

# Financial Report of Revenues and Expenses

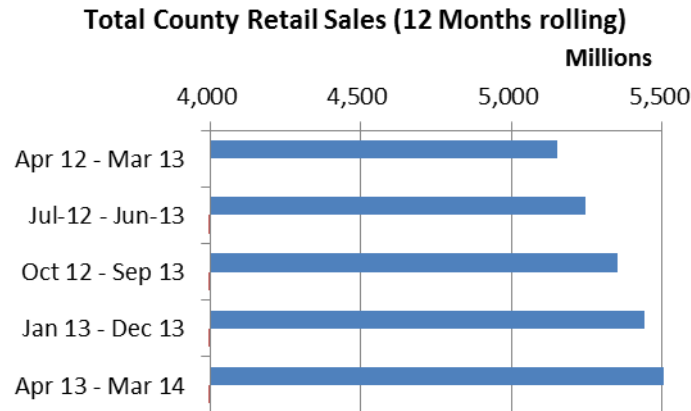
1st Quarter 2014



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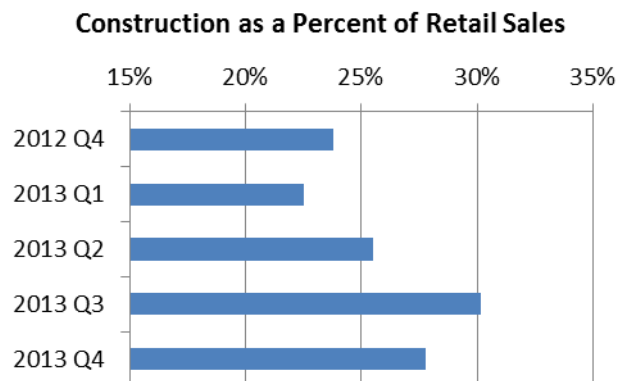


## County Leading Indicators



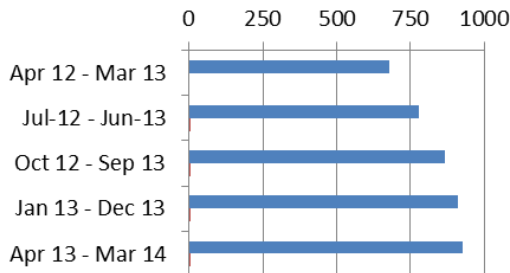
Clark County total retail sales for the 12 months ending March 31, 2014 increased 8.7 percent over the 12 months ended March 31, 2013. Taxable retail sales in Unincorporated Clark County increased 9.4 percent from 2013 compared to a 2.3% increase in 2013 over 2012.

Retail construction sales, including building materials, were 27.8 percent of retail sales in the fourth quarter of 2013 (latest data available). Special trade contractors and construction of buildings accounted for 19.8 percent with building materials at 6.2 percent and heavy construction making up the balance. Construction sales, as a percent of total retail sales, declined for the first time in several quarters. However, because of the overall increase in sales tax receipts, the dollars contributed by construction are about the same. The volatility of the construction industry necessitates prudent management of construction sales tax receipts in excess of budgeted growth projections.

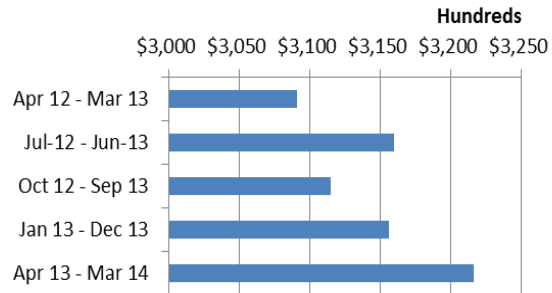


## County Leading Indicators

**Residential Building Permits  
(12 Months)**

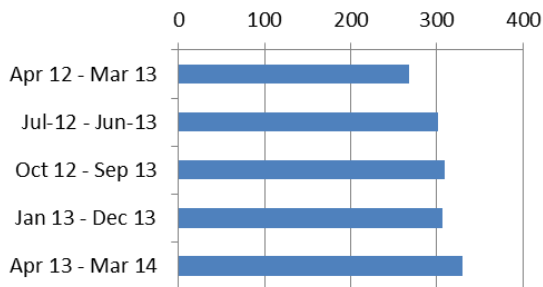


**Average Value of Residential Building Permits**

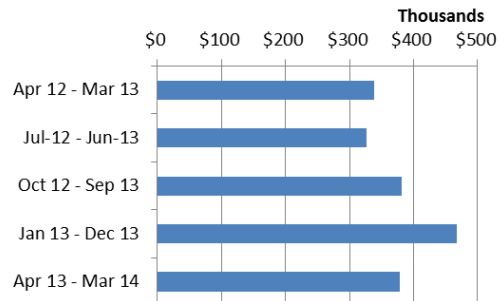


There were 925 residential building permits issued in the year ending March 31, 2013 compared to 677 issued in the same period the previous year, a 36.6 percent increase. The total value of residential permits issued in the same periods increased from \$57.2M in 2013 to \$67.6M in 2014. Average permit value was higher in 2014 than the previous year (\$378K v \$338K respectively).

**Commercial Building Permits (12 Months)**



**Average Value of Commercial Building Permits**

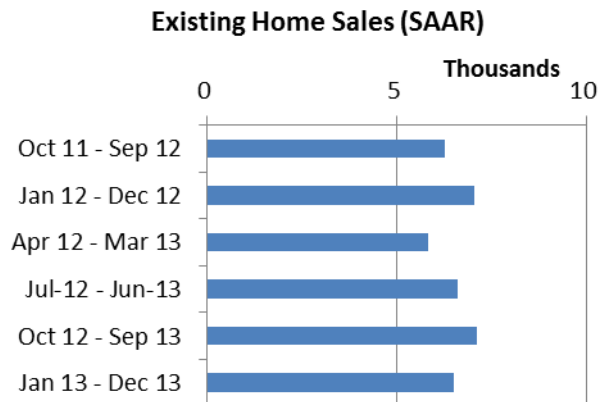
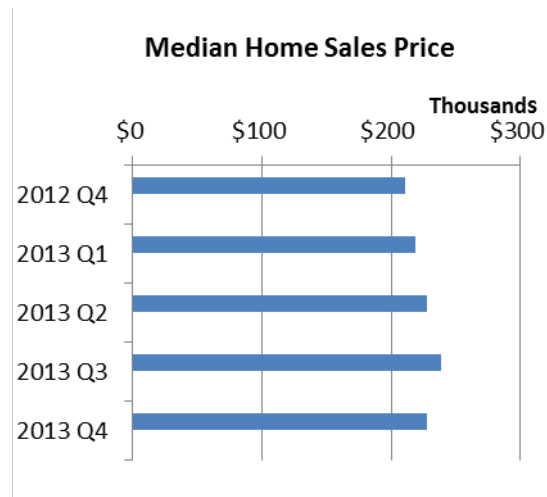


The number of commercial building permits increased 23 percent for the 12 months ended March 31, 2014 over the same period in 2013 (330 to 268). Permit total valuations increased 37.8 percent in the same period compared to 2013 (\$125M to \$90M). However, there was a significant decrease in total value of permits issued in the current quarter compared to the fourth quarter of 2013 (\$10.0M from 53.8M).

## County Leading Indicators

The median home sales price declined from \$238,600 in the third quarter of 2013 to \$227,700 in the fourth quarter 2013. The seasonally adjusted annual rate for existing home sales decreased 8.9 percent to 6,480 from 7,110 the previous quarter. These figures are from the Washington Center for Real Estate Research at the University of Washington.

Nationwide, the median home price was \$198,500, up 7.9 percent from a year ago.

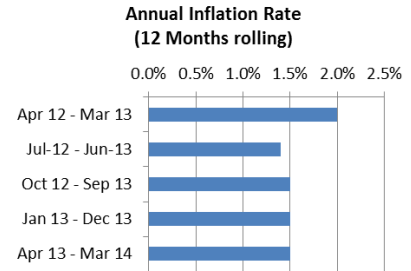


The Construction industry's contribution to the County's economic base is elastic depending on the economy in general. Construction retail sales, as a percentage of total retail sales declined in the fourth quarter of 2013 after a solid increase in the third quarter. This is a volatile indicator and not indicative of the economy in general.

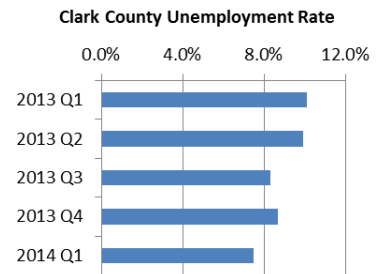
## County Leading Indicators

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 was 1.5 percent in March, unchanged from the previous 2 quarters. Inflation is still below the target of the Federal Reserve. However, they are continuing to taper their stimulus actions.

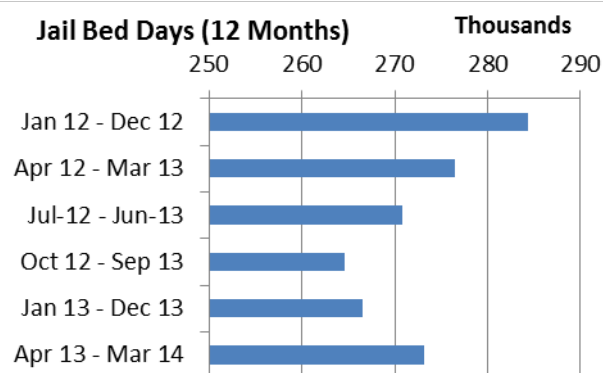


The preliminary unemployment rate for March 2013 was 7.5 percent, down from a revised 8.4 percent the previous month. Average unemployment rate year to date for 2014 is 8.1 percent, which is down from an average of 9.6 percent in 2013.



National unemployment rate was 6.7 percent in March, which is close to the Federal Reserve target of 6.5 percent.

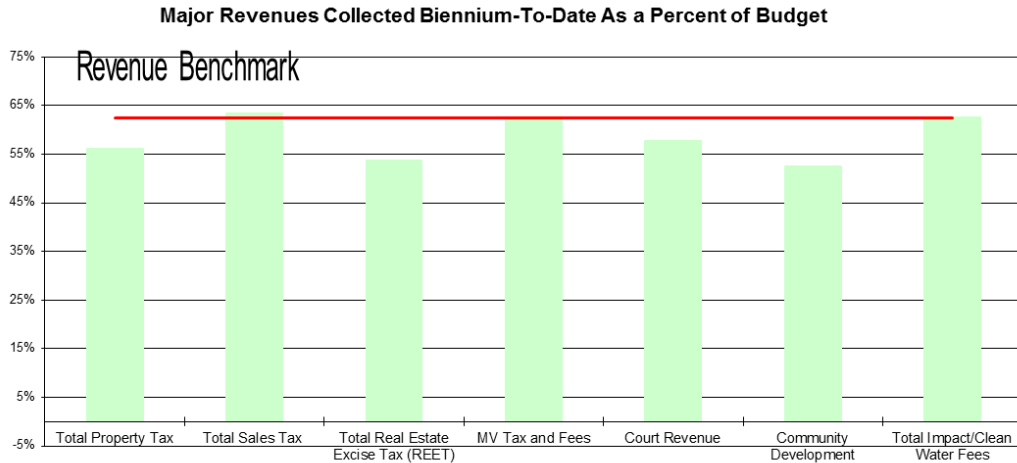
Jail Bed Days are of a particular concern due to the finite space to house inmates. Total annual bed days peaked in June 2007 at 309K and dropped to 264K by December 2011. For the past 4 quarters, Jail Bed days have been fairly stable averaging approximately 269K days annually. Statistics indicate 50 percent of the inmates are sentenced, 41 percent are felons, and 60 percent are jailed one week or less.



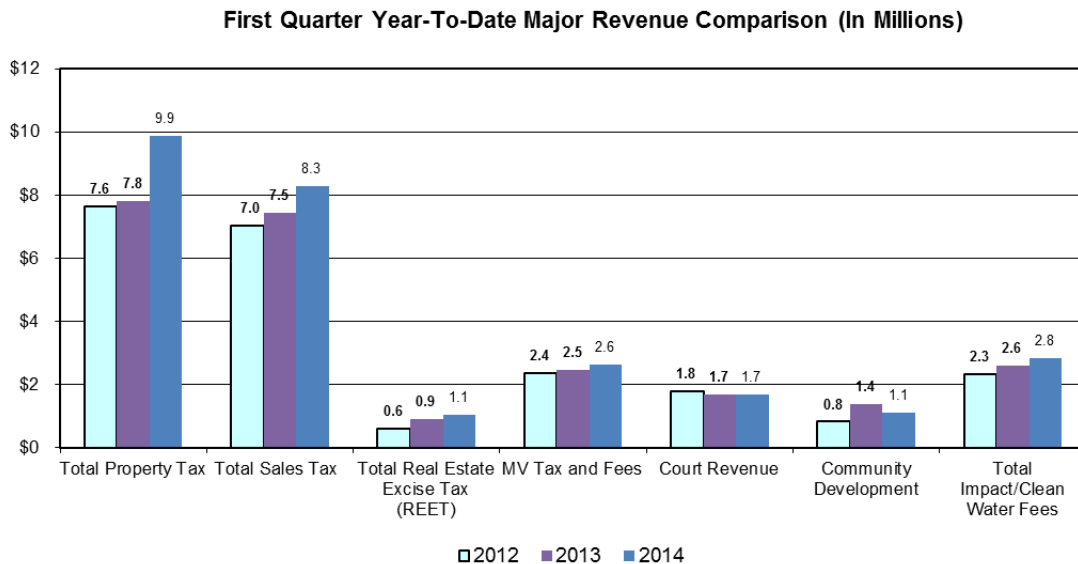
## County Revenue Overview

The 2013-2014 County revenue budget, excluding other financing sources, such as transfers, and fiduciary funds, is \$679M. Through March 2014, the County received revenue of \$385M or 56.7 percent.

REET receipts were approximately 75% higher than the previous biennium. Building permit revenue is up more than 75 percent over the previous biennium. DNR Timber sales increased over the last biennium also.



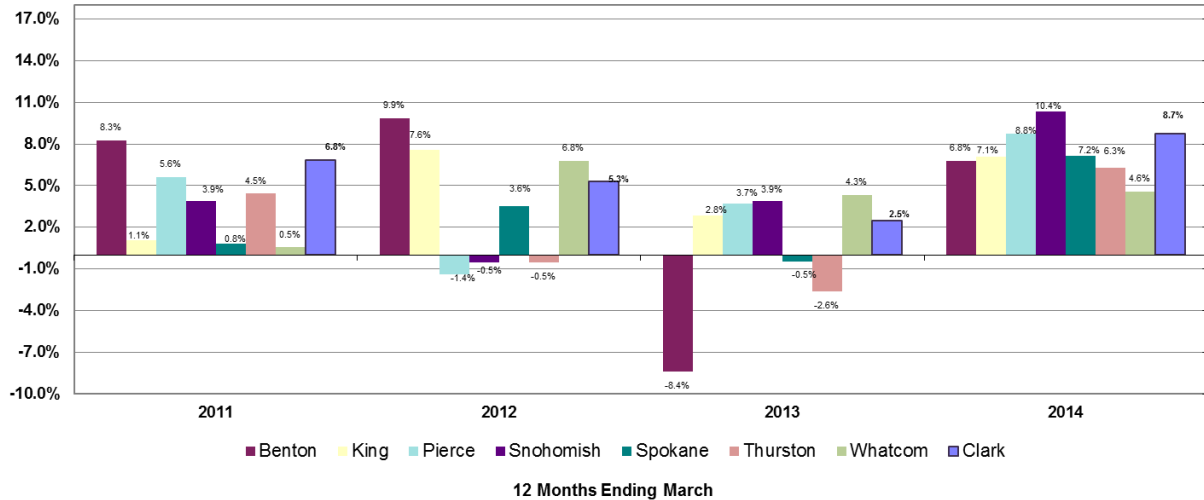
The following chart shows YTD revenue collection for major revenue sources through the first quarters of years 2012-2014. Most have shown improvement in 2014.



## Sales Tax Review

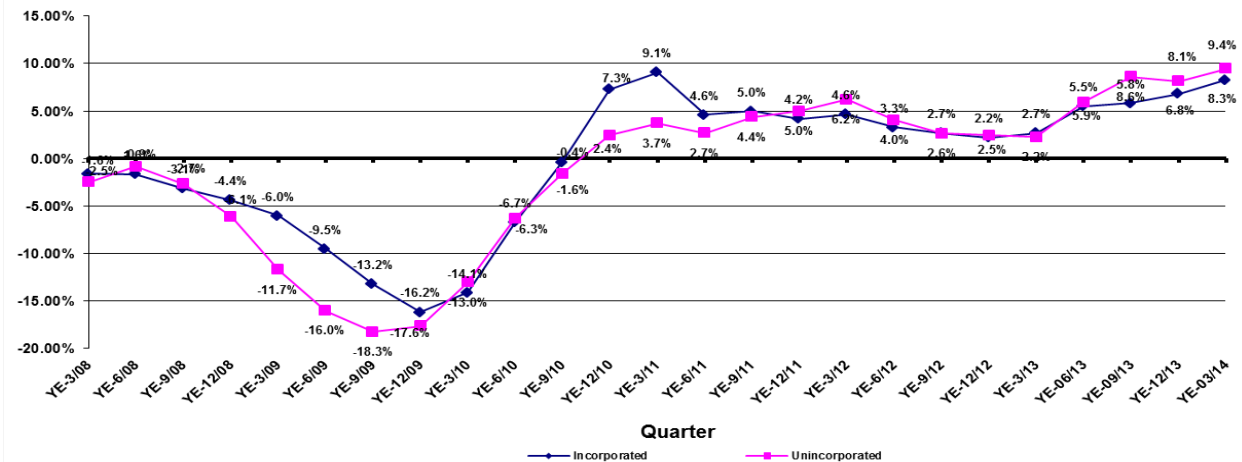
Sales tax receipts for most Washington counties appear to be improving. For the fourth quarter of 2013, sales tax receipts increased in all major counties. In the 12 months ending March 31, 2014, Clark County's retail sales tax collected was 8.7 percent higher than the same period in 2013.

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



Unincorporated Clark County received approximately \$11.6M (basic 0.5 percent) in retail sales tax revenue for the 12 months ending March 2014. Biennium to date, the County has received \$39.8M in total sales tax, which is 63.3 percent of budget.

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

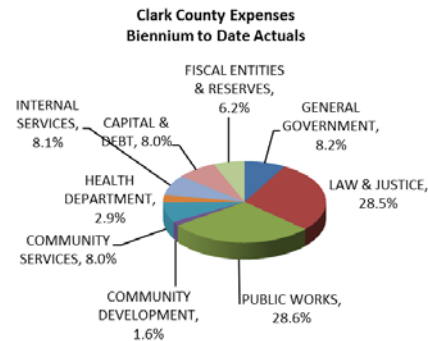
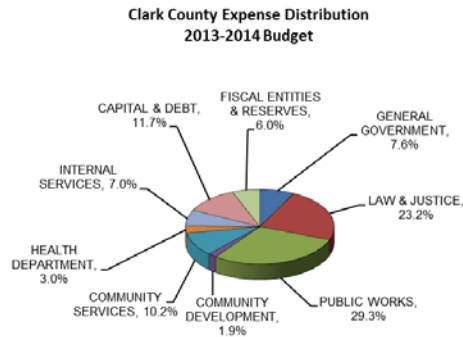


Sales tax receipts in Unincorporated Clark County increased 9.4 percent for the year ended March 2014 over the year ended March 2013, while incorporated areas increased 8.3 percent for the same period.



## County Expense Overview

Total County expenditure budget for the 2013-2014 biennium is \$707.5M excluding transfers. This is a reduction from the previous biennium, which had a budget of \$779.5. Community Services budget was reduced due to the formation of Southwest Behavioral Health Regional Support Network. Capital and Debt have declined. Public Works, Law & Justice, and Fiscal Reserves increased.



Biennium to date expenses through March 2014 were \$416.0M or about 50.9 percent of budget. Community Services and the Health Department continue to be well below budget. Capital & Debt is at only 34.9 percent. Law & Justice matches the biennium with 62.5 percent expended. All other functional areas are currently below budget.

### CLARK COUNTY EXPENSE DISTRIBUTION

(Dollars in thousands)

	1Q13	1Q14	13-14 Budget	14/13	BTD/Budget
GENERAL GOVERNMENT	\$ 6,208	\$ 6,049	\$ 62,104	97.4%	55.2%
LAW & JUSTICE	\$ 22,721	\$ 23,755	189,519	104.6%	62.5%
PUBLIC WORKS	\$ 14,639	\$ 16,081	239,891	109.9%	49.6%
COMMUNITY DEVELOPMENT	\$ 1,280	\$ 1,479	15,563	115.6%	42.6%
COMMUNITY SERVICES	\$ 4,749	\$ 4,140	83,400	87.2%	39.7%
HEALTH DEPARTMENT	\$ 2,346	\$ 2,375	24,942	101.3%	48.0%
INTERNAL SERVICES	\$ 5,954	\$ 6,582	57,461	110.6%	58.3%
CAPITAL & DEBT	\$ 4,381	\$ 4,734	95,895	108.0%	34.9%
FISCAL ENTITIES & RESERVES	\$ 1,533	\$ 3,736	49,364	243.7%	52.1%
<b>TOTAL</b>	<b>\$63,810</b>	<b>\$68,931</b>	<b>\$818,138</b>	<b>108.0%</b>	<b>50.9%</b>

## General Fund

General Fund unassigned fund balance at December 31, 2013 was \$19.0M, up from \$17.7M for the same period 2012. 2014 has an operating deficit of \$14.6M. YTD revenues were higher in the first quarter 2014 than first quarter 2013 by \$2.8M and expenditures were higher by \$0.5M.

<b>FUND 0001-GENERAL FUND CONDENSED HISTORY</b>									
(In Millions)	<b>Actual 12 Months</b>				<b>Year End</b>			<b>Year to Date</b>	
	<b>2010</b>	<b>Change</b>	<b>2011</b>	<b>Change</b>	<b>2012</b>	<b>Change</b>	<b>2013</b>	<b>Change</b>	<b>2014</b>
	<b>\$ M</b>	<b>10/09</b>	<b>\$ M</b>	<b>11/10</b>	<b>\$ M</b>	<b>12/11</b>	<b>\$ M</b>	<b>13/12</b>	<b>\$ M</b>
Total Revenue	139.1	2.3%	140.6	1.1%	144.6	2.9%	143.6	-0.7%	20.7
Total Expenses	131.2	-2.6%	135.7	3.4%	141.5	4.3%	141.4	-0.1%	35.3
Surplus/(Deficit)	7.9		4.9		3.1		2.2		(14.6)
One-time In	0.9		0.6		-		10.0		-
One-time Out	-		(0.9)		-		(11.5)		-
Net Gain/(Loss)	8.7		4.6		3.1		0.7		(14.6)
Fund Balance	18.0		22.6		25.8		26.4		11.8
Assigned	1.9		7.1		8.1		7.4		7.5
Unassigned	16.1		15.5		17.7		19.0		4.3
March Unassigned FB	(6.8)		3.2		5.1		1.8		4.3

In the current quarter, revenue and expenditure both increased and resulted in an operating deficit of \$14.6M, which was \$2.3M lower than the same quarter 2013. Revenue increases from property tax collections (\$1.4M) and sales taxes (\$0.4M) were responsible for most of the increase. Labor costs provided most of the increase in expenditures (\$0.6M).

## FUND 0001-GENERAL FUND QUARTERLY AND YTD COMPARISON

	<b>Quarter Ending (3 months)</b>			<b>YTD Ending</b>		
	<b>Mar-14</b>	<b>Mar-13</b>	<b>Change</b>	<b>Mar-14</b>	<b>Mar-13</b>	<b>Change</b>
Total Revenue	20.7	18.0	2.8	20.7	8.0	12.7
Total Expenses	35.3	34.8	0.5	35.3	23.3	12.0
Surplus/(Deficit)	(14.6)	(16.9)	2.3	(14.6)	(15.4)	0.8
One-time In	-	-	-	-	10.0	(10.0)
One-time Out	-	-	-	-	(11.5)	11.5
Net Gain/(Loss)	(14.6)	(16.9)	2.3	(14.6)	(16.9)	2.3

## General Fund

### FUND 0001-GENERAL FUND ACTUAL VS. BUDGET

	ACTUAL	BUDGET	ACT/BUD	ACTUAL	BUDGET	ACT/BUD	
	2014 \$ M	Original Annual \$ M		2013/14 \$ M	Original Adopted \$ M	Current Mar-14 \$ M	2013/14 Current
Total Revenue	20.7	145.2	14.3%	164.6	288.7	288.4	57.1%
Total Expenses	35.3	147.9	23.9%	177.1	294.9	308.9	57.3%
Surplus/(Deficit)	(14.6)	(2.7)		(12.5)	(6.2)	(20.5)	
One-time revenues		-		10.0	-	-	
One-time expenses	-	-		(11.5)	-	(5.2)	
Net Gain/(Loss)	(14.6)	(2.7)		(14.0)	(6.2)	(25.6)	
Ending Fund Balance	11.8	-		11.8	-	-	

General Fund operating expenditures through March 2014 were \$177.1M or 57.1 percent of current biennial budget.

Future expense growth pressure from other funds including Central Support Services (Facilities) and the Clean Water fund may increase the demand on General Fund resources.

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, and merit increases. For 2013-2014, \$7.3M has been set aside for these purposes. This is an increase of \$2.5M from the previous biennium budget.

#### General Fund Department 308 Contingency

Mar-14

Object code	Contingency Budget Detail	2013/2014 Adopted		2013/2014 Current
		Budget	Budget Adj.	Budget
110	Salaries	0	0	0
211	PERS/LEOFF	0	0	0
221	Medical Insurance	0	348,000	348,000
324	Food/Water	0	0	0
414	Medical & Dental	134,400	0	134,400
419	Other Prof. Services	0	0	0
997	Contingency	7,199,888	(2,379,356)	4,820,532
		7,334,288	(2,031,356)	5,302,932

Budget adjustments have moved funding from contingency to General Liability Fund, Sheriff's Office system implementation, and a subsidy to Community Services. Contingency funds have also been reclassified for medical self-insurance.

## Department of Community Development

The DCD fund balance at the end of December 2013 was \$4.6M, an increase of \$1.6M over 2012 year end. Fund balance at the end of the current quarter is \$4.3M. Permit revenue was lower in first quarter 2014 by \$68K compared to the same period in 2013 even though there was an increase in permits issued (192 to 207). Overall, DCD has managed to retain a positive fund balance due to the Building activity within the fund.

### FUND 1011-COMMUNITY DEVELOPMENT CONDENSED HISTORY

	Actual 12 Months				Year End		Year to Date		
	2010 \$ M	Change 10/09	2011 \$ M	Change 11/10	2012 \$ M	Change 12/11	2013 \$ M	Change 13/12	2014 \$ M
Operating Revenue	5.2	-17.0%	4.7	-14.9%	5.7	27.6%	6.6	-0.2%	1.2
GF Transfer	0.9	-15.0%	0.5	-46.5%	0.9	80.0%	-	-	-
Total Revenue	6.1		5.2		6.6		6.6		1.2
Total Expenses	4.7	-33.3%	4.6	-3.1%	5.2	13.0%	5.0	-3.8%	1.5
Surplus/(Deficit)	1.4		0.6		1.4		1.6		(0.3)
One-time In <sup>1</sup>	-		-		-		-		-
One-time Out	-		0.6		-		-		-
Net Gain/(Loss)	1.4		(0.0)		1.4		1.6		(0.3)
Fund Balance END of period	1.6		1.6		3.0		4.6		4.3

DCD year to date revenue, not including transfers, in 2014 is \$1.2M, approximately \$0.3M less than the same period in 2013. \$124K in revenue is attributed to Land Use Review related activities. Approximately \$1.1M is for Building and other activities.

In 2010 and again in 2012, the Board of County Commissioner's approved a fee holiday for Community Development activities. Through February 2014, the amount reimbursable from the General Fund for the fee holidays initiated in previous years is \$745.6K for Building, \$158.2K for Land Use Review, and \$280.3K for Development Engineering. Effective July 2013, a new fee holiday was established. The new fee holiday waives development and permit fees on all non-residential construction, and related traffic impact fees. The new fee holiday does not include the job creation requirements of the previous fee holiday program. The amounts reimbursable from General Fund under the new program are \$349.5K for Building, \$123.7K for Land Use Review, and \$159.7K for Development Engineering

In 2012, the General Fund transferred \$0.9M to support Land Use Review (LUR) non-fee activities performed in 2011-2012. From 2006-2008, LUR generated losses of approximately \$10M. From 2009-2012 (YTD), LUR reduced its loss \$3.1M. This loss is primarily associated with non-fee activities for which LUR is responsible and is paid for by the General Fund. For 2013, General Fund did not have to provide any support to LUR in excess of transfers for non-fee activities.

## Department of Community Development

### FUND1011-COMMUNITY DEVELOPMENT ACTUAL VS. BUDGET

	ACTUAL	BUDGET	ACT/BUD	ACTUAL	BUDGET	ACT/BUD
	2013 \$ M	Annual \$ M		2013/14 \$ M	Adopted \$ M	Current \$ M
Total Revenue	6.7	5.0	133.9%	6.7	10.3	9.0
Total Expenses	5.2	5.7	91.5%	5.2	11.5	14.5
Surplus/(Deficit)	1.5	(0.7)		1.5	(1.2)	(5.4)
One-time In 1	0.0	-		0.0	-	3.8
One-time Out	0.0	-		0.0	-	-
Net Gain/(Loss)	1.5	(0.7)		1.5	(1.2)	(1.6)
Fund Balance END of period	4.5	-		4.5	-	-

Community Development activities include Building and Land Use Review. Until 2008, Building was supported entirely by fees. However, a deficit at the end of 2008 required support from the General Fund. In December 2011, the fund transferred \$0.6M to the General Fund to repay fund balance support given to the Building activity in 2008. One hundred percent of General Fund on-going support is attributed to Land Use Review.

At the end of the first quarter, surplus in the Public Works Engineering (PWE) department is approximately \$1.4M. The schedule below illustrates the combined positions of the activities including any transfers between the General Fund and DCD and DCD and Public Works Engineering. Fee holiday billings have not been transferred from General Fund.

### FUND 1011 ADJUSTED FUND BALANCE BY ACTIVITY

	2014 Beginning Fund Balance	1st Quarter Activity	Total 2014 Activity	Delayed Fee Holiday Billings	New Fee Holiday Billings	Total Allocated Fund Balance
Building	6,237,111	421,125	421,125	736,194	271,702	7,666,132
Land Use Review	(238,221)	(184,875)	(184,875)	132,721	101,220	(189,155)
Total DCD	5,998,890	236,251	236,251	868,915	372,922	7,476,978
Public Works Engineering	1,161,512	(54,063)	(54,063)	271,507	154,270	1,378,956
Total DCD and PWE	7,160,402	182,188	182,188	1,140,422	527,192	8,855,934

Community Development is currently in the vendor selection phase of replacing its permitting software. The new program is intended to replace the existing 16 year-old non-supported system. General Fund has committed \$1.0M to the project with the balance to be paid from DCD fund balance. Total cost of the project is estimated at \$4.5M.

## Road Fund (Department of Public Works)

Road Fund's year to date revenues, not including transfers, were \$6.0M, which is \$0.4M more than the same period of 2013. The majority of the operating revenues are received in the second and fourth quarter from property taxes. Expenditures year to date were \$10.6M, which is higher than the same period in 2013 by \$1.6M.

### FUND 1012-ROAD FUND CONDENSED HISTORY

	Actual 12 Months				Year End		Year to Date		
	2010 \$ M	Change 09/08	2011 \$ M	Change 10/09	2012 \$ M	Change 11/10	2013 \$ M	Change 12/11	2014 \$ M
Total Revenue	56.5	-11.7%	62.5	10.7%	58.9	-5.8%	64.9	10.2%	6.0
Total Expenses	48.8	-18.4%	55.2	13.2%	61.1	10.6%	68.5	12.1%	10.6
Surplus/(Deficit)	7.7		7.3		(2.2)		(3.6)		(4.6)
One-time In	-		-		-		5.6		-
One-time Out	-		-		-		-		-
Net Gain/(Loss)	7.7		7.3		(2.2)		2.0		(4.6)
Fund Balance END of period	7.7		14.9		12.8		14.8		10.3
March Fund Balance	10.9		21.2		27.9		24.9		10.3
PWTFI	2.3		3.2		2.1		3.1		0.0
Balance net of PWTFI	8.6		18.0		25.8		21.8		10.3

Capital outlay in 2014 increased over the same period in 2013 by \$1.9M (\$2.3M to \$0.4M). Biennium to date revenues are 54.8 percent of budget and BTM expenditures are 58.1 percent of budget.

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

	ACTUAL	BUDGET	ACT/BUD	ACTUAL	BUDGET	ACT/BUD
	2014 \$ M	Annual \$ M		2013/14 \$ M	Adopted \$ M	
Total Revenue	6.0	68.3	8.9%	70.9	127.3	54.8%
Total Expenses	10.6	72.7	14.6%	79.1	145.3	58.1%
Surplus/(Deficit)	(4.6)	(4.3)		(8.2)	(17.9)	
One-time In	0.0			5.6		
One-time Out	0.0	-		0.0	-	
Net Gain/(Loss)	(4.6)	(4.3)		(2.6)	(17.9)	
Fund Balance END of period	10.3	-		10.3	-	

## Health Department

In November 2010, the Board of Commissioner's passed a 1 percent General Fund Property Tax increase to support Public Health. In 2012, the Health Department received \$2M in General Fund support. \$4.5M in General Fund support is budgeted for the 2013-2014 biennium. In 2013, slightly over \$3.0M was transferred from General Fund. To date in 2014, approximately \$300K has been transferred.

### FUND 1025-HEALTH DEPARTMENT CONDENSED HISTORY

	Actual 12 Months				Year End		Year to Date			
	2010 \$ M	Change 09/08	2011 \$ M	Change 10/09	2012 \$ M	Change 11/10	2013 \$ M	Change 12/11	2014 \$ M	Change 13/12
Total Revenue	13.4	-21.9%	11.7	-12.6%	12.2	3.7%	11.1	-9.1%	2.7	-75.6%
Total Expenses	13.1	-23.5%	12.1	-8.2%	11.6	-3.9%	9.6	-17.3%	2.4	-75.0%
Surplus/(Deficit)	0.3		(0.3)		0.6		1.5		0.3	
Net Transfers	-		-		-		-		-	
Net Gain/(Loss)	0.3		(0.3)		0.6		1.5		0.3	
Fund Balance END of period	2.4		2.0		2.6		4.1		4.4	

The Health Department's biennium to date expenditures are about 49.5 percent of the current biennial budget. First quarter 2014 expenses are about the same as first quarter 2013 (\$2.4M compared to \$2.3M). Revenues, not including transfers, for the first quarter of 2014 are slightly higher than the same period 2013 (\$2.3M v. \$2.1M) and are 57.5 percent of biennial budget. Intergovernmental revenue is down approximately \$70K and Fees for services are up \$150K. Fund balance is slightly up.

### FUND1025-HEALTH DEPARTMENT ACTUAL VS. BUDGET

	ACTUAL	BUDGET	ACT/BUD	ACTUAL	BUDGET	ACT/BUD
	2014 \$ M	Annual \$ M		2013/14 \$ M	Adopted \$ M	Current \$ M
Total Revenue	2.7	11.9	22.7%	13.8	23.8	24.0
Total Expenses	2.4	12.1	19.9%	12.0	24.1	24.3
Surplus/(Deficit)	0.3	(0.2)		1.8	(0.3)	(0.3)
Net Transfers	0.0	-		0.0	-	-
Net Gain/(Loss)	0.3	(0.2)		1.8	(0.3)	(0.3)
Fund Balance END of period	4.4	-		4.4	-	-

## Events Center

In 2013, the Event Center Fund generated an operating surplus of approximately \$58K. Fund balance is now \$100K, a considerable improvement from the deficit of \$912K at the end of 2012. General Fund provided a one-time transfer of \$1.0M to offset the deficit. General Fund has transferred the total amount budgeted for operating subsidies this biennium (\$250K in 2013 and \$250K in 2014).

### FUND 1003-EVENTS CENTER FUND CONDENSED HISTORY

	Actual 12 Months				Year End		Quarter End		
	2010 \$K	Change 09/08	2011 \$K	Change 10/09	2012 \$K	Change 11/10	2013 \$K	Change 12/11	2014 \$K
Total Revenue	3,854	8.2%	4,103	6.5%	3,635	-11.4%	4,308	18.5%	795
Total Expenses	3,955	-3.8%	4,604	16.4%	4,027	-12.5%	4,406	9.4%	549
Surplus/(Deficit)	(102)		(501)		(392)		(97)		246
Net Transfers	-		300		-		1,000		-
Net Gain/(Loss)	(102)		(201)		(392)		903		246
Fund Balance END of period	(365)		(566)		(958)		(55)		191
March Fund Balance	368		(465)		(958)		(809)		191

Event Center operations from 2004 through 2008 were largely self-supporting. In 2009 and 2012, the fair broke even and was unable to contribute to the non-profitable operations in the fund, eliminating the positive fund balance. In 2013, the Fair had a good year and the deficit was less than previous years.

The Events Center Debt Reserve Fund which pays the debt on the Events Center is experiencing increased revenues. The outstanding debt was refunded in 2012, which will reduce debt service payments. Event Center debt was recently moved into the Capital Facilities Plan. If there is a shortfall in funds available for debt service, it will be made up with REET funds.

### FUND 1003-EVENTS CENTER FUND ACTUAL VS. BUDGET

	ACTUAL	BUDGET	ACT/BUD	ACTUAL	BUDGET	ACT/BUD
	2014 \$K	Annual \$ K		2013/14 \$K	Adopted \$ K	
Total Revenue	795	4,602	17.3%	5,104	9,205	55.4%
Total Expenses	549	4,268	12.9%	4,953	8,534	58.0%
Surplus/(Deficit)	246	335		151	671	
Net Transfers	0	0		1,000	0	
Net Gain/(Loss)	246	335		1,151	671	
Fund Balance END of period	191	0		191	0	



## Central Support Services (Facilities)

Ending fund balance in Facilities in 2013 went from a deficit of \$603K to an ending fund balance deficit of \$997K. A portion of the deficit (approximately \$200K) was due to non-cash expenditures (depreciation of assets) that are no longer contributing to the deficit. The assets were transferred out of the fund in 2011.

Current biennium budget projects a small loss of \$46K. As of March 31, 2014, the fund balance has improved to a deficit of \$382K. However, most of that improvement was due to receiving the second quarter subsidy from the Campus Development Fund (\$753K) prior to the end of the first quarter.

### FUND 5093-CENTRAL SERVICES CONDENSED HISTORY

	Actual 12 Months				Year End		Quarter End		
	2010 \$K	Change 10/09	2011 \$K	Change 11/10	2012 \$K	Change 12/11	2013 \$K	Change 13/12	2014 \$K
Total Revenue	8,229	-7.4%	8,827	7.3%	7,672	-13.1%	7,933	3.4%	2,583
Total Expenses	8,107	-7.4%	9,058	11.7%	8,057	-11.1%	8,327	3.4%	1,968
Surplus/(Deficit)	122		(231)		(384)		(394)		615
Net Transfers	-		-		-		-		-
Net Gain/(Loss)	122		(231)		(384)		(394)		615
Ending Fund Balance	12		(219)		(603)		(997)		(382)

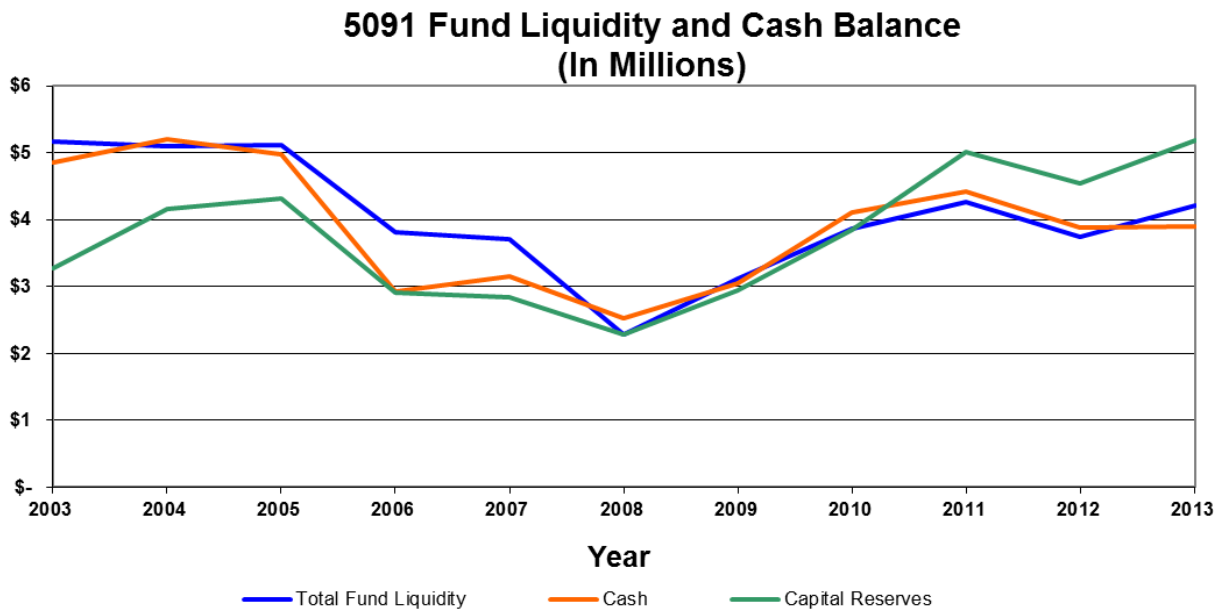
Biennium to date revenue is close to budget at 65.5 percent collected. Fees collected for internal services are only 51.4 percent of budget. Transfers are ahead of schedule at 66.6 percent of budget. Biennium to date expenses are on track at 63.9 percent of budget.

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

	ACTUAL	BUDGET	ACT/BUD	ACTUAL	BUDGET	ACT/BUD
	2013 \$K	Annual \$ K		2013/14 \$K	Adopted \$ K	Current \$ K
Total Revenue	2,583	8,049	32.1%	10,513	16,053	16,053
Total Expenses	1,968	8,060	24.4%	10,292	16,098	16,098
Surplus/(Deficit)	615	(11)		221	(46)	(46)
Net Transfers	0	-		0	0	0
Net Gain/(Loss)	615	(11)		221	(46)	(46)
Ending Fund Balance	(382)	-		(382)	0	0

## 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. As of March 2014, the inventory component is \$2.2M or 30.8 percent of the fund balance. The non-inventory component of fund balance is \$5.1M, most of which is cash.



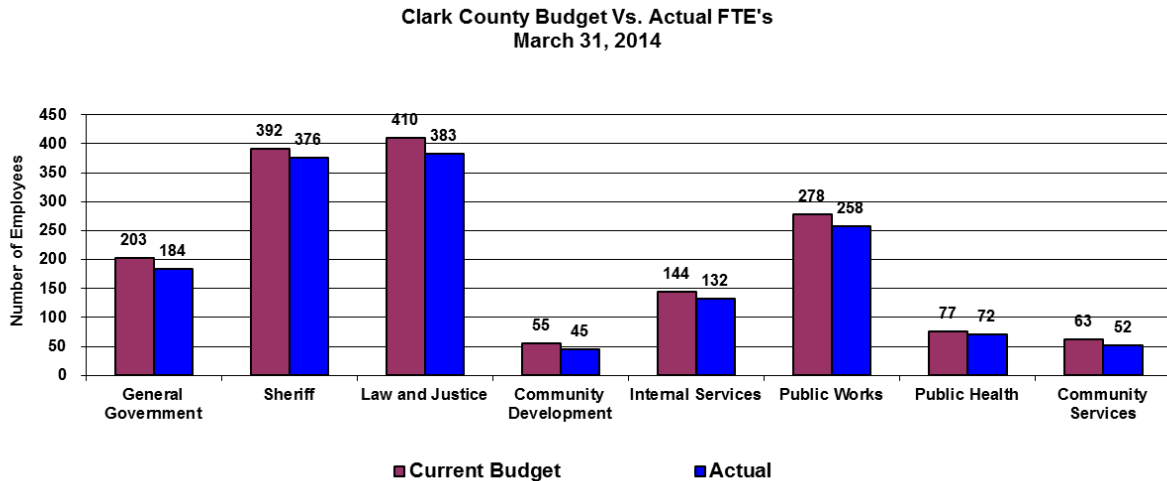
County equipment is scheduled for replacement based on standard useful lives. A few years ago equipment lives were extended to better match the equipment's actual utility. County customers pay into the fund based on forecast usage and the County's 10 year replacement plan. Over the life of the vehicle, departments contribute the estimated replacement value of each vehicle into reserves.

### Capital Reserves: 2014 Results

Source	Begin Balance	Revenue	Capital Replcmt	Reimburse	Sales/ Auction	Ending Balance
General Fund	752,568	268,015	(557,025)	0	0	463,558
Road Fund	3,509,765	123,920	(52,690)	0	0	3,580,995
Other	917,087	78,864	(70,943)	(71,890)	0	853,118
<b>Total</b>	<b>5,179,420</b>	<b>470,799</b>	<b>(680,658)</b>	<b>(71,890)</b>	<b>0</b>	<b>4,897,671</b>

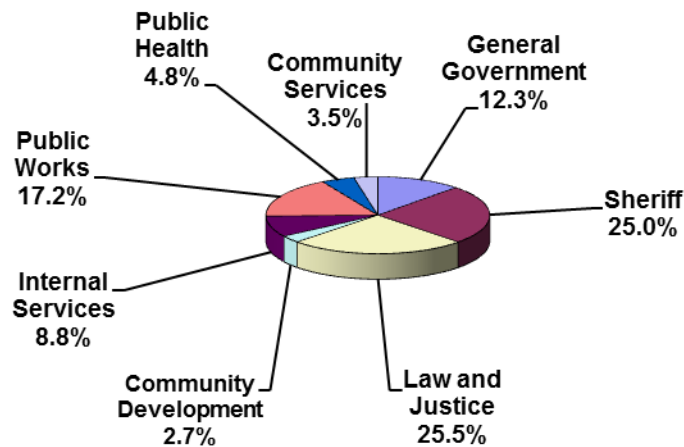
## County Employment

The County employed 1,501 FTE's at the end of March 2014. Filled positions are 17 percent lower than 2007 when they peaked at 1,806. Reductions have come primarily from Community Development and the Health Department losing 96 and 85 FTEs respectively.



In the 2013-2014 current budget there are 1,621 approved positions (excluding project employees) representing 53 fewer positions than the 2011-2012 final budget, or a 3.2 percent decrease. Thirty eight of those positions were related to the RSN spinoff.

### **2014 Employees By Function**



# Clark County Budgeted-Actual Staffing Summary By Function

B	Excluding Project and End-Dated Positions			B/A
	Current Approved Positions	1014 Actual	Difference	
	44.80	38.80	(6.00)	-15.1%
	18.00	18.00	0.00	-5.3%
	42.00	39.00	(3.00)	-9.9%
	25.75	23.75	(2.00)	7.3%
	10.00	9.00	(1.00)	-9.1%
	0.00	0.00	0.00	0.0%
	0.00	0.00	0.00	0.0%
	0.00	0.00	0.00	-100.0%
	1.50	0.00	(1.50)	-50.0%
	2.00	2.00	0.00	0.0%
	22.00	19.00	(3.00)	0.0%
	10.50	10.30	(0.20)	-12.5%
	6.00	6.00	0.00	-42.9%
	5.00	5.00	0.00	-47.4%
	7.00	7.00	0.00	-22.2%
	0.00	0.00	0.00	0.0%
	0.00	0.00	0.00	-100.0%
	8.00	6.00	(2.00)	-14.9%
	<b>202.55</b>	<b>183.85</b>	<b>(18.70)</b>	<b>-7.5%</b>
	48.00	43.90	(4.10)	20.0%
	49.00	45.30	(3.70)	1.7%
	33.00	31.61	(1.39)	22.2%
	91.00	86.73	(4.28)	-3.7%
	139.00	137.00	(2.00)	0.4%
	65.50	57.40	(8.10)	8.3%
	20.50	18.50	(2.00)	0.0%
	167.00	163.00	(4.00)	1.2%
	<b>392.00</b>	<b>375.90</b>	<b>(16.10)</b>	<b>2.0%</b>
	79.25	76.00	(3.25)	-3.0%
	20.00	17.80	(2.20)	5.3%
	7.75	7.00	(0.75)	28.2%
	71.75	64.50	(7.25)	2.5%
	5.00	5.00	0.00	0.0%
	5.00	4.75	(0.25)	25.0%
	<b>801.75</b>	<b>758.49</b>	<b>(43.27)</b>	<b>2.8%</b>
	54.60	44.80	(9.80)	-36.1%

Fund	Dept	Description	07-08 Final Budget	09-10 Adopted Budget	09-10 Final Budget	11-12 Adopted Budget	13-14 Adopted Budget
<b>General Government</b>							
0001	110	Assessment	56.75	52.35	45.35	45.55	45.00
0001	120	GIS	21.00	21.00	21.00	21.00	18.00
0001	140	Auditor	46.60	45.60	41.60	41.60	42.00
0001	170	Treasurer	31.50	30.50	25.50	25.50	25.00
0001	300	Commissioners	13.00	12.00	11.00	10.00	10.00
0001	306	Countywide Services	0.00	0.00	0.00	0.00	0.00
0001	307	Conservation Land Dept	0.00	0.00	0.00	0.00	0.00
0001	317	ESA Countywide Services	2.90	1.90	0.00	0.00	0.00
0001	380	Coop Extension Service	3.00	3.00	1.50	1.50	1.50
0001	382	Board of Equalization	2.00	2.00	2.00	2.00	2.00
0001	533	Environmental Services	2.00	2.00	20.00	25.00	22.00
0001	545	Community Planning (LRP)	13.50	12.50	10.50	10.50	10.50
0001	566	Animal Control	10.00	9.00	5.40	6.00	6.00
0001	589	Code Enforcement	10.00	6.00	4.75	5.00	5.00
0001	599	Fire Marshal	9.00	9.00	7.85	7.85	7.00
1003	373	Fairgrounds (4)	0.00	0.00	0.00	0.00	0.00
1047	385	Weed Management (3)	10.00	9.00	0.00	0.00	0.00
5006	141	Elections	9.40	9.40	9.40	9.40	8.00
		<b>Total General Government</b>	<b>238.65</b>	<b>223.25</b>	<b>207.05</b>	<b>210.65</b>	<b>202.00</b>
<b>Law and Justice</b>							
0001	200	County Clerk	49.00	48.00	45.54	45.54	48.80
0001	210	District Court	54.00	52.00	47.48	47.48	49.75
0001	230	Superior Court	33.00	34.00	34.00	34.00	32.00
0001	231	Juvenile	96.50	99.50	92.50	92.50	93.00
0001	250	Sheriff Law Enforcement	164.00	160.00	145.50	144.50	141.00
0001	254	Sheriff Civil/Support	68.00	65.00	63.50	63.50	63.50
0001	256	Sheriff Executive/Admin	22.50	20.50	20.50	20.50	20.50
0001	261	Sheriff Custody	182.00	173.00	167.00	167.00	167.00
		<b>Sheriff</b>	<b>436.50</b>	<b>418.50</b>	<b>396.50</b>	<b>395.50</b>	<b>392.00</b>
0001	270	Prosecuting Attorney	88.00	82.25	75.25	75.25	76.75
0001	271	Pros Att Child Support	20.00	20.00	20.00	20.00	20.00
0001	290	Medical Examiner	7.00	7.00	6.75	7.75	7.75
0001	430	Community Corrections	73.00	72.00	74.60	74.60	72.75
1018	252	Child Justice Center	5.00	5.00	4.00	4.00	5.00
1022	270	Prosecuting Attorney VIC	5.00	5.00	5.00	5.00	5.00
		<b>Total Law and Justice</b>	<b>867.00</b>	<b>843.25</b>	<b>801.61</b>	<b>801.61</b>	<b>802.80</b>
<b>Community Development</b>							
		<b>Total Community Development</b>	<b>74.50</b>	<b>77.50</b>	<b>38.60</b>	<b>38.85</b>	<b>46.35</b>

# Clark County Budgeted-Actual Staffing Summary By Function

B	Excluding Project and End-Dated Positions			B/A
	Current Approved Positions	1014 Actual	Difference	
	35.00	32.00	(3.00)	-34.0%
	5.00	5.00	0.00	0.0%
	13.00	12.00	(1.00)	4.0%
	53.00	49.00	(4.00)	-19.1%
	17.50	14.90	(2.60)	20.3%
	5.00	5.00	0.00	25.0%
	20.00	18.00	(2.00)	3.6%
	6.70	6.70	0.00	11.7%
	42.00	38.50	(3.50)	29.2%
	144.20	132.10	(12.10)	1.7%
	1,203.10	1,119.24	(83.87)	-1.9%

Fund	Dept	Description	07-08 Final Budget	09-10 Adopted Budget	09-10 Final Budget	11-12 Adopted Budget	13-14 Adopted Budget
<b>Internal Services</b>							
0001	305	OBIS	59.00	44.00	41.00	42.00	37.00
0001	327	Budget	14.75	7.00	7.00	7.00	7.00
5092	390	Data Processing (MLTs)	73.75	14.00	13.00	13.00	12.00
		<b>Total OBIS</b>		65.00	61.00	62.00	56.00
<b>Human Resources</b>							
0001	310	Human Resources	19.00	19.00	17.35	17.35	17.50
0001	309	Loss Control	5.00	5.00	5.00	5.00	5.00
0001	320	General Services	22.30	22.30	20.00	21.00	20.00
0001	340	Public Information & Outreach	7.00	7.00	6.70	5.40	6.70
5093	330	Facilities Management	46.50	42.00	42.00	42.00	42.50
		<b>Total Internal Services</b>	173.55	160.30	152.05	152.75	147.70
		<b>TOTAL GENERAL FUND-FEE REVENUE</b>	1,353.70	1,304.30	1,199.31	1,203.86	1,198.85

## NON-GENERAL FUND REVENUE AND MAJOR GRANTS

<b>Public Works</b>							
		Total Public Works	319.90	283.90	277.40	279.40	280.40
<b>Public Health</b>							
		Total Public Health	149.15	131.05	92.85	81.40	79.85
<b>Community Services</b>							
		Total Community Services	104.00	104.00	110.00	110.00	72.00
		<b>TOTAL Non-GF REVENUE AND MAJOR GRANTS</b>	573.05	518.95	480.25	470.80	432.25
		<b>TOTAL COUNTY</b>	1,926.75	1,823.25	1,679.56	1,674.66	1,631.10
		<b>Total County (less Health Department)</b>	1,777.60	1,692.20		1,593.26	

(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 and Final Budgets contain project and end-dated positions

(3) Includes 4 nine month employees counted as 1 FTE each

(4) Positions transferred to Facilities in 07-08

**MAJOR COUNTY REVENUES**

	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2013-2014 Adopted Budget	2013-2014 Current Budget	Act/Bud	14/13
<b>Total Property Tax</b>										
1st	6,675,533	7,197,989	7,087,882	7,649,786	7,805,784	9,887,216				
2nd	46,020,197	48,075,096	49,316,983	49,384,888	49,710,303	0				
3rd	48,567,908	51,986,040	53,078,898	53,140,115	54,062,704	0				
4th	85,608,231	88,729,619	89,773,502	90,039,552	91,610,359	0	179,105,712	181,054,241	56.06%	127%
<b>Total Sales Tax</b>										
1st	6,595,960	6,397,761	6,574,805	7,042,581	7,455,250	8,282,068				
2nd	12,560,672	12,837,130	13,192,487	13,587,029	14,712,185	0				
3rd	19,268,908	19,583,049	20,272,657	20,899,986	22,801,630	0				
4th	25,767,339	26,417,617	27,780,977	28,568,157	31,485,264	0	60,636,260	62,827,886	63.30%	111%
<b>Total Real Estate Excise Tax (REET)</b>										
1st	677,994	907,996	696,659	596,181	901,169	1,055,737				
2nd	1,530,044	2,074,762	1,488,888	1,578,330	2,353,665	0				
3rd	2,664,310	2,916,613	2,341,777	2,670,552	4,053,757	0				
4th	3,766,557	3,609,190	3,146,751	3,802,801	5,572,980	0	8,312,158	12,354,380	53.65%	117%
<b>MV Tax and Fees</b>										
1st	2,271,493	2,392,054	2,410,924	2,373,655	2,472,378	2,630,848				
2nd	4,639,062	4,841,403	4,935,112	4,845,664	5,013,897	0				
3rd	6,697,821	7,474,682	7,480,867	7,484,911	7,744,829	0				
4th	9,692,005	10,016,067	9,994,745	10,029,923	10,205,542	0	20,824,032	20,673,199	62.09%	106%
<b>Investment Interest - G.F.</b>										
1st	178,865	46,668	32,572	25,126	26,906	34,139				
2nd	392,260	128,257	71,280	48,820	68,887	0				
3rd	475,434	172,817	106,987	91,220	102,500	0				
4th	567,810	228,494	136,497	115,832	149,467	0	507,317	266,218	68.97%	127%
<b>Recording Fees - G.F.</b>										
1st	245,954	132,519	208,914	218,666	277,552	170,664				
2nd	567,334	445,854	391,163	466,576	618,219	0				
3rd	817,915	676,147	588,717	733,565	872,314	0				
4th	1,020,578	955,122	809,155	1,038,463	1,068,285	0	2,071,635	2,158,077	57.41%	61%
<b>Court Revenue</b>										
1st	1,570,489	1,695,967	1,734,920	1,784,533	1,681,977	1,706,360				
2nd	3,319,312	3,444,885	3,566,510	3,659,276	3,809,906	0				
3rd	4,961,763	5,183,026	5,521,958	5,524,635	5,748,730	0				
4th	6,654,909	6,982,413	7,458,495	7,522,024	8,083,841	0	15,421,079	16,959,462	57.73%	101%
<b>Community Development</b>										
1st	1,177,901	1,601,144	739,937	828,281	1,381,971	1,116,509				
2nd	5,175,050	3,050,384	1,844,082	2,359,720	3,045,637	0				
3rd	7,547,268	4,647,683	3,236,521	4,174,091	5,175,907	0				
4th	9,888,544	6,049,677	5,072,712	6,492,855	6,739,380	0	9,731,026	14,970,714	52.48%	81%
<b>Total DNR Timber Sales</b>										
1st	45,404	565,826	273,903	346,467	427,027	561,428				
2nd	78,239	1,193,601	510,641	1,661,868	500,975	0				
3rd	200,132	1,910,565	666,763	2,156,495	1,122,778	0				
4th	587,898	2,425,197	1,205,684	2,406,109	1,755,240	0	1,950,000	2,117,173	109.42%	131%
<b>Corrections Program Revenues (excluding SB 6211)</b>										
1st	322,491	509,859	490,654	616,533	711,112	403,353				
2nd	834,729	1,142,386	1,182,132	1,310,052	1,679,424	0				
3rd	1,420,712	1,778,936	1,895,949	1,982,271	2,571,937	0				
4th	2,145,800	2,655,045	2,583,616	2,623,759	3,793,509	0	7,087,232	7,905,745	53.09%	57%
<b>Total Impact/Clean Water Fees</b>										
1st	2,347,286	2,410,170	2,281,450	2,344,297	2,589,891	2,848,855				
2nd	4,160,663	4,571,350	4,055,927	4,098,252	4,579,527	0				
3rd	4,591,660	4,987,659	4,524,426	4,919,832	7,347,549	0				
4th	6,073,494	6,285,825	6,210,159	6,664,909	7,492,827	0	17,098,210	16,551,682	62.48%	110%
<b>Criminal Justice Revenues</b>										
1st	1,094,392	923,505	1,195,674	1,064,276	492,003	526,924				
2nd	3,547,094	3,933,226	3,794,594	3,790,016	2,550,619	0				
3rd	6,069,984	6,978,630	6,235,313	6,146,455	4,623,564	0				
4th	11,389,508	11,717,723	10,770,476	10,353,555	8,722,400	0	17,501,860	16,667,068	55.49%	107%

## EXPENDITURES BY DEPARTMENT

Mar-14

	YTD Mar-12	YTD Mar-13	YTD Mar-14	BTD Mar-14	Current 13/14 Budget	14/13 %	Percent Budget
<b>GENERAL GOVERNMENT</b>							
Assessor	973,701	868,485	938,554	4,419,644	8,242,400	108%	53.6%
GIS Fund	571,488	-	609,659	2,623,049	4,002,110	0%	65.5%
Auditor	867,879	864,626	928,098	4,279,178	7,107,820	107%	60.2%
County Fair	542,520	551,007	548,729	4,953,001	9,570,752	100%	51.8%
Treasurer	635,094	611,027	593,562	2,947,953	4,613,568	97%	63.9%
Banking Services	43,486	58,364	44,607	365,034	754,378	76%	48.4%
Commissioners	324,341	311,679	265,341	1,500,252	2,530,450	85%	59.3%
<u>Countywide Services</u>							
ESA	-	-	-	-	-	0%	0.0%
Other Countywide Services	86,470	63,175	42,574	468,767	944,794	67%	49.6%
Cable TV	113,926	230,422	230,422	716,266	981,383	100%	73.0%
Public Access Cable TV	-	-	-	-	-	0%	0.0%
Coop Extension	83,193	2,489	-	(595)	-	0%	0.0%
Comm. Support	54,953	54,143	-	-	-	0%	0.0%
Air Pollution	17,453	16,768	-	-	-	0%	0.0%
CREDC	25,000	-	-	-	-	0%	0.0%
Historical musuem/studies	12,500	37,375	-	-	-	0%	0.0%
Weed Management	-	-	-	-	-	0%	0.0%
Environmental Service	731,186	852,869	632,905	4,626,563	8,394,646	74%	55.1%
Community Planning	295,003	294,724	283,533	1,491,094	4,001,073	96%	37.3%
Animal Control	189,298	197,657	197,226	1,258,955	2,129,952	100%	59.1%
Code Enforcement	121,566	128,703	113,538	701,681	1,205,598	88%	58.2%
Fire Marshall	235,563	223,693	234,949	1,294,977	2,335,639	105%	55.4%
Board of Equalization	45,544	44,938	50,405	241,298	344,857	112%	70.0%
Elections	456,812	598,564	334,400	2,408,144	4,944,705	56%	48.7%
Tri Mountain Golf O&M Fund	5,736	197,501	-	-	-	0%	0.0%
<b>Total</b>	<b>6,432,709</b>	<b>6,208,209</b>	<b>6,048,503</b>	<b>34,295,260</b>	<b>62,104,125</b>	<b>97%</b>	<b>55.2%</b>

## EXPENDITURES BY DEPARTMENT

Mar-14

	YTD Mar-12	YTD Mar-13	YTD Mar-14	BTD Mar-14	Current 13/14 Budget	14/13 %	Percent Budget
<b>LAW &amp; JUSTICE</b>							
Sheriff	4,672,349	5,004,516	5,317,020	25,329,758	39,605,841	106%	64.0%
Sheriff Civil/Support	1,698,973	1,618,476	2,018,378	8,470,016	14,698,213	125%	57.6%
Sheriff Exec/Admin	584,270	594,309	692,113	3,171,240	4,576,467	116%	69.3%
Jail	4,585,754	4,863,817	4,984,754	25,289,308	40,027,358	102%	63.2%
<b>Sub-Total Law Enforcement</b>	<b>11,541,346</b>	<b>12,081,118</b>	<b>13,012,264</b>	<b>62,260,321</b>	<b>98,907,879</b>	<b>108%</b>	<b>62.9%</b>
Prosecuting Attorney	2,041,721	2,036,562	2,102,826	10,138,001	15,916,499	103%	63.7%
Child Support	506,303	509,011	509,591	2,438,995	4,029,289	100%	60.5%
Victim/Witness Assist	91,800	92,676	92,357	447,923	838,482	100%	53.4%
Juvenile	2,096,193	2,093,597	2,097,482	10,674,318	16,487,281	100%	64.7%
Corrections	1,551,522	1,504,531	1,429,519	7,424,869	12,786,899	95%	58.1%
Emergency Services-CRESA	88,400	44,043	44,433	220,604	353,904	101%	62.3%
EMS Fund - 1004	114,950	-	-	837,950	1,737,355	0%	48.2%
Regional Radio Systems	188,873	-	-	209,991	234,389	0%	89.6%
Radio ER&R	13,135	11,660	5,176	568,922	746,640	44%	76.2%
Child Abuse Intervention	177,509	159,441	201,599	912,677	1,629,953	126%	56.0%
Indigent Defense	1,100,448	1,111,370	1,066,992	6,285,141	9,815,023	96%	64.0%
District Court	1,143,922	1,131,501	1,096,068	5,625,129	8,842,116	97%	63.6%
Superior Court	926,278	839,207	870,469	4,494,686	7,499,359	104%	59.9%
Clerk	807,762	764,831	854,817	4,032,860	6,598,414	112%	61.1%
Medical Examiner	260,702	249,508	281,862	1,260,559	2,077,922	113%	60.7%
Clark Skamania Drug Task Force	73,846	91,595	89,862	526,886	1,017,449	98%	51.8%
<b>Total</b>	<b>22,724,709</b>	<b>22,720,651</b>	<b>23,755,318</b>	<b>118,359,831</b>	<b>189,518,853</b>	<b>105%</b>	<b>62.5%</b>



## EXPENDITURES BY DEPARTMENT

Mar-14

	YTD Mar-12	YTD Mar-13	YTD Mar-14	BTD Mar-14	Current 13/14 Budget	14/13 %	Percent Budget
<b>PUBLIC WORKS</b>							
Parks	-	114,445	103,899	851,343	1,760,722	91%	48.4%
Parks Operations	246,648	255,266	207,362	1,533,010	2,569,380	81%	59.7%
Sanitary Sewer	32,700	-	-	119,902	-	0%	0.0%
Waste Water Maintenance	1,258,615	825,472	724,176	7,070,379	14,826,753	88%	47.7%
Waste Water Debt Service	-	-	-	29	29	0%	99.6%
Waste Water Construction	681,416	-	-	143,696	6,843,516	0%	2.1%
Waste Water Repair & Maint.	26,860	44,295	111,455	367,557	1,477,792	252%	24.9%
Clean Water Fund	767,416	762,210	683,829	7,120,871	18,695,553	90%	38.1%
Solid Waste	529,289	485,890	459,141	3,176,938	7,530,054	94%	42.2%
ER & R	3,446,830	2,816,972	3,178,105	18,916,360	31,535,621	113%	60.0%
Lewis & Clark Railroad	15,926	357,920	16,153	572,631	1,903,872	5%	30.1%
Road Fund	9,170,430	8,976,359	10,596,860	79,097,856	152,747,629	118%	51.8%
Water Resources	-	-	-	-	-	0%	0.0%
Burnt Bridge Creek	-	-	-	-	-	0%	0.0%
<b>Total</b>	<b>16,176,131</b>	<b>14,638,828</b>	<b>16,080,979</b>	<b>118,970,571</b>	<b>239,890,921</b>	<b>110%</b>	<b>49.6%</b>
<b>COMMUNITY DEVELOPMENT</b>							
Contingency	-	-	-	-	309,302	0%	0.0%
Administration	364,643	401,617	371,581	1,624,491	6,392,872	93%	25.4%
Development Review	-	-	-	-	-	0%	0.0%
Engineering	-	-	-	-	-	0%	0.0%
Inspection	-	-	-	-	-	0%	0.0%
Development Services (Planning)	221,980	222,387	173,762	941,142	1,905,510	78%	49.4%
Long Range Planning(1)	-	-	-	-	-	0%	0.0%
Customer Service	202,673	262,836	374,519	1,504,680	2,352,716	142%	64.0%
Animal Control(1)	-	-	-	-	-	0%	0.0%
Building	443,947	393,106	559,475	2,560,200	4,602,263	142%	55.6%
Code Enforcement(1)	-	-	-	63	-	0%	0.0%
Fire Bureau(1)	-	-	-	-	-	0%	0.0%
<b>Total</b>	<b>1,233,243</b>	<b>1,279,946</b>	<b>1,479,337</b>	<b>6,630,577</b>	<b>15,562,663</b>	<b>116%</b>	<b>42.6%</b>

## EXPENDITURES BY DEPARTMENT

Mar-14

	YTD Mar-12	YTD Mar-13	YTD Mar-14	BTD Mar-14	Current 13/14 Budget	14/13 %	Percent Budget
<b>COMMUNITY SERVICES</b>							
Veterans' Assistance	95,808	19,541	22,768	342,248	1,286,481	117%	26.6%
Misc DCS Grants	228,316	-	-	437,346	442,691	0%	98.8%
Community Services	87,061	144,391	35,130	1,272,631	3,896,297	24%	32.7%
Prevention	34,283	(164)	-	36,000	456,318	0%	7.9%
Youth & Family Services	78,224	75,784	79,216	420,599	1,171,598	105%	35.9%
DCS-Administration/Grants	625,052	446,750	390,837	873,293	6,228,879	87%	14.0%
Weatherization/Energy	926,463	835,927	503,883	4,271,484	11,548,067	60%	37.0%
CHIF	272,148	311,776	438,760	3,183,107	7,221,562	141%	44.1%
HOME	83,368	35,103	37,224	578,498	6,148,641	106%	9.4%
Housing Programs	180,368	377,081	214,655	2,168,621	4,838,433	57%	44.8%
Mental Health	5,805,620	704,868	853,105	7,100,878	15,418,419	121%	46.1%
Development Disability	720,858	712,990	745,796	5,375,656	8,675,016	105%	62.0%
Substance Abuse	1,006,693	1,062,377	786,726	6,717,689	13,679,091	74%	49.1%
Mental Health Reserve	-	-	-	647	1,500,647	0%	0.0%
Children's System of Care	-	-	-	59,627	59,627	0%	100.0%
Human Services Council	17,972	22,689	32,150	267,129	827,902	142%	32.3%
Sub-Total DCS	10,162,234	4,749,114	4,140,250	33,105,450	83,399,669	87%	39.7%
Health Department	2,469,433	2,345,508	2,374,975	11,964,199	24,941,921	101%	48.0%
<b>INTERNAL SERVICES</b>							
Human Resources	453,637	453,599	421,153	2,223,623	3,800,006	93%	58.5%
Loss Control	1,487,439	630,775	1,259,767	7,502,842	12,740,325	200%	58.9%
General Services	655,493	620,766	612,189	3,018,662	5,100,998	99%	59.2%
Public Information	168,738	160,462	162,005	824,188	1,310,128	101%	62.9%
Office of Budget	233,293	221,340	158,050	985,512	1,350,607	71%	73.0%
Dept. of Info Tech - 0001	2,148,393	1,899,101	1,996,620	7,971,804	13,027,664	105%	61.2%
Facilities Maintenance	2,116,685	1,764,880	1,968,552	10,236,796	16,700,952	112%	61.3%
Major Maintenance	7,258	202,794	3,726	728,995	3,430,457	2%	21.3%
<b>Total</b>	7,270,935	5,953,716	6,582,063	33,492,422	57,461,137	111%	58.3%
<b>TOTAL OPERATING EXPENSES</b>	66,469,393	57,895,973	60,461,425	356,818,310	672,879,289	104%	53.0%

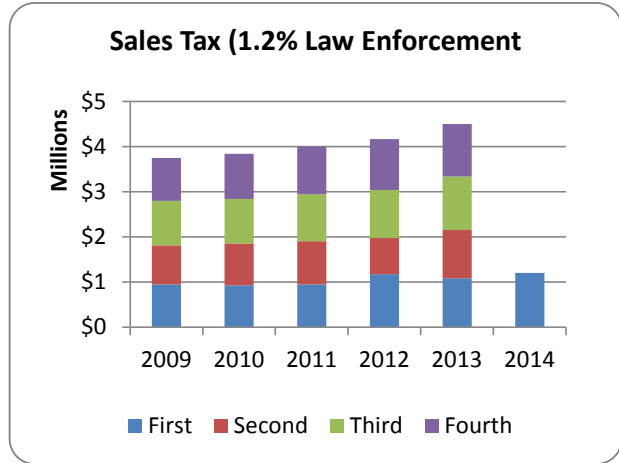
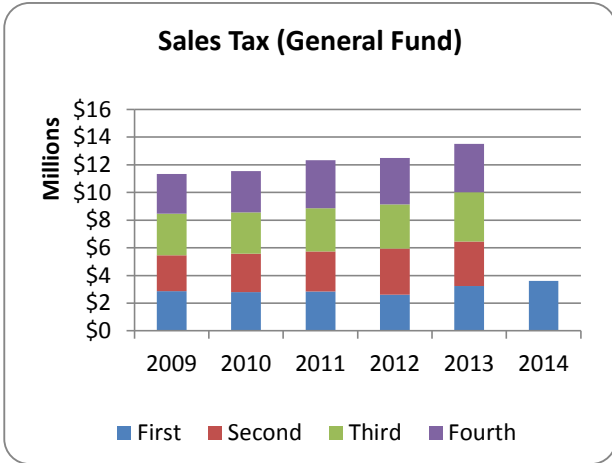
## EXPENDITURES BY DEPARTMENT

Mar-14

	YTD Mar-12	YTD Mar-13	YTD Mar-14	BTD Mar-14	Current 13/14 Budget	14/13 %	Percent Budget
<b>CAPITAL &amp; DEBT</b>							
Capital Acquisition	-	-	-	-	-	0%	0.0%
Building Construction	-	-	-	-	-	0%	0.0%
Campus Development	-	-	-	-	-	0%	0.0%
Tri Mountain Golf Capital Fund	-	-	-	-	-	0%	0.0%
Parks County Urban	723,104	23,205	138,862	228,251	8,603,372	598%	2.7%
Debt Service	2,060,875	2,245,500	2,347,520	15,775,554	28,279,908	105%	55.8%
Tax Anticipation Notes	5,280	571	273	1,926	-	48%	0.0%
Conservation Futures	20,563	25,708	32,144	1,958,088	8,377,513	125%	23.4%
Conservation Futures II	-	-	-	-	-	0%	0.0%
Park Impact Fee Funds	1	7,661	-	90,000	2,125,773	0%	4.2%
REET I	1,638,147	-	1,901,726	5,625,312	12,947,869	0%	43.4%
REET II	723,104	23,205	138,862	228,251	8,603,372	598%	2.7%
REET III	127,789	1,931,620	116,520	7,022,844	10,754,396	6%	65.3%
Parks County Regional (70%)	4,409	(115,177)	3,030	356,410	2,178,154	-3%	16.4%
Health District Campus	-	-	-	-	-	0%	0.0%
Traffic Impact Fee Funds	-	6,040	-	1,533,981	1,710,000	0%	89.7%
Water Quality Capital	-	-	-	-	-	0%	0.0%
Park District #6	1	57,589	-	176,452	2,336,672	0%	7.6%
Information Tech Reserve	378,502	175,322	54,928	487,953	9,977,484	31%	4.9%
<b>Total</b>	<b>5,681,775</b>	<b>4,381,245</b>	<b>4,733,865</b>	<b>33,485,020</b>	<b>95,894,513</b>	<b>108%</b>	<b>34.9%</b>

<b>EXPENDITURES BY DEPARTMENT</b>									
Mar-14									
	YTD Mar-12	YTD Mar-13	YTD Mar-14	BTD Mar-14	Current 13/14 Budget	14/13 %	Percent Budget		
<b>FISCAL ENTITIES &amp; RESERVES</b>									
Auditor's O & M	78,578	63,872	146,256	773,546	1,035,836	229%	74.7%		
DP Revolving	479,582	505,383	427,271	2,655,912	4,668,740	85%	56.9%		
General Liability Ins	1,101,482	300,631	894,327	4,918,932	6,400,000	297%	76.9%		
Unemployment Ins	127,224	127,228	127,425	786,382	1,817,736	100%	43.3%		
Industrial Ins	258,732	202,915	238,015	1,806,262	4,522,589	117%	39.9%		
Retirement/Benefits Reserve	138,645	102,655	91,810	624,802	1,463,524	89%	42.7%		
Permanent Reserve	-	-	-	-	-	0%	0.0%		
Clearing	43,168	105,753	68,535	68,535	-	65%	0.0%		
Contingency	-	-	348,000	348,000	5,302,932	0%	6.6%		
Special Purpose Paths & Trails	-	-	-	-	-	0%	0.0%		
Sales Tax-Criminal Justice Asst	430,991	79,313	552,045	3,511,523	5,928,896	696%	59.2%		
Special Law Enforcement	662,997	35,265	842,014	5,381,527	9,204,040	2388%	58.5%		
Sheriffs Special Investigation	-	10,000	-	40,000	109,500	0%	36.5%		
1010 CRESA 911 Tax	-	-	-	4,808,055	8,910,316	0%	54.0%		
<b>Total</b>	<b>3,321,399</b>	<b>1,533,016</b>	<b>3,735,698</b>	<b>25,723,476</b>	<b>49,364,109</b>	<b>244%</b>	<b>52.1%</b>		
<b>County Total</b>	<b>75,472,568</b>	<b>63,810,233</b>	<b>68,930,988</b>	<b>416,026,807</b>	<b>818,137,911</b>	<b>108%</b>	<b>50.9%</b>		

## Sales Tax General Fund and Law Enforcement



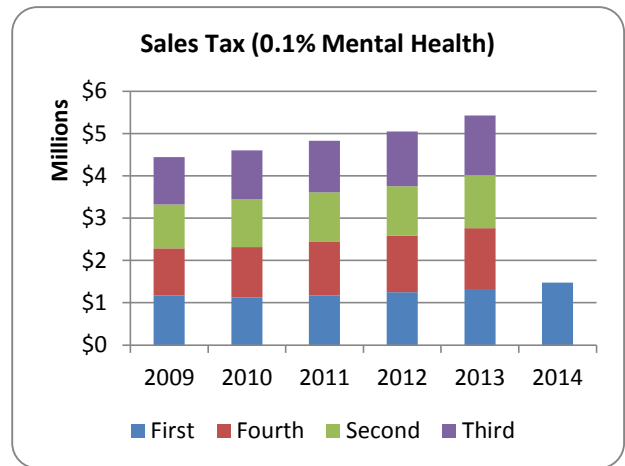
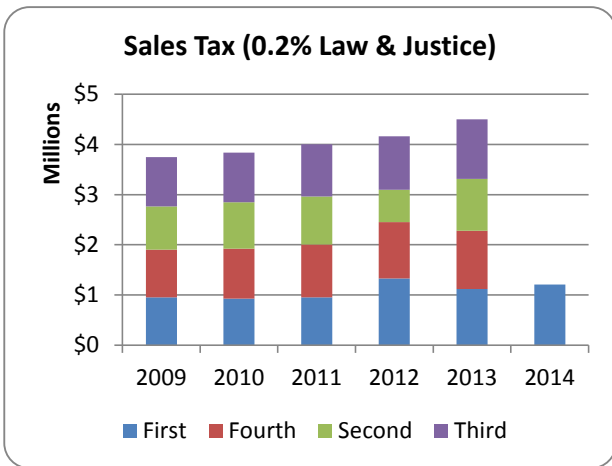
### Sales Tax Revenue (General Fund)

By Quarter	2009 Actuals	2010 Actuals	2011 Actuals	2012 Actuals	2013 Actuals	2014 Actuals	13-14 Budget
First	2,859,480	2,787,415	2,853,999	2,621,714	3,226,993	3,613,480	
Second	2,602,627	2,795,320	2,886,780	3,313,035	3,224,122	0	
Third	3,000,091	2,974,475	3,121,495	3,197,480	3,565,642	0	
Fourth	2,865,071	2,991,434	3,459,388	3,365,170	3,493,141	0	
	11,327,269	11,548,644	12,321,662	12,497,399	13,509,898	3,613,480	26,665,526
% Change - YTD						12.0%	% of Budget
% Change - Annual	-17.60%	2.0%	6.7%	1.4%	8.1%		64.2%

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

By Quarter	2009 Actuals	2010 Actuals	2011 Actuals	2012 Actuals	2013 Actuals	2014 Actuals	13-14 Budget
First	951,034	927,109	951,333	1,176,766	1,085,353	1,204,224	
Second	864,536	926,779	956,891	799,928	1,065,650	0	
Third	983,444	988,614	1,038,488	1,065,931	1,188,016	0	
Fourth	951,067	995,976	1,053,935	1,121,071	1,164,111	0	
	3,750,081	3,838,478	4,000,647	4,163,696	4,503,130	1,204,224	8,888,509
% Change - YTD						11.0%	% of Budget
% Change - Annual	-17.60%	2.4%	4.2%	4.1%	8.2%		64.2%

## Sales Tax Law & Justice and Mental Health



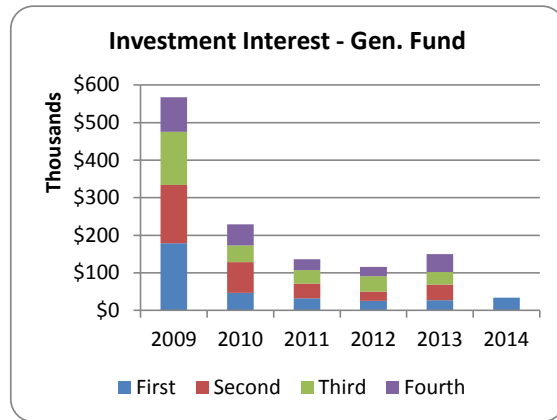
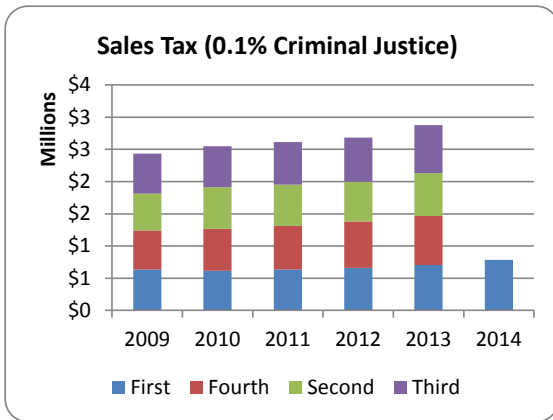
### Sales Tax Revenue (0.2% Optional - Law & Justice)

By Quarter	2009 Actuals	2010 Actuals	2011 Actuals	2012 Actuals	2013 Actuals	2014 Actuals	13-14 Budget	
First	951,034	927,109	951,333	1,328,604	1,114,353	1,204,224		
Second	864,536	926,779	956,891	648,090	1,036,650	0		
Third	983,444	988,614	1,038,488	1,065,931	1,188,016	0		
Fourth	951,067	995,976	1,053,935	1,121,071	1,164,111	0		
	3,750,081	3,838,478	4,000,647	4,163,696	4,503,130	1,204,224		8,888,509
% Change - YTD							8.1%	% of Budget
% Change - Annual	-17.60%	2.4%	4.2%	4.1%	8.2%		64.2%	

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

By Quarter	2009 Actuals	2010 Actuals	2011 Actuals	2012 Actuals	2013 Actuals	2014 Actuals	13-14 Budget	
First	1,171,235	1,124,765	1,176,096	1,248,349	1,325,896	1,476,845		
Second	1,043,531	1,134,677	1,169,938	1,162,558	1,261,677	0		
Third	1,118,149	1,152,786	1,220,110	1,294,033	1,402,184	0		
Fourth	1,111,416	1,192,618	1,262,156	1,342,502	1,434,582	0		
	4,444,331	4,604,846	4,828,300	5,047,442	5,424,339	1,476,845		10,407,182
% Change - YTD							11.4%	% of Budget
% Change - Annual	-16.60%	3.6%	4.9%	4.5%	7.5%		66.3%	

## Sales Tax - Criminal Justice Investment Interest Earnings



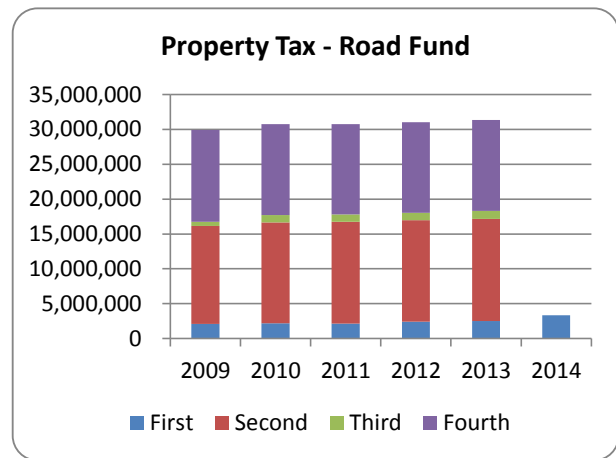
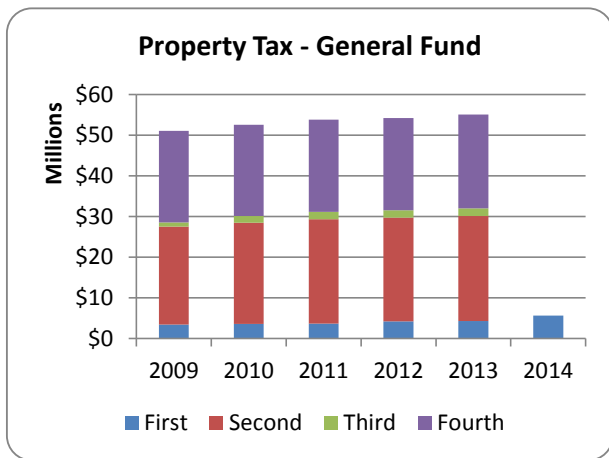
### Sales Tax Revenue (0.1% Criminal Justice)

By Quarter	2009 Actuals	2010 Actuals	2011 Actuals	2012 Actuals	2013 Actuals	2014 Actuals	13-14 Budget	
First	635,922	617,749	637,389	662,345	702,654	782,435		
Second	571,949	645,573	644,206	618,215	668,837	0		
Third	619,125	633,659	656,899	688,112	745,587	0		
Fourth	606,741	650,662	673,210	716,437	762,342	0		
	2,433,737	2,547,643	2,611,704	2,685,109	2,879,420	782,435	5,786,534	
% Change - YTD							11.4%	% of Budget
% Change - Annual	-16.40%	4.7%	2.5%	2.8%	7.2%		63.3%	

### Investment interest - General Fund

By Quarter	2009 Actuals	2010 Actuals	2011 Actuals	2012 Actuals	2013 Actuals	2014 Actuals	13-14 Budget	
First	178,865	46,668	32,572	25,126	26,906	34,139		
Second	154,816	81,589	38,708	24,694	41,981	0		
Third	141,753	44,560	35,707	41,400	33,613	0		
Fourth	92,376	56,454	29,510	24,612	46,967	0		
	567,810	229,271	136,497	115,832	149,467	34,139	507,317	
% Change - YTD							26.9%	% of Budget
% Change - Annual	-74.40%	-59.6%	-40.5%	-15.1%	29.0%		36.2%	

## Property Tax General Fund and Road Fund



### Property Tax Revenue - General Fund

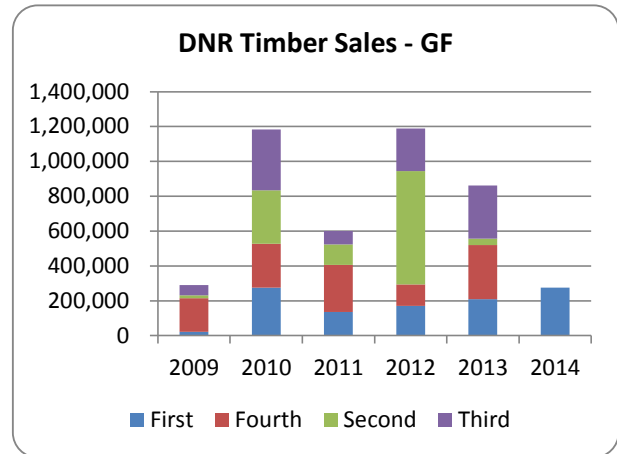
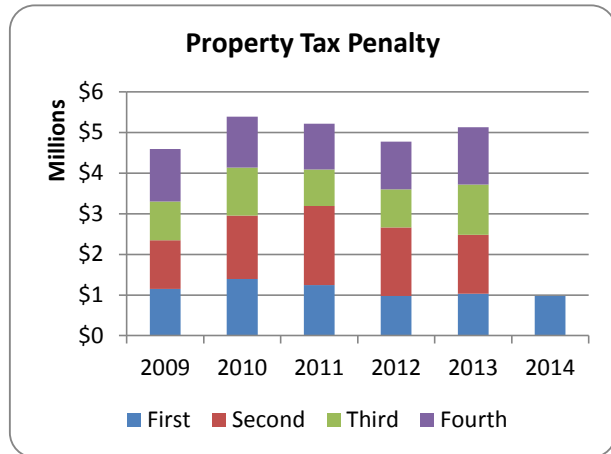
By Quarter	2009 Actuals	2010 Actuals	2011 Actuals	2012 Actuals	2013 Actuals	2014 Actuals	13-14 Budget	
First	3,411,562	3,617,283	3,683,738	4,246,832	4,262,052	5,599,814		
Second	24,113,399	24,850,110	25,686,895	25,512,986	25,824,418	0		
Third	1,042,947	1,686,196	1,814,427	1,747,552	1,941,807	0		
Fourth	22,502,561	22,449,030	22,630,937	22,732,718	23,047,024	0		
	51,070,469	52,602,619	53,815,997	54,240,088	55,075,301	5,599,814	109,817,464	
% Change - YTD							31.4%	% of Budget
% Change - Annual	3.50%	3.0%	2.3%	0.8%	1.5%		55.3%	

### Property Tax Revenue - Road Fund

By Quarter	2009 Actuals	2010 Actuals	2011 Actuals	2012 Actuals	2013 Actuals	2014 Actuals	13-14 Budget	
First	2,113,703	2,190,801	2,159,734	2,424,507	2,509,427	3,310,537		
Second	14,031,165	14,463,076	14,596,938	14,538,710	14,634,336	0		
Third	609,743	1,040,847	1,051,339	1,068,389	1,175,097	0		
Fourth	13,189,521	13,043,634	12,938,708	12,996,633	13,045,501	0		
	29,944,132	30,738,358	30,746,719	31,028,239	31,364,361	3,310,537	61,206,096	
% Change - YTD							31.9%	% of Budget
% Change - Annual	-6.80%	2.7%	0.0%	0.9%	1.1%		56.7%	



## Property Tax Penalties DNR Timber Sales - Gen. Fund



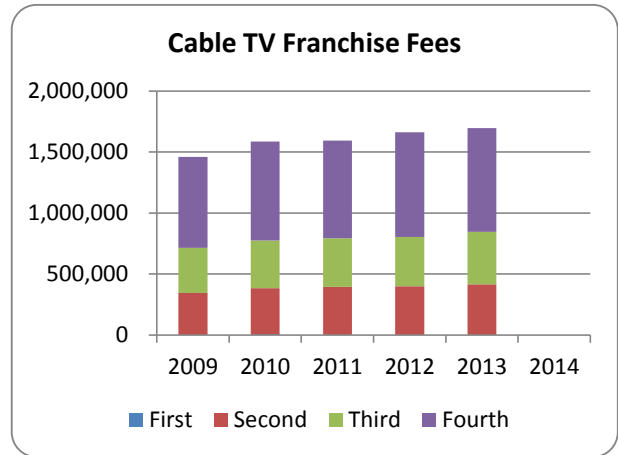
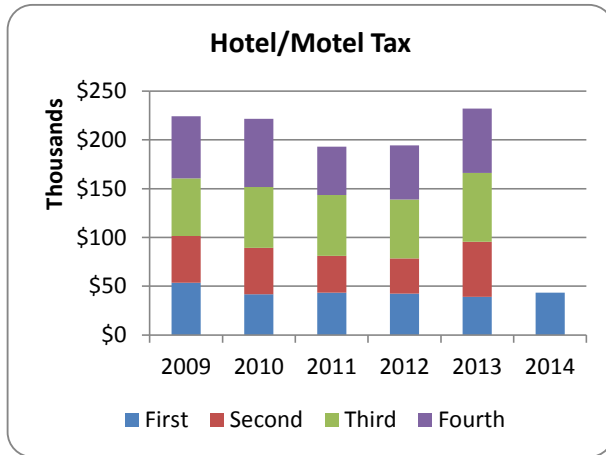
### Property Tax Penalty - General Fund

By Quarter	2009 Actuals	2010 Actuals	2011 Actuals	2012 Actuals	2013 Actuals	2014 Actuals	13-14 Budget
First	1,150,269	1,389,905	1,244,411	978,448	1,034,304	976,865	
Second	1,200,099	1,563,921	1,945,266	1,683,405	1,445,764	0	
Third	950,914	1,183,901	896,151	939,286	1,235,497	0	
Fourth	1,292,348	1,250,915	1,124,708	1,170,086	1,409,048	0	
	4,593,630	5,388,642	5,210,536	4,771,225	5,124,613	976,865	8,082,152
% Change - YTD						-5.6%	% of Budget
% Change - Annual	29.60%	17.3%	-3.3%	-8.4%	7.4%		75.5%

### DNR Timber Sales - General Fund

By Quarter	2009 Actuals	2010 Actuals	2011 Actuals	2012 Actuals	2013 Actuals	2014 Actuals	13-14 Budget
First	22,473	276,004	136,226	171,215	209,646	275,772	
Second	16,252	306,923	117,389	650,122	36,255	0	
Third	60,332	349,611	77,415	244,432	304,860	0	
Fourth	191,946	250,948	270,160	123,352	310,845	0	
	291,003	1,183,486	601,190	1,189,121	861,606	275,772	1,350,000
% Change - YTD						31.5%	% of Budget
% Change - Annual	72.60%	306.7%	-49.2%	97.8%	-27.5%		84.3%

## Hotel/Motel Tax Cable Television Franchise Fees



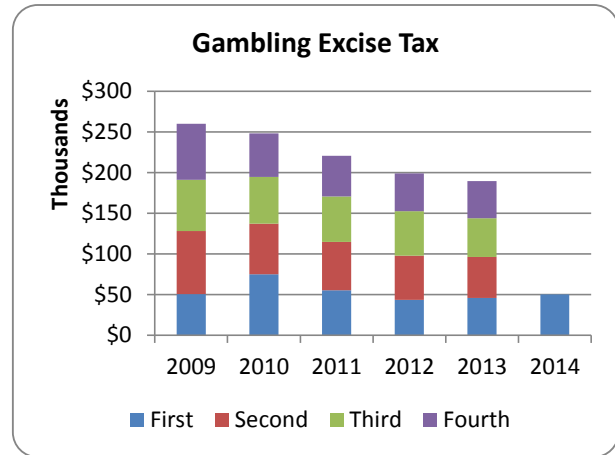
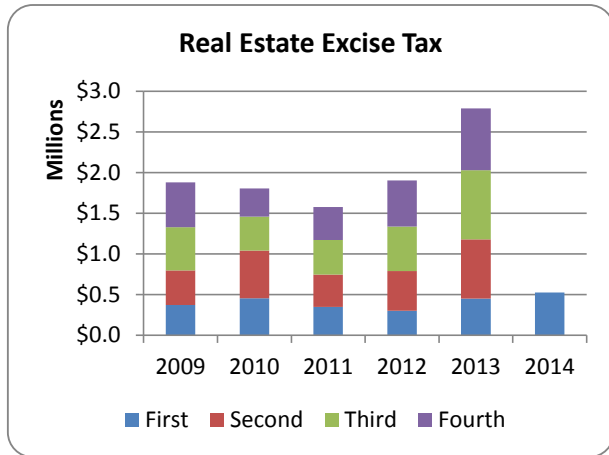
### Hotel/Motel Tax

By Quarter	2009 Actuals	2010 Actuals	2011 Actuals	2012 Actuals	2013 Actuals	2014 Actuals	13-14 Budget	
First	53,564	41,824	43,340	42,434	39,013	43,281		
Second	47,899	47,675	37,646	36,239	56,504	0		
Third	59,061	62,109	62,338	60,164	70,648	0		
Fourth	63,558	69,965	49,629	55,460	65,816	0		
	224,082	221,573	192,953	194,297	231,981	43,281	384,750	
% Change - YTD							10.9%	% of Budget
% Change - Annual	-12.20%	-1.1%	-12.9%	0.7%	19.4%		71.5%	

### Cable Television Franchise Fees

By Quarter	2009 Actuals	2010 Actuals	2011 Actuals	2012 Actuals	2013 Actuals	2014 Actuals	13-14 Budget	
First	0	3,289	0	0	0	0		
Second	345,679	379,459	395,368	400,072	415,002	0		
Third	369,036	391,159	398,221	405,190	431,448	0		
Fourth	745,080	811,457	799,768	855,919	849,224	0		
	1,459,795	1,585,364	1,593,357	1,661,181	1,695,674	0	3,601,186	
% Change - YTD							0.0%	% of Budget
% Change - Annual	4.60%	8.6%	0.5%	4.3%	2.1%		47.1%	

## Excise Taxes



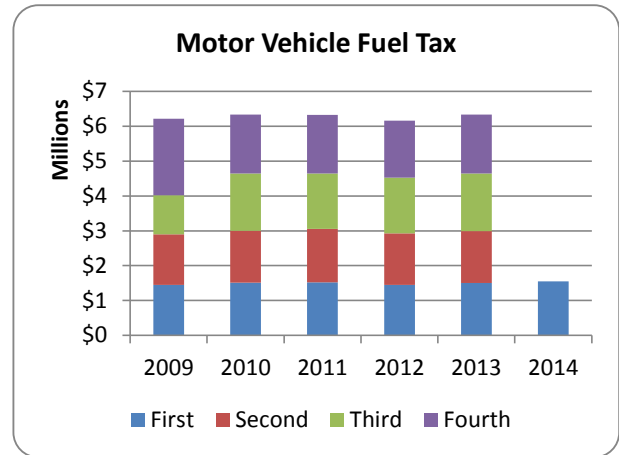
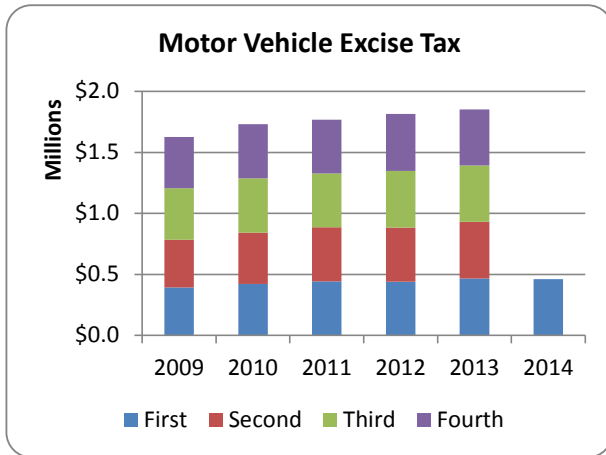
### Real Estate Excise Tax Revenue (REET I)

By Quarter	2009 Actuals	2010 Actuals	2011 Actuals	2012 Actuals	2013 Actuals	2014 Actuals	13-14 Budget
First	369,176	454,458	348,647	298,156	450,585	526,265	
Second	426,174	583,969	396,514	491,075	726,248	0	
Third	531,993	421,014	426,875	546,112	850,046	0	
Fourth	551,682	346,638	402,894	566,124	759,612	0	
	1,879,025	1,806,079	1,574,930	1,901,467	2,786,491	526,265	4,156,079
% Change - YTD						16.8%	% of Budget
% Change - Annual	-19.50%	-3.9%	-12.8%	20.7%	46.5%		79.7%

### Gambling Excise Tax Revenue

By Quarter	2009 Actuals	2010 Actuals	2011 Actuals	2012 Actuals	2013 Actuals	2014 Actuals	13-14 Budget
First	50,605	75,042	55,207	43,388	45,864	49,996	
Second	77,520	61,964	59,302	54,224	50,177	0	
Third	62,867	57,568	56,250	54,762	47,709	0	
Fourth	68,861	53,536	49,789	46,395	45,839	0	
	259,853	248,110	220,548	198,769	189,589	49,996	391,470
% Change - YTD						9.0%	% of Budget
% Change - Annual	-16.30%	-4.5%	-11.1%	-9.9%	-4.6%		61.2%

## Motor Vehicle Excise Tax Motor Vehicle Fuel Tax



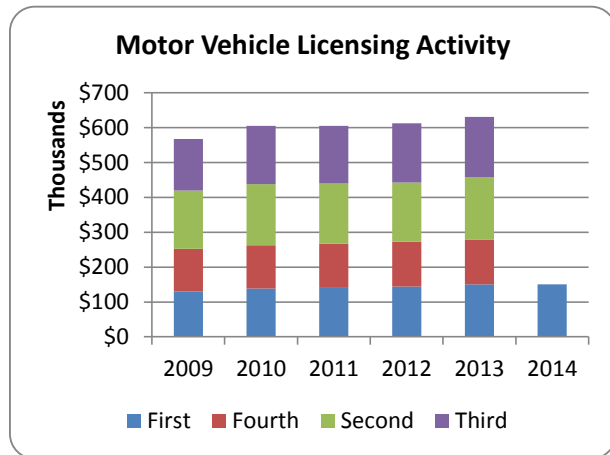
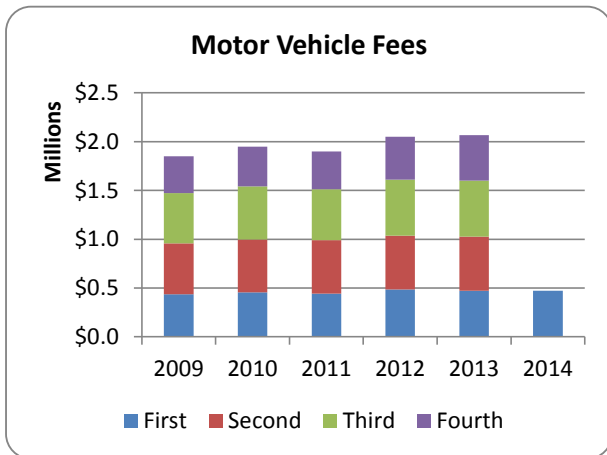
### Motor Vehicle Excise Tax - Criminal Justice

By Quarter	2009 Actuals	2010 Actuals	2011 Actuals	2012 Actuals	2013 Actuals	2014 Actuals	13-14 Budget
First	391,873	421,322	443,845	441,343	465,894	460,553	
Second	391,655	421,447	443,008	441,235	465,929	0	
Third	422,440	444,524	441,135	465,977	460,686	0	
Fourth	421,545	444,062	441,286	465,895	460,584	0	
	1,627,513	1,731,355	1,769,274	1,814,450	1,853,093	460,553	3,783,739
% Change - YTD						-1.1%	% of Budget
% Change - Annual	7.60%	6.4%	2.2%	2.6%	2.1%		61.1%

### Motor Vehicle Fuel Tax (Road Fund)

By Quarter	2009 Actuals	2010 Actuals	2011 Actuals	2012 Actuals	2013 Actuals	2014 Actuals	13-14 Budget
First	1,445,035	1,515,729	1,522,908	1,446,355	1,501,160	1,551,438	
Second	1,452,401	1,487,244	1,536,289	1,481,235	1,488,624	0	
Third	1,121,418	1,643,407	1,582,669	1,598,392	1,658,206	0	
Fourth	2,193,935	1,690,930	1,685,341	1,638,421	1,684,729	0	
	6,212,789	6,337,310	6,327,207	6,164,403	6,332,719	1,551,438	12,850,000
% Change - YTD						3.3%	% of Budget
% Change - Annual	-3.80%	2.0%	-0.2%	-2.6%	2.7%		61.4%

## Motor Vehicle Fee Revenue Motor Vehicle Licensing Activity



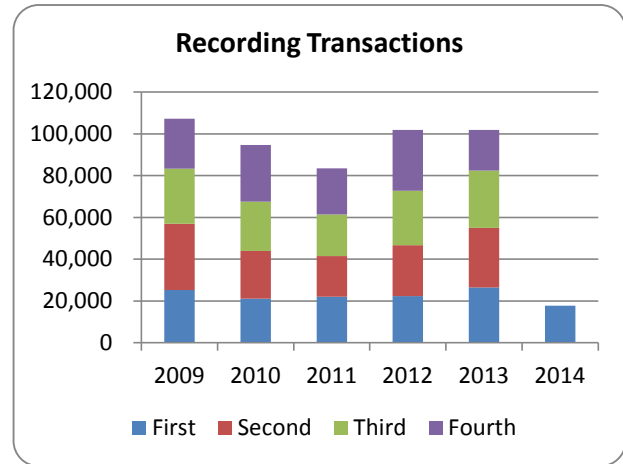
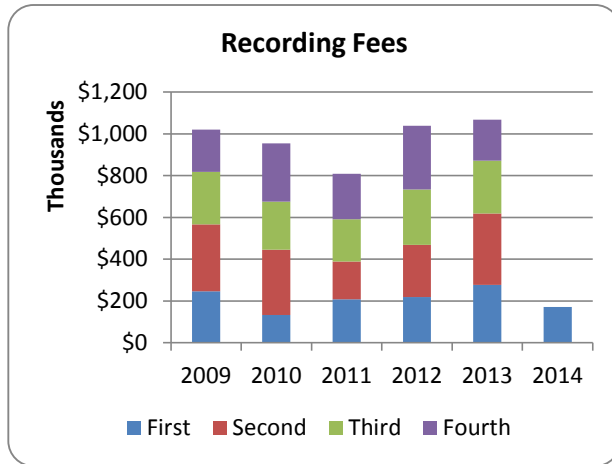
### Motor Vehicle Fee Revenue

By Quarter	2009 Actuals	2010 Actuals	2011 Actuals	2012 Actuals	2013 Actuals	2014 Actuals	13-14 Budget	
First	434,586	455,004	444,171	485,956	472,395	472,215		
Second	523,512	540,657	544,895	549,541	553,744	0		
Third	514,902	545,347	521,947	574,877	575,730	0		
Fourth	378,702	406,705	387,250	440,695	463,680	0		
	1,851,702	1,947,713	1,898,263	2,051,069	2,065,549	472,215	4,190,293	
% Change - YTD							0.0%	% of Budget
% Change - Annual	-3.00%	5.2%	-2.5%	8.0%	0.7%		60.6%	

### Motor Vehicle Licensing Activity

By Quarter	2009 Actuals	2010 Actuals	2011 Actuals	2012 Actuals	2013 Actuals	2014 Actuals	
First	130,412	138,218	140,621	144,144	150,291	150,970	
Second	166,966	175,246	172,744	169,968	178,880	0	
Third	147,868	167,311	165,212	169,522	173,085	0	
Fourth	122,320	124,565	126,957	128,619	128,778	0	
	567,566	605,340	605,534	612,253	631,034	150,970	
% Change - YTD							0.5%
% Change - Annual	1.20%	6.7%	0.0%	1.1%	3.1%		

## Recording



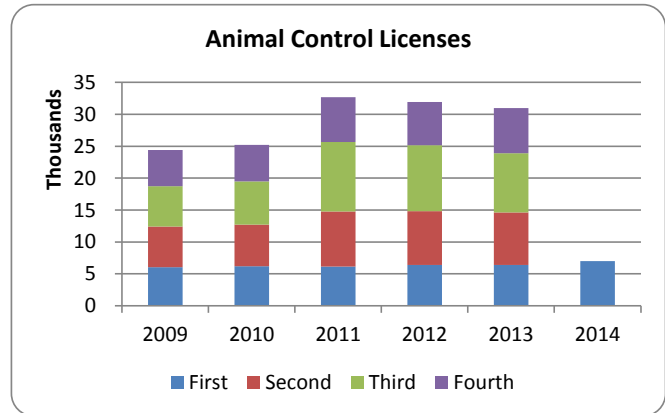
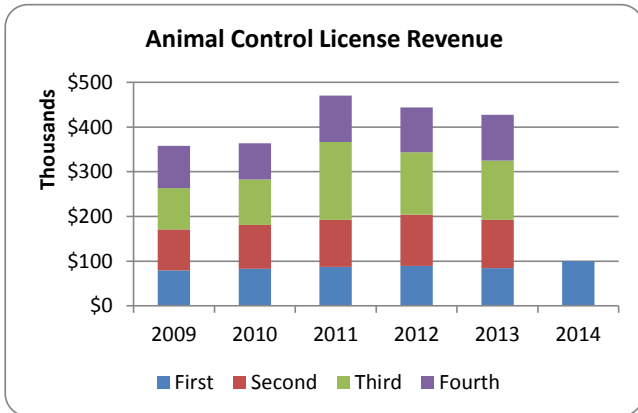
### Recording Fee Revenue

By Quarter	2009 Actuals	2010 Actuals	2011 Actuals	2012 Actuals	2013 Actuals	2014 Actuals	13-14 Budget
First	245,954	132,519	208,914	218,666	277,552	170,664	
Second	321,380	313,335	179,704	250,142	340,667	0	
Third	250,581	230,293	203,310	264,757	254,095	0	
Fourth	202,663	278,975	217,227	304,868	196,041	0	
	1,020,578	955,122	809,155	1,038,433	1,068,355	170,664	2,071,635
% Change - YTD						-38.5%	% of Budget
% Change - Annual	2.80%	-6.4%	-15.3%	28.3%	2.9%		59.8%

### Documents Recorded

By Quarter	2009 Actuals	2010 Actuals	2011 Actuals	2012 Actuals	2013 Actuals	2014 Actuals
First	25,281	21,062	22,120	22,320	26,476	17,717
Second	31,771	22,941	19,461	24,367	28,524	0
Third	26,274	23,511	19,902	26,005	27,366	0
Fourth	23,854	27,174	21,948	29,163	19,532	0
	107,180	94,688	83,431	101,855	101,898	17,717
% Change - YTD						-33.1%
% Change - Annual	2.20%	-11.7%	-11.9%	22.1%	0.0%	

## Animal Control/Protection



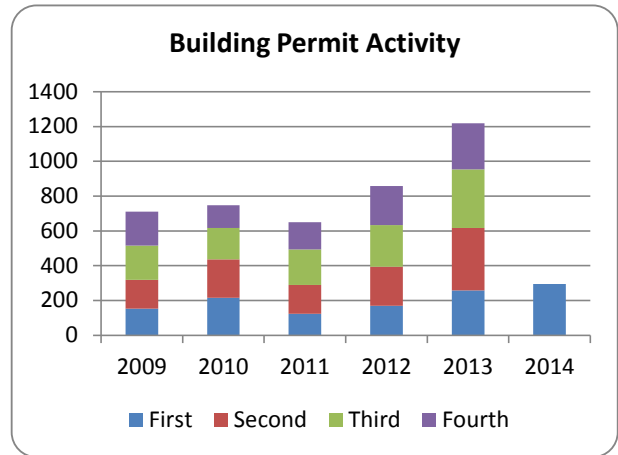
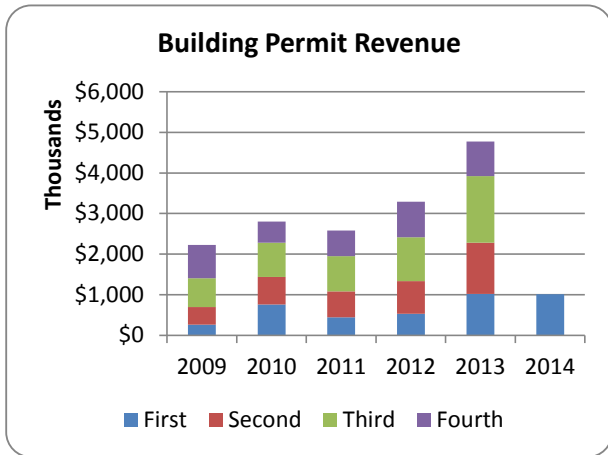
### Animal Control License Revenue

By Quarter	2009 Actuals	2010 Actuals	2011 Actuals	2012 Actuals	2013 Actuals	2014 Actuals	13-14 Budget
First	79,080	82,928	87,313	89,005	83,950	100,023	
Second	91,848	98,381	105,220	114,894	108,832	0	
Third	92,712	101,172	173,836	140,139	132,323	0	
Fourth	94,690	81,336	103,982	99,918	102,527	0	
	358,330	363,817	470,351	443,956	427,632	100,023	973,058
% Change - YTD						19.1%	% of Budget
% Change - Annual	-4.50%	1.5%	29.3%	-5.6%	-3.7%		54.2%

### Animal Control License Transactions

By Quarter	2009 Actuals	2010 Actuals	2011 Actuals	2012 Actuals	2013 Actuals	2014 Actuals
First	6,060	6,207	6,150	6,415	6,403	6,979
Second	6,357	6,531	8,630	8,398	8,228	0
Third	6,326	6,770	10,891	10,360	9,263	0
Fourth	5,680	5,727	7,034	6,768	7,076	0
	24,423	25,235	32,705	31,941	30,970	6,979
% Change - YTD						9.0%
% Change - Annual	5.80%	3.3%	29.6%	-2.3%	-3.0%	

## Building Permits



### Building Permit Revenue

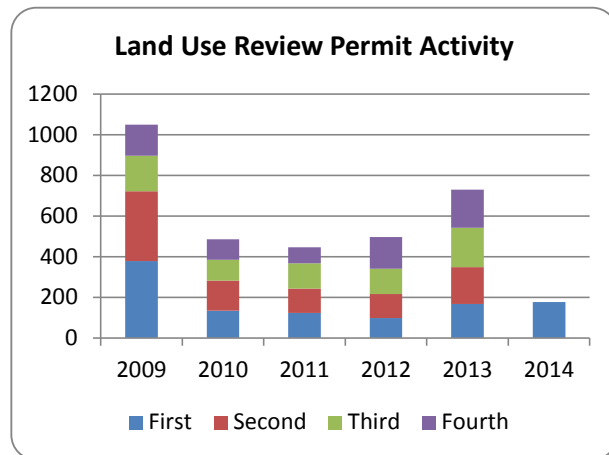
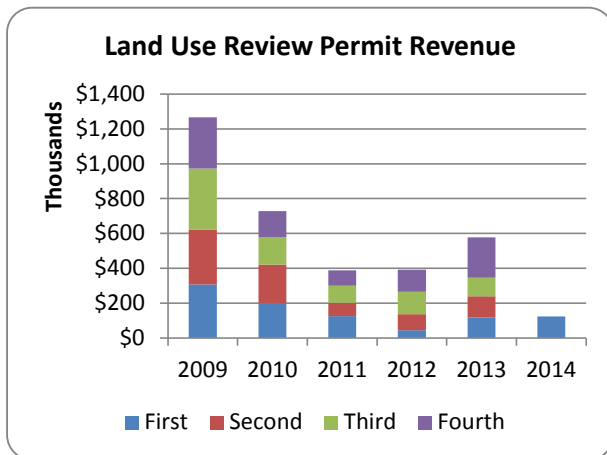
By Quarter	2009 Actuals	2010 Actuals	2011 Actuals	2012 Actuals	2013 Actuals	2014 Actuals	13-14 Budget	
First	262,740	756,474	441,899	533,309	1,019,966	1,009,522		
Second	432,106	680,061	644,001	797,820	1,261,220	0		
Third	711,560	842,626	862,424	1,080,800	1,643,265	0		
Fourth	818,230	520,255	629,997	880,714	846,722	0		
	2,224,636	2,799,416	2,578,321	3,292,643	4,771,173	1,009,522	6,433,377	
% Change YTD							-1.0%	% of Budget
% Change Annual	5.60%	25.8%	-7.9%	27.7%	44.9%		89.9%	

### Building Permit Activity

By Quarter	2009 Actuals	2010 Actuals	2011 Actuals	2012 Actuals	2013 Actuals	2014 Actuals	
First	154	216	124	169	258	295	
Second	164	220	165	226	359	0	
Third	197	181	204	238	336	0	
Fourth	196	130	158	225	265	0	
	711	747	651	858	1,218	295	
% Change YTD							14.3%
% Change Annual	-19.60%	5.1%	-12.9%	31.8%	42.0%		



## Land Use Review Permits



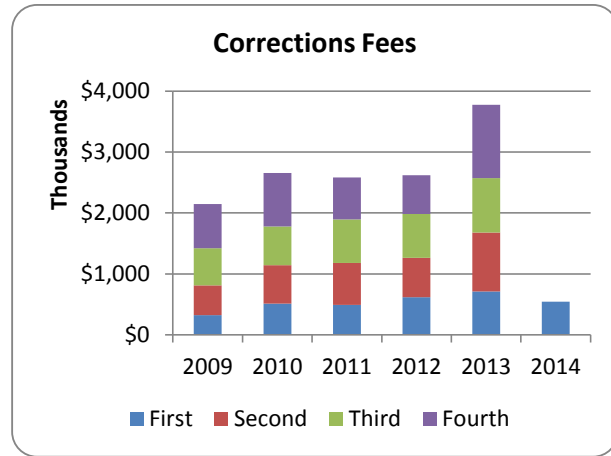
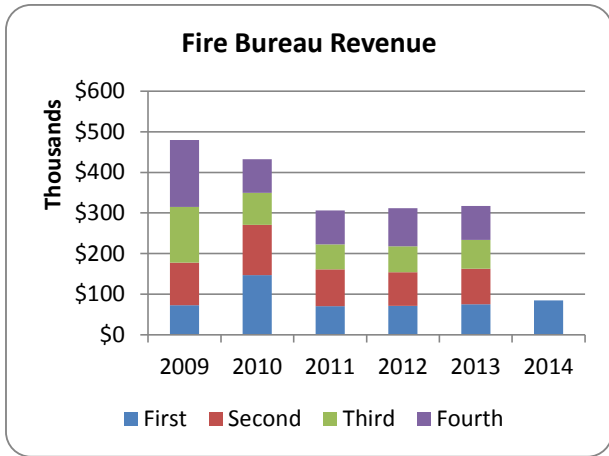
### Land Use Review Permit Revenue

By Quarter	2009 Actuals	2010 Actuals	2011 Actuals	2012 Actuals	2013 Actuals	2014 Actuals	13-14 Budget	
First	308,035	201,217	124,698	45,442	118,333	124,607		
Second	314,175	219,901	77,849	91,318	121,270	0		
Third	351,225	156,821	97,053	128,585	107,081	0		
Fourth	293,387	151,223	88,061	126,044	231,224	0		
	1,266,822	729,162	387,661	391,389	577,908	124,607	861,371	
% Change YTD							5.3%	% of Budget
% Change Annual	-38.30%	-42.4%	-46.8%	1.0%	47.7%		81.6%	

### Land Use Review Permit Activity

By Quarter	2009 Actuals	2010 Actuals	2011 Actuals	2012 Actuals	2013 Actuals	2014 Actuals	
First	379	134	124	98	167	177	
Second	343	148	119	118	182	0	
Third	175	103	125	125	194	0	
Fourth	152	101	78	156	186	0	
	1,049	486	446	497	729	177	
% Change YTD							6.0%
% Change Annual	-18.40%	-53.7%	-8.2%	11.4%	46.7%		

## Fire Bureau and Corrections Fees



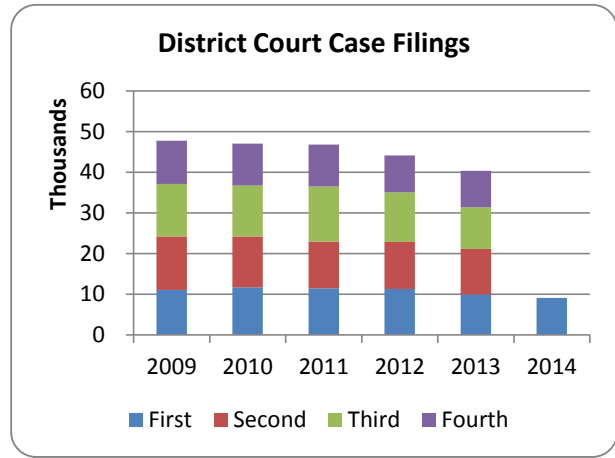
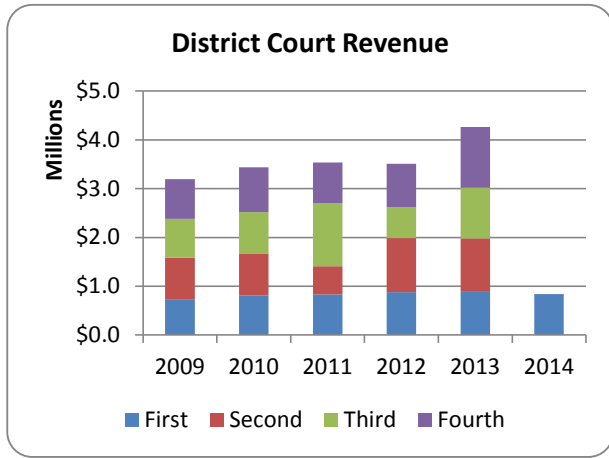
### Fire Bureau Revenue

By Quarter	2009 Actuals	2010 Actuals	2011 Actuals	2012 Actuals	2013 Actuals	2014 Actuals	13-14 Budget
First	72,608	147,160	70,817	71,378	75,350	84,852	
Second	105,291	123,801	90,010	82,886	87,699	0	
Third	137,045	78,709	61,868	63,376	70,419	0	
Fourth	165,033	82,555	83,783	94,080	83,823	0	
	479,977	432,225	306,478	311,720	317,291	84,852	732,175
% Change YTD						12.6%	% of Budget
% Change Annual	-15.60%	-9.9%	-29.1%	1.7%	1.8%		54.9%

### Corrections Fees

By Quarter	2009 Actuals	2010 Actuals	2011 Actuals	2012 Actuals	2013 Actuals	2014 Actuals	13-14 Budget
First	322,491	509,859	490,654	616,533	711,112	545,024	
Second	487,533	632,527	690,963	646,601	968,312	0	
Third	610,688	636,550	714,332	718,583	892,513	0	
Fourth	725,088	876,109	687,667	638,666	1,201,918	0	
	2,145,800	2,655,045	2,583,616	2,620,383	3,773,855	545,024	7,087,232
% Change YTD						-23.4%	% of Budget
% Change Annual	-4.90%	23.7%	-2.7%	1.4%	44.0%		60.9%

## District Court



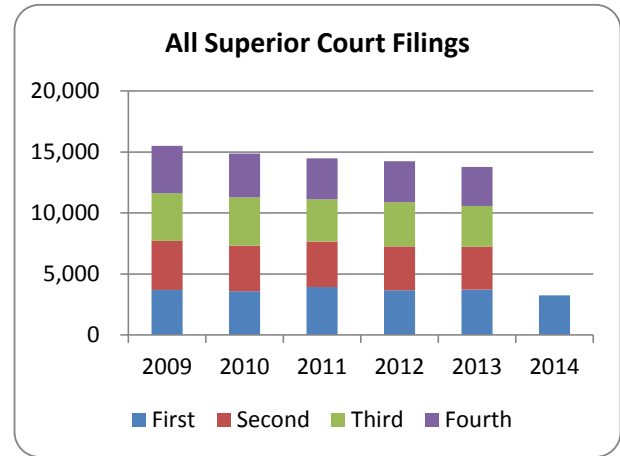
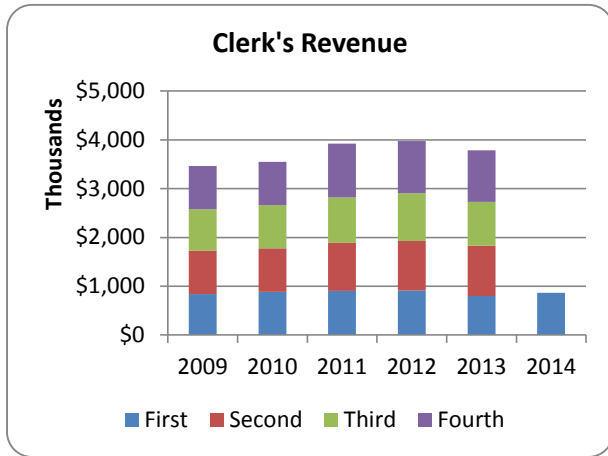
### District Court Revenue

By Quarter	2009 Actuals	2010 Actuals	2011 Actuals	2012 Actuals	2013 Actuals	2014 Actuals	13-14 Budget
First	734,436	810,501	831,074	876,267	884,218	839,685	
Second	853,344	859,834	576,931	1,110,232	1,093,573	0	
Third	794,595	850,638	1,294,916	631,733	1,041,327	0	
Fourth	810,586	913,238	831,501	893,815	1,246,744	0	
	3,192,961	3,434,211	3,534,422	3,512,047	4,265,862	839,685	7,053,707
% Change YTD						-5.0%	% of Budget
% Change Annual	-7.40%	7.6%	2.9%	-0.6%	21.5%		72.4%

### District Court Case Filings

By Quarter	2009 Actuals	2010 Actuals	2011 Actuals	2012 Actuals	2013 Actuals	2014 Actuals
First	11,098	11,720	11,509	11,307	10,013	9,124
Second	13,116	12,507	11,458	11,570	11,133	0
Third	12,926	12,523	13,520	12,237	10,267	0
Fourth	10,678	10,319	10,323	9,026	8,947	0
	47,818	47,069	46,810	44,140	40,360	9,124
% Change YTD						-8.9%
% Change Annual	-18.40%	-1.6%	-0.6%	-5.7%	-8.6%	

## Clerk's Revenue and Superior Court Activity



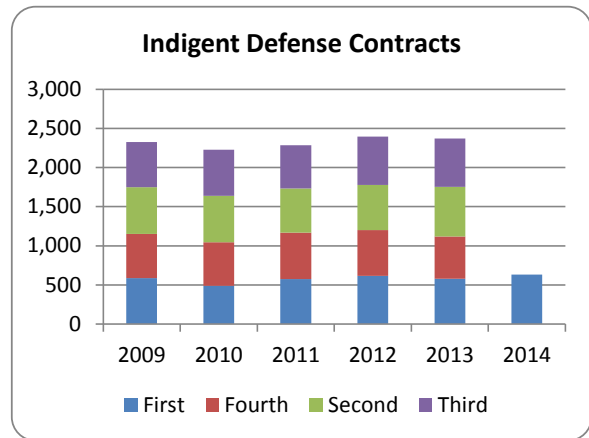
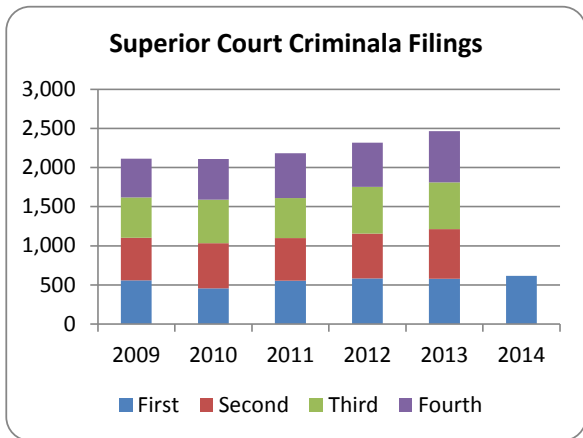
### Clerk's (Superior Court) Revenue

By Quarter	2009 Actuals	2010 Actuals	2011 Actuals	2012 Actuals	2013 Actuals	2014 Actuals	13-14 Budget	
First	836,052	885,466	903,846	908,265	797,759	866,675		
Second	895,480	889,083	984,081	1,018,627	1,034,356	0		
Third	847,856	887,504	931,110	979,511	897,497	0		
Fourth	882,560	886,149	1,105,037	1,067,857	1,054,126	0		
	3,461,948	3,548,202	3,924,074	3,974,260	3,783,738	866,675	8,367,372	
% Change YTD							8.6%	% of Budget
% Change Annual	5.50%	2.5%	10.6%	1.3%	-4.8%		55.6%	

### All Superior Court Case Filings

By Quarter	2009 Actuals	2010 Actuals	2011 Actuals	2012 Actuals	2013 Actuals	2014 Actuals	
First	3,708	3,596	3,923	3,663	3,734	3,259	
Second	3,999	3,732	3,745	3,610	3,502	0	
Third	3,907	3,949	3,464	3,619	3,337	0	
Fourth	3,883	3,602	3,348	3,345	3,204	0	
	15,497	14,879	14,480	14,237	13,777	3,259	
% Change YTD							-12.7%
% Change Annual	5.10%	-4.0%	-2.7%	-1.7%	-3.2%		

## Superior Court Activity



### Superior Court Criminal Filings

By Quarter	2009 Actuals	2010 Actuals	2011 Actuals	2012 Actuals	2013 Actuals	2014 Actuals
First	560	456	555	584	579	616
Second	544	578	543	572	634	0
Third	513	557	512	597	596	0
Fourth	495	517	573	563	655	0
	2,112	2,108	2,183	2,316	2,464	616
% Change YTD						6.4%
% Change Annual	-4.10%	-0.2%	3.6%	6.1%	6.4%	

### Number of Adult Indigent Defense Contracts

By Quarter	2009 Actuals	2010 Actuals	2011 Actuals	2012 Actuals	2013 Actuals	2014 Actuals
First	588	487	576	615	577	631
Second	597	595	564	576	633	0
Third	578	588	550	617	619	0
Fourth	562	557	593	585	541	0
	2,325	2,227	2,283	2,393	2,370	631
% Change YTD						9.4%
% Change Annual	-4.90%	-4.2%	2.5%	4.8%	-1.0%	