

# Financial Report of Revenues and Expenses

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**4th Quarter 2008**



**proud past, promising future**

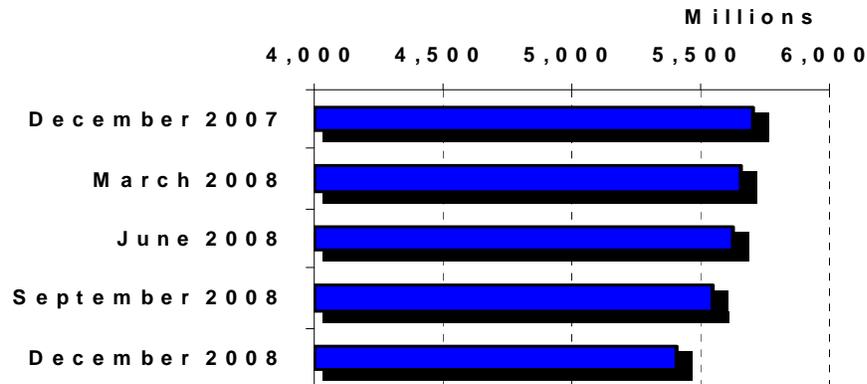
**CLARK COUNTY**  
WASHINGTON

1300 Franklin Street · P.O. Box 5000 · Vancouver, Washington 98666-5000  
(360) 397-2241 · FAX (360) 397-6007



# COUNTY LEADING INDICATORS

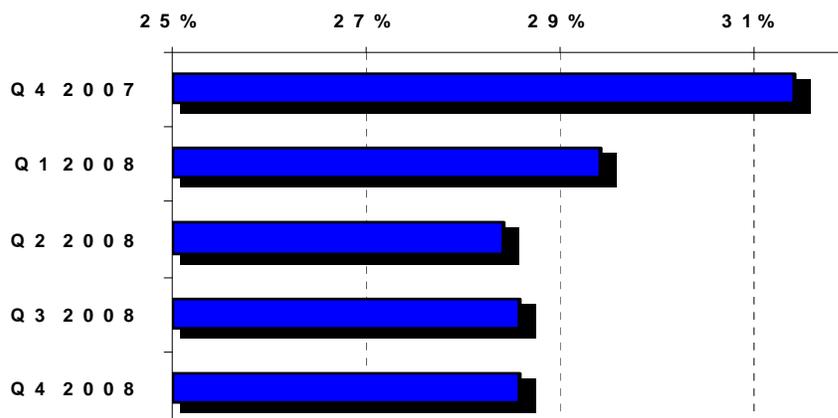
**Total County Retail Sales (12 Months)**



Clark County retail sales declined in the 2008 fourth quarter. For the 12 months ending December 31, 2008 retail sales decreased 5.1 percent. Unincorporated retail sales have decreased approximately 6.1 percent for the same 12 months. The construction component as a percent of retail sales for the past two quarters has been 28.6 percent and 28.4 percent respectively, the lowest two quarters in the past 5 years.

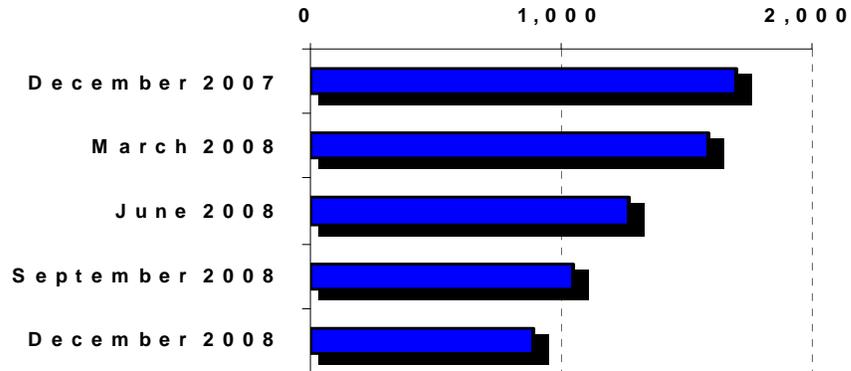
Construction has had a significant impact on County sales and use taxes. Construction sales as a percent of retail sales reached a high of approximately 37 percent in 2005 and early 2006. There was a sharp drop of 4.3 percent in the 2006 fourth quarter. Since then, the decline has averaged approximately 1 percent per quarter, settling at the current 28.6 percent. Construction spending, as a percent of retail sales, was relatively flat in the latest quarter while automotive sales declined 1.3 percent. Wholesale trade and transportation declined 0.7 percent and 0.5 percent respectively.

**Construction As A Percent of Retail Sales**



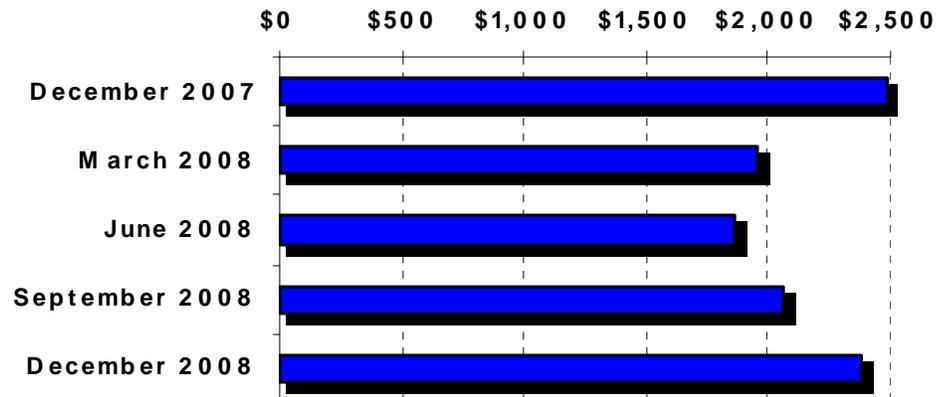
# COUNTY LEADING INDICATORS

**B u i l d i n g P e r m i t s ( 1 2 M o n t h s )**



The County experienced unprecedented growth in 2004-2005. Since then, indicators have declined. For December 2008, building permits declined 48 percent from the previous year. Revenues associated with construction activity have declined accordingly. (See pages 40-41) The average value of building permits reflects the value of construction projects.

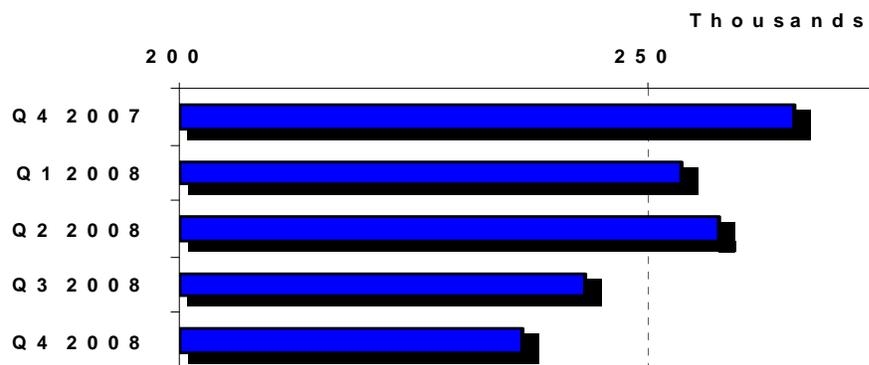
**A v e r a g e V a l u e B u i l d i n g P e r m i t s**



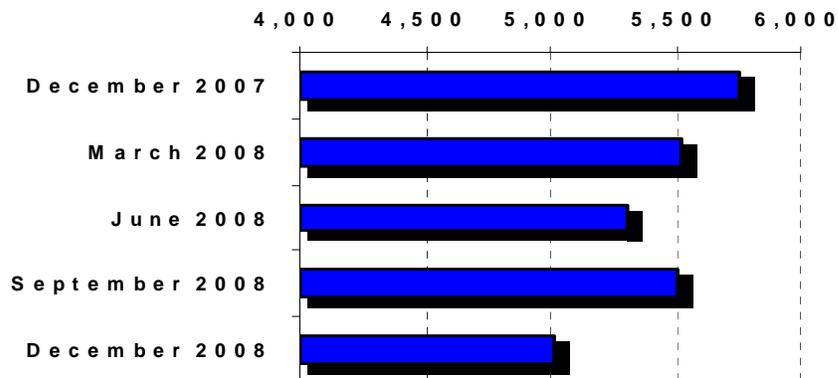
## COUNTY LEADING INDICATORS

Home sales are also an indicator of the economic activity in the County. Over the past year, home sales have declined approximately 4.5 percent. The percent decline in building permits, decline in home sales, and continued decline home prices indicate that building industry is still in stressful conditions. This may also indicate construction is reaching a low point in this cycle. The duration of the trough and subsequent recover will depend greatly on the result of nationwide economic recovery decisions.

**M e d i a n H o m e S a l e s P r i c e**



**E x i s t i n g H o m e S a l e s ( S A A R )**



Leading indicators that began declining in late 2005, through 2006 and 2007, continued to decline in 2008. Building permits began declining in the first quarter of 2005, development service fees the second quarter of 2005, sales tax the third quarter of 2006, and REET the fourth quarter of 2005. Building permits have experienced a quarter over quarter revenue decrease since the second quarter of 2005. REET experienced a quarter over quarter revenue decrease in the 2006 second quarter through the 2008 fourth quarter, and development services fees from the 2006 first quarter to the 2008 fourth quarter.

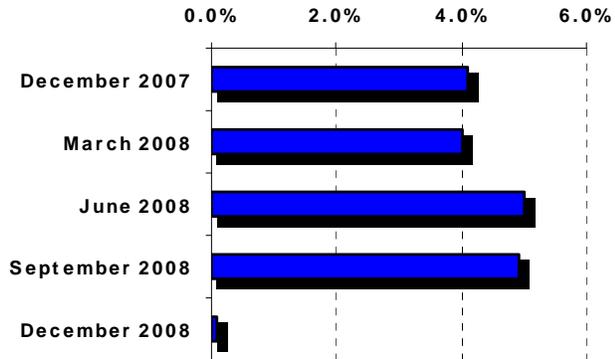
# COUNTY LEADING INDICATORS

There are many indicators of Clark County's economic health and general direction. This section includes a few of the indicators that are relevant to current issues and concerns within the County.

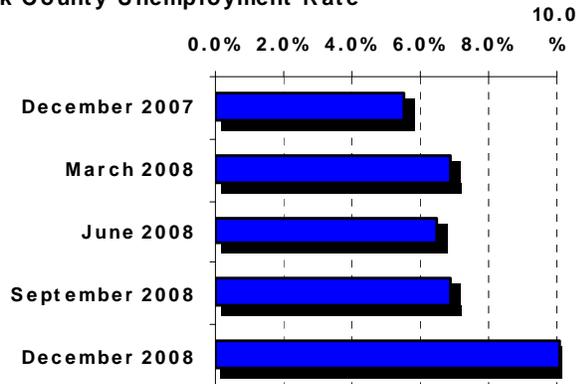
The Inflation Rate dropped dramatically in December 2008, indicative in the global economic slowdown. The rate increased only 0.1%.

The Clark County Unemployment Rate for 2006-2007 was relatively stable, fluctuating between 5.5-6.0 percent. In the past quarter, the unemployment rate surged to 10.1 percent.

**Inflation Rate**

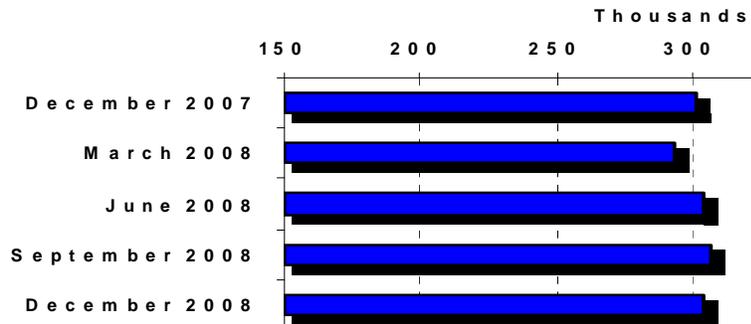


**Clark County Unemployment Rate**



Jail Bed Days are of a particular concern due to the finite space to house inmates. Total bed days continue to hover at approximately 300K. Statistics indicate 50 percent of the inmates are sentenced, 41 percent are felons, and 60 percent are jailed one week or less.

**Jail Bed Days (12 Months)**

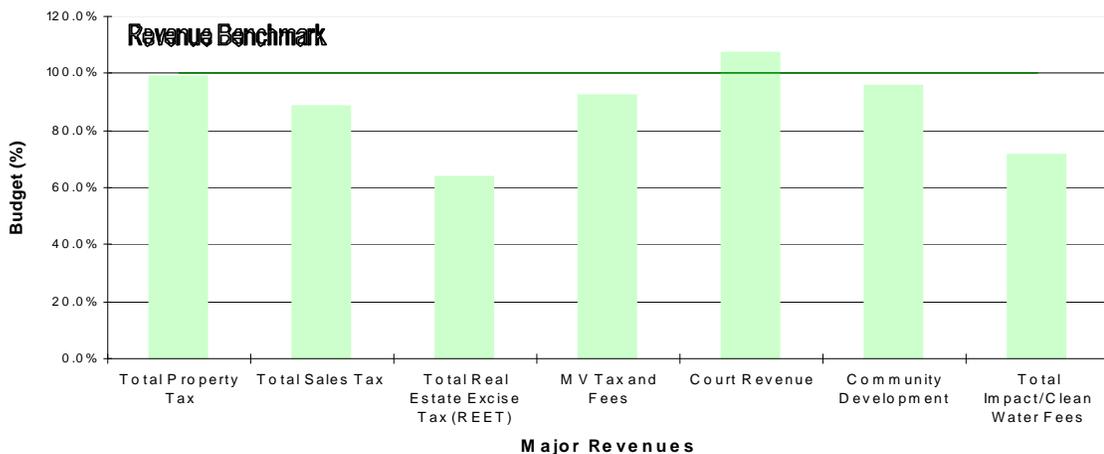


# COUNTY REVENUE OVERVIEW

The County collected \$769.1M or 85.3 percent of the 07-08 budgeted revenues. Community Development revenues include the one-time transfers of \$1.2M and \$2.3M from the General Fund. All other revenue sources, other than court revenues, were below budget for the biennium. The \$769.1M excludes interfund transfers and fiduciary funds.

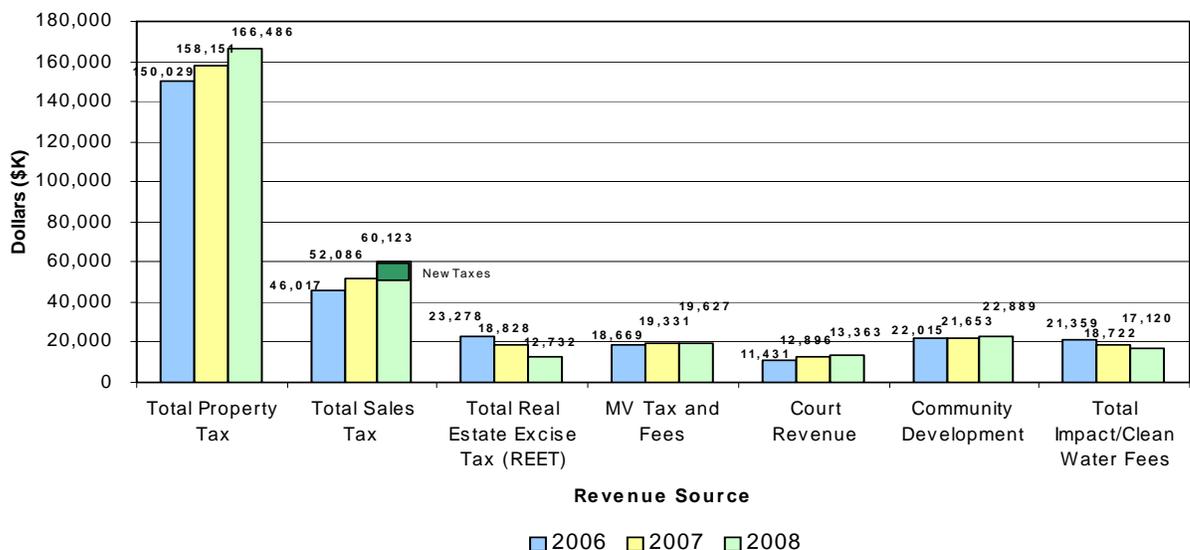
Taxes collected of \$262.4M represent 95.3 percent of budgeted tax revenues. Excluding \$2.5M in excess budgeted sales tax revenue, tax revenue would have been 96.1 percent and sales tax revenue would have reached 92.2 percent.

MAJOR REVENUE COLLECTED BTD AS A PERCENT OF BUDGET



Another way to assess trends is to compare revenue types over time. The following chart shows revenue collection for major revenue sources through the two years ending in the year indicated. Sales tax revenue shows an increase of \$8M, however, excluding the additional 0.2 percent optional and 0.1 percent mental health tax that began in 2007, sales tax would have decreased \$1.9M..

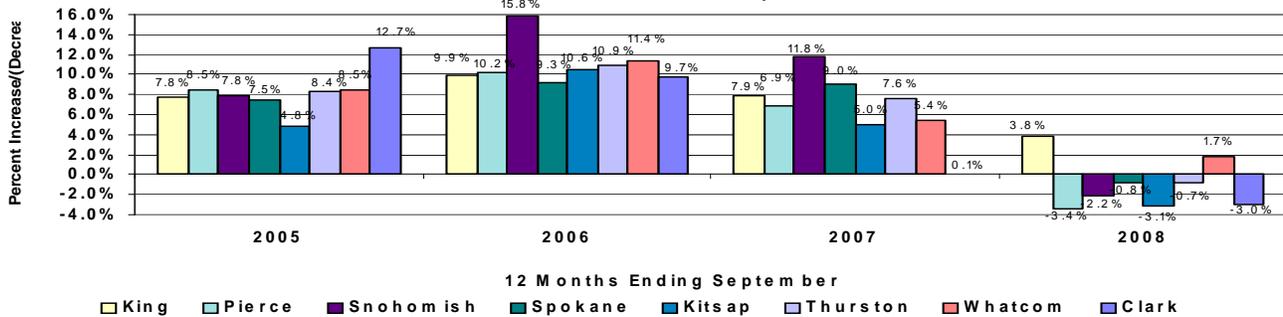
FOURTH QUARTER (SECOND YEAR) BTd MAJOR REVENUE COMPARISON



# SALES TAX REVENUE

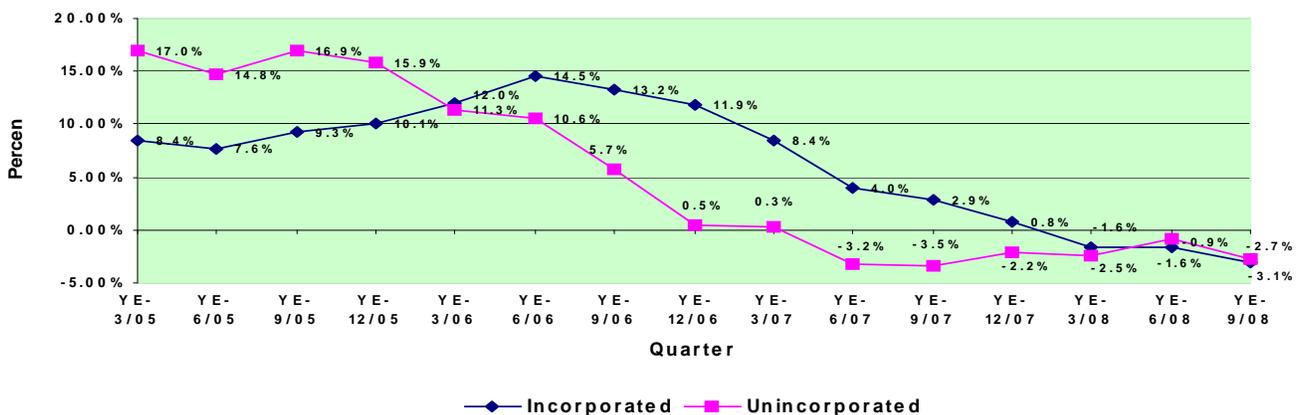
In the past twelve months, all major counties, with the exception of King and Whatcom Counties, have experienced a decline in retail sales. Clark County's retail sales declined at a rate of 5.1 percent for the 12 months ending December 2008. The percentage equates in dollars to about a \$1.4M decrease from 2007 and about \$2M less than budget.

**Washington Counties Retail Sales Growth Rate (Year over Year)**



Unincorporated Clark County receives approximately \$11.5M (basic 0.5 percent) in retail sales tax revenue annually. This represents 43 percent of the basic retail sales tax received in the entire county. For the past two years, retail sales growth in incorporated Clark County has been greater than in unincorporated Clark County. Unincorporated year over year sales tax has declined every quarter for the past two years.

**Clark County 12 Months Ending Retail Sales Growth**

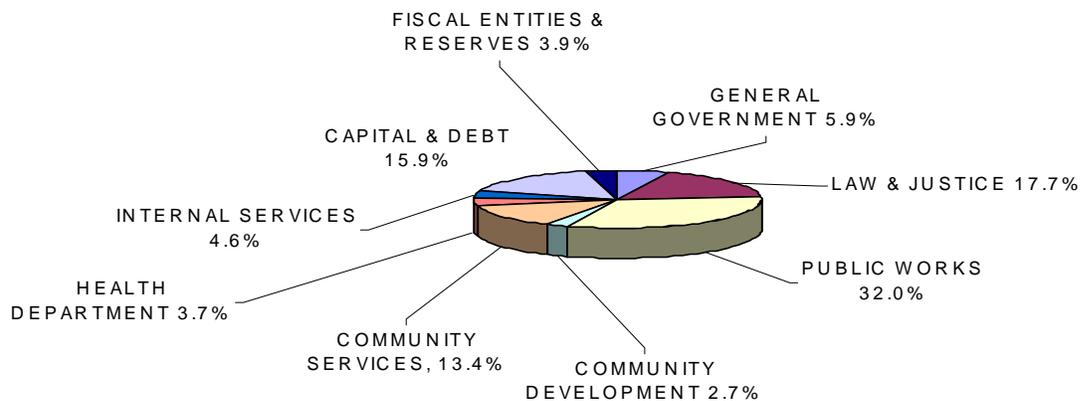


Construction spending in unincorporated Clark County typically ranges from 30-35 percent of retail sales. In the past two years, construction declined from an average high of 37 percent in late 2005 and 2006 to the current 28.6 percent. Use tax paid from construction projects has declined significantly in the past year to the average annual level of \$225K. In 2004 and 2005, use tax collections were \$747K and \$844K respectively.

## **COUNTY EXPENSE OVERVIEW**

Spending, as represented by the 2007-2008 budget has shifted from the prior biennial budget. Due to the completion of the Center for Community Health Building, capital and debt expenditures have declined from 21.9 percent to 15.9 percent of budget. Law and Justice as a percent of General Fund related budgeted expenditures (General Government, Law & Justice, and Internal Services) has declined from 64 percent to 62 percent, despite the increased budget capacity from the 0.2% Optional (Law & Justice) sales tax.

**Clark County Expense Distribution  
2007-2008 Budget**



Total biennial Clark County expenses through the 2008 year end are approximately 79.5 percent of budget. The expenditure percentage is heavily weighted by capital and debt transfers including impact fees and REET. These revenues are transferred as need rather than per budget. General government, law and justice, and internal services are spending at 107 percent of the 2007 pace and are 96 percent of budget.

## **CLARK COUNTY EXPENSE DISTRIBUTION**

(Dollars in thousands)

|                                       | 4Q07             | 4Q08             | 07-08 Budget       | 08/07         | YTD/Budget   |
|---------------------------------------|------------------|------------------|--------------------|---------------|--------------|
| <b>GENERAL GOVERNMENT</b>             | \$ 27,936        | \$ 29,917        | \$ 62,142          | 107.1%        | 93.1%        |
| <b>LAW &amp; JUSTICE</b>              | 85,640           | 93,012           | 184,957            | 108.6%        | 96.6%        |
| <b>PUBLIC WORKS</b>                   | 118,493          | 142,293          | 331,535            | 120.1%        | 78.1%        |
| <b>COMMUNITY DEVELOPMENT</b>          | 13,272           | 11,760           | 28,106             | 88.6%         | 88.9%        |
| <b>COMMUNITY SERVICES</b>             | 49,596           | 53,890           | 139,356            | 108.7%        | 74.3%        |
| <b>HEALTH DEPARTMENT</b>              | 17,866           | 18,517           | 37,978             | 103.6%        | 95.9%        |
| <b>INTERNAL SERVICES</b>              | 22,957           | 23,739           | 48,106             | 103.4%        | 97.0%        |
| <b>CAPITAL &amp; DEBT</b>             | 46,867           | 82,458           | 173,167            | 175.9%        | 51.2%        |
| <b>FISCAL ENTITIES &amp; RESERVES</b> | 15,492           | 17,209           | 37,967             | 111.1%        | 88.7%        |
| <b>TOTAL</b>                          | <b>\$398,120</b> | <b>\$472,795</b> | <b>\$1,043,314</b> | <b>118.8%</b> | <b>79.5%</b> |

## GENERAL FUND

The 2008 year end fund balance in General Fund has decreased significantly from 2007. Year-to-date, operating expenditures have exceeded revenue by \$6.5M. For comparison, the fund balance in 2008 decreased \$6.5M, in 2007 fund balanced increased \$1M, and in 2006 fund balance increased \$2.7M.

### FUND0001-GENERAL FUND CONDENSED HISTORY

|                   | ACTUAL      |             |                 |             |                 |             |                 |             |                 |
|-------------------|-------------|-------------|-----------------|-------------|-----------------|-------------|-----------------|-------------|-----------------|
|                   | 2004<br>\$M | 2005<br>\$M | Change<br>05/04 | 2006<br>\$M | Change<br>06/05 | 2007<br>\$M | Change<br>07/06 | 2008<br>\$M | Change<br>08/07 |
| Total Revenue     | 106.3       | 119.4       | 12.3%           | 124.1       | 3.9%            | 134.3       | 8.2%            | 136.7       | 1.8%            |
| Total Expenses    | 107.3       | 115.9       | 8.0%            | 121.6       | 4.9%            | 133.3       | 9.7%            | 143.2       | 7.4%            |
| Surplus/(Deficit) | (1.0)       | 3.5         |                 | 2.5         |                 | 1.0         |                 | (6.5)       |                 |
| One-time In       | 5.9         | -           |                 | 0.2         |                 | -           |                 | 2.3         |                 |
| One-time Out      | (3.8)       | -           |                 | -           |                 | (1.2)       |                 | (3.1)       |                 |
| Net Gain/(Loss)   | 8.6         | 3.5         |                 | 2.7         |                 | (0.3)       |                 | (7.3)       |                 |
| Fund Balance      | 12.0        | 15.5        |                 | 18.3        |                 | 18.0        |                 | 10.7        |                 |
| Designated        | 1.5         | 3.1         |                 | 3.2         |                 | 4.1         |                 | 4.6         |                 |
| Undesignated      | 10.5        | 12.4        |                 | 15.1        |                 | 13.9        |                 | 6.1         |                 |

General fund revenue collected biennium-to-date through the 2008 year end is \$271M, a 6.9 percent annual increase over the 2005-2006 biennium. For comparison, \$258.4M and \$243.5M was collected in the two years ending in December 2007 and 2006 respectively.

The General Fund's largest single source of revenue is property tax. Property Tax collections in 2008 are 3.3 percent higher than in 2007, however, property tax collections for the 2007-2008 biennium are \$1.6M short of budget.

General fund sales tax revenues collected for the biennium, excluding new sales taxes, are 90 percent of budget. Actual sales tax revenue collected was down 2 percent in 2007 and 6 percent in 2008. The decline resulted in \$1.5M decline in revenue from the prior biennium and \$3M less than budget. The additional 0.2 percent Optional Sales Tax dedicated to Law and Justice contributed \$7.5M in 2007-2008.

## GENERAL FUND

| FUND 0001-GENERAL FUND ACTUAL VS. BUDGET |        |        |         |        |         |         |         |
|--|--------|--------|---------|--------|---------|---------|---------|
|  | ACTUAL | BUDGET | ACT/BUD | ACTUAL | BUDGET  | ACT/BUD |         |
|  | 2008   | Annual |         | 07-08  | Adopted | Current | 2007/08 |
|  | \$ M   | \$ M   |         | \$ M   | \$ M    | \$ M    | Current |
| Total Revenue                            | 136.7  | 138.7  | 98.6%   | 271.0  | 272.2   | 279.9   | 96.8%   |
| Total Expenses                           | 143.2  | 137.9  | 103.8%  | 276.5  | 274.7   | 290.4   | 95.2%   |
| Surplus/(Deficit)                        | (6.5)  | 0.7    |         | (5.5)  | (2.5)   | (10.5)  |         |
| One-time In                              | 2.3    | -      |         | 2.3    | -       | -       |         |
| One-time Out                             | (3.1)  | -      |         | (4.4)  | (10.0)  | (1.2)   |         |
| Net Gain/(Loss)                          | (7.3)  | 0.7    |         | (7.6)  | (12.5)  | (11.7)  |         |
| Fund Balance END of period               | 10.7   | -      |         | 10.7   | -       | -       |         |

General fund biennial expense through 2008 is \$276.5M or 95.2 percent of budget. The percent compares to 96.2 percent of budget spent in the 2005- 2006 biennium. The 2008 percent excludes the originally proposed \$10M transfer to a capital reserve fund.

Each biennial budget sets aside an amount to deal with contingencies. Contingencies are generally items that are known, not part of the baseline budget, and the amount may be estimated. For example, contingency items include labor settlements, earned leave buybacks and payoffs, and merit increases. For the 2007-2008 biennium, approximately all contingency budget was allocated as detailed in the following table.

| GENERAL FUND DEPARTMENT 308 CONTINGENCY |                       |                         |                   |                       |                |
|---|-----------------------|-------------------------|-------------------|-----------------------|----------------|
| Account                                 | Description           | 07-08 Adopted<br>Budget | 2007<br>Transfers | 2008<br>Transfers (1) | Current Budget |
| 0001.000.308.508200.324BTD              | Food/Water (Jail)     | 584,000                 | 584,000           |                       | -              |
| 0001.000.308.508200.414BTD              | Medical/Dental (Jail) | 122,000                 | 122,000           |                       | -              |
| 0001.000.308.508200.498BTD              | Judgements & Damages  | -                       | -                 | 850,000               | (850,000)      |
| 0001.000.308.508200.997BTD              | Salaries/Benefits     | 5,646,872               | 725,398           | 4,048,496             | 872,978        |
| Available Balance                       |                       | 6,352,872               | 1,431,398         | 4,898,496             | 22,978         |

(1) 2008 Merit, CCSO merit, 2008 year-end distribution

## DEPARTMENT OF COMMUNITY DEVELOPMENT

The Department of Community Development fund balance at the end of 2008 is (\$2.7M), after the 2007 transfer of \$1.2M from General Fund to settle prior general fund obligations and the 2008 transfer of \$2.3M to support the negative fund balance. The balance compares to the 2007 ending balance of (\$1.0M) and the 2006 ending balance of \$1M.

DCD 2008 revenue for 2008 is \$2.4M less than 2007 revenue year-to-date. Revenue received in 2008 from building permits and development service fees only, was 66.4 percent and 94.6 percent of 2007 respectively (see pages 38, 39). A combination of declining revenues and high costs have contributed to the lower fund balance. Expenses decreased 11.3 percent from \$13.3M in the 2007 to \$11.8M in 2008. For the biennium, DCD created an operating loss of \$7.3M and since 2005 has accumulated an operating loss of \$9.8M.

### FUND 1011-COMMUNITY DEVELOPMENT CONDENSED HISTORY

|                            | ACTUAL      |             |                 |             |                 |             |                 |             |                 |
|----------------------------|-------------|-------------|-----------------|-------------|-----------------|-------------|-----------------|-------------|-----------------|
|                            | 2004<br>\$M | 2005<br>\$M | Change<br>05/04 | 2006<br>\$M | Change<br>06/05 | 2007<br>\$M | Change<br>07/06 | 2008<br>\$M | Change<br>08/07 |
| Total Revenue              | 160         | 154         | -3.7%           | 135         | -12.2%          | 10.1        | -25.6%          | 7.7         | -23.5%          |
| Total Expenses             | 133         | 139         | 4.5%            | 16.0        | 15.4%           | 13.3        | -17.3%          | 11.8        | -11.3%          |
| Surplus/(Deficit)          | 27          | 1.5         |                 | (2.5)       |                 | (3.2)       |                 | (4.1)       |                 |
| One-time In (1)            | -           | -           |                 | -           |                 | 1.2         |                 | 2.3         |                 |
| One-time Out               | -           | -           |                 | -           |                 | -           |                 | -           |                 |
| Net Gain/(Loss)            | 27          | 1.5         |                 | (2.5)       |                 | (2.0)       |                 | (1.8)       |                 |
| Fund Balance END of period | 20          | 35          |                 | 1.0         |                 | (1.0)       |                 | (2.7)       |                 |

Planning and development fees are reviewed and recalculated each year to better reflect the cost of performing the respective service. In April of 2007, the Board of Commissioner's approved a 5.9 percent increase in development fees and a 5.1 percent increase to building fees. In February 2008 Development Services fees were increased 8 percent. In July 2008, additional selective building fee increases were approved.

## DEPARTMENT OF COMMUNITY DEVELOPMENT

The General Fund supports Development Services to reflect the “community benefit” of maintaining sound and safe development policies. The County’s policy is to provide 10 percent General Fund support however, the General Fund support in 2008 was equal to 37 percent.

| <b>FUND1011-COMMUNITY DEVELOPMENT ACTUAL VS. BUDGET</b> |               |               |                |               |                |                |                |
|---|---------------|---------------|----------------|---------------|----------------|----------------|----------------|
|   | <b>ACTUAL</b> | <b>BUDGET</b> | <b>ACT/BUD</b> | <b>ACTUAL</b> | <b>BUDGET</b>  | <b>ACT/BUD</b> |                |
|   | <b>2008</b>   | <b>Annual</b> |                | <b>07-08</b>  | <b>Adopted</b> | <b>Current</b> | <b>2007/08</b> |
|   | <b>\$ M</b>   | <b>\$ M</b>   |                | <b>\$ M</b>   | <b>\$ M</b>    | <b>\$ M</b>    | <b>Current</b> |
| Total Revenue   | 7.7           | 11.8          | 65.0%          | 17.8          | 28.3           | 31.7           | 56.1%          |
| Total Expenses  | 11.8          | 12.6          | 93.2%          | 25.0          | 28.8           | 28.6           | 87.5%          |
| Surplus/(Deficit)                                       | (4.1)         | (0.8)         |                | (7.3)         | (0.5)          | 3.1            |                |
| One-time In (1)   | 2.3           | -             |                | 3.5           | -              | -              |                |
| One-time Out  | 0.0           | -             |                | 0.0           | -              | -              |                |
| Net Gain/(Loss)   | (1.8)         | (0.8)         |                | (3.7)         | (0.5)          | 3.1            |                |
| Fund Balance END of period                              | (2.7)         | -             |                | (2.7)         | -              | -              |                |

Community Development activities include Building and Development Services. Other activities including Community Planning, Animal Control, Code Enforcement, and Fire Marshal have been transferred to the General Fund at the beginning of 2007. Building is supported entirely by fees, Development Services is supported by a combination of development fees and General Fund support.

| <b>FUND1011 2008 ADJUSTED FUND BALANCE BY ACTIVITY</b> |                     |                    |                    |                    |                    |                 |                     |                     |
|--|---------------------|--------------------|--------------------|--------------------|--------------------|-----------------|---------------------|---------------------|
|  | <b>2008</b>         |                    |                    |                    |                    |                 |                     | <b>Total</b>        |
|  | <b>Beginning</b>    | <b>1st Quarter</b> | <b>2nd Quarter</b> | <b>3rd Quarter</b> | <b>4th Quarter</b> | <b>2008 YTD</b> | <b>2007 Deficit</b> | <b>Allocated</b>    |
|  | <b>Fund Balance</b> | <b>Activity</b>    | <b>Activity</b>    | <b>Activity</b>    | <b>Activity</b>    | <b>Activity</b> | <b>Adjustment</b>   | <b>Fund Balance</b> |
| Buildng  | 1,277,754           | (466,636)          | (812,675)          | (261,900)          | (319,885)          | (1,881,036)     |                     | (603,342)           |
| Development Services                                   | (2,239,840)         | (276,805)          | (226,271)          | (868,512)          | (863,960)          | (2,235,548)     | 2,340,337           | (2,135,051)         |
|  | (962,086)           | (763,441)          | (1,038,946)        | (1,130,412)        | (1,183,845)        | (4,116,644)     | 2,340,337           | (2,738,393)         |

## ROAD FUND (DEPARTMENT OF PUBLIC WORKS)

The Road Fund fund balance is \$12.9M at the end of the 2008. This compares to a balance of \$15.8M at the end of 2007 and \$8.2M at the end of 2006. The large fund balance is due to the timing of projects currently underway. The Kline bridge, the St. John's Road, the 72nd Avenue, and the 119th Street projects have a combined cost of approximately \$27M. The current project schedule may require the Road Fund to obtain financing, depending on the timing of cash flows.

Generally, the fund balance is drawn down during the summer construction months and has needed to borrow intermittently to remain liquid. In addition to short term borrowings, borrowings from the Public Works Trust fund are listed as "One-time In" in the chart below.

Biennium-to-date revenue collected for 2008 is \$132.9M. This is \$24.8M more than the \$108.1M collected in the 2005-2006 biennium. Road Fund revenue is tied to property taxes with the majority of the revenue received in the second and fourth quarters of the year.

### FUND 1012-ROAD FUND CONDENSED HISTORY

|                            | ACTUAL       |              |                 |              |                 |              |                 |              |                 |
|----------------------------|--------------|--------------|-----------------|--------------|-----------------|--------------|-----------------|--------------|-----------------|
|                            | 2004<br>\$ M | 2005<br>\$ M | Change<br>05/04 | 2006<br>\$ M | Change<br>06/05 | 2007<br>\$ M | Change<br>07/06 | 2008<br>\$ M | Change<br>08/07 |
| Total Revenue              | 56.0         | 53.7         | -4.1%           | 54.4         | 1.2%            | 61.3         | 12.8%           | 71.5         | 16.6%           |
| Total Expenses             | 55.9         | 49.4         | -11.6%          | 54.7         | 10.7%           | 53.7         | -1.9%           | 74.4         | 38.6%           |
| Surplus/(Deficit)          | 0.1          | 4.3          |                 | (0.4)        |                 | 7.6          |                 | (2.9)        |                 |
| One-time In                | 1.2          | -            |                 | -            |                 | -            |                 | -            |                 |
| One-time Out               | (1.7)        | -            |                 | -            |                 | -            |                 | -            |                 |
| Net Gain/(Loss)            | 1.3          | 4.3          |                 | (0.4)        |                 | 7.6          |                 | (2.9)        |                 |
| Fund Balance END of period | 43           | 8.6          |                 | 8.2          |                 | 15.8         |                 | 12.9         |                 |
| September Fund Balance     |              | (0.2)        |                 | (3.6)        |                 | 3.2          |                 | 12.9         |                 |

BTD expenses for 2008 were \$128.1M or 75.9 percent of the current 2007-2008 budget. Expenses are a result of the timing and nature of transportation construction projects and are more heavily spent during the summer construction months. Revenues, as reimbursed through grants, are also dependent upon the timing of expenditures.

### FUND 1012-ROAD FUND ACTUAL VS. BUDGET

|                            | ACTUAL       | BUDGET         | ACT/BUD | ACTUAL        | BUDGET          | ACT/BUD         |
|----------------------------|--------------|----------------|---------|---------------|-----------------|-----------------|
|                            | 2008<br>\$ M | Annual<br>\$ M |         | 07-08<br>\$ M | Adopted<br>\$ M | Current<br>\$ M |
| Total Revenue              | 71.5         | 62.4           | 114.5%  | 132.9         | 125.6           | 164.2           |
| Total Expenses             | 74.4         | 64.5           | 115.4%  | 128.1         | 128.8           | 168.7           |
| Surplus/(Deficit)          | (2.9)        | (2.0)          |         | 4.7           | (3.2)           | (4.5)           |
| One-time In                | 0.0          | -              |         | 0.0           | -               | -               |
| One-time Out               | 0.0          | -              |         | 0.0           | -               | -               |
| Net Gain/(Loss)            | (2.9)        | (2.0)          |         | 4.7           | (3.2)           | (4.5)           |
| Fund Balance END of period | 12.9         | -              |         | 12.9          | -               | -               |

## HEALTH DEPARTMENT

The Health Department became a county department at the beginning of the 03-04 biennium and added approximately 128 FTE's and a biennial revenue budget of \$35M to the county. In 2008, the department underwent a major change shifting its clinical services to a private company, Seamar, and ending its support for Skamania County.

The 2008 ending fund balance of \$2M is the lowest balance since the Health Department became a county department. The balance compares to the 2007 balance of \$3.4M and 2006 balance of \$3.2M. Health Department revenue for 2008 is \$17.1M which compares to \$18.1M in 2007 and \$18.7M in 2006.

### FUND 1025-HEALTH DEPARTMENT CONDENSED HISTORY

|                            | ACTUAL       |              |                 |              |                 |              |                 |              |                 |
|----------------------------|--------------|--------------|-----------------|--------------|-----------------|--------------|-----------------|--------------|-----------------|
|                            | 2004<br>\$ M | 2005<br>\$ M | Change<br>05/04 | 2006<br>\$ M | Change<br>06/05 | 2007<br>\$ M | Change<br>07/06 | 2008<br>\$ M | Change<br>08/07 |
| Total Revenue              | 20.0         | 18.0         | -9.8%           | 18.7         | 4.1%            | 18.1         | -3.2%           | 17.1         | -5.4%           |
| Total Expenses             | 18.1         | 16.9         | -6.6%           | 18.9         | 11.8%           | 17.9         | -5.3%           | 18.6         | 4.1%            |
| Surplus/(Deficit)          | 1.9          | 1.1          |                 | (0.1)        |                 | 0.3          |                 | (1.5)        |                 |
| Net Transfers              | (1.8)        | -            |                 | -            |                 | -            |                 | -            |                 |
| Net Gain/(Loss)            | 0.1          | 1.1          |                 | (0.1)        |                 | 0.3          |                 | (1.5)        |                 |
| Fund Balance END of period | 2.2          | 3.3          |                 | 3.2          |                 | 3.4          |                 | 2.0          |                 |

Note (1) In April 2007, \$600K in 2006 duplicate revenue was identified and corrected. This schedule reclasses the entry to 2006.

The Health Department's BTD expenses for 2008 are \$36.5M, 96 percent of the current budget. About one half of the decrease in fund balances, \$0.7M, was a planned reduction for one-time expenditures. The remaining reduction is attributed to the significant amount of work required of environmental health that is not recoverable through fees. Reimbursement of these costs has been addressed in the 2009-2010 budget. The 2009-2010 budget provides up to \$1.4M in General Fund support until additional funding is received or changes in the business model are realized.

### FUND 1025-HEALTH DEPARTMENT ACTUAL VS. BUDGET

|                            | ACTUAL       | BUDGET         | ACT/BUD | ACTUAL        | BUDGET          | ACT/BUD         |
|----------------------------|--------------|----------------|---------|---------------|-----------------|-----------------|
|                            | 2008<br>\$ M | Annual<br>\$ M |         | 07-08<br>\$ M | Adopted<br>\$ M | Current<br>\$ M |
| Total Revenue              | 17.1         | 17.8           | 96.2%   | 35.3          | 35.6            | 100.1%          |
| Total Expenses             | 18.6         | 19.0           | 97.9%   | 36.5          | 37.8            | 96.0%           |
| Surplus/(Deficit)          | (1.5)        | (1.2)          |         | (1.2)         | (2.1)           | (2.8)           |
| Net Transfers              | 0.0          | -              |         | 0.0           | -               | -               |
| Net Gain/(Loss)            | (1.5)        | (1.2)          |         | (1.2)         | (2.1)           | (2.8)           |
| Fund Balance END of period | 2.0          | -              |         | 2.0           | -               | -               |

## CLARK COUNTY FAIR

In preparation for the opening of the Exhibit Hall in 2004, the Fair Fund received a \$1.25M transfer from the general fund to clear the deficit fund balance created by prior years' operations. Approximately \$.25M of the transfer was to provide additional working capital for future fair operations. In addition, \$.4M was set aside to provide working capital for the new Exhibition Hall.

BTD Fair Fund revenue for the 2008 is \$7.3M or 96.7 percent of the current biennial budget. The Exhibition Hall has contributed approximately \$1.2M BTD in revenue. The fund balance is \$145K lower than it was at the same point in 2007, but still within an acceptable range. The fund has now ended five consecutive years with a positive fund balance.

### FUND 1003-CLARK COUNTY FAIR CONDENSED HISTORY

|                   | ACTUAL       |              |                 |              |                 |              |                 |              |                 |
|-------------------|--------------|--------------|-----------------|--------------|-----------------|--------------|-----------------|--------------|-----------------|
|                   | 2004<br>\$ K | 2005<br>\$ K | Change<br>05/04 | 2006<br>\$ K | Change<br>06/05 | 2007<br>\$ K | Change<br>07/06 | 2008<br>\$ K | Change<br>08/07 |
| Total Revenue     | 2,745.3      | 2,927.7      | 6.6%            | 3,372.5      | 15.2%           | 3,783.7      | 12.2%           | 3,542.5      | -6.4%           |
| Total Expenses    | 2,840.1      | 3,053.8      | 7.5%            | 3,271.2      | 7.1%            | 3,701.2      | 13.1%           | 3,686.7      | -0.4%           |
| Surplus/(Deficit) | (94.8)       | (126.1)      |                 | 101.3        |                 | 82.4         |                 | (144.1)      |                 |
| Net Transfers     | 1,250.0      | -            |                 | -            |                 | -            |                 | -            |                 |
| Net Gain/(Loss)   | 1,155.2      | (126.1)      |                 | 101.3        |                 | 82.4         |                 | (144.1)      |                 |
| Fund Balance END  | 387.5        | 261.5        |                 | 362.8        |                 | 445.2        |                 | 301.0        |                 |

The 2008 Fair Fund expense of \$7.4M represents 96.9 percent of the current biennial budget.

### FUND 1003-CLARK COUNTY FAIR ACTUAL VS. BUDGET

|                   | ACTUAL       | BUDGET         | ACT/BUD | ACTUAL        | BUDGET          | ACT/BUD         |
|-------------------|--------------|----------------|---------|---------------|-----------------|-----------------|
|                   | 2008<br>\$ K | Annual<br>\$ K |         | 07-08<br>\$ K | Adopted<br>\$ K | Current<br>\$ K |
| Total Revenue     | 3,542.5      | 3,660.0        | 96.8%   | 7,326.2       | 7,504.8         | 7,576.8         |
| Total Expenses    | 3,686.7      | 3,573.5        | 103.2%  | 7,387.9       | 7,342.6         | 7,621.8         |
| Surplus/(Deficit) | (144.1)      | 86.4           |         | (61.7)        | 162.1           | (45.1)          |
| Net Transfers     | 0.0          | -              |         | 0.0           | -               | -               |
| Net Gain/(Loss)   | (144.1)      | 86.4           |         | (61.7)        | 162.1           | (45.1)          |
| Fund Balance END  | 301.0        | -              |         | 301.0         | -               | -               |

## **CENTRAL SUPPORT SERVICES (FACILITIES)**

The Central Support Services (Facilities) fund balance improved significantly from 2003 as a result of approximately \$3.8M in transfers; \$2.5M from the General Fund and \$1.3M from other funds including \$966K from the Road Fund in 2004. The 2004 transfers were made to offset the cumulative effect of under-billing for services provided in the prior three years.

In 2005, transfers from the general fund, excluding the 2004 one-time transfers increased \$1.2M and transfers from the Capital Building Fund 3051 increased \$670K. The fund deficit declined from a negative \$1.1M at the end of 2004 and during most of the year maintains a positive fund balance. The 2008 ending balance is \$(189.1K) due to the timing of transfers.

### **FUND 5093-CENTRAL SERVICES CONDENSED HISTORY**

|                   | ACTUAL      |             |                 |             |                 |             |                 |             |                 |
|-------------------|-------------|-------------|-----------------|-------------|-----------------|-------------|-----------------|-------------|-----------------|
|                   | 2004<br>\$K | 2005<br>\$K | Change<br>05/04 | 2006<br>\$K | Change<br>06/05 | 2007<br>\$K | Change<br>07/06 | 2008<br>\$K | Change<br>08/07 |
| Total Revenue     | 4,782.2     | 6,357.7     | 32.9%           | 8,372.1     | 31.7%           | 8,839.6     | 5.6%            | 8,755.5     | -1.0%           |
| Total Expenses    | 6,341.3     | 6,606.5     | 4.2%            | 7,729.3     | 17.0%           | 8,855.8     | 14.6%           | 8,924.9     | 0.8%            |
| Surplus/(Deficit) | (1,559.0)   | (248.8)     |                 | 642.8       |                 | (16.3)      |                 | (169.4)     |                 |
| Net Transfers     | 3,800.0     | 670.0       |                 | -           |                 | -           |                 | -           |                 |
| Net Gain/(Loss)   | 2,241.0     | 421.2       |                 | 642.8       |                 | (16.3)      |                 | (169.4)     |                 |
| Fund Balance END  | (1,067.3)   | (646.1)     |                 | (3.3)       |                 | (19.6)      |                 | (189.1)     |                 |

Expenses through 2008 are approximately 97.7 percent of the current biennial budget. The 2008 expenses exceed revenues by \$185.7K.

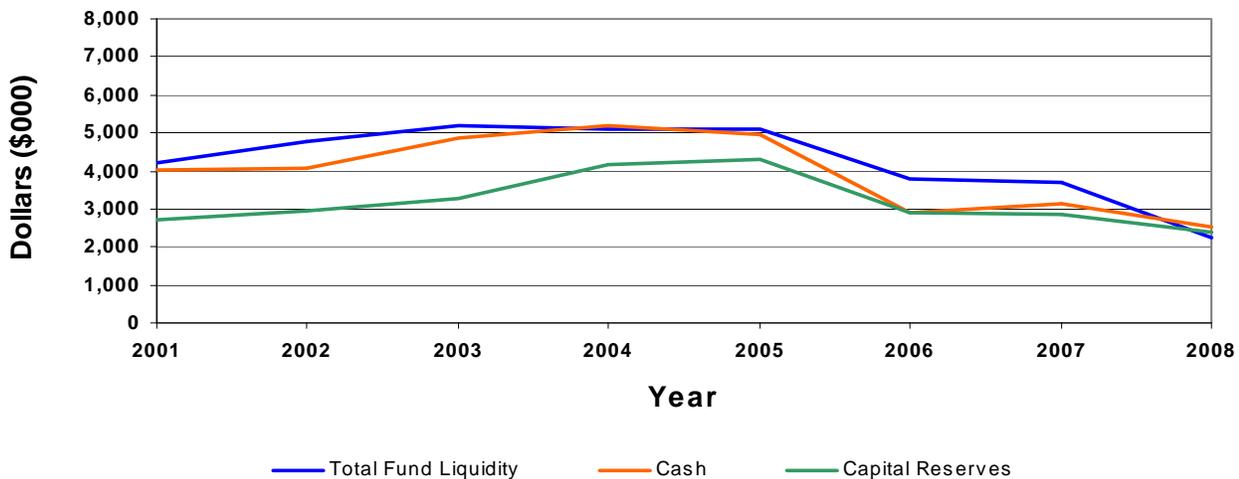
### **FUND 5093-CENTRAL SERVICES ACTUAL VS. BUDGET**

|                   | ACTUAL      | BUDGET         | ACT/BUD | ACTUAL       | BUDGET          | ACT/BUD         |
|-------------------|-------------|----------------|---------|--------------|-----------------|-----------------|
|                   | 2008<br>\$K | Annual<br>\$ K |         | 07-08<br>\$K | Adopted<br>\$ K | Current<br>\$ K |
| Total Revenue     | 8,755.5     | 9,547.4        | 91.7%   | 17,595.0     | 19,030.3        | 19,360.0        |
| Total Expenses    | 8,924.9     | 8,869.4        | 100.6%  | 17,780.7     | 17,634.2        | 17,963.9        |
| Surplus/(Deficit) | (169.4)     | 678.0          |         | (185.7)      | 1,396.1         | 1,396.1         |
| Net Transfers     | 0.0         | -              |         | 0.0          | -               | -               |
| Net Gain/(Loss)   | (169.4)     | 678.0          |         | (185.7)      | 1,396.1         | 1,396.1         |
| Fund Balance END  | (189.1)     | -              |         | (189.1)      | -               | -               |

## EQUIPMENT REPAIR AND REPLACEMENT

The Equipment Repair and Replacement Fund was established to accumulate capital funds to replace vehicles at the end of their useful lives, prepare vehicles for service, and repair and maintain the County's vehicle fleet. It also maintains replacement parts and road stores. The fund balance typically includes a significant inventory component. At the end of 2008, the inventory component is \$2.1M or 48.5 percent of the fund balance. The non-inventory component of fund balance is \$2.2M, of which the cash balance is \$2.5M.

### 5091 Fund Liquidity and Cash Balance



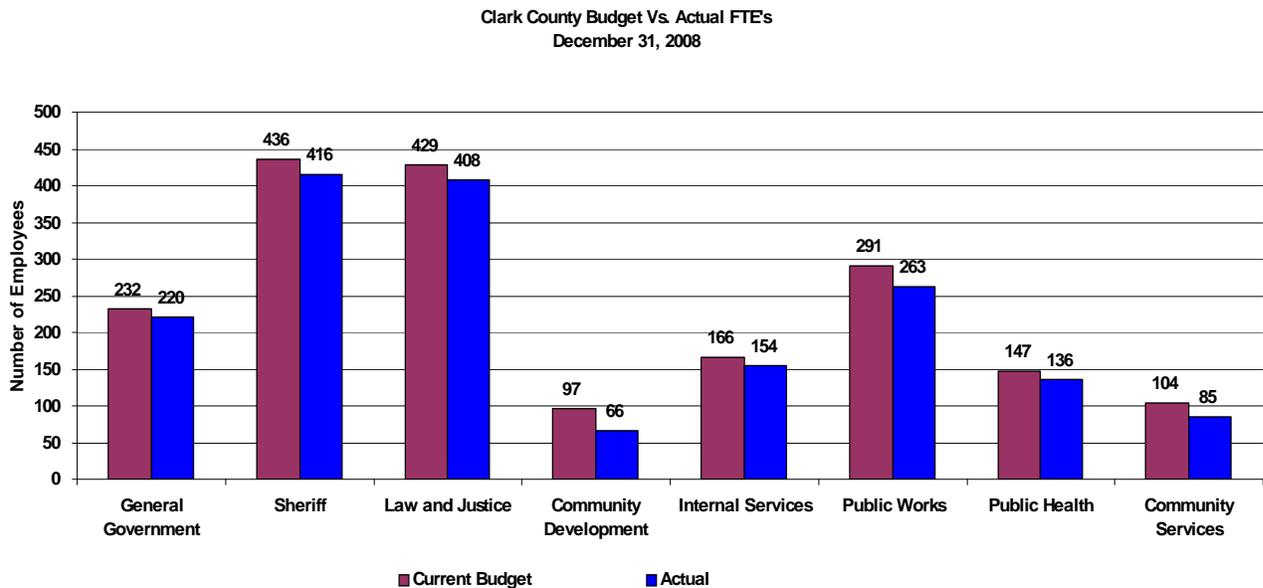
County equipment is scheduled for replacement based on standard replacement lives. Recently, it was determined to extend the lives of equipment to better match the equipment's actual utility. The reserved for equipment replacement of \$2.3M currently exceeds the funds liquidity of \$2.2M. The liquidity balance will improve when the \$2.1M in rock stores is sold. The balance is used to fund working capital and non-routine repairs. County customers pay into the fund based on forecast usage.

#### Capital Reserves: 2008 Results

| Source       | Begin Balance    | Revenue          | Capital Replcmt  | Reimburse | Sales/ Auction | End Balance      |
|--------------|------------------|------------------|------------------|-----------|----------------|------------------|
| General Fund | 687,853          | 585,695          | 984,830          | 0         | 45,973         | 334,691          |
| Road Fund    | 1,348,300        | 966,888          | 1,045,406        | 0         | 48,801         | 1,318,583        |
| Other        | 807,257          | 197,725          | 288,084          | 0         | 13,448         | 730,346          |
| <b>Total</b> | <b>2,843,410</b> | <b>1,750,308</b> | <b>2,318,320</b> | <b>0</b>  | <b>108,222</b> | <b>2,383,620</b> |

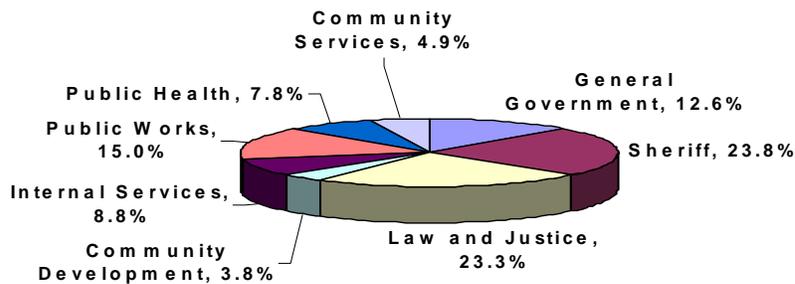
## COUNTY EMPLOYMENT

The adopted 2007-2008 budget approved 1,890 FTE's, an increase of 170 FTE's over the 05-06 adopted budget. The largest increase is in law and justice with 60 additional FTE's, 42.5 of the new positions in the Sheriff's Office. Thirty one new positions were added to Community Services, 23 positions were added to Public Works and General Government each, 17 new positions in Internal Services, and 15 new positions in Community Development.



Actual County FTE's decreased by 24 during the 2008 fourth quarter. The decrease was primarily due to a 21.5 FTE decrease in the Department of Community Development. The General Fund decreased 1 FTE. The Sheriff Department with approximately 40 percent of the General Funds FTE's added 7 FTE's, however remains 19.5 FTE's below its budgeted amount.

### 2008 Employees By Function



## CLARK COUNTY BUDGETED STAFFING SUMMARY BY FUNCTION 5 YEAR HISTORY (1)

|                                 |      |                                 |                            |                            | B   |                             |               |                                    | APPROVED      FILLED                    |              |             |             |
|---------------------------------|------|---------------------------------|----------------------------|----------------------------|---|-----------------------------|---------------|------------------------------------|---|--------------|-------------|-------------|
|                                 |      |                                 |                            |                            | Excluding Project and End-Dated Positions |                             |               | B/A                                | INFORMATIONAL ONLY                      |              |             |             |
| A                               |      |                                 |                            |                            | Current Approved Positions                | 4Q08 Actual                 | Difference    | Current Positions/<br>03-04 Budget | Current Project and End-Dated Positions |              |             |             |
| Fund                            | Dept | Description                     | 03-04<br>Adopted<br>Budget | 05-06<br>Adopted<br>Budget | 05-06 Final<br>Budget                     | 07-08 Adopted<br>Budget (2) |               |                                    |   |              |             |             |
| <b>General Government</b>       |      |                                 |                            |                            |   |                             |               |                                    |   |              |             |             |
| 0001                            | 110  | Assessment                      | 51.75                      | 52.75                      | 52.50                                     | 57.13                       | 53.75         | 52.75                              | (1.00)                                  | 3.9%         | 3.00        | 3.00        |
| 0001                            | 140  | Auditor                         | 46.60                      | 46.60                      | 46.60                                     | 47.10                       | 46.60         | 43.31                              | (3.29)                                  | 0.0%         |             |             |
| 0001                            | 170  | Treasurer                       | 23.00                      | 24.00                      | 24.50                                     | 33.50                       | 29.00         | 27.50                              | (1.50)                                  | 26.1%        | 2.50        | -           |
| 0001                            | 300  | Commissioners                   | 11.00                      | 11.00                      | 12.00                                     | 12.00                       | 13.00         | 12.00                              | (1.00)                                  | 18.2%        |             |             |
| 0001                            | 306  | Countywide Services             | 1.00                       | 1.25                       | 0.00                                      | 0.00                        | 0.00          | 0.00                               | 0.00                                    | 0.0%         |             |             |
| 0001                            | 307  | Conservation Land Dept          | 0.00                       | 0.00                       | 0.00                                      | 1.00                        | 0.00          | 0.00                               | 0.00                                    | 0.0%         |             |             |
| 0001                            | 317  | ESA Countywide Services         | 3.00                       | 2.95                       | 2.50                                      | 2.50                        | 2.90          | 2.00                               | (0.90)                                  | -3.3%        |             |             |
| 0001                            | 380  | Coop Extension Service          | 3.00                       | 3.00                       | 3.00                                      | 3.00                        | 3.00          | 3.00                               | 0.00                                    | 0.0%         |             |             |
| 0001                            | 382  | Board of Equalization           | 2.00                       | 2.00                       | 2.00                                      | 2.00                        | 2.00          | 2.00                               | 0.00                                    | 0.0%         |             |             |
| 0001                            | 545  | Community Planning (LRP)        | 13.00                      | 12.00                      | 11.50                                     | 12.50                       | 12.50         | 11.30                              | (1.20)                                  | -3.8%        | 1.00        | 1.00        |
| 0001                            | 566  | Animal Control                  | 11.00                      | 10.50                      | 10.50                                     | 10.50                       | 10.00         | 10.00                              | 0.00                                    | -9.1%        |             |             |
| 0001                            | 589  | Code Enforcement                | 9.50                       | 9.50                       | 9.50                                      | 9.50                        | 10.00         | 9.00                               | (1.00)                                  | 5.3%         |             |             |
| 0001                            | 599  | Fire Marshal                    | 9.00                       | 9.00                       | 9.00                                      | 9.00                        | 9.00          | 9.00                               | 0.00                                    | 0.0%         |             |             |
| 1003                            | 373  | Fairgrounds (4)                 | 1.00                       | 1.00                       | 5.00                                      | 5.00                        | 0.00          | 0.00                               | 0.00                                    | 0.0%         |             |             |
| 1007                            | 110  | GIS                             | 21.00                      | 19.00                      | 19.00                                     | 20.00                       | 21.00         | 20.00                              | (1.00)                                  | 0.0%         |             |             |
| 1047                            | 385  | Weed Management (3)             | 4.00                       | 5.00                       | 7.00                                      | 7.75                        | 10.00         | 9.00                               | (1.00)                                  | 150.0%       |             |             |
| 5006                            | 141  | Elections                       | 9.40                       | 9.40                       | 9.40                                      | 9.40                        | 9.40          | 9.40                               | 0.00                                    | 0.0%         |             |             |
| <b>Total General Government</b> |      |                                 | <b>219.25</b>              | <b>218.95</b>              | <b>224.00</b>                             | <b>241.88</b>               | <b>232.15</b> | <b>220.26</b>                      | <b>(11.89)</b>                          | <b>5.9%</b>  | <b>6.50</b> | <b>4.00</b> |
| <b>Law and Justice</b>          |      |                                 |                            |                            |   |                             |               |                                    |   |              |             |             |
| 0001                            | 200  | County Clerk                    | 38.00                      | 40.00                      | 40.50                                     | 46.50                       | 49.00         | 45.50                              | (3.50)                                  | 28.9%        |             |             |
| 0001                            | 210  | District Court                  | 46.50                      | 48.17                      | 48.00                                     | 49.50                       | 54.00         | 51.00                              | (3.00)                                  | 16.1%        |             |             |
| 0001                            | 230  | Superior Court                  | 25.00                      | 27.00                      | 26.63                                     | 28.80                       | 33.00         | 31.63                              | (1.37)                                  | 32.0%        |             |             |
| 0001                            | 231  | Juvenile                        | 94.50                      | 94.50                      | 93.50                                     | 93.50                       | 95.50         | 93.25                              | (2.25)                                  | 1.1%         | 1.00        | 1.00        |
| 0001                            | 250  | Sheriff Law Enforcement         | 137.00                     | 138.50                     | 143.00                                    | 160.00                      | 164.00        | 158.00                             | (6.00)                                  | 19.7%        |             |             |
| 0001                            | 254  | Sheriff Civil/Support           | 59.00                      | 60.50                      | 62.00                                     | 65.00                       | 67.00         | 61.50                              | (5.50)                                  | 13.6%        | 1.00        | 1.00        |
| 0001                            | 256  | Sheriff Executive/Admin         | 20.30                      | 20.50                      | 20.50                                     | 22.50                       | 22.50         | 21.50                              | (1.00)                                  | 10.8%        |             |             |
| 0001                            | 261  | Sheriff Custody                 | 165.00                     | 165.00                     | 178.00                                    | 179.50                      | 182.00        | 175.00                             | (7.00)                                  | 10.3%        |             |             |
| <b>Sheriff</b>                  |      |                                 | <b>381.30</b>              | <b>384.50</b>              | <b>403.50</b>                             | <b>427.00</b>               | <b>435.50</b> | <b>416.00</b>                      | <b>(19.50)</b>                          | <b>14.2%</b> | <b>1.00</b> | <b>1.00</b> |
| 0001                            | 270  | Prosecuting Attorney            | 78.00                      | 81.67                      | 81.00                                     | 85.50                       | 87.00         | 81.00                              | (6.00)                                  | 11.5%        | 1.00        | 1.00        |
| 0001                            | 271  | Pros Att Child Support          | 19.00                      | 19.00                      | 19.00                                     | 19.00                       | 20.00         | 20.00                              | 0.00                                    | 5.3%         |             |             |
| 0001                            | 290  | Medical Examiner                | 6.00                       | 6.00                       | 7.00                                      | 7.50                        | 7.00          | 5.75                               | (1.25)                                  | 16.7%        |             |             |
| 0001                            | 430  | Community Corrections           | 69.00                      | 70.00                      | 69.75                                     | 72.75                       | 73.00         | 70.00                              | (3.00)                                  | 5.8%         |             |             |
| 1018                            | 252  | Child Abuse Intervention Center | 5.00                       | 5.00                       | 5.00                                      | 5.00                        | 5.00          | 5.00                               | 0.00                                    | 0.0%         |             |             |
| 1022                            | 270  | Prosecuting Attorney VIC        | 4.00                       | 4.00                       | 4.00                                      | 4.00                        | 5.00          | 5.00                               | 0.00                                    | 25.0%        |             |             |
| <b>Total Law and Justice</b>    |      |                                 | <b>766.30</b>              | <b>779.83</b>              | <b>797.88</b>                             | <b>839.05</b>               | <b>864.00</b> | <b>824.13</b>                      | <b>(39.87)</b>                          | <b>12.7%</b> | <b>3.00</b> | <b>3.00</b> |

## CLARK COUNTY BUDGETED STAFFING SUMMARY BY FUNCTION 5 YEAR HISTORY (1)

|  |      |                               |                            |                            | B   |                             |                               |             | APPROVED      FILLED<br>INFORMATIONAL ONLY |                                    |  |
|--|------|-------------------------------|----------------------------|----------------------------|---|-----------------------------|-------------------------------|-------------|--|------------------------------------|--|
|  |      |                               |                            |                            | Excluding Project and End-Dated Positions |                             |                               | B/A         | Current Project and End-Dated Positions    |                                    |  |
| Fund   | Dept | Description                   | 03-04<br>Adopted<br>Budget | 05-06<br>Adopted<br>Budget | 05-06 Final<br>Budget                     | 07-08 Adopted<br>Budget (2) | Current Approved<br>Positions | 4Q08 Actual | Difference                                 | Current Positions/<br>03-04 Budget | Current Project and End-Dated<br>Positions |
| <b>Community Development</b>                     |      |                               |                            |                            |   |                             |                               |             |  |                                    |  |
| Total Community Development                      |      |                               | 103.50                     | 104.50                     | 110.50                                    | 119.08                      | 96.50                         | 66.00       | (30.50)                                    | -6.8%                              | 0.00      0.00                             |
| <b>Internal Services</b>                         |      |                               |                            |                            |   |                             |                               |             |  |                                    |  |
| 0001   | 305  | OBIS                          | 53.00                      | 53.00                      | 52.00                                     | 55.75                       | 56.00                         | 53.00       | (3.00)                                     | 5.7%                               | 3.00      2.00                             |
| 5092   | 390  | Data Processing (MLTs)        | 12.00                      | 12.50                      | 12.00                                     | 14.00                       | 14.00                         | 13.00       | (1.00)                                     | 16.7%                              | 0.75      0.75                             |
| Total OBIS                                       |      |                               | 65.00                      | 65.50                      | 64.00                                     | 69.75                       | 70.00                         | 66.00       | (4.00)                                     | 7.7%                               | 3.75      2.75                             |
| 0001   | 310  | Human Resources               | 13.00                      | 14.55                      | 14.00                                     | 16.00                       | 18.00                         | 16.55       | (1.45)                                     | 38.5%                              | 1.00      0.90                             |
| 0001   | 311  | Loss Control                  | 4.00                       | 4.00                       | 4.00                                      | 4.00                        | 4.00                          | 4.00        | 0.00                                       | 0.0%                               | 1.00      1.00                             |
| 0001   | 320  | General Services              | 19.10                      | 19.30                      | 20.30                                     | 22.30                       | 22.30                         | 20.30       | (2.00)                                     | 16.8%                              |  |
| 0001   | 340  | Public Information & Outreach | 7.00                       | 6.00                       | 5.00                                      | 6.00                        | 6.00                          | 6.00        | 0.00                                       | -14.3%                             | 1.00      1.00                             |
| 5093   | 330  | Facilities Management         | 32.50                      | 32.50                      | 36.50                                     | 40.58                       | 45.50                         | 41.00       | (4.50)                                     | 40.0%                              | 1.00      1.00                             |
| Total Internal Services                          |      |                               | 140.60                     | 141.85                     | 143.80                                    | 158.63                      | 165.80                        | 153.85      | (11.95)                                    | 17.9%                              | 7.75      6.65                             |
| <b>TOTAL GENERAL FUND-FEE REVENUE</b>            |      |                               | 1,229.65                   | 1,245.13                   | 1,276.18                                  | 1,358.64                    | 1,358.45                      | 1,264.24    | (94.21)                                    | 10.5%                              | 17.25      13.65                           |
| <b>NON-GENERAL FUND REVENUE AND MAJOR GRANTS</b> |      |                               |                            |                            |   |                             |                               |             |  |                                    |  |
| <b>Public Works</b>                              |      |                               |                            |                            |   |                             |                               |             |  |                                    |  |
| Total Public Works                               |      |                               | 257.00                     | 260.00                     | 261.80                                    | 282.80                      | 290.90                        | 262.65      | (28.25)                                    | 13.2%                              | 7.00      5.00                             |
| <b>Public Health</b>                             |      |                               |                            |                            |   |                             |                               |             |  |                                    |  |
| Total Public Health                              |      |                               | 126.20                     | 143.55                     | 144.00                                    | 145.98                      | 147.40                        | 136.15      | (11.25)                                    | 16.8%                              | 1.75      1.75                             |
| <b>Community Services</b>                        |      |                               |                            |                            |   |                             |                               |             |  |                                    |  |
| Total Community Services                         |      |                               | 70.75                      | 71.25                      | 78.00                                     | 102.50                      | 104.00                        | 85.33       | (18.68)                                    | 47.0%                              | 0.00      0.00                             |
| <b>TOTAL N-GF REVENUE AND MAJOR GRANTS</b>       |      |                               | 453.95                     | 474.80                     | 483.80                                    | 531.28                      | 542.30                        | 484.13      | (58.18)                                    | 19.5%                              | 8.75      6.75                             |
| <b>TOTAL COUNTY</b>                              |      |                               | 1,683.60                   | 1,719.93                   | 1,759.98                                  | 1,889.92                    | 1,900.75                      | 1,748.37    | (152.38)                                   | 12.9%                              | 26.00      20.40                           |

(1) FTE's reflect staff transfers along with associated responsibilities: 2001 Sheriff to Auditor (1), 2004 Corrections to IS (1), 2007 BO to HR (1)

(2) Adopted Budget contains project and end-dated positions

(3) Includes 5 nine month employees counted as 1 FTE each

(4) Postions transferred to Facilities in 07-08

## MAJOR COUNTY REVENUES

| 2005<br>Actual  | 2006<br>Actual | 2007<br>Actual | 2008<br>Actual | 2007-2008<br>Adopted Budget | 2007-2008<br>Current Budget | Act/Bud | 08/07 |
|---|----------------|----------------|----------------|-----------------------------|-----------------------------|---------|-------|
| <b>Total Property Tax</b>                               |                |                |                |                             |                             |         |       |
| 5,594,337   | 5,953,080      | 5,849,465      | 6,324,556      |                             |                             |         |       |
| 39,861,375  | 42,152,443     | 44,385,854     | 45,975,338     |                             |                             |         |       |
| 42,471,239  | 44,427,455     | 47,158,192     | 48,757,174     |                             |                             |         |       |
| 73,369,173  | 76,659,497     | 81,491,626     | 84,994,325     | 167,787,784                 | 167,787,784                 | 99%     | 104%  |
| <b>Total Sales Tax</b>                                  |                |                |                |                             |                             |         |       |
| 5,353,049   | 5,568,522      | 5,652,318      | 8,258,338      |                             |                             |         |       |
| 10,518,527  | 11,147,694     | 11,704,300     | 15,689,032     |                             |                             |         |       |
| 16,641,247  | 17,280,920     | 20,409,808     | 23,825,019     |                             |                             |         |       |
| 22,842,150  | 23,174,478     | 28,911,359     | 31,211,266     | 55,842,541                  | 71,222,871                  | 84%     | 108%  |
| <b>Total Real Estate Excise Tax (REET)</b>              |                |                |                |                             |                             |         |       |
| 2,117,345   | 2,685,428      | 1,737,222      | 1,212,650      |                             |                             |         |       |
| 5,141,145   | 5,533,501      | 4,406,788      | 2,595,849      |                             |                             |         |       |
| 8,669,031   | 8,552,667      | 6,468,524      | 3,746,151      |                             |                             |         |       |
| 12,514,635  | 10,763,693     | 8,063,866      | 4,668,381      | 19,902,719                  | 19,902,719                  | 64%     | 58%   |
| <b>MV Tax and Fees</b>                                  |                |                |                |                             |                             |         |       |
| 2,162,649   | 2,334,172      | 2,247,231      | 2,400,892      |                             |                             |         |       |
| 4,392,832   | 4,702,572      | 4,750,230      | 4,833,168      |                             |                             |         |       |
| 6,802,868   | 7,242,432      | 7,365,772      | 7,395,586      |                             |                             |         |       |
| 9,084,468   | 9,584,511      | 9,746,732      | 9,880,632      | 21,262,122                  | 21,262,122                  | 92%     | 101%  |
| <b>Investment Interest - G.F.</b>                       |                |                |                |                             |                             |         |       |
| 149,352   | 333,243        | 483,013        | 599,614        |                             |                             |         |       |
| 711,742   | 1,312,174      | 1,765,614      | 1,358,856      |                             |                             |         |       |
| 1,027,462   | 1,767,328      | 2,407,957      | 1,702,014      |                             |                             |         |       |
| 1,679,194   | 2,834,946      | 3,318,121      | 2,220,128      | 5,248,876                   | 5,248,876                   | 106%    | 67%   |
| <b>Recording Fees - G.F.</b>                            |                |                |                |                             |                             |         |       |
| 367,129   | 419,931        | 378,311        | 291,197        |                             |                             |         |       |
| 804,966   | 842,001        | 771,001        | 571,804        |                             |                             |         |       |
| 1,289,902   | 1,253,466      | 1,119,342      | 797,084        |                             |                             |         |       |
| 1,829,998   | 1,658,639      | 1,402,334      | 992,926        | 2,874,000                   | 2,874,000                   | 83%     | 71%   |
| <b>Court Revenue</b>                                    |                |                |                |                             |                             |         |       |
| 1,159,723   | 1,140,350      | 1,592,574      | 1,656,334      |                             |                             |         |       |
| 2,400,837   | 2,961,597      | 3,295,739      | 3,322,932      |                             |                             |         |       |
| 3,755,398   | 4,651,122      | 4,892,522      | 5,081,261      |                             |                             |         |       |
| 5,169,250   | 6,262,157      | 6,633,660      | 6,729,510      | 12,476,745                  | 12,476,745                  | 107%    | 101%  |
| <b>Community Development</b>                            |                |                |                |                             |                             |         |       |
| 2,969,950   | 2,585,042      | 1,710,158      | 1,555,179      |                             |                             |         |       |
| 5,365,356   | 5,470,965      | 5,031,633      | 3,170,947      |                             |                             |         |       |
| 8,942,271   | 7,438,783      | 9,430,083      | 4,978,703      |                             |                             |         |       |
| 11,807,075  | 10,208,304     | 11,445,182     | 11,444,086     | 23,935,165                  | 23,935,165                  | 96%     | 100%  |
| <b>Total DNR Timber Sales</b>                           |                |                |                |                             |                             |         |       |
| 216,209   | 177,124        | 467,120        | 39,332         |                             |                             |         |       |
| 787,058   | 1,000,794      | 1,261,068      | 167,750        |                             |                             |         |       |
| 1,082,231   | 1,098,228      | 1,713,304      | 307,052        |                             |                             |         |       |
| 1,374,008   | 1,257,508      | 1,931,336      | 380,797        | 2,394,648                   | 2,394,648                   | 97%     | 20%   |
| <b>Corrections Program Revenues (excluding SB 6211)</b> |                |                |                |                             |                             |         |       |
| 352,130   | 425,843        | 509,119        | 590,047        |                             |                             |         |       |
| 813,676   | 912,139        | 1,039,382      | 1,211,904      |                             |                             |         |       |
| 1,360,866   | 1,473,733      | 1,547,003      | 1,764,689      |                             |                             |         |       |
| 1,836,000   | 2,081,027      | 2,070,836      | 2,255,860      | 3,749,364                   | 3,749,364                   | 115%    | 109%  |
| <b>Total Impact/Clean Water Fees</b>                    |                |                |                |                             |                             |         |       |
| 1,632,606   | 998,146        | 920,037        | 911,214        |                             |                             |         |       |
| 3,760,506   | 2,735,228      | 3,131,174      | 1,750,894      |                             |                             |         |       |
| 9,924,247   | 7,984,069      | 8,017,699      | 6,937,918      |                             |                             |         |       |
| 12,565,456  | 8,793,527      | 9,928,611      | 7,191,506      | 23,909,908                  | 23,909,908                  | 72%     | 72%   |
| <b>Criminal Justice Revenues</b>                        |                |                |                |                             |                             |         |       |
| 487,262   | 2,462,975      | 1,137,164      | 989,053        |                             |                             |         |       |
| 1,887,037   | 4,982,547      | 3,736,050      | 3,798,609      |                             |                             |         |       |
| 2,908,316   | 6,139,925      | 6,399,329      | 6,597,019      |                             |                             |         |       |
| 4,134,520   | 9,736,324      | 11,006,063     | 10,892,610     | 20,848,031                  | 20,848,031                  | 105%    | 99%   |

## 2007-2008 EXPENDITURES BY DEPARTMENT

Dec-08

|                            | YTD<br>Dec-06     | YTD<br>Dec-07     | YTD<br>Dec-08     | BTD<br>Dec-08     | Current 08<br>Budget | 08/07<br>%  | Percent<br>Budget |
|----------------------------|-------------------|-------------------|-------------------|-------------------|----------------------|-------------|-------------------|
| <b>GENERAL GOVERNMENT</b>  |                   |                   |                   |                   |                      |             |                   |
| Assessor                   | 3,654,511         | 4,340,712         | 4,423,805         | 8,750,131         | 8,932,403            | 102%        | 98.0%             |
| GIS Fund                   | 1,679,778         | 1,916,372         | 2,132,825         | 4,054,910         | 4,338,832            | 111%        | 93.5%             |
| Auditor                    | 3,189,071         | 3,455,690         | 3,496,900         | 6,943,373         | 7,128,883            | 101%        | 97.4%             |
| County Fair                | 3,271,172         | 3,701,264         | 3,686,687         | 7,387,978         | 7,675,674            | 100%        | 96.3%             |
| Treasurer                  | 1,872,920         | 2,330,522         | 2,489,884         | 4,810,946         | 5,100,089            | 107%        | 94.3%             |
| Banking Services           | 193,392           | 182,490           | 267,291           | 449,781           | 803,254              | 146%        | 56.0%             |
| Commissioners              | 1,034,603         | 1,320,235         | 1,289,458         | 2,604,972         | 2,682,448            | 98%         | 97.1%             |
| Countywide Services        |                   |                   |                   |                   |                      |             |                   |
| ESA                        | 0                 | 0                 | 0                 | 0                 | 0                    | 0%          | 0.0%              |
| Other Countywide Services  | 817,087           | 894,882           | 574,720           | 1,469,602         | 1,549,017            | 64%         | 94.9%             |
| Cable TV                   | 425,000           | 465,463           | 465,463           | 930,926           | 930,926              | 100%        | 100.0%            |
| Public Access Cable TV     | 0                 | 0                 | 60,000            | 60,000            | 75,000               | 0%          | 80.0%             |
| Coop Extension             | 611,202           | 661,314           | 722,675           | 1,385,889         | 1,593,225            | 109%        | 87.0%             |
| Comm. Support              | 159,847           | 306,911           | 416,241           | 723,152           | 730,132              | 136%        | 99.0%             |
| Air Pollution              | 55,347            | 60,466            | 65,156            | 125,622           | 127,122              | 108%        | 98.8%             |
| CREDC                      | 54,500            | 54,000            | 100,000           | 154,000           | 156,925              | 185%        | 98.1%             |
| Historical musuem/studies  | 50,000            | 192,445           | 251,085           | 443,530           | 446,085              | 130%        | 99.4%             |
| Weed Management            | 592,023           | 792,936           | 845,703           | 1,642,472         | 1,705,359            | 107%        | 96.3%             |
| Community Planning         | 1,739,244         | 1,399,146         | 1,334,810         | 2,725,955         | 3,143,602            | 95%         | 86.7%             |
| Animal Control             | 990,504           | 1,050,334         | 1,092,528         | 2,146,263         | 2,325,714            | 104%        | 92.3%             |
| Code Enforcement           | 749,880           | 787,325           | 815,431           | 1,622,668         | 2,058,237            | 104%        | 78.8%             |
| Fire Marshall              | 1,012,083         | 1,064,985         | 1,091,387         | 2,151,304         | 2,254,627            | 102%        | 95.4%             |
| Board of Equalization      | 135,621           | 166,579           | 178,440           | 343,761           | 352,203              | 107%        | 97.6%             |
| Elections                  | 2,452,928         | 1,779,925         | 3,068,004         | 4,865,352         | 5,434,430            | 172%        | 89.5%             |
| Tri Mountain Golf O&M Fund | 567,010           | 1,011,927         | 1,048,628         | 2,060,555         | 2,598,213            | 104%        | 79.3%             |
| <b>Total</b>               | <b>25,307,722</b> | <b>27,935,921</b> | <b>29,917,124</b> | <b>57,853,139</b> | <b>62,142,400</b>    | <b>107%</b> | <b>93.1%</b>      |

## 2007-2008 EXPENDITURES BY DEPARTMENT

Dec-08

|                                  | YTD<br>Dec-06     | YTD<br>Dec-07     | YTD<br>Dec-08     | BTD<br>Dec-08      | Current 08<br>Budget | 08/07<br>%  | Percent<br>Budget |
|----------------------------------|-------------------|-------------------|-------------------|--------------------|----------------------|-------------|-------------------|
| <b>LAW &amp; JUSTICE</b>         |                   |                   |                   |                    |                      |             |                   |
| Sheriff                          | 16,657,503        | 17,452,939        | 18,616,775        | 36,026,907         | 37,451,230           | 107%        | 96.2%             |
| Sheriff Civil/Support            | 4,846,510         | 3,933,753         | 4,289,020         | 8,240,567          | 8,337,628            | 109%        | 98.8%             |
| Sheriff Exec/Admin               | 2,068,651         | 3,201,727         | 3,855,153         | 7,021,677          | 7,618,316            | 120%        | 92.2%             |
| Jail                             | 16,706,020        | 17,335,876        | 18,859,520        | 36,240,931         | 36,517,806           | 109%        | 99.2%             |
| <b>Sub-Total Law Enforcement</b> | <b>40,278,684</b> | <b>41,924,295</b> | <b>45,620,469</b> | <b>87,530,083</b>  | <b>89,924,980</b>    | <b>109%</b> | <b>97.3%</b>      |
| Prosecuting Attorney             | 6,865,321         | 7,548,132         | 8,393,318         | 15,917,330         | 16,064,054           | 111%        | 99.1%             |
| Child Support                    | 1,588,967         | 1,589,574         | 1,825,621         | 3,426,222          | 3,736,903            | 115%        | 91.7%             |
| Victim/Witness Assist            | 323,103           | 360,104           | 392,153           | 754,335            | 936,032              | 109%        | 80.6%             |
| Juvenile                         | 7,126,334         | 7,796,963         | 8,324,215         | 16,133,372         | 16,802,138           | 107%        | 96.0%             |
| Corrections                      | 5,270,771         | 5,695,130         | 6,019,092         | 11,734,718         | 11,921,763           | 106%        | 98.4%             |
| Emergency Services-CRESA         | 1,357,269         | 1,592,918         | 1,684,212         | 3,277,130          | 3,279,732            | 106%        | 99.9%             |
| EMS Fund - 1004                  | 656,832           | 748,165           | 786,901           | 1,535,066          | 1,605,098            | 105%        | 95.6%             |
| Regional Radio Systems           | 1,048,735         | 1,306,210         | 1,272,351         | 2,578,561          | 3,006,312            | 97%         | 85.8%             |
| Radio ER&R                       | 275,272           | 284,638           | 219,629           | 504,267            | 632,639              | 77%         | 79.7%             |
| Child Abuse Intervention         | 413,741           | 822,255           | 685,798           | 1,508,484          | 1,638,032            | 83%         | 92.1%             |
| Indigent Defense                 | 4,283,770         | 4,152,497         | 4,464,931         | 8,617,428          | 8,684,424            | 108%        | 99.2%             |
| District Court                   | 3,546,260         | 3,927,382         | 4,351,517         | 8,262,601          | 8,457,024            | 111%        | 97.7%             |
| Superior Court                   | 2,374,378         | 3,713,847         | 4,488,339         | 8,201,217          | 9,088,922            | 121%        | 90.2%             |
| Clerk                            | 2,448,424         | 2,857,368         | 3,067,391         | 5,952,564          | 5,968,191            | 107%        | 99.7%             |
| Medical Examiner                 | 790,713           | 858,817           | 936,676           | 1,789,723          | 1,903,577            | 109%        | 94.0%             |
| Clark Skamania Drug Task Force   | <u>449,275</u>    | <u>461,220</u>    | <u>596,614</u>    | <u>1,057,834</u>   | <u>1,306,746</u>     | <u>129%</u> | <u>81.0%</u>      |
| <b>Total</b>                     | <b>79,097,847</b> | <b>85,639,516</b> | <b>93,129,226</b> | <b>178,780,935</b> | <b>184,956,566</b>   | <b>109%</b> | <b>96.7%</b>      |

## 2007-2008 EXPENDITURES BY DEPARTMENT

Dec-08

|  | YTD<br>Dec-06 | YTD<br>Dec-07 | YTD<br>Dec-08 | BTD<br>Dec-08 | Current 08<br>Budget | 08/07<br>% | Percent<br>Budget |
|--|---------------|---------------|---------------|---------------|----------------------|------------|-------------------|
| <b>PUBLIC WORKS</b>  |               |               |               |               |                      |            |                   |
| Parks  | 1,531,417     | 1,102,367     | 1,394,970     | 2,497,336     | 2,559,011            | 127%       | 97.6%             |
| Parks Operations   | 1,812,016     | 1,967,226     | 2,317,074     | 4,288,217     | 4,539,447            | 118%       | 94.5%             |
| Sanitary Sewer   | (96,100)      | 119,920       | 119,920       | 250,739       | 36                   | 100%       | 696497.8%         |
| Waste Water Maintenance  | 5,778,671     | 7,196,914     | 8,352,813     | 15,561,481    | 29,460,347           | 116%       | 52.8%             |
| Waste Water Debt Service                                       | 3,713,938     | 3,573,601     | 3,571,514     | 3,571,514     | 14,290,239           | 100%       | 25.0%             |
| Waste Water Construction                                       | 17,495,049    | 25,495,815    | 20,146,464    | 47,040,246    | 45,456,300           | 79%        | 103.5%            |
| Waste Water Repair & Maint.                                    | 62,373        | 61,418        | 179,272       | 242,222       | 251,030              | 292%       | 96.5%             |
| Clean Water Fund   | 4,469,807     | 5,625,508     | 7,135,696     | 12,873,543    | 15,318,457           | 127%       | 84.0%             |
| Solid Waste  | 2,815,099     | 3,156,975     | 5,992,481     | 9,137,847     | 9,738,204            | 190%       | 93.8%             |
| ER & R   | 16,108,397    | 16,413,447    | 17,936,417    | 34,383,860    | 38,808,280           | 109%       | 88.6%             |
| Lewis & Clark Railroad   | 318,438       | 66,149        | 902,155       | 968,304       | 1,313,930            | 1364%      | 73.7%             |
| Road Fund  | 54,727,222    | 53,714,037    | 74,366,098    | 128,116,096   | 169,799,908          | 138%       | 75.5%             |
| Water Resources  | 0             | 0             | 0             | 0             | 0                    | 0%         | 0.0%              |
| Burnt Bridge Creek   | 0             | 0             | 0             | 0             | 0                    | 0%         | 0.0%              |
| <b>Total</b>   | 108,736,327   | 118,493,375   | 142,414,873   | 258,931,405   | 331,535,189          | 120%       | 78.1%             |
| <b>COMMUNITY DEVELOPMENT</b>                                   |               |               |               |               |                      |            |                   |
| Administration   | 1,490,535     | 1,436,917     | 1,310,273     | 2,739,661     | 2,891,336            | 91%        | 94.8%             |
| Development Review   | 1,574,056     | 2,166,420     | 1,914,372     | 4,081,940     | 4,346,293            | 88%        | 93.9%             |
| Engineering  | 1,207,585     | 1,397,482     | 1,242,734     | 2,608,366     | 2,692,166            | 89%        | 96.9%             |
| Inspection   | 928,347       | 967,081       | 1,059,434     | 2,033,915     | 2,413,023            | 110%       | 84.3%             |
| Development Services (Planning)                                | 870,531       | 1,001,726     | 899,811       | 1,900,394     | 2,229,615            | 90%        | 85.2%             |
| Long Range Planning(1)   | 0             | 0             | 0             | 160           | 0                    | 0%         | 0.0%              |
| Customer Service   | 1,946,369     | 2,268,263     | 1,924,850     | 4,212,657     | 4,953,290            | 85%        | 85.0%             |
| Animal Control(1)  | 0             | 0             | 0             | 0             | 0                    | 0%         | 0.0%              |
| Building   | 3,527,176     | 4,034,469     | 3,408,275     | 7,413,676     | 8,579,995            | 84%        | 86.4%             |
| Code Enforcement(1)  | 0             | 0             | 0             | 0             | 0                    | 0%         | 0.0%              |
| Fire Bureau(1)   | 0             | 0             | 0             | (600)         | 0                    | 0%         | 0.0%              |
| <b>Total</b>   | 11,544,599    | 13,272,358    | 11,759,748    | 24,990,168    | 28,105,717           | 89%        | 88.9%             |
| (1) Department budgets and actuals transferred to General Fund |               |               |               |               |                      |            |                   |

## 2007-2008 EXPENDITURES BY DEPARTMENT

Dec-08

|                                 | YTD<br>Dec-06 | YTD<br>Dec-07 | YTD<br>Dec-08 | BTD<br>Dec-08 | Current 08<br>Budget | 08/07<br>% | Percent<br>Budget |
|---------------------------------|---------------|---------------|---------------|---------------|----------------------|------------|-------------------|
| <b>COMMUNITY SERVICES</b>       |               |               |               |               |                      |            |                   |
| Veterans' Assistance            | 644,333       | 743,260       | 503,367       | 1,246,628     | 1,442,278            | 68%        | 86.4%             |
| Misc DCS Grants                 | 0             | 0             | 0             | 0             | 5,722,112            | 0%         | 0.0%              |
| Community Services              | 901,650       | 1,119,736     | 787,484       | 1,907,219     | 2,516,543            | 70%        | 75.8%             |
| Prevention                      | 169,536       | 213,097       | 159,382       | 372,479       | 400,660              | 75%        | 93.0%             |
| Youth & Family Services         | 326,184       | 345,817       | 294,209       | 640,026       | 1,292,362            | 85%        | 49.5%             |
| DCS-Aministration/Grants        | 286,829       | 646,108       | 522,348       | 1,169,122     | 6,606,272            | 81%        | 17.7%             |
| Weatherization/Energy           | 3,673,667     | 3,596,839     | 3,519,906     | 7,116,745     | 8,347,873            | 98%        | 85.3%             |
| CHIF                            | 1,167,636     | 1,906,923     | 1,763,362     | 3,670,285     | 7,774,259            | 92%        | 47.2%             |
| HOME                            | 2,578,239     | 2,079,954     | 1,505,036     | 3,584,990     | 3,954,058            | 72%        | 90.7%             |
| Housing Programs                | 1,905,103     | 940,222       | 2,214,252     | 3,154,474     | 5,008,680            | 236%       | 63.0%             |
| Mental Health                   | 20,863,308    | 27,367,439    | 30,144,099    | 57,511,538    | 65,279,358           | 110%       | 88.1%             |
| Development Disability          | 3,718,276     | 3,688,955     | 4,324,365     | 8,013,320     | 8,185,057            | 117%       | 97.9%             |
| Substance Abuse                 | 4,947,152     | 5,726,476     | 7,510,569     | 13,237,045    | 16,283,191           | 131%       | 81.3%             |
| Mental Health Reserve           | 0             | 150,000       | 0             | 150,000       | 2,000,000            | 0%         | 7.5%              |
| Children's System of Care       | 1,426,968     | 975,825       | 449,331       | 1,425,156     | 3,744,786            | 46%        | 38.1%             |
| Human Services Council          | 138,106       | 95,623        | 192,015       | 287,638       | 798,204              | 201%       | 36.0%             |
| Sub-Total DCS                   | 42,746,986    | 49,596,274    | 53,889,725    | 103,486,665   | 139,355,693          | 109%       | 74.3%             |
| Heath Department                | 18,870,875    | 17,865,969    | 18,500,351    | 36,389,549    | 37,977,805           | 104%       | 95.8%             |
| <b>INTERNAL SERVICES</b>        |               |               |               |               |                      |            |                   |
| Human Resources                 | 1,383,834     | 1,791,225     | 2,006,792     | 3,783,107     | 3,893,528            | 112%       | 97.2%             |
| Loss Control                    | 310,204       | 397,009       | 407,402       | 793,765       | 817,582              | 103%       | 97.1%             |
| General Services                | 2,476,755     | 2,716,609     | 2,756,764     | 5,467,495     | 5,497,403            | 101%       | 99.5%             |
| Public Information              | 474,010       | 511,457       | 545,549       | 1,059,273     | 1,083,780            | 107%       | 97.7%             |
| Office of Budget                | 565,806       | 744,804       | 1,259,212     | 2,003,394     | 1,814,305            | 169%       | 110.4%            |
| Dept. of Info Tech - 0001       | 7,358,212     | 7,238,223     | 7,077,971     | 14,318,776    | 15,423,998           | 98%        | 92.8%             |
| Facilities Maintenance          | 7,839,959     | 8,888,248     | 8,924,919     | 17,780,840    | 17,963,936           | 100%       | 99.0%             |
| Major Maintenance               | 501,026       | 669,734       | 760,888       | 1,437,186     | 1,611,777            | 114%       | 89.2%             |
| <b>Total</b>                    | 20,909,807    | 22,957,309    | 23,739,498    | 46,643,837    | 48,106,309           | 103%       | 97.0%             |
| <b>TOTAL OPERATING EXPENSES</b> | 307,214,163   | 335,760,723   | 373,350,544   | 707,075,699   | 832,179,680          | 111%       | 85.0%             |

## 2007-2008 EXPENDITURES BY DEPARTMENT

Dec-08

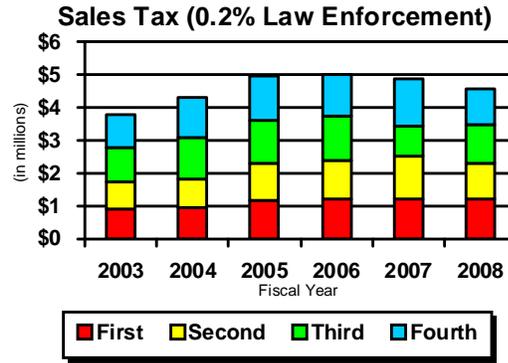
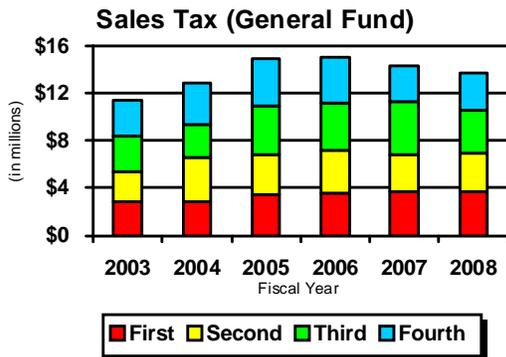
|                                  | YTD<br>Dec-06     | YTD<br>Dec-07     | YTD<br>Dec-08     | BTD<br>Dec-08     | Current 08<br>Budget | 08/07<br>%  | Percent<br>Budget |
|----------------------------------|-------------------|-------------------|-------------------|-------------------|----------------------|-------------|-------------------|
| <b>CAPITAL &amp; DEBT</b>        |                   |                   |                   |                   |                      |             |                   |
| Capital Acquisition              | 316,120           | 0                 | 0                 | 0                 | 0                    | 0%          | 0.0%              |
| Building Construction            | 16,887,975        | 3,156,970         | 0                 | 3,156,970         | 3,800,000            | 0%          | 83.1%             |
| Campus Development               | 425,436           | 0                 | 0                 | 0                 | 0                    | 0%          | 0.0%              |
| Tri Mountain Golf Capital Fund   | 32,507            | 0                 | 0                 | 0                 | 0                    | 0%          | 0.0%              |
| Parks County Urban               | 0                 | 0                 | 3,733,692         | 3,733,692         | 18,000,000           | #DIV/0!     | 20.7%             |
| Debt Service                     | 13,419,295        | 13,269,065        | 13,274,670        | 26,444,141        | 26,374,753           | 100%        | 100.3%            |
| Tax Anticipation Notes           | 68,694            | 17,371            | 52,614            | 69,986            | 0                    | 303%        | 0.0%              |
| Conservation Futures             | 6,221,615         | 3,793,261         | 2,055,947         | 5,849,208         | 13,776,789           | 54%         | 42.5%             |
| Conservation Futures II          | 1,524,566         | 0                 | 1,915,630         | 1,915,630         | 6,942,722            | 0%          | 27.6%             |
| County Building Cumulative-Parks | 0                 | 0                 | 0                 | 0                 | 400,000              | 0%          | 0.0%              |
| Park Impact Fee Funds            | 207,366           | 164,194           | 15,361            | (356,737)         | 379,350              | 9%          | -94.0%            |
| REET I                           | 26,676,236        | 3,945,066         | 4,015,760         | 7,960,825         | 9,181,630            | 102%        | 86.7%             |
| REET II                          | 1,094,838         | 4,059,710         | 20,696,895        | 24,756,605        | 36,054,965           | 510%        | 68.7%             |
| REET III                         | 0                 | 16,360            | 399,366           | 415,726           | 8,525,000            | 0%          | 4.9%              |
| Parks County Regional (70%)      | 0                 | 0                 | 422,251           | 422,251           | 7,816,135            | 0%          | 5.4%              |
| Health District Campus           | 2,368,230         | 135,744           | 2,364,124         | 2,499,868         | 4,870,000            | 1742%       | 51.3%             |
| Traffic Impact Fee Funds         | 3,140,450         | 14,918,435        | 30,725,920        | 6,048,166         | 22,441,780           | 206%        | 27.0%             |
| Water Quality Capital            | 0                 | 0                 | 0                 | 0                 | 0                    | 0%          | 0.0%              |
| Park District #6                 | 273,951           | 606,194           | 94,403            | 132,275           | 1,539,910            | 16%         | 8.6%              |
| Information Tech Reserve         | 3,102,545         | 2,784,995         | 5,402,411         | 8,383,013         | 13,064,413           | 194%        | 64.2%             |
| <b>Total</b>                     | <b>75,759,823</b> | <b>46,867,364</b> | <b>85,169,044</b> | <b>91,431,618</b> | <b>173,167,447</b>   | <b>182%</b> | <b>52.8%</b>      |

## 2007-2008 EXPENDITURES BY DEPARTMENT

Dec-08

|                                       | YTD<br>Dec-06    | YTD<br>Dec-07  | YTD<br>Dec-08    | BTD<br>Dec-08 | Current 08<br>Budget | 08/07<br>% | Percent<br>Budget |
|---------------------------------------|------------------|----------------|------------------|---------------|----------------------|------------|-------------------|
| <b>FISCAL ENTITIES &amp; RESERVES</b> |                  |                |                  |               |                      |            |                   |
| Auditor's O & M                       | 214,323          | 419,200        | 306,939          | 726,139       | 1,485,742            | 73%        | 48.9%             |
| DP Revolving                          | 1,639,471        | 1,986,055      | 1,994,517        | 3,976,361     | 4,931,592            | 100%       | 80.6%             |
| General Liability Ins                 | 1,240,413        | 1,086,581      | 497,722          | 2,549,303     | 2,944,260            | 46%        | 86.6%             |
| Unemployment Ins                      | 608,912          | 594,993        | 741,117          | 1,336,110     | 1,414,350            | 125%       | 94.5%             |
| Industrial Ins                        | 1,027,330        | 981,660        | 1,219,381        | 2,201,040     | 2,426,312            | 124%       | 90.7%             |
| Retirement/Benefits Reserve           | 1,103,799        | 649,850        | 561,186          | 1,211,036     | 1,463,524            | 86%        | 82.7%             |
| Permanent Reserve                     | 0                | 0              | 0                | 0             | 0                    | 0%         | 0.0%              |
| Clearing                              | 0                | 0              | 0                | 0             | 0                    | 0%         | 0.0%              |
| Contingency                           | 0                | 0              | 0                | 0             | 872,978              | 0%         | 0.0%              |
| Special Purpose Paths & Trails        | 0                | 0              | 0                | 0             | 0                    | 0%         | 0.0%              |
| Sales Tax-Criminal Justice Asst       | 2,702,350        | 3,405,997      | 3,405,997        | 6,811,994     | 6,811,994            | 100%       | 100.0%            |
| Special Law Enforcement               | 4,619,121        | 5,337,194      | 5,337,194        | 10,674,388    | 10,674,388           | 100%       | 100.0%            |
| Sheriffs Special Investigation        | 403,517          | 40,000         | 40,000           | 80,000        | 274,500              | 100%       | 29.1%             |
| 1010 CRESA 911 Tax                    | <u>2,300,385</u> | <u>990,228</u> | <u>3,104,807</u> | 4,095,034     | 4,667,408            | 314%       | 87.7%             |
| <b>Total</b>                          | 15,859,622       | 15,491,757     | 17,208,860       | 33,661,406    | 37,967,048           | 111%       | 88.7%             |
| <b>County Total</b>                   | 398,833,607      | 398,119,845    | 475,728,448      | 832,168,723   | 1,043,314,175        | 119%       | 79.8%             |

## SALES TAX



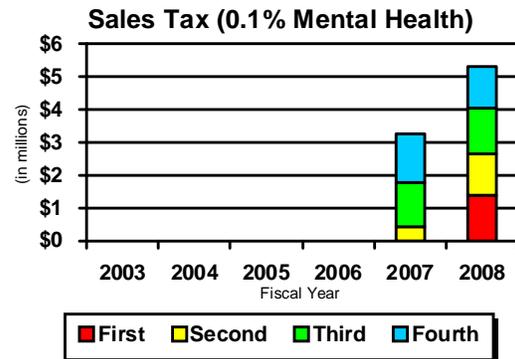
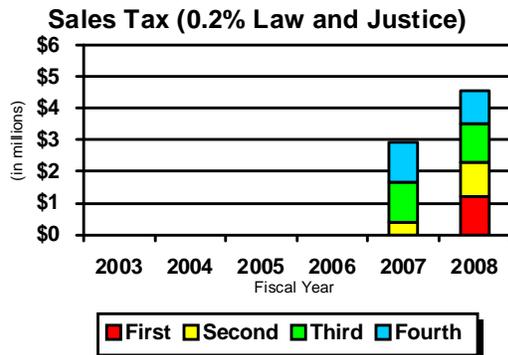
### Sales Tax Revenue (General Fund)

| By Quarter        | 2003<br>Actual   | 2004<br>Actual   | 2005<br>Actual   | 2006<br>Actual   | 2007<br>Actual   | 2008<br>Actual   | 07/08<br>Budget |
|-------------------|------------------|------------------|------------------|------------------|------------------|------------------|-----------------|
| First             | 2,781,442        | 2,890,629        | 3,495,843        | 3,589,590        | 3,649,719        | 3,656,607        |                 |
| Second            | 2,581,354        | 3,748,001        | 3,376,046        | 3,622,095        | 3,223,667        | 3,268,972        |                 |
| Third             | 3,060,845        | 2,706,052        | 4,007,334        | 3,983,522        | 4,367,245        | 3,594,563        |                 |
| Fourth            | <u>3,012,048</u> | <u>3,548,098</u> | <u>4,053,789</u> | <u>3,811,155</u> | <u>3,408,548</u> | <u>3,224,627</u> |                 |
|                   | 11,435,689       | 12,892,780       | 14,933,012       | 15,006,362       | 14,649,179       | 13,744,769       |                 |
| % Change - YTD    |                  |                  |                  |                  |                  | -6.2%            | % of Budget     |
| % Change - Annual | 8.4%             | 12.7%            | 15.8%            | 0.5%             | -2.4%            |                  |                 |

### Sales Tax Revenues (0.2% Optional - Special Law Enforcement)

| By Quarter        | 2003<br>Actual   | 2004<br>Actual   | 2005<br>Actual   | 2006<br>Actual   | 2007<br>Actual   | 2008<br>Actual   | 07-08<br>Budget |
|-------------------|------------------|------------------|------------------|------------------|------------------|------------------|-----------------|
| First             | 913,334          | 960,343          | 1,160,702        | 1,193,149        | 1,204,279        | 1,211,878        |                 |
| Second            | 819,916          | 866,754          | 1,125,844        | 1,202,476        | 1,343,566        | 1,082,529        |                 |
| Third             | 1,061,455        | 1,284,025        | 1,334,192        | 1,330,798        | 874,766          | 1,198,463        |                 |
| Fourth            | <u>1,002,975</u> | <u>1,182,231</u> | <u>1,347,816</u> | <u>1,269,880</u> | <u>1,453,731</u> | <u>1,070,662</u> |                 |
|                   | 3,797,680        | 4,293,353        | 4,968,554        | 4,996,303        | 4,876,342        | 4,563,532        |                 |
| % Change - YTD    |                  |                  |                  |                  |                  | -6.4%            | % of Budget     |
| % Change - Annual | 2.6%             | 13.1%            | 15.7%            | 0.6%             | -2.4%            |                  |                 |

## LAW AND JUSTICE and MENTAL HEALTH



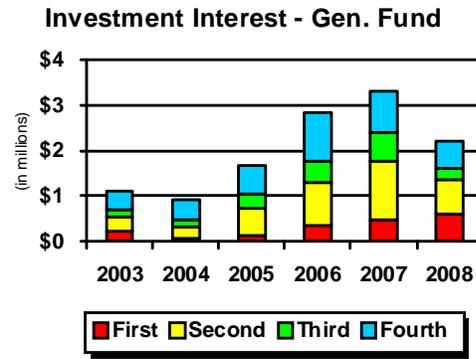
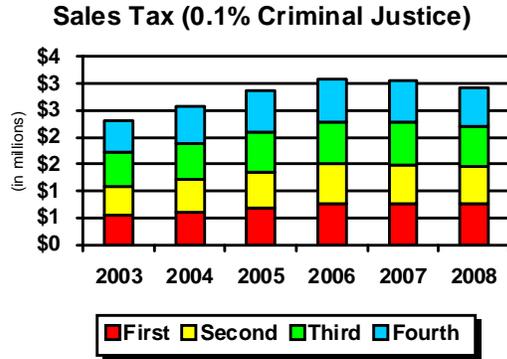
### Sales Tax Revenue (0.2% Optional - Law and Justice)

| By Quarter        | 2003<br>Actual | 2004<br>Actual | 2005<br>Actual | 2006<br>Actual | 2007<br>Actual | 2008<br>Actual | 07/08<br>Budget    |
|-------------------|----------------|----------------|----------------|----------------|----------------|----------------|--------------------|
| First             | 0              | 0              | 0              | 0              | 0              | 1,211,878      |                    |
| Second            | 0              | 0              | 0              | 0              | 372,633        | 1,082,529      |                    |
| Third             | 0              | 0              | 0              | 0              | 1,276,454      | 1,198,463      |                    |
| Fourth            | 0              | 0              | 0              | 0              | 1,289,108      | 1,070,662      |                    |
|                   | 0              | 0              | 0              | 0              | 2,938,195      | 4,563,532      |                    |
| % Change - YTD    | <b>0.0%</b>    |                |                |                |                |                | <b>% of Budget</b> |
| % Change - Annual | <b>0.0%</b>    | <b>0.0%</b>    | <b>0.0%</b>    | <b>0.0%</b>    | <b>0.0%</b>    | <b>68.2%</b>   |                    |

### Sales Tax Revenues (0.1% Mental Health)

| By Quarter        | 2003<br>Actual | 2004<br>Actual | 2005<br>Actual | 2006<br>Actual | 2007<br>Actual | 2008<br>Actual | 07-08<br>Budget    |
|-------------------|----------------|----------------|----------------|----------------|----------------|----------------|--------------------|
| First             | 0              | 0              | 0              | 0              | 0              | 1,385,788      |                    |
| Second            | 0              | 0              | 0              | 0              | 406,067        | 1,277,721      |                    |
| Third             | 0              | 0              | 0              | 0              | 1,390,986      | 1,373,435      |                    |
| Fourth            | 0              | 0              | 0              | 0              | 1,484,047      | 1,290,542      |                    |
|                   | 0              | 0              | 0              | 0              | 3,281,100      | 5,327,486      |                    |
| % Change - YTD    | <b>0.0%</b>    |                |                |                |                |                | <b>% of Budget</b> |
| % Change - Annual | <b>0.0%</b>    | <b>0.0%</b>    | <b>0.0%</b>    | <b>0.0%</b>    | <b>0.0%</b>    | <b>78.3%</b>   |                    |

## CRIMINAL JUSTICE and INTEREST EARNINGS



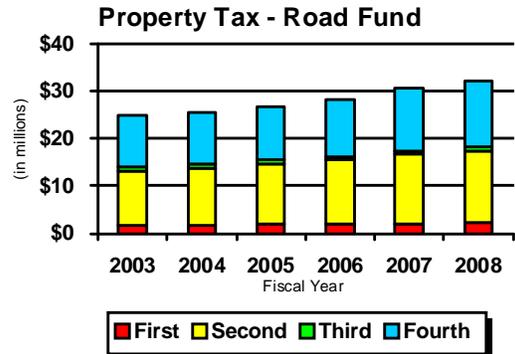
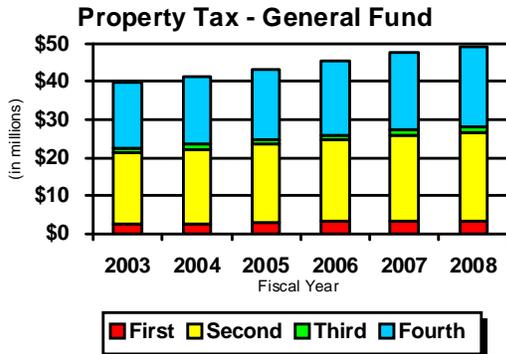
### Sales Taxes (0.1% Criminal Justice)

| By Quarter        | 2003 Actual    | 2004 Actual    | 2005 Actual    | 2006 Actual    | 2007 Actual    | 2008 Actual    | 07-08 Budget |
|-------------------|----------------|----------------|----------------|----------------|----------------|----------------|--------------|
| First             | 561,205        | 605,817        | 684,293        | 761,353        | 775,188        | 758,897        |              |
| Second            | 525,165        | 599,555        | 650,994        | 733,644        | 699,430        | 693,329        |              |
| Third             | 620,834        | 669,552        | 762,525        | 794,503        | 796,057        | 750,080        |              |
| Fourth            | <u>604,790</u> | <u>686,229</u> | <u>776,024</u> | <u>788,758</u> | <u>780,207</u> | <u>708,344</u> |              |
|                   | 2,311,994      | 2,561,153      | 2,873,836      | 3,078,258      | 3,050,882      | 2,910,650      | 6,863,500    |
| % Change - YTD    |                |                |                |                |                | -4.6%          | % of Budget  |
| % Change - Annual | 6.7%           | 10.8%          | 12.2%          | 7.1%           | -0.9%          |                |              |

### Investment Interest - General Fund

| By Quarter        | 2003 Actual    | 2004 Actual    | 2005 Actual    | 2006 Actual      | 2007 Actual    | 2008 Actual    | 07-08 Budget |
|-------------------|----------------|----------------|----------------|------------------|----------------|----------------|--------------|
| First             | 237,092        | 55,715         | 149,352        | 333,243          | 483,013        | 599,614        |              |
| Second            | 293,124        | 266,341        | 562,390        | 978,931          | 1,282,601      | 759,242        |              |
| Third             | 169,259        | 156,993        | 315,720        | 455,154          | 642,343        | 252,647        |              |
| Fourth            | <u>368,738</u> | <u>421,675</u> | <u>651,732</u> | <u>1,067,618</u> | <u>910,164</u> | <u>608,625</u> |              |
|                   | 1,068,213      | 900,724        | 1,679,194      | 2,834,946        | 3,318,121      | 2,220,128      | 5,248,876    |
| % Change - YTD    |                |                |                |                  |                | -33.1%         | % of Budget  |
| % Change - Annual | -37.1%         | -15.7%         | 86.4%          | 68.8%            | 17.0%          |                |              |

## PROPERTY TAXES



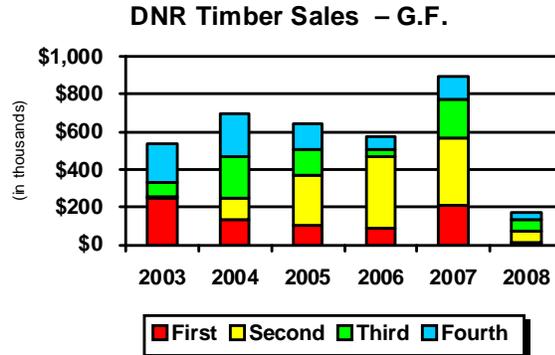
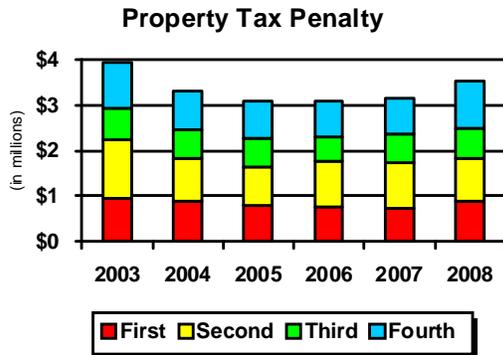
### Property Tax Revenue - General Fund

| By Quarter        | 2003 Actual | 2004 Actual | 2005 Actual | 2006 Actual | 2007 Actual | 2008 Actual | 07-08 Budget |
|-------------------|-------------|-------------|-------------|-------------|-------------|-------------|--------------|
| First             | 2,327,464   | 2,607,635   | 2,900,556   | 3,131,738   | 3,066,795   | 3,217,087   |              |
| Second            | 18,948,173  | 19,579,952  | 20,641,343  | 21,703,112  | 22,785,913  | 23,447,483  |              |
| Third             | 1,149,203   | 1,369,442   | 1,215,496   | 1,054,130   | 1,421,921   | 1,276,660   |              |
| Fourth            | 17,447,811  | 17,823,924  | 18,652,460  | 19,535,432  | 20,488,426  | 21,386,618  |              |
|                   | 39,872,651  | 41,380,953  | 43,409,855  | 45,424,412  | 47,763,055  | 49,327,848  | 98,674,437   |
| % Change - YTD    |             |             |             |             |             | 3.3%        | % of Budget  |
| % Change - Annual | 4.9%        | 3.8%        | 4.9%        | 4.6%        | 5.1%        |             | 98.4%        |

### Property Tax Revenue - Road Fund

| By Quarter        | 2003 Actual | 2004 Actual | 2005 Actual | 2006 Actual | 2007 Actual | 2008 Actual | 07-08 Budget |
|-------------------|-------------|-------------|-------------|-------------|-------------|-------------|--------------|
| First             | 1,634,347   | 1,754,450   | 1,898,838   | 2,064,510   | 2,040,359   | 2,214,360   |              |
| Second            | 11,642,978  | 11,998,916  | 12,767,296  | 13,485,398  | 14,766,076  | 15,271,525  |              |
| Third             | 802,186     | 940,658     | 761,591     | 697,068     | 698,688     | 834,362     |              |
| Fourth            | 10,664,890  | 10,889,950  | 11,424,303  | 11,883,808  | 13,062,532  | 13,804,742  |              |
|                   | 24,744,401  | 25,583,974  | 26,852,028  | 28,130,784  | 30,567,655  | 32,124,989  | 61,372,108   |
| % Change - YTD    |             |             |             |             |             | 5.1%        | % of Budget  |
| % Change - Annual | 2.8%        | 3.4%        | 5.0%        | 4.8%        | 8.7%        |             | 102.2%       |

## PROPERTY TAX PENALTIES and DNR TIMBER SALES – G.F.



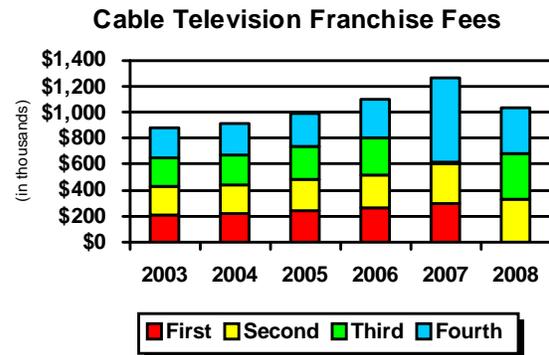
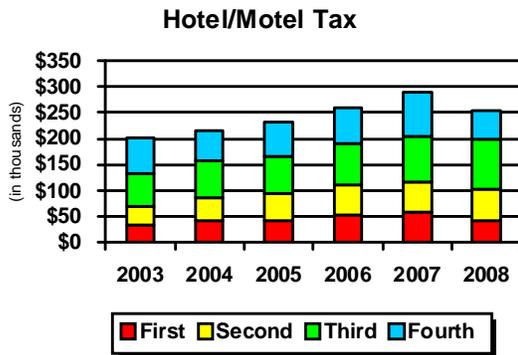
### Property Tax Penalty - General Fund

| By Quarter        | 2003<br>Actual   | 2004<br>Actual | 2005<br>Actual | 2006<br>Actual | 2007<br>Actual | 2008<br>Actual   | 07-08<br>Budget             |
|-------------------|------------------|----------------|----------------|----------------|----------------|------------------|-----------------------------|
| First             | 954,033          | 880,021        | 794,943        | 756,832        | 742,310        | 893,109          |                             |
| Second            | 1,270,739        | 938,768        | 858,399        | 1,010,853      | 984,402        | 931,773          |                             |
| Third             | 698,947          | 639,715        | 632,777        | 523,815        | 651,729        | 670,815          |                             |
| Fourth            | <u>1,007,396</u> | <u>864,784</u> | <u>821,172</u> | <u>812,801</u> | <u>782,475</u> | <u>1,048,233</u> |                             |
|                   | 3,931,115        | 3,323,288      | 3,107,291      | 3,104,301      | 3,160,916      | 3,543,930        | 7,741,239                   |
| % Change - YTD    |                  |                |                |                |                | 12.1%            | % of Budget<br><b>86.6%</b> |
| % Change - Annual | 13.2%            | -15.5%         | -6.5%          | -0.1%          | 1.8%           |                  |                             |

### DNR Timber Sales - General Fund

| By Quarter        | 2003<br>Actual | 2004<br>Actual | 2005<br>Actual | 2006<br>Actual | 2007<br>Actual | 2008<br>Actual | 07-08<br>Budget             |
|-------------------|----------------|----------------|----------------|----------------|----------------|----------------|-----------------------------|
| First             | 249,145        | 132,170        | 100,843        | 85,415         | 209,857        | 17,423         |                             |
| Second            | 10,101         | 118,390        | 266,251        | 382,544        | 354,714        | 56,794         |                             |
| Third             | 72,816         | 216,126        | 137,673        | 35,666         | 204,621        | 61,684         |                             |
| Fourth            | <u>209,097</u> | <u>230,882</u> | <u>136,088</u> | <u>74,464</u>  | <u>121,184</u> | <u>32,655</u>  |                             |
|                   | 541,159        | 697,568        | 640,855        | 578,089        | 890,376        | 168,556        | 1,399,448                   |
| % Change - YTD    |                |                |                |                |                | -81.1%         | % of Budget<br><b>75.7%</b> |
| % Change - Annual | 84.7%          | 28.9%          | -8.1%          | -9.8%          | 54.0%          |                |                             |

## HOTEL/MOTEL TAX and CABLE TELEVISION FRANCHISE FEES



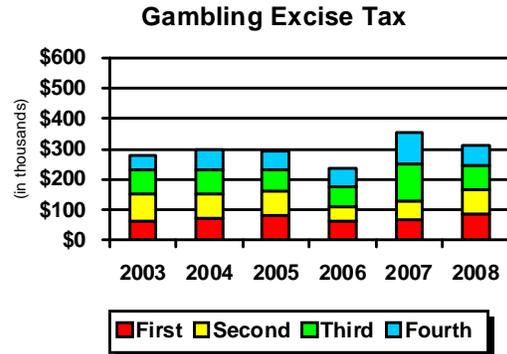
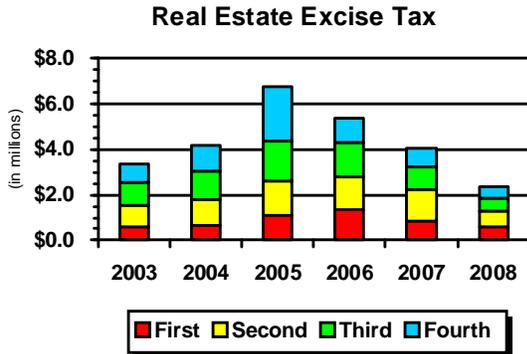
### Hotel/Motel Tax

| By Quarter        | 2003<br>Actual | 2004<br>Actual | 2005<br>Actual | 2006<br>Actual | 2007<br>Actual | 2008<br>Actual | 07-08<br>Budget |
|-------------------|----------------|----------------|----------------|----------------|----------------|----------------|-----------------|
| First             | 34,156         | 41,687         | 42,274         | 54,021         | 58,744         | 42,780         |                 |
| Second            | 34,578         | 44,473         | 50,909         | 56,379         | 57,419         | 58,827         |                 |
| Third             | 63,772         | 70,923         | 73,821         | 81,343         | 87,616         | 97,866         |                 |
| Fourth            | 68,927         | 59,043         | 63,489         | 66,767         | 85,213         | 55,656         |                 |
|                   | 201,433        | 216,126        | 230,493        | 258,510        | 288,992        | 255,129        | 384,750         |
| % Change - YTD    |                |                |                |                |                | -11.7%         | % of Budget     |
| % Change - Annual | 0.0%           | 7.3%           | 6.6%           | 12.2%          | 11.8%          |                | 141.4%          |

### Cable Television Franchise Fees

| By Quarter        | 2003<br>Actual | 2004<br>Actual | 2005<br>Actual | 2006<br>Actual | 2007<br>Actual | 2008<br>Actual | 07-08<br>Budget |
|-------------------|----------------|----------------|----------------|----------------|----------------|----------------|-----------------|
| First             | 213,614        | 225,103        | 242,583        | 261,478        | 303,682        | 0              |                 |
| Second            | 214,386        | 217,879        | 243,832        | 259,576        | 296,914        | 331,103        |                 |
| Third             | 222,912        | 232,776        | 255,000        | 281,485        | 12,223         | 349,704        |                 |
| Fourth            | 223,525        | 232,862        | 250,354        | 291,706        | 647,004        | 353,533        |                 |
|                   | 874,437        | 908,620        | 991,769        | 1,094,245      | 1,259,823      | 1,034,340      | 2,073,000       |
| % Change - YTD    |                |                |                |                |                | -17.9%         | % of Budget     |
| % Change - Annual | -9.4%          | 3.9%           | 9.2%           | 10.3%          | 15.1%          |                | 110.7%          |

## EXCISE TAXES



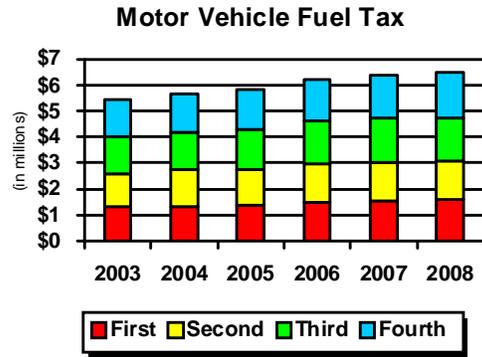
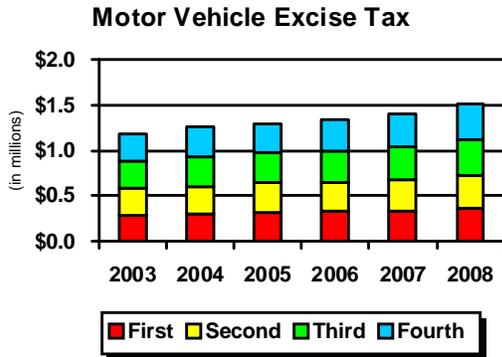
### Real Estate Excise Tax Revenue (REET I)

| By Quarter        | 2003<br>Actual | 2004<br>Actual | 2005<br>Actual | 2006<br>Actual | 2007<br>Actual | 2008<br>Actual | 07-08<br>Budget |
|-------------------|----------------|----------------|----------------|----------------|----------------|----------------|-----------------|
| First             | 598,051        | 647,610        | 1,057,264      | 1,343,848      | 869,553        | 607,697        |                 |
| Second            | 916,196        | 1,134,808      | 1,511,898      | 1,425,131      | 1,336,057      | 691,686        |                 |
| Third             | 1,012,209      | 1,271,689      | 1,763,943      | 1,504,046      | 1,034,268      | 575,014        |                 |
| Fourth            | 844,163        | 1,101,294      | 2,423,286      | 1,106,796      | 799,059        | 461,115        |                 |
|                   | 3,370,619      | 4,155,401      | 6,756,391      | 5,379,821      | 4,038,937      | 2,335,512      | 10,065,049      |
| % Change - YTD    |                |                |                |                |                | -42.2%         | % of Budget     |
| % Change - Annual | 27.1%          | 23.3%          | 62.6%          | -20.4%         | -24.9%         |                | 63.3%           |

### Gambling Excise Tax Revenue

| By Quarter        | 2003<br>Actual | 2004<br>Actual | 2005<br>Actual | 2006<br>Actual | 2007<br>Actual | 2008<br>Actual | 07-08<br>Budget |
|-------------------|----------------|----------------|----------------|----------------|----------------|----------------|-----------------|
| First             | 62,538         | 71,052         | 82,859         | 63,629         | 65,151         | 84,318         |                 |
| Second            | 86,772         | 79,838         | 76,432         | 45,187         | 60,367         | 81,553         |                 |
| Third             | 79,919         | 78,080         | 72,284         | 67,350         | 126,367        | 78,420         |                 |
| Fourth            | 51,416         | 68,683         | 59,254         | 60,033         | 99,716         | 66,053         |                 |
|                   | 280,645        | 297,653        | 290,829        | 236,199        | 351,601        | 310,344        | 425,000         |
| % Change - YTD    |                |                |                |                |                | -11.7%         | % of Budget     |
| % Change - Annual | -14.0%         | 6.1%           | -2.3%          | -18.8%         | 48.9%          |                | 155.8%          |

# MOTOR VEHICLE EXCISE TAX and MOTOR VEHICLE FUEL TAX



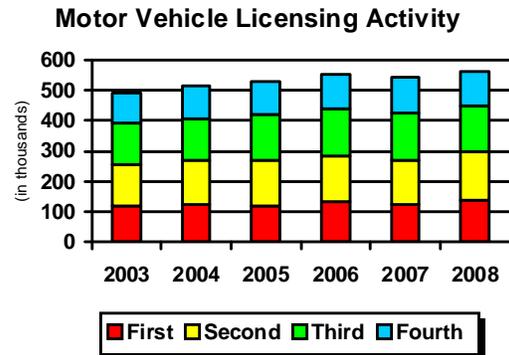
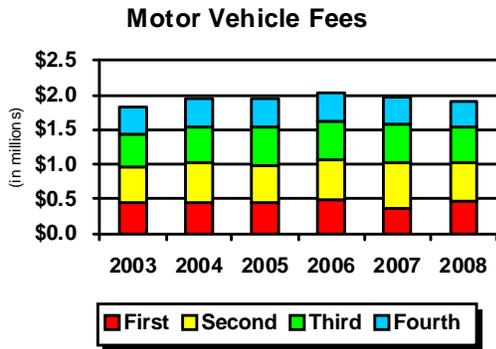
## Motor Vehicle Excise Tax - Criminal Justice

| By Quarter        | 2003<br>Actual | 2004<br>Actual | 2005<br>Actual | 2006<br>Actual | 2007<br>Actual | 2008<br>Actual | 07-08<br>Budget |
|-------------------|----------------|----------------|----------------|----------------|----------------|----------------|-----------------|
| First             | 288,095        | 303,382        | 323,012        | 326,656        | 340,553        | 364,100        |                 |
| Second            | 290,563        | 303,372        | 323,195        | 327,055        | 340,539        | 364,037        |                 |
| Third             | 304,067        | 322,931        | 326,104        | 340,092        | 363,825        | 392,492        |                 |
| Fourth            | <u>303,494</u> | <u>322,864</u> | <u>326,392</u> | <u>340,496</u> | <u>363,783</u> | <u>391,823</u> |                 |
|                   | 1,186,219      | 1,252,549      | 1,298,703      | 1,334,299      | 1,408,700      | 1,512,452      |                 |
| % Change - YTD    | 7.4%           |                |                |                |                |                | % of Budget     |
| % Change - Annual | 4.0%           | 5.6%           | 3.7%           | 2.7%           | 5.6%           | 93.9%          |                 |

## Motor Vehicle Fuel Tax (Road Fund)

| By Quarter        | 2003<br>Actual   | 2004<br>Actual   | 2005<br>Actual   | 2006<br>Actual   | 2007<br>Actual   | 2008<br>Actual   | 07-08 Budget |
|-------------------|------------------|------------------|------------------|------------------|------------------|------------------|--------------|
| First             | 1,308,723        | 1,341,313        | 1,398,165        | 1,512,949        | 1,555,020        | 1,570,292        |              |
| Second            | 1,272,463        | 1,406,799        | 1,362,484        | 1,470,972        | 1,501,369        | 1,517,713        |              |
| Third             | 1,454,727        | 1,460,466        | 1,532,175        | 1,648,096        | 1,695,974        | 1,650,587        |              |
| Fourth            | <u>1,413,117</u> | <u>1,461,244</u> | <u>1,542,233</u> | <u>1,585,127</u> | <u>1,607,927</u> | <u>1,720,135</u> |              |
|                   | 5,449,030        | 5,669,822        | 5,835,057        | 6,217,144        | 6,360,290        | 6,458,727        |              |
| % Change - YTD    | 1.5%             |                  |                  |                  |                  |                  | % of Budget  |
| % Change - Annual | 0.5%             | 4.1%             | 2.9%             | 6.5%             | 2.3%             | 91.0%            |              |

## MOTOR VEHICLE LICENSING



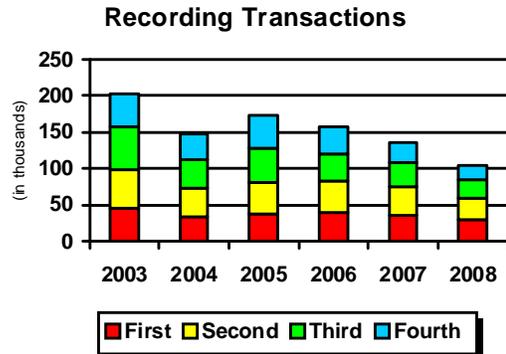
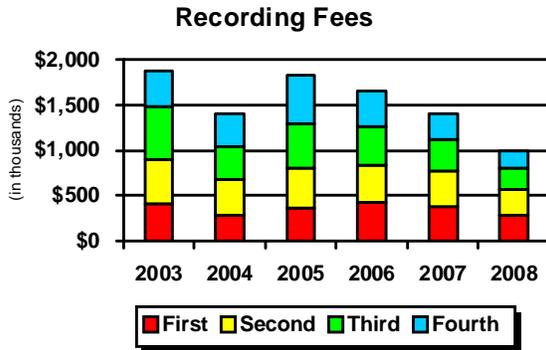
### Fee Revenues

| By Quarter        | 2003<br>Actual | 2004<br>Actual | 2005<br>Actual | 2006<br>Actual | 2007<br>Actual | 2008<br>Actual | 07-08<br>Budget |
|-------------------|----------------|----------------|----------------|----------------|----------------|----------------|-----------------|
| First             | 451,702        | 445,674        | 441,472        | 494,566        | 351,658        | 466,501        |                 |
| Second            | 499,654        | 577,523        | 544,505        | 570,373        | 661,091        | 550,525        |                 |
| Third             | 473,512        | 521,491        | 551,756        | 551,672        | 555,743        | 519,338        |                 |
| Fourth            | <u>379,690</u> | <u>408,604</u> | <u>412,975</u> | <u>416,457</u> | <u>409,250</u> | <u>373,088</u> |                 |
|                   | 1,804,558      | 1,953,292      | 1,950,708      | 2,033,068      | 1,977,742      | 1,909,452      | 4,060,238       |
| % Change - YTD    |                |                |                |                |                | -3.5%          | % of Budget     |
| % Change - Annual | 1.4%           | 8.2%           | -0.1%          | 4.2%           | -2.7%          |                | 95.7%           |

### Transactions

| By Quarter        | 2003<br>Actual | 2004<br>Actual | 2005<br>Actual | 2006<br>Actual | 2007<br>Actual | 2008<br>Actual |
|-------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| First             | 119,436        | 123,130        | 119,337        | 131,394        | 123,291        | 135,633        |
| Second            | 137,238        | 144,431        | 153,005        | 154,442        | 146,108        | 164,914        |
| Third             | 135,804        | 139,272        | 146,840        | 151,989        | 156,867        | 147,611        |
| Fourth            | <u>100,198</u> | <u>109,300</u> | <u>112,924</u> | <u>116,517</u> | <u>119,142</u> | <u>112,838</u> |
|                   | 492,676        | 516,133        | 532,106        | 554,342        | 545,408        | 560,996        |
| % Change - YTD    |                |                |                |                |                | 2.9%           |
| % Change - Annual | 3.8%           | 4.8%           | 3.1%           | 4.2%           | -1.6%          |                |

## RECORDING



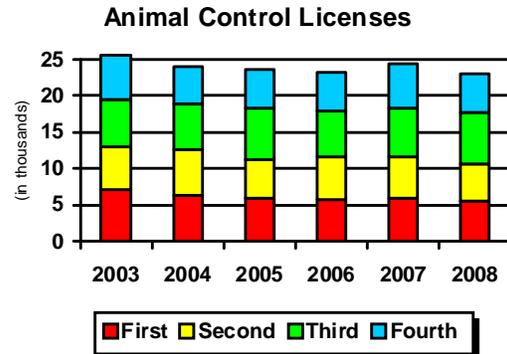
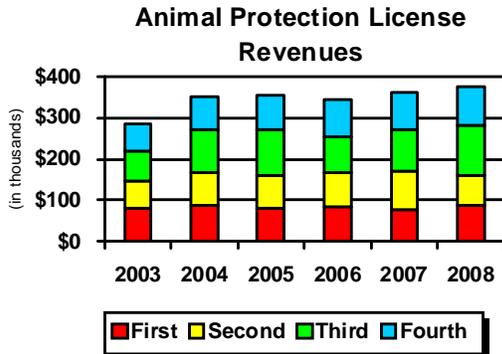
### Recording Fee Revenues

| By Quarter        | 2003<br>Actual | 2004<br>Actual | 2005<br>Actual | 2006<br>Actual | 2007<br>Actual | 2008<br>Actual | 07-08<br>Budget |
|-------------------|----------------|----------------|----------------|----------------|----------------|----------------|-----------------|
| First             | 409,446        | 287,955        | 367,129        | 419,931        | 378,311        | 291,197        |                 |
| Second            | 484,510        | 399,544        | 437,837        | 422,070        | 392,690        | 280,607        |                 |
| Third             | 589,751        | 352,078        | 484,936        | 411,465        | 348,341        | 225,280        |                 |
| Fourth            | <u>384,758</u> | <u>365,299</u> | <u>540,096</u> | <u>405,173</u> | <u>282,992</u> | <u>195,842</u> |                 |
|                   | 1,868,465      | 1,404,876      | 1,829,998      | 1,658,639      | 1,402,334      | 992,926        |                 |
| % Change - YTD    | -29.2%         |                |                |                |                |                | % of Budget     |
| % Change - Annual | 43.8%          | -24.8%         | 30.3%          | -9.4%          | -15.5%         | 83.3%          |                 |

### Documents Recorded

| By Quarter        | 2003<br>Actual | 2004<br>Actual | 2005<br>Actual | 2006<br>Actual | 2007<br>Actual | 2008<br>Actual |
|-------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| First             | 45,882         | 33,653         | 38,421         | 40,142         | 36,318         | 29,245         |
| Second            | 52,856         | 39,977         | 42,708         | 43,210         | 38,222         | 29,864         |
| Third             | 58,629         | 37,921         | 46,209         | 37,990         | 33,458         | 25,204         |
| Fourth            | <u>45,616</u>  | <u>37,489</u>  | <u>45,106</u>  | <u>37,179</u>  | <u>28,327</u>  | <u>20,531</u>  |
|                   | 202,983        | 149,040        | 172,444        | 158,521        | 136,325        | 104,844        |
| % Change - YTD    | -23.1%         |                |                |                |                |                |
| % Change - Annual | 22.5%          | -26.6%         | 15.7%          | -8.1%          | -14.0%         |                |

## ANIMAL CONTROL / PROTECTION



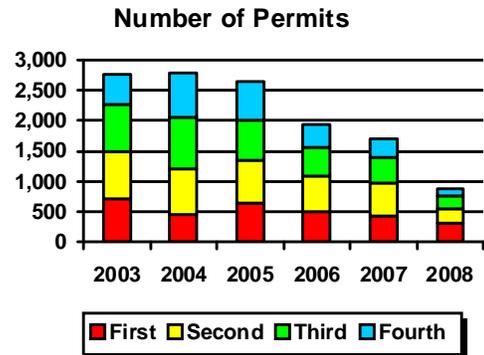
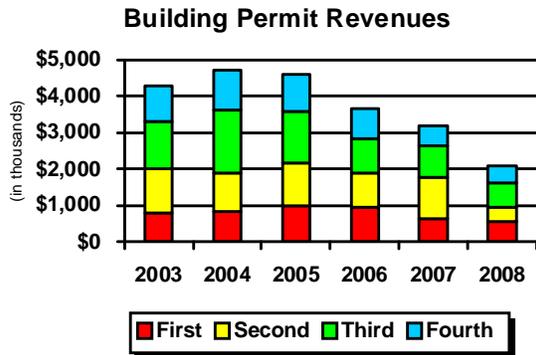
### License Revenue

| By Quarter        | 2003 Actual | 2004 Actual | 2005 Actual | 2006 Actual | 2007 Actual | 2008 Actual | 07-08 Budget |
|-------------------|-------------|-------------|-------------|-------------|-------------|-------------|--------------|
| First             | 77,845      | 88,172      | 81,169      | 84,384      | 77,555      | 85,909      |              |
| Second            | 67,780      | 78,555      | 80,288      | 82,350      | 91,537      | 74,497      |              |
| Third             | 72,110      | 103,634     | 110,327     | 88,251      | 101,453     | 123,050     |              |
| Fourth            | 70,994      | 82,016      | 84,345      | 90,519      | 93,218      | 91,930      |              |
|                   | 288,729     | 352,377     | 356,128     | 345,504     | 363,763     | 375,386     | 477,150      |
| % Change - YTD    |             |             |             |             |             | 3.2%        | % of Budget  |
| % Change - Annual | 4.9%        | 22.0%       | 1.1%        | -3.0%       | 5.3%        |             | 154.9%       |

### License Transactions

| By Quarter        | 2003 Actual | 2004 Actual | 2005 Actual | 2006 Actual | 2007 Actual | 2008 Actual |
|-------------------|-------------|-------------|-------------|-------------|-------------|-------------|
| First             | 7,139       | 6,325       | 5,938       | 5,809       | 5,867       | 5,566       |
| Second            | 5,937       | 6,380       | 5,362       | 5,926       | 5,673       | 5,099       |
| Third             | 6,384       | 6,237       | 6,940       | 6,279       | 6,713       | 6,999       |
| Fourth            | 6,215       | 4,990       | 5,446       | 5,168       | 6,120       | 5,419       |
|                   | 25,675      | 23,932      | 23,686      | 23,182      | 24,373      | 23,083      |
| % Change - YTD    |             |             |             |             |             | -5.3%       |
| % Change - Annual | 2.1%        | -6.8%       | -1.0%       | -2.1%       | 5.1%        |             |

## BUILDING PERMITS



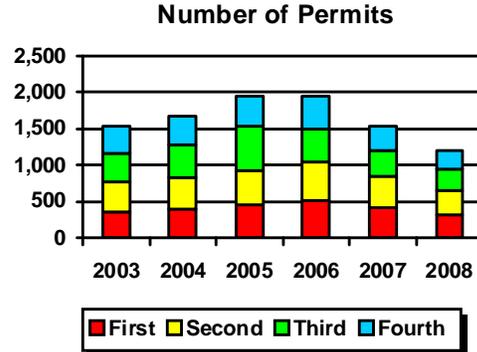
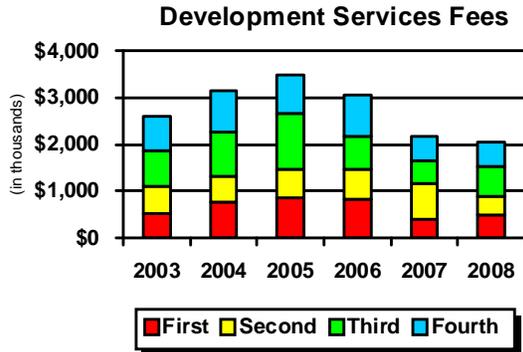
### Building Permit Revenue

| By Quarter        | 2003<br>Actual | 2004<br>Actual | 2005<br>Actual | 2006<br>Actual | 2007<br>Actual | 2008<br>Actual | 07-08<br>Budget |
|-------------------|----------------|----------------|----------------|----------------|----------------|----------------|-----------------|
| First             | 806,327        | 840,528        | 1,000,960      | 938,870        | 618,449        | 548,280        |                 |
| Second            | 1,195,831      | 1,031,573      | 1,184,003      | 955,694        | 1,142,788      | 406,184        |                 |
| Third             | 1,300,044      | 1,744,666      | 1,386,240      | 932,418        | 876,059        | 675,651        |                 |
| Fourth            | 967,198        | 1,079,877      | 1,042,197      | 809,699        | 536,051        | 476,741        |                 |
|                   | 4,269,400      | 4,696,644      | 4,613,400      | 3,636,681      | 3,173,347      | 2,106,856      |                 |
| % Change - YTD    | -33.6%         |                |                |                |                |                | % of Budget     |
| % Change - Annual | 37.4%          | 10.0%          | -1.8%          | -21.2%         | -12.7%         |                | 53.8%           |

### Number of Permits

| By Quarter        | 2003<br>Actual | 2004<br>Actual | 2005<br>Actual | 2006<br>Actual | 2007<br>Actual | 2008<br>Actual |
|-------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| First             | 704            | 454            | 637            | 489            | 435            | 316            |
| Second            | 787            | 744            | 715            | 593            | 547            | 236            |
| Third             | 783            | 853            | 660            | 480            | 419            | 197            |
| Fourth            | 485            | 728            | 628            | 380            | 302            | 138            |
|                   | 2,852          | 2,779          | 2,640          | 1,942          | 1,703          | 887            |
| % Change - YTD    | -47.9%         |                |                |                |                |                |
| % Change - Annual | 11.7%          | -2.6%          | -5.0%          | -26.4%         | -12.3%         |                |

## DEVELOPMENT SERVICES PERMITS



### Development Services (Planning) Fees

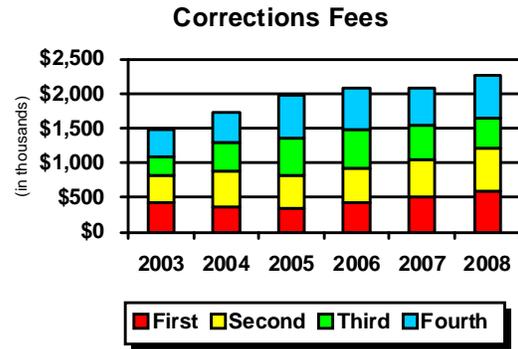
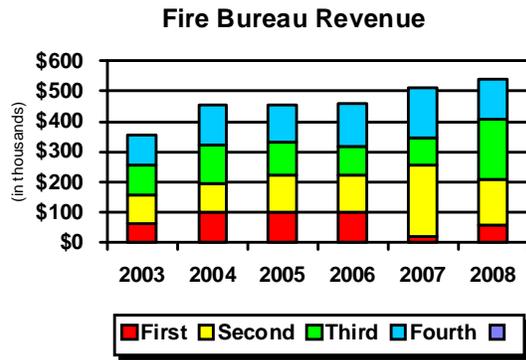
| By Quarter        | 2003 Actual    | 2004 Actual    | 2005 Actual    | 2006 Actual    | 2007 Actual    | 2008 Actual    | 07/08 Budget |
|-------------------|----------------|----------------|----------------|----------------|----------------|----------------|--------------|
| First             | 535,347        | 761,492        | 858,137        | 825,875        | 411,833        | 499,102        |              |
| Second            | 571,164        | 537,537        | 622,565        | 634,152        | 738,179        | 372,263        |              |
| Third             | 743,133        | 950,171        | 1,170,693      | 708,216        | 499,441        | 651,785        |              |
| Fourth            | <u>782,882</u> | <u>905,249</u> | <u>813,902</u> | <u>881,557</u> | <u>519,573</u> | <u>529,208</u> |              |
|                   | 2,632,526      | 3,154,449      | 3,465,297      | 3,049,800      | 2,169,026      | 2,052,358      | 10,600,746   |
| % Change - YTD    |                |                |                |                |                | -5.4%          | % of Budget  |
| % Change - Annual | 20.7%          | 19.8%          | 9.9%           | -12.0%         | -28.9%         |                | 39.8%        |

### Number of Permits

| By Quarter        | 2003 Actual | 2004 Actual | 2005 Actual | 2006 Actual | 2007 Actual | 2008 Actual |
|-------------------|-------------|-------------|-------------|-------------|-------------|-------------|
| First             | 343         | 383         | 455         | 521         | 418         | 326         |
| Second            | 390         | 429         | 477         | 519         | 423         | 321         |
| Third             | 395         | 472         | 600         | 457         | 362         | 297         |
| Fourth            | <u>386</u>  | <u>384</u>  | <u>422</u>  | <u>460</u>  | <u>336</u>  | <u>268</u>  |
|                   | 1,514       | 1,668       | 1,954       | 1,957       | 1,539       | 1,212       |
| % Change - YTD    |             |             |             |             |             | -21.2%      |
| % Change - Annual | 16.8%       | 10.2%       | 17.1%       | 0.2%        | -21.4%      |             |

\* Due to reclassification of permits and/or project cancellations, numbers may not tie to prior reporting.

## FIRE BUREAU and CORRECTION FEES



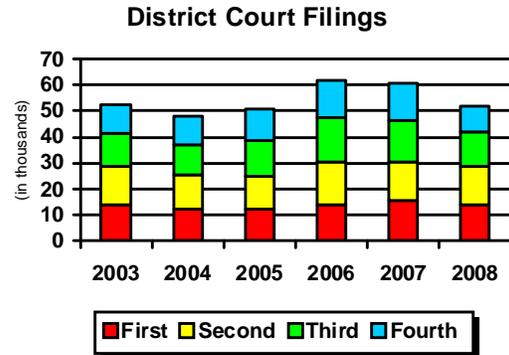
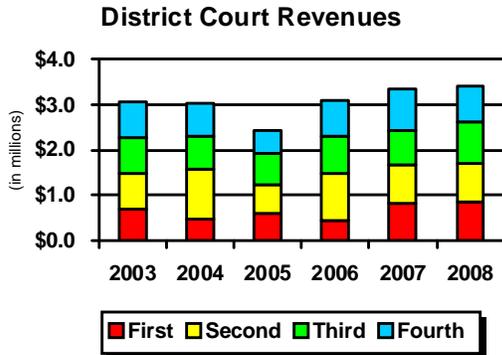
### Fire Bureau Revenue

| By Quarter        | 2003 | Actual         | 2004 | Actual         | 2005 | Actual         | 2006 | Actual         | 2007 | Actual         | 2008 | Actual         | 07-08 | Budget      |      |      |       |
|-------------------|------|----------------|------|----------------|------|----------------|------|----------------|------|----------------|------|----------------|-------|-------------|------|------|-------|
| First             |      | 60,437         |      | 98,731         |      | 100,514        |      | 100,069        |      | 21,003         |      | 56,621         |       |             |      |      |       |
| Second            |      | 94,817         |      | 95,659         |      | 124,043        |      | 122,673        |      | 235,183        |      | 153,763        |       |             |      |      |       |
| Third             |      | 103,195        |      | 130,109        |      | 108,359        |      | 94,603         |      | 90,791         |      | 194,300        |       |             |      |      |       |
| Fourth            |      | <u>102,410</u> |      | <u>127,429</u> |      | <u>122,479</u> |      | <u>141,127</u> |      | <u>162,498</u> |      | <u>133,423</u> |       |             |      |      |       |
|                   |      | 360,859        |      | 451,928        |      | 455,395        |      | 458,472        |      | 509,475        |      | 538,107        |       | 699,196     |      |      |       |
| % Change - YTD    |      |                |      |                |      |                |      |                |      |                |      | 5.6%           |       | % of Budget |      |      |       |
| % Change - Annual |      |                |      |                |      |                |      |                |      |                |      | 36.3%          | 25.2% |             | 0.8% | 0.7% | 11.1% |

### Corrections Fees

| By Quarter        | 2003           | 2004           | 2005           | 2006           | 2007           | 2008           | 07-08 | Budget    |             |       |      |       |
|-------------------|----------------|----------------|----------------|----------------|----------------|----------------|-------|-----------|-------------|-------|------|-------|
|                   | Actual         | Actual         | Actual         | Actual         | Actual         | Actual         |       |           |             |       |      |       |
| First             | 415,460        | 358,157        | 352,130        | 425,843        | 509,119        | 590,047        |       |           |             |       |      |       |
| Second            | 586,614        | 512,473        | 461,546        | 486,296        | 530,263        | 621,857        |       |           |             |       |      |       |
| Third             | 470,187        | 431,439        | 547,190        | 561,594        | 507,621        | 431,096        |       |           |             |       |      |       |
| Fourth            | <u>622,947</u> | <u>428,499</u> | <u>605,018</u> | <u>607,294</u> | <u>523,833</u> | <u>612,860</u> |       |           |             |       |      |       |
|                   | 2,095,208      | 1,730,568      | 1,965,884      | 2,081,027      | 2,070,836      | 2,255,860      |       | 3,749,364 |             |       |      |       |
| % Change - YTD    |                |                |                |                |                |                | 8.9%  |           | % of Budget |       |      |       |
| % Change - Annual |                |                |                |                |                |                | -2.1% | -17.4%    |             | 13.6% | 5.9% | -0.5% |

## DISTRICT COURT



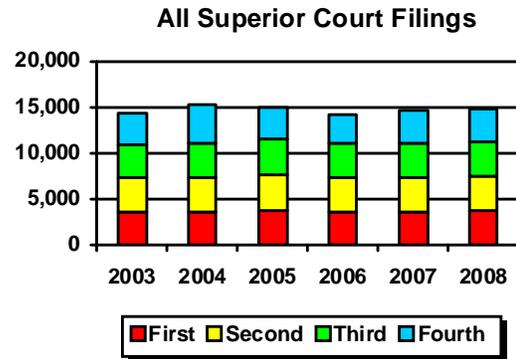
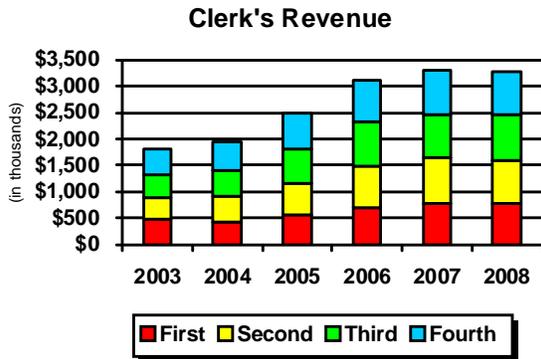
### District Court Revenue

| By Quarter        | 2003 | Actual         | 2004 | Actual         | 2005 | Actual         | 2006 | Actual         | 2007 | Actual         | 2008 | Actual         | 07-08 Budget |
|-------------------|------|----------------|------|----------------|------|----------------|------|----------------|------|----------------|------|----------------|--------------|
| First             |      | 710,434        |      | 461,815        |      | 603,410        |      | 440,708        |      | 810,321        |      | 864,037        |              |
| Second            |      | 782,447        |      | 1,124,039      |      | 639,361        |      | 1,042,656      |      | 850,626        |      | 850,741        |              |
| Third             |      | 794,661        |      | 723,160        |      | 696,156        |      | 837,109        |      | 769,712        |      | 898,358        |              |
| Fourth            |      | <u>782,956</u> |      | <u>725,159</u> |      | <u>487,772</u> |      | <u>785,660</u> |      | <u>898,759</u> |      | <u>773,933</u> |              |
|                   |      | 3,070,498      |      | 3,034,173      |      | 2,426,699      |      | 3,106,133      |      | 3,329,418      |      | 3,387,069      | 7,441,825    |
| % Change - YTD    |      |                |      |                |      |                |      |                |      |                | 1.7% |                | % of Budget  |
| % Change - Annual |      | 8.4%           |      | -1.2%          |      | -20.0%         |      | 28.0%          |      | 7.2%           |      |                | 90.3%        |

### Case Filings

| By Quarter        | 2003          | 2004          | 2005          | 2006          | 2007          | 2008         |  |
|-------------------|---------------|---------------|---------------|---------------|---------------|--------------|--|
|                   | Actual        | Actual        | Actual        | Actual        | Actual        | Actual       |  |
| First             | 13,639        | 12,018        | 12,161        | 13,905        | 15,747        | 14,000       |  |
| Second            | 15,005        | 13,204        | 12,849        | 16,777        | 14,437        | 14,567       |  |
| Third             | 12,619        | 11,950        | 13,684        | 16,819        | 15,954        | 13,458       |  |
| Fourth            | <u>11,002</u> | <u>10,618</u> | <u>12,037</u> | <u>14,061</u> | <u>14,469</u> | <u>9,758</u> |  |
|                   | 52,265        | 47,790        | 50,731        | 61,562        | 60,607        | 51,783       |  |
| % Change - YTD    |               |               |               |               |               | -14.6%       |  |
| % Change - Annual |               | 0.2%          |               | -8.6%         |               | 6.2%         |  |
|                   |               |               |               | 21.3%         |               | -1.6%        |  |

## CLERK'S REVENUE and SUPERIOR COURT ACTIVITY



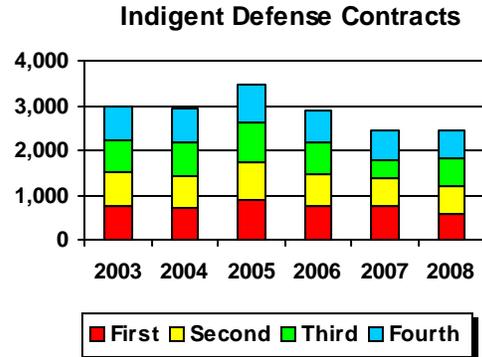
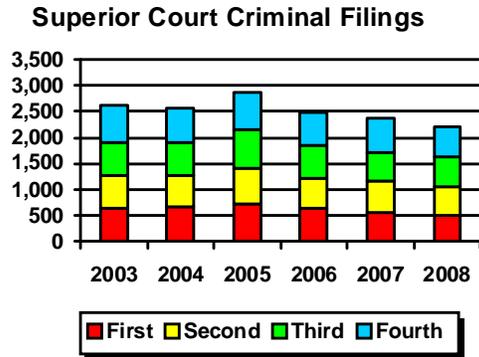
### Clerk's (Superior Court) Revenue

| By Quarter        | 2003 | Actual           | 2004 | Actual           | 2005 | Actual           | 2006 | Actual           | 2007 | Actual           | 2008 | Actual           |
|-------------------|------|------------------|------|------------------|------|------------------|------|------------------|------|------------------|------|------------------|
| First             |      | 473,796          |      | 416,118          |      | 556,313          |      | 699,642          |      | 782,253          |      | 792,297          |
| Second            |      | 423,464          |      | 493,486          |      | 601,753          |      | 778,591          |      | 852,539          |      | 815,856          |
| Third             |      | 421,302          |      | 486,848          |      | 658,405          |      | 852,416          |      | 827,072          |      | 859,972          |
| Fourth            |      | 480,209          |      | 550,986          |      | 678,047          |      | 825,375          |      | 842,377          |      | 794,290          |
|                   |      | <u>1,798,771</u> |      | <u>1,947,438</u> |      | <u>2,494,518</u> |      | <u>3,156,024</u> |      | <u>3,304,241</u> |      | <u>3,262,415</u> |
| % Change - YTD    |      |                  |      |                  |      |                  |      |                  |      |                  |      | -1.3%            |
| % Change - Annual |      | 8.4%             |      | 8.3%             |      | 28.1%            |      | 26.5%            |      | 4.7%             |      |                  |

### All Superior Court Filings

| By Quarter        | 2003          | 2004          | 2005          | 2006          | 2007          | 2008          |      |
|-------------------|---------------|---------------|---------------|---------------|---------------|---------------|------|
|                   | Actual        | Actual        | Actual        | Actual        | Actual        | Actual        |      |
| First             | 3,501         | 3,592         | 3,760         | 3,568         | 3,605         | 3,631         |      |
| Second            | 3,730         | 3,710         | 3,917         | 3,759         | 3,772         | 3,780         |      |
| Third             | 3,696         | 3,659         | 3,791         | 3,654         | 3,664         | 3,794         |      |
| Fourth            | 3,407         | 4,260         | 3,472         | 3,206         | 3,512         | 3,534         |      |
|                   | <u>14,334</u> | <u>15,221</u> | <u>14,940</u> | <u>14,187</u> | <u>14,553</u> | <u>14,739</u> |      |
| % Change - YTD    |               |               |               |               |               |               | 1.3% |
| % Change - Annual | 5.8%          | 6.2%          | -1.8%         | -5.0%         | 2.6%          |               |      |

## SUPERIOR COURT ACTIVITY



### Superior Court Criminal Filings

| By Quarter        | 2003<br>Actual | 2004<br>Actual | 2005<br>Actual | 2006<br>Actual | 2007<br>Actual | 2008<br>Actual                        |
|-------------------|----------------|----------------|----------------|----------------|----------------|---------------------------------------|
| First             | 648            | 655            | 722            | 641            | 553            | 497                                   |
| Second            | 627            | 626            | 701            | 578            | 598            | 553                                   |
| Third             | 639            | 630            | 736            | 629            | 564            | 571                                   |
| Fourth            | 705            | 657            | 711            | 626            | 646            | 581                                   |
|                   | 2,619          | 2,568          | 2,870          | 2,474          | 2,361          | 2,202                                 |
| % Change - YTD    |                |                |                |                |                | <b>-6.7%</b>                          |
| % Change - Annual |                |                |                |                |                | 1.2%   -1.9%   11.8%   -13.8%   -4.6% |

### Number of Adult Indigent Defense Contracts

| By Quarter        | 2003<br>Actual | 2004<br>Actual | 2005<br>Actual | 2006<br>Actual | 2007<br>Actual | 2008<br>Actual                         |
|-------------------|----------------|----------------|----------------|----------------|----------------|--|
| First             | 765            | 712            | 884            | 748            | 735            | 585                                    |
| Second            | 748            | 718            | 863            | 721            | 641            | 635                                    |
| Third             | 717            | 770            | 874            | 723            | 403            | 619                                    |
| Fourth            | 731            | 745            | 840            | 708            | 685            | 605                                    |
|                   | 2,961          | 2,945          | 3,461          | 2,900          | 2,463          | 2,444                                  |
| % Change - YTD    |                |                |                |                |                | <b>-0.8%</b>                           |
| % Change - Annual |                |                |                |                |                | 0.1%   -0.5%   17.5%   -16.2%   -15.1% |