$ 3,900,000.00	
DIFFERENCE	\$ 721,297.83	\$ (1,058,643.34)	

ANTICIPATED INCREASE \$ 561,416.92
 AVERAGE CHANGE 14.4%

COUNTY PORTION OF CITY OF SHELTON CRIMINAL JUSTICE SALES TAX REPORT

2012 - 2013

REVENUE MONTH	2012 REVENUE	2013 REVENUE		
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

REVENUE MONTH	2013 REVENUE	2014 REVENUE	2015 REVENUE	
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	\$ 2,740.30	\$ 135.99
JUNE	\$ 2,397.16	\$ 2,423.89	\$ 2,511.94	\$ 88.05
JULY	\$ 2,649.74	\$ 2,622.67	\$ 2,908.67	\$ 286.00
AUGUST	\$ 2,753.79	\$ 2,891.32	\$ 2,961.00	\$ 69.68
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	\$ 20,977.53	\$ (11,026.55)
REVENUE BUDGETED	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	
DIFFERENCE	\$ 2,061.19	\$ 2,004.08	\$ (9,022.47)	