

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

Department Name	2014 Budget	Actual 3/31/2014	% 2013	2015 Budget	Actual 3/31/2015	% 2014	Actual dif 2014 vs 2015
WSU Extension	\$121,500	35,950	30%	\$72,099	19,286	27%	(16,664)
Assessor	450	120	27%	210	0	0%	(120)
Auditor	610,933	150,548	25%	619,892	156,953	25%	6,405
Emergency Management	92,123			151,500	18,598	12%	18,598
Facilities & Grounds	12,000	730	6%	10,000	827	8%	97
Clerk	335,035	61,920	18%	342,891	65,482	19%	3,562
Commissioners		403		500	0		
Central Operations	18,948	334	2%	5,848	200	3%	(134)
District Court	956,629	258,830	27%	1,018,154	261,191	26%	2,361
Community Development	1,463,900	251,969	17%	1,553,550	329,999	21%	78,030
Parks & Trails	70,040	9,187	13%	45,040	3,457	8%	(5,730)
Probation Services	492,480	133,317	27%	313,742	51,966	17%	(81,351)
Juvenile Facility	290,194	45,890	16%	494,750	150,555	30%	104,665
Prosecutor	362,191	42,581	12%	384,386	33,605	9%	(8,976)
Coroner	33,000	14,330	43%	33,000	16,340	50%	2,010
Sheriff	1,191,763	162,601	14%	1,113,600	318,311	29%	155,710
Indigent Defense	281,832	85,832	30%	209,216	84,173	40%	(1,659)
Superior Court	190,084	12,900	7%	232,759	38,267	16%	25,367
Treasurer	17,939,129	2,884,721	16%	20,257,842	3,640,910	18%	756,189
Indirect Payments from Other Funds	2,547,049	191,916	8%	2,104,434	406,704	19%	214,788
<b>Totals</b>	<b>\$26,516,800</b>	<b>4,344,078</b>	<b>16%</b>	<b>\$28,649,671</b>	<b>5,596,822</b>	<b>20%</b>	<b>1,252,745</b>

### Treasurer Department - March 2014 vs March 2015 Comparison

Treasurer #001-260-000	2014 Budget	Actual 3/31/2014	% 2013	2015 Budget	Actual 3/31/2015	% 2014	Actual dif 2014 vs 2015
Property Taxes	\$9,605,000	1,120,279	12%	\$10,826,052	1,055,878	10%	(64,401)
Sales & Use Tax	3,200,000	755,028	24%	3,900,000	1,013,394	26%	258,366
Liquor Excise				238,000	60,665		
Criminal Justice Taxes	1,015,500	258,598	25%	1,212,000	292,585	24%	33,987
Television Cable	375,000	101,645	27%	425,000	0	0%	(101,645)
Excise Taxes	65,200	8,372	13%	85,000	41,007	48%	32,635
Forest Excise Taxes	225,000	119,267	53%	310,000	154,098	50%	34,831
Entitlements & Impact Pymts	138,690	51,086	37%	199,310	110,791	56%	59,705
PUD Excise	525,000		0%	575,000	0	0%	0
City County Assistance	417,452	127,721	31%	713,735	188,689	26%	60,968
City of Tacoma-In Lieu	173,000	45,763	26%	183,000	45,765	25%	2
Fees & Charges	26,355	3,509	13%	21,795	9,621	44%	6,112
Penalty & Int Property	877,600	259,705	30%	975,200	266,962	27%	7,257
Investment Interest	86,320	16,692	19%	86,515	15,158	18%	(1,534)
Miscellaneous Income	33,936	8,236	24%	47,235	3,542	7%	(4,694)
DNR & State Timber Trust	230,000	1,333	1%	460,000	382,757	83%	381,424
<b>Totals</b>	<b>\$16,994,053</b>	<b>2,877,234</b>	<b>17%</b>	<b>\$20,257,842</b>	<b>3,640,910</b>	<b>18%</b>	<b>763,676</b>

Unaudited \*Benchmark for March is 25%

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

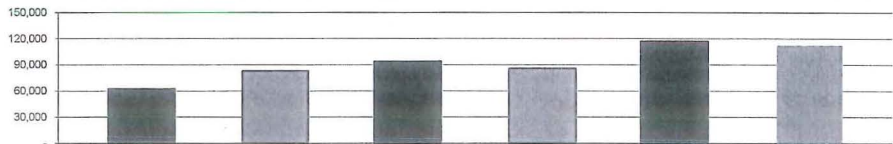
	3/31/2009	3/31/2010	3/31/2011	3/31/2012	3/31/2013	3/31/2014	3/31/2015
<b>Community Development Revenues</b>	\$ 458,867	\$ 359,480	\$ 512,509	\$ 316,964	\$ 324,421	\$ 251,969	\$ 329,999
<b>Current Expense Property Taxes Only</b>	192,615	778,208	582,492	653,632	1,120,279	804,731	1,055,878
<b>Current Expense Sales Tax Only</b>	810,994	780,569	818,426	829,093	755,025	800,293	1,013,394
<b>Criminal Justice Taxes/Entitlements</b>	252,362	245,416	250,144	254,610	258,598	288,069	292,582

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

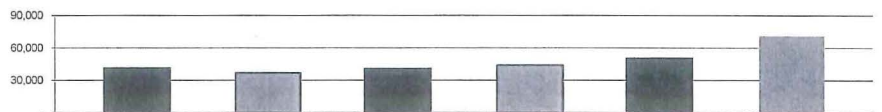
	3/31/2009	3/31/2010	3/31/2011	3/31/2012	3/31/2013	3/31/2014	3/31/2015
<b>Rural Sales &amp; Use Tax Fund</b>	\$ 118,286	\$ 112,347	\$ 118,271	\$ 118,920	\$ 112,278	\$ 119,482	\$ 129,711



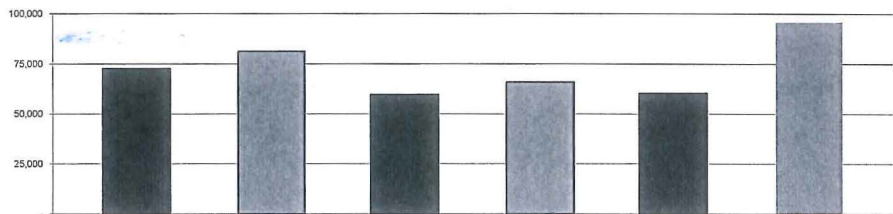
<b>Com Svcs-Homelessness Preven Filings</b>	62,407	82,872	93,871	85,618	116,767	134,131	112,268
---	--------	--------	--------	--------	---------	---------	---------



<b>Lodging (Hotel/Motel) Tax</b>	41,322	36,888	40,923	43,828	50,483	63,991	70,984
----------------------------------	--------	--------	--------	--------	--------	--------	--------



<b>REET 1 Excise Tax Only</b>	72,514	81,229	59,681	65,802	60,330	91,477	95,819
<b>REET 2 Excise Tax Only</b>	72,514	81,229	59,681	65,802	60,330	91,477	95,819



Unaudited



March 2014 vs March 2015 Expenditure Comparison for Current Expense							
Department Name	2014 Budget	Actual 3/31/14	% 2014	2015 Budget	Actual 3/31/15	% 2015	Actual dif 2014 vs 2015
WSU Extension	\$ 309,554	\$ 34,151	11%	\$ 278,071	\$ 33,243	12%	(908)
Assessor	1,276,272	316,768	25%	1,217,412	307,932	25%	(8,836)
Auditor	1,215,999	256,105	21%	1,207,763	243,328	20%	(12,777)
Board of Equalization			#DIV/0!				0
Emergency Management	255,000	63,842	0%	251,853	51,860	21%	(11,982)
Facilities & Grounds	1,023,511	196,004	19%	1,073,966	200,297	19%	4,293
Human Resources/ Risk Mngt	502,953	97,424	19%	528,919	113,592	21%	16,168
Civil Service	14,200	149	1%	14,200	-	0%	(149)
Clerk	744,938	183,757	25%	750,049	176,928	24%	(6,829)
Commissioners	328,259	80,218	24%	322,465	78,491	24%	(1,727)
Central Operations	418,260	78,997	19%	443,641	94,481	21%	15,484
District Court	899,950	199,923	22%	988,170	203,349	21%	3,425
DCD-Bldng & Planning	1,601,433	317,009	20%	1,589,272	327,592	21%	10,583
Parks & Trails	489,510	88,881	18%	476,245	99,311	21%	10,430
Probation Services	781,374	163,906	21%	801,865	161,202	20%	(2,705)
Juvenile Facility	1,000,741	209,031	21%	983,967	203,834	21%	(5,197)
Prosecutor	1,609,743	347,249	22%	1,672,200	331,225	20%	(16,024)
Coroner	239,263	54,076	23%	242,709	56,836	23%	2,760
Sheriff	11,172,695	2,373,606	21%	12,661,681	3,077,083	24%	703,477
Courthouse Security	138,681	34,048	25%	187,676	40,496	22%	6,448
Indigent Defense	673,954	196,237	29%	816,159	199,451	24%	3,214
Superior Court	1,100,931	220,398	20%	1,120,018	211,626	19%	(8,773)
Treasurer	722,257	239,771	33%	770,916	250,720	33%	10,948
Non Departmental	1,429,539	88,780	6%	2,274,143	352,972	16%	264,191
Transfers Out to Other Funds	621,098	-	0%	1,209,494	456,847	38%	456,847
<b>Totals</b>	<b>\$ 28,570,115</b>	<b>\$ 5,840,333</b>	<b>20%</b>	<b>\$ 31,882,854</b>	<b>\$ 7,272,694</b>	<b>23%</b>	<b>1,432,362</b>

Unaudited \*Benchmark for March is 25%

## Seven Year Financial Recap

Current Expense Recap	2009	2010	2011	2012	2013	2014	2015
ER&R Interfund Loan Proceeds	\$ 2,000,000						
March Current Expense Cash	\$ 257,737	\$ 1,768,635	\$ 3,973,795	\$ 5,247,488	\$ 5,355,211	\$ 5,276,110	\$ 6,442,647
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	(20,298)	-	42,500	(125,000)	-	-	-
Total Budget including Supplementals	\$ 28,784,316	\$ 26,364,294	\$ 29,504,156	\$ 30,564,687	\$ 29,983,557	\$ 33,809,280	\$ 36,198,316
Budgeted Beginning Fund Balance	2,065,000	2,500,000	5,500,000	6,900,000	5,772,000	6,800,000	7,234,903
Budgeted Ending Fund Balance	2,192,780	2,948,078	4,773,270	5,698,227	4,589,592	5,239,165	4,315,462
Revenue Budgets	26,719,316	23,864,294	24,004,156	23,664,687	24,211,557	27,009,280	28,963,413
Revenues thru March of each year	\$ 3,736,283	\$ 4,085,743	\$ 3,936,821	\$ 3,906,309	\$ 4,522,033	\$ 4,344,078	\$ 5,596,822
Budgeted Revenues Received	14%	17%	16%	17%	19%	16%	19%
Expenditure Budgets	26,591,536	23,416,216	24,730,886	24,866,460	25,393,965	28,570,115	31,882,854
Expenditures thru March of each year	\$ 5,373,652	\$ 4,919,416	\$ 5,288,914	\$ 5,365,057	\$ 5,562,023	\$ 5,840,333	\$ 7,272,694
Budgeted Expenditures Expended	20%	21%	21%	22%	22%	20%	23%
Special Fund Cash Balances	3/31/2009	3/31/2010	3/31/2011	3/31/2012	3/31/2013	3/31/2014	3/31/2015
Rural County Sales & Use Tax Fund (.09)	\$ 1,294,276	\$ 1,505,735	\$ 1,263,201	\$ 423,935	\$ 198,341	\$ 276,531	\$ 609,998
County Roads Fund	2,526,524	2,666,045	2,709,921	2,344,387	3,625,901	4,570,092	6,598,099
Historical Preservation Fund	77,237	89,156	94,888	91,277	98,819	82,387	75,667
Community Support Services Fund	738,393	675,304	330,380	405,959	530,570	233,792	200,562
Abatement/Repair/Demolition Fund	244,718	256,291	259,003	260,544	262,756	263,755	266,062
Reserve for Technology Fund	287,893	112,942	121,660	129,985	139,028	52,490	40,224
Cumulative Reserve/Insurance Fund	194,763	141,636	117,178	102,904	39,013	3,540	-
Reserve Legal #2 Fund	192,083	50,109	68,653	68,752	74,176	11,228	-
Reserve for Accrued Leave Fund	562,774	239,534	482,933	227,446	46,519	152,185	50,023
Trial Court Improvement Fund	46,990	65,965	94,374	122,637	110,194	58,016	86,355
Public Health Fund	327,038	215,103	232,987	237,169	291,218	383,260	85,248
Lodging (Motel/Hotel) Tax Fund	285,875	304,403	340,384	363,033	309,698	385,835	361,750
Capital Improvement / Reet 1 Fund	2,160,971	1,472,618	1,264,066	461,004	324,792	275,659	1,074,753
Capital Improvement / Reet 2 Fund	1,807,062	1,756,962	1,164,158	1,176,160	1,221,754	943,155	1,452,457
Equipment Rental & Revolving Fund	7,133,826	7,503,941	7,904,672	7,486,420	4,793,335	3,603,584	5,146,031
Unemployment Fund	335,650	37,192	222,668	166,489	169,542	164,770	94,184
<b>Totals</b>	<b>\$ 18,216,073</b>	<b>\$ 17,092,936</b>	<b>\$ 16,671,126</b>	<b>\$ 14,068,101</b>	<b>\$ 12,235,656</b>	<b>\$ 11,460,281</b>	<b>\$ 16,141,412</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	\$ 1,005,964.87	\$ (2,457,147.62)
REVENUE BUDGETED	\$ 3,200,000.00	\$ 3,900,000.00	
DIFFERENCE	\$ 263,112.49	\$ (2,894,035.13)	

### 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	\$ -	\$ (239,385.86)
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	\$ 1,005,964.87	
REVENUE BUDGETED	\$ 3,200,000.00	\$ 3,900,000.00	
DIFFERENCE	\$ 721,297.83	\$ (2,894,035.13)	
ANTICIPATED INCREASE		\$ 423,359.27	



**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
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		\$ (2,429.01)
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	\$ 7,429.25	\$ (24,574.83)
REVENUE BUDGETED	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	
DIFFERENCE	\$ 2,061.19	\$ 2,004.08	\$ (22,570.75)	

## Mason County NAICS Taxable Revenue Data

NAICS CODE DESCRIPTION	Taxable Revenue	
	March-15	Grand Total
Accommodation and Food Services	5,508,713	5,508,713
Administrative and Support and Waste Management and Remediation Services	818,874	818,874
Agriculture, Forestry, Fishing and Hunting	930,721	930,721
Arts, Entertainment, and Recreation	889,152	889,152
Construction	14,127,820	14,127,820
Educational Services	455,723	455,723
Finance and Insurance	1,238,203	1,238,203
Food Manufacturing	760,473	760,473
General Merchandise Stores	11,756,348	11,756,348
Health Care and Social Assistance	2,458,160	2,458,160
Information	10,249,386	10,249,386
Management of Companies and Enterprises	1,276	1,276
Mining, Quarrying, and Oil and Gas Extraction	816,031	816,031
Other Services (except Public Administration)	4,039,767	4,039,767
Primary Metal Manufacturing	1,131,872	1,131,872
Professional, Scientific, and Technical Services	1,799,563	1,799,563
Public Administration	124,321,762	124,321,762
Real Estate and Rental and Leasing	1,303,394	1,303,394
Retail Trade	14,707,228	14,707,228
Transportation	2,230,954	2,230,954
Utilities	3,093,399	3,093,399
Warehousing	10,526	10,526
Wholesale Trade	5,921,625	5,921,625
Wood Product Manufacturing	1,938,868	1,938,868
Pool Fund		
<b>Grand Total</b>	<b>\$210,509,838</b>	<b>\$210,509,838</b>