

# Financial Report of Revenues and Expenses

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**3rd Quarter 2006**



**proud past, promising future**

**CLARK COUNTY**  
WASHINGTON

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## 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.

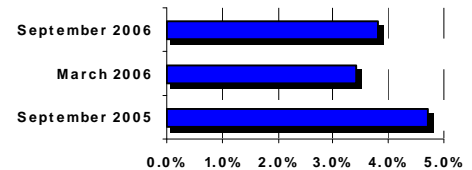
The Local Inflation Rate indicates that the rate of increase is accelerating. The 2006 rate is approximately 3.5 percent. This indicator is consistent with the national trend.

The Metro Area Unemployment Rate indicates the County has experienced significant improvement in the past few years. The rate appears to be stabilizing at just over five percent. County only unemployment rates are about 1 percent higher than Metro area unemployment rates.

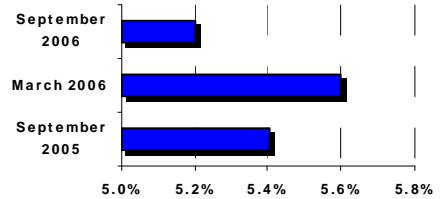
Jail Bed Days are of a particular concern due to the finite space to house inmates. Currently, on average, there are 837 inmates housed daily among the County's correctional facilities. The continued growth in Bed Days is an indicator of the increased population, law enforcement and judicial efforts.

Increasing Retail Sales are a product of increased construction activity, the expansion of retail options, and the purchasing power of the general population. Retail Sales have continued to grow at a healthy rate for more than two years. The construction component of retail sales is heavily dependent on growth and can significantly impact overall retail sales. Construction as a percent of retail sales continues at a high level. Washington State's 2005 average retail sales per capita is \$16.2k. Excluding King County the average is \$13.4k. Clark County's average is \$12.9k.

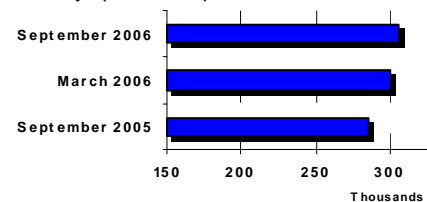
Local Inflation Rate



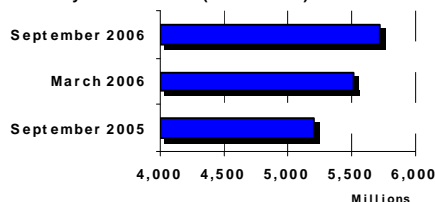
Metro Area Unemployment Rate



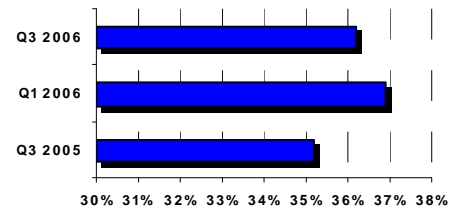
Jail Bed Days (12 Months)



Total County Retail Sales (12 Months)

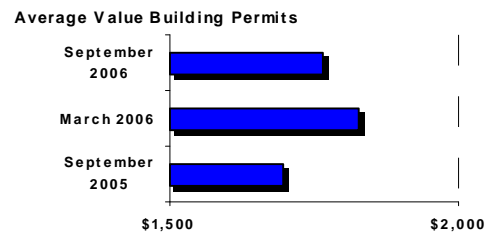
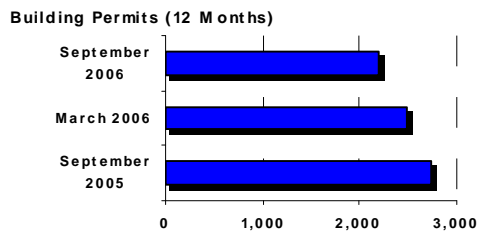


Construction As A Percent of Retail Sales

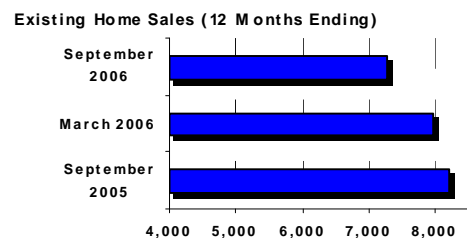
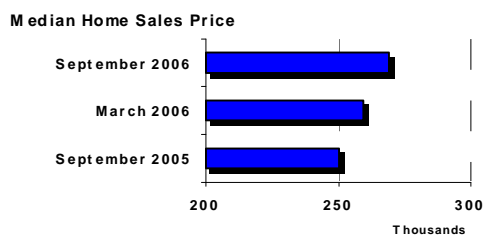


## COUNTY LEADING INDICATORS

Building Permits are an indicator of the construction activity in the County. The County has experienced unprecedented growth in the past few years. However, the past year has seen a 25 percent decline in building permits, indicating that construction activity is slowing. (See page 35) The average value of building permits reflects the value of construction projects.



The sale of homes is also an indicator of the economic activity in the County. Over the past year, home sales have declined approximately 12 percent. This indicator, in conjunction with the slowdown in building permits indicates that economic activity within the county is slowing. As a result, construction related retail sales tax, impact fees, and REET from real estate transactions will be affected. The slowdown will be somewhat offset by the significant increase in home sale prices.



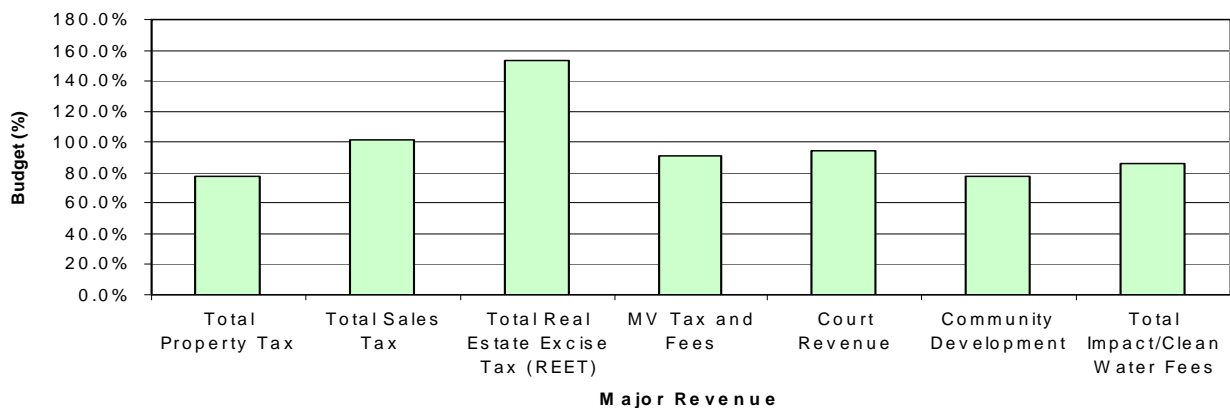
Many of the County's leading indicators show a decline in activity, impacting several of the County's revenue sources including sales tax (as discussed in the following pages), REET, development services fees, and building permits. The growth rate for building permits began declining in the first quarter of 2005, development service fees the second quarter of 2005, sales tax the third quarter of 2005, 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 second and third quarters of 2006; development services fees in the first and third quarters of 2006; and for the first time, sales tax showed a quarter over quarter decrease in the third quarter of 2006. (See attached addendum)

## COUNTY REVENUE OVERVIEW

The County collected \$606.5M or 80.4 percent of the 05-06 budgeted revenues through September, 2006. The \$606.5M excludes interfund transfers, Vancouver Optional Sales Tax, and fiduciary funds. Taxes collected of \$205.8M represent 87.0 percent of budgeted tax revenues. The percent of taxes collected is high due to the greater than expected receipt of sales tax and REET in the first year and a half of the biennium.

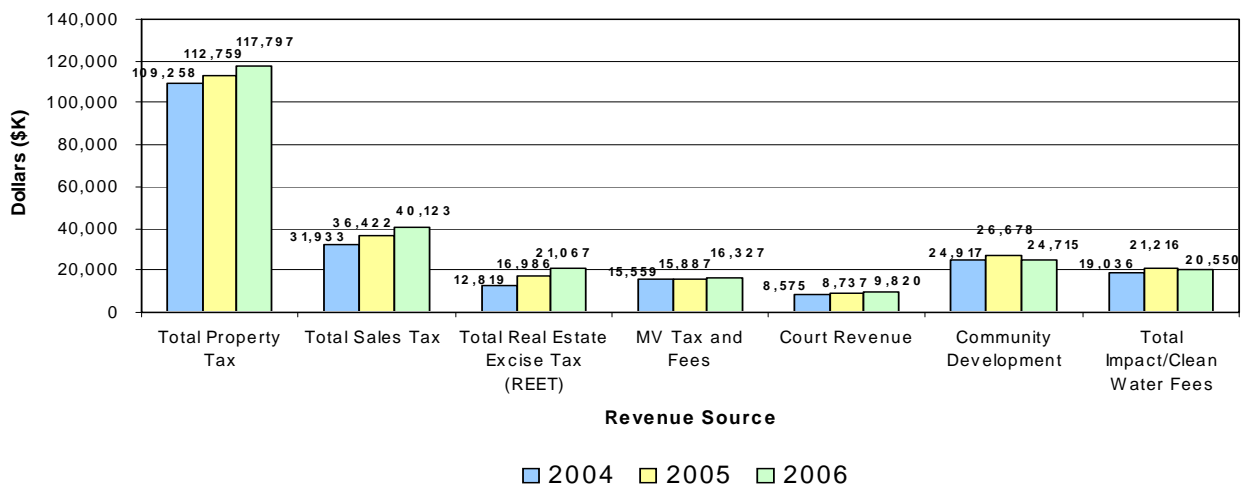
The following chart presents major sources of revenue collected through the 2006 third quarter, or 87.5 percent of the budget period, as a percent of budget. It should be noted that some revenue sources are not earned equally throughout the budget period. Comparing the percent of budget collected based on a point in the budget period should take into consideration the revenue's individual collection cycle.

MAJOR REVENUE COLLECTED BTD AS A PERCENT OF BUDGET



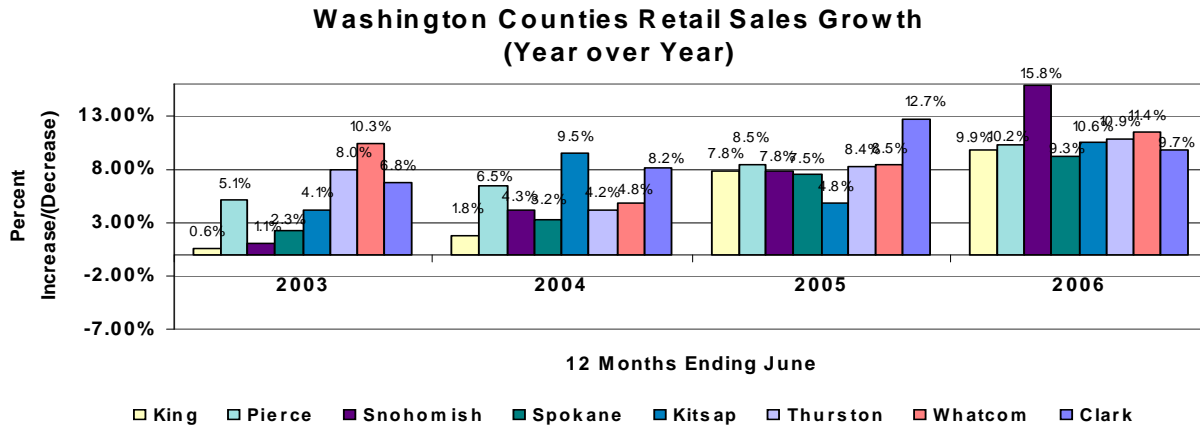
Another way to assess trends is to compare revenue types over time. The following chart shows a general increase in revenue collection from major revenue sources, for seven consecutive quarters through the third quarters of each of the past three years.

THIRD QUARTER BTd MAJOR REVENUE COMPARISON

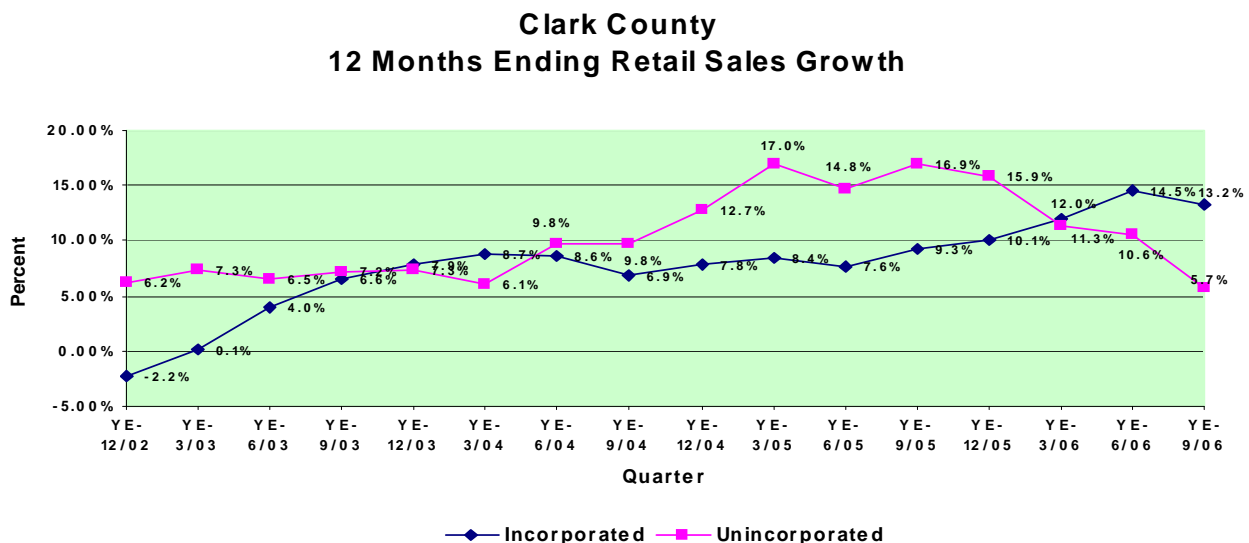


# SALES TAX REVENUE

In the past twelve months, all major counties have experienced a retail sales growth rate of 9 percent or greater. Clark County's retail sales growth continues at a strong pace, however, Clark County's lead has been surpassed by several other counties. For the year ending September 30, 2006, the County's growth rate was 9.7 percent.



Unincorporated Clark County received approximately \$12.7M (basic 0.5 percent) in retail sales tax revenue for the 12 months ending September 30, 2006. This represents 44.5 percent of the retail sales tax received in the entire county. For the past three quarters, retail sales growth in the incorporated areas of Clark County has been at a faster rate than in unincorporated Clark County. For the first time in two years retail sales growth in unincorporated Clark County fell below 10 percent (5.7 percent).

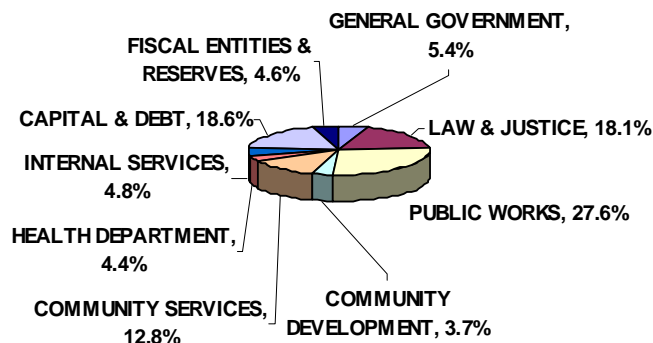


Construction spending in unincorporated Clark County typically ranges from 30-35 percent of percent of retail sales. In 2005, construction spending was 36.5 percent. The percent of retail sales tax from construction is beginning to decline from its high of 36.9 percent in the fourth quarter of 2005. The decrease in construction activity is contributing to the overall leveling of retail sales tax receipts in the second half of 2006.

## COUNTY EXPENSE OVERVIEW

Budgeted expenses by category for the 05-06 biennium closely resemble the actual expenses by category for the 03-04 biennium. Approximately 72 percent of expense is budgeted for direct program services. This is about the same as the 03-04 actual direct program services rate of 75 percent. Direct program service expenditures include: public works 27.6 percent, law and justice 18.1 percent, community services 12.8 percent, general government 5.4 percent, the Clark County Health Department 4.4 percent, and Community Development 3.7 percent. The remaining 28 percent of expenditures is spent on capital and debt services, fiscal entities and reserves, and internal services.

**Clark County Expense Distribution  
2005-2006 Budget**



Total Clark County expenses through 2006 third quarter are approximately 76.4 percent of budget, lower than the benchmark of 87.5 percent of the biennium. Public Works spending is only 70.1 percent, however, major projects are still in-process for 2006. The Health Department is also under budget, primarily due to accounting changes. (See p.12 on Health Department Fund Balance) Law and Justice expense is on budget at 87.5 percent .

## **CLARK COUNTY EXPENSE DISTRIBUTION**

(Dollars in thousands)

	3Q06	3Q05	05-06 Budget	06/05	YTD/Budget
GENERAL GOVERNMENT	\$ 15,584	\$ 13,734	\$ 45,054	113.5%	78.8%
LAW & JUSTICE	58,112	54,244	150,818	107.1%	87.5%
PUBLIC WORKS	73,844	59,801	230,377	123.5%	70.1%
COMMUNITY DEVELOPMENT	11,497	10,122	30,971	113.6%	82.0%
COMMUNITY SERVICES	28,683	28,029	106,577	102.3%	64.2%
HEALTH DEPARTMENT	7,973	10,550	37,080	75.6%	64.2%
INTERNAL SERVICES	11,790	12,888	39,888	91.5%	74.7%
CAPITAL & DEBT	52,749	52,570	154,771	100.3%	85.6%
FISCAL ENTITIES & RESERVES	9,936	11,038	38,760	90.0%	71.4%
<b>TOTAL</b>	<b>\$270,168</b>	<b>\$252,976</b>	<b>\$834,295</b>	<b>106.8%</b>	<b>76.4%</b>

## **GENERAL FUND**

The General Fund undesignated balance of \$6.4M at the end of the 2006 third quarter is down from the \$12.4M balance at the end of 2005. The decrease is typical for the general fund since the majority of the fund's major revenue, property taxes, is collected in the second and fourth quarters of the year.

The third quarter fund balance is down slightly from the 2005 September balance of \$7.1M. At the end of 2005, the Sheriff's Office receive a one-time reimbursement from the Washington State Department of Corrections. Through September 2006 the majority of the \$1.3M has been spent. Through the combination of higher than budgeted revenues and lower than budgeted expenses, as discussed below, the year-end projected undesignated fund balance should be in the region of \$16M.

### **FUND 0001-GENERAL FUND CONDENSED HISTORY**

	ACTUAL							
	2002 \$ M	2003 \$ M	Change 03/02	2004 \$ M	Change 04/03	2005 \$ M	Change 05/04	2006 \$ M
Total Revenue	99.0	105.6	6.6%	107.6	2.0%	120.4	11.9%	81.8
Total Expenses	101.3	105.2	3.8%	108.6	3.2%	116.9	7.7%	87.9
Surplus/(Deficit)	(2.3)	0.4		(1.0)		3.5		(6.0)
One-time In	2.0	2.0		4.4		-		-
One-time Out	-	-		(3.8)		(1.6)		-
Net Gain/(Loss)	(0.3)	2.4		(0.4)		1.9		(6.0)
Undesignated Fund Balance	8.5	10.9		10.5		12.4		6.4

General fund revenue collected through the 2006 third quarter of \$120.4M is 81.8 percent of the current budget. Revenue is below the 87.5 percent benchmark for the biennium due to timing of property tax collections. However, sales taxes, REET, Motor Vehicle Fees, and Recording fees are all above budget. Once property taxes are received, revenues will be about 2 percent above budget for 2006.

General fund expense through the third quarter of 2006 is 83.8 percent of the current budget, a little below 87.5 percent of budget benchmark. This is due to service and supply savings of approximately \$5M and salary and benefit savings of approximately \$3.7M. Additional expenditures of approximately \$3M are proposed for the year-end supplemental.



## GENERAL FUND

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

	ACTUAL			BUDGET		ACTUAL VS. BUDGET	
	05-06	Adopted	Current	2005/06	2005/06		
	\$ M	\$ M	\$ M	Adopted	Current		
Total Revenue	202.2	231.2	237.7	87.5%	85.1%		
Total Expenses	204.8	233.6	244.3	87.7%	83.8%		
Surplus/(Deficit)	(2.6)	(2.4)	(6.5)				
One-time In	0.0	-	-				
One-time Out	(1.6)	-	-				
Net Gain/(Loss)	(4.2)	(2.4)	(6.5)				
Fund Balance END of period	6.4	-	-				

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. At the end of the 2006 third quarter there is approximately \$1.2M is available to offset contingency items. Transfer totalling \$650K have been proposed for the year-end supplemental leaving a balance of \$525K.

### GENERAL FUND DEPARTMENT 308 CONTINGENCY

Account	Description	Detail Balance	05-06 Adopted Budget	Jun-05 Budget	Dec-05 Re-Adopt	Mar-06 JE	May-06 JE	Current Budget			
0001.000.308.508200.110BTD	Salaries		(2,000,000)					(2,000,000)			
0001.000.308.508200.211BTD	FERS/LEOFF		2,746,126		(1,549,598)	(1)		1,196,528			
0001.000.308.508200.414BTD	Medical/Dental		393,070		650,000	(2)	(650,000)	393,070			
0001.000.308.508200.419BTD	Prof Services		25,000					25,000			
	Settlements/Merit/Misc	3,900,000		(821,198)	(4)	850,000	(3)	(476,133)	(2,893,389)	(5)	559,280
	Leave Payoffs/Buybacks	1,000,000									1,000,000
0001.000.308.508200.997BTD	Yr. End Entries		4,900,000								
Available Balance			6,064,196	(821,198)	(49,598)	(1,126,133)	(2,893,389)				1,173,878

- (1) Required funding for Public Employee Retirement System
- (2) Support for inmate medical services (\$450k) and off-site medical services (\$200k). Transfer to Sheriff Custody
- (3) Sheriff Guild settlements and ongoing pay/overtime.
- (4) Merit increases for 2005
- (5) Distribution of 2005 Merit increases and settlements.

## DEPARTMENT OF COMMUNITY DEVELOPMENT

The Department of Community Development 2006 fund balance at the end of the third quarter is \$1.6M. The balance compares to the 2005 ending balance of \$3.5M and the 2005 third quarter balance of \$3.0M. At this point in the year, DCS has not billed for services performed for public works (\$200K) nor NPDES payments (\$500K). The decline from the potential fund balance of \$2.3M is due to lower fee revenue from the decline in development activity.

Planning and development fees are reviewed and recalculated each year to better reflect the cost of performing the respective service. As a result of the 2005 recalculation, 2006 fees were reduced by approximately 4.7 percent.

### FUND 1011-COMMUNITY DEVELOPMENT CONDENSED HISTORY

	ACTUAL							
	2002 \$ M	2003 \$ M	Change 03/02	2004 \$ M	Change 04/03	2005 \$ M	Change 05/04	2006 \$ M
Total Revenue	11.6	13.6	17.2%	16.0	17.9%	15.4	-3.7%	9.7
Total Expenses	12.4	12.7	1.9%	13.3	4.9%	13.9	4.5%	11.5
Surplus/(Deficit)	(0.9)	0.9		2.7		1.5		(1.8)
One-time In	-	-		-		-		-
One-time Out	-	-		-		-		-
Net Gain/(Loss)	(0.9)	0.9		2.7		1.5		(1.8)
Fund Balance END of period	(1.6)	(0.7)		2.0		3.5		1.6

Most Community Development activities are subsidized to some extent by the general fund to reflect the "community benefit" of that activity. The costs of specific activities that do not provide a direct service to the consumer, such as long range planning, are wholly supported by the General Fund.

Expenses through 2006 third quarter are 79.6 percent of the current budget. Personnel Services are 81.2 percent of budget and Supplies and Services are 77.5 percent of budget. The lower than budgeted salaries expense is due to vacancies and lower than expected employee benefits. The lower supplies expense is due to a delay in the software project to interface Tidemark to a document imaging software and a delay in the leasing (expense) for the new Battle Ground office.

### FUND 1011-COMMUNITY DEVELOPMENT ACTUAL VS. BUDGET

	ACTUAL			BUDGET		ACTUAL VS. BUDGET	
	05-06 \$ M	Adopted \$ M	Current \$ M	Adopted \$ M	Current \$ M	2005/06 Adopted	2005/06 Current
Total Revenue	25.1	30.8	31.6			81.4%	79.3%
Total Expenses	25.4	30.9	31.9			82.2%	79.6%
Surplus/(Deficit)	(0.3)	(0.1)	(0.3)				
One-time In	0.0	-	-				
One-time Out	0.0	-	-				
Net Gain/(Loss)	(0.3)	(0.1)	(0.3)				
Fund Balance END of period	1.6	-	-				

## ROADS FUND (DEPARTMENT OF PUBLIC WORKS)

The Road Fund fund balance at the end of the 2006 third quarter is (\$3.7M). This compares to a balance of (\$0.3M) for the third quarter of 2005 as well as \$8.5M at the 2005 year end. The negative balance is due to the seasonal nature of road work and the timing of property tax collections and grant reimbursements. 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 through the 2006 third quarter is \$87.0M. This compares to revenue of \$87.5M collected in the seven quarter period ending September 30, 2005. Revenue collected of 78.4 percent of budget is below the benchmark percentage of 87.5 percent, primarily due to the timing property tax collections and the matching of grant revenue for planned projects.

### FUND 1012-ROAD FUND CONDENSED HISTORY

	ACTUAL							
	2002 \$ M	2003 \$ M	Change 03/02	2004 \$ M	Change 04/03	2005 \$ M	Change 05/04	2006 \$ M
Total Revenue	48.4	53.4	10.2%	56.0	5.0%	53.7	-4.1%	33.3
Total Expenses	54.7	60.7	10.9%	55.9	-7.9%	49.4	-11.6%	45.5
Surplus/(Deficit)	(6.3)	(7.3)		0.1		4.3		(12.2)
One-time In	3.6	5.3		1.2		-		-
One-time Out	-	-		(1.7)		-		-
Net Gain/(Loss)	(2.7)	(2.0)		(0.4)		4.3		(12.2)
Fund Balance END of period	5.0	3.0		4.3		8.5		(3.7)

Expenses through the 2006 third quarter are \$94.9M or 85.5 percent of the current 05-06 budget. As the summer construction season ends, major transportation projects are progressing as planned.

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

	ACTUAL			BUDGET		ACTUAL VS. BUDGET	
	05-06 \$ M	Adopted \$ M	Current \$ M	Adopted \$ M	Current \$ M	2005/06 Adopted	2005/06 Current
Total Revenue	87.0	97.7	111.0			89.0%	78.4%
Total Expenses	94.9	97.2	111.0			97.6%	85.5%
Surplus/(Deficit)	(7.9)	0.5	(0.0)				
One-time In	0.0						
One-time Out	0.0	-	-				
Net Gain/(Loss)	(7.9)	0.5	(0.0)				
Fund Balance END of period	(3.7)	-	-				

## HEALTH DEPARTMENT

The Health Department became a county department at the beginning of the 03-04 biennium. The addition of the Health Department added approximately 128 FTE's and a biennial revenue budget of \$35M to the county. The 2006 third quarter ending fund balance of \$3.5M has not changed significantly since 2005 year-end.

Health Department revenue through the 2006 third quarter is \$31.6M which is 88.5 percent of the current budget. This compares favorably to the benchmark of 87.5 percent.

### FUND 1025-HEALTH DEPARTMENT CONDENSED HISTORY

	ACTUAL							
	2002 \$ M	2003 \$ M	Change 03/02	2004 \$ M	Change 04/03	2005 \$ M	Change 05/04	2006 \$ M
Total Revenue	13.1	17.0	29.5%	20.0	17.2%	18.0	-9.8%	13.6
Total Expenses	13.0	16.7	28.1%	18.1	8.2%	16.9	-6.6%	13.4
Surplus/(Deficit)	0.1	0.3		1.9		1.1		0.2
Net Transfers	(2.2)	1.8		(1.8)		-		-
Net Gain/(Loss)	(2.1)	2.1		0.1		1.1		0.2
Fund Balance END of period	(0.0)	2.1		2.2		3.3		3.5

The Health Department's expenses through the 2006 third quarter of \$30.3M, are 83.4 percent of the current budget. The lower than budgeted expense is attributed to a change in the allocation methodology for county-wide indirects. Previously, indirects were budgeted to department 700 Administration, then allocated out to the other departments. Currently, indirects are allocated directly to departments, however, the budget did not mirror this change. The methodologies will be aligned in the 07-08 budget cycle.

### FUND1025-HEALTH DEPARTMENT ACTUAL VS. BUDGET

	ACTUAL			BUDGET		ACTUAL VS. BUDGET	
	05-06 \$ M	Adopted \$ M	Current \$ M	Adopted \$ M	Current \$ M	2005/06 Adopted	2005/06 Current
Total Revenue	31.6	35.3	35.7			89.5%	88.5%
Total Expenses	30.3	36.4	36.3			83.2%	83.4%
Surplus/(Deficit)	1.3	(1.1)	(0.6)				
Net Transfers	0.0	-	-				
Net Gain/(Loss)	1.3	(1.1)	(0.6)				
Fund Balance END of period	3.5	-	-				

## 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.

Fair Fund revenue through the 2006 third quarter was \$6.0M or 96.1 percent of the biennial budget. The Exhibition Hall has contributed approximately \$.3M YTD in revenue and \$.49M BTD. The fund balance has increased from \$.46M in the third quarter of 2005 to \$.56M at the current quarter's end. With the major activities for the year already finished, the fund balance should end the year with a balance in excess of the 2005 year end balance of \$.26M

### FUND 1003-CLARK COUNTY FAIR CONDENSED HISTORY

	ACTUAL							
	2002 \$ K	2003 \$ K	Change 03/02	2004 \$ K	Change 04/03	2005 \$ K	Change 05/04	2006 \$ K
Total Revenue	2,460.3	2,940.3	19.5%	2,745.3	-6.6%	2,927.7	6.6%	3,074.3
Total Expenses	2,639.5	2,942.5	11.5%	2,840.1	-3.5%	3,053.8	7.5%	2,774.2
Surplus/(Deficit)	(179.2)	(2.2)		(94.8)		(126.1)		300.1
Net Transfers	-	-		1,250.0		-		-
Net Gain/(Loss)	(179.2)	(2.2)		1,155.2		(126.1)		300.1
Fund Balance END of period	(765.5)	(767.7)		387.5		261.5		561.6

The 2006 Fair Fund expense of \$5.8M represents 91.6 percent of the current biennial budget. In 2005, 47.9 percent of the current budget was spent. Through September 2006, an additional 43.7 percent has been spent.

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

	ACTUAL	BUDGET		ACTUAL VS. BUDGET	
	05-06 \$ K	Adopted \$ K	Current \$ K	2005/06 Adopted	2005/06 Current
Total Revenue	6,002.0	5,546.0	6,246.0	108.2%	96.1%
Total Expenses	5,828.0	5,552.0	6,359.9	105.0%	91.6%
Surplus/(Deficit)	174.0	(6.0)	(113.9)		
Net Transfers	0.0	-	-		
Net Gain/(Loss)	174.0	(6.0)	(113.9)		
Fund Balance END of period	561.6	-	-		

## **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 past 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 \$3.4M at the end of 2004 to a negative \$478.9K at the end of the third quarter 2006.

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

	ACTUAL							
	2002 \$K	2003 \$K	Change 03/02	2004 \$K	Change 04/03	2005 \$K	Change 05/04	2006 \$K
Total Revenue	3,734.2	4,737.3	26.9%	4,782.2	0.9%	6,357.7	32.9%	5,499.3
Total Expenses	4,673.2	6,565.7	40.5%	6,341.3	-3.4%	6,627.2	4.5%	5,311.4
Surplus/(Deficit)	(939.0)	(1,828.4)		(1,559.0)		(269.5)		187.9
Net Transfers	-	(141.8)		3,800.0		670.0		-
Net Gain/(Loss)	(939.0)	(1,970.2)		2,241.0		400.5		187.9
Fund Balance END of year	(1,338.1)	(3,308.3)		(1,067.3)		(666.8)		(478.9)

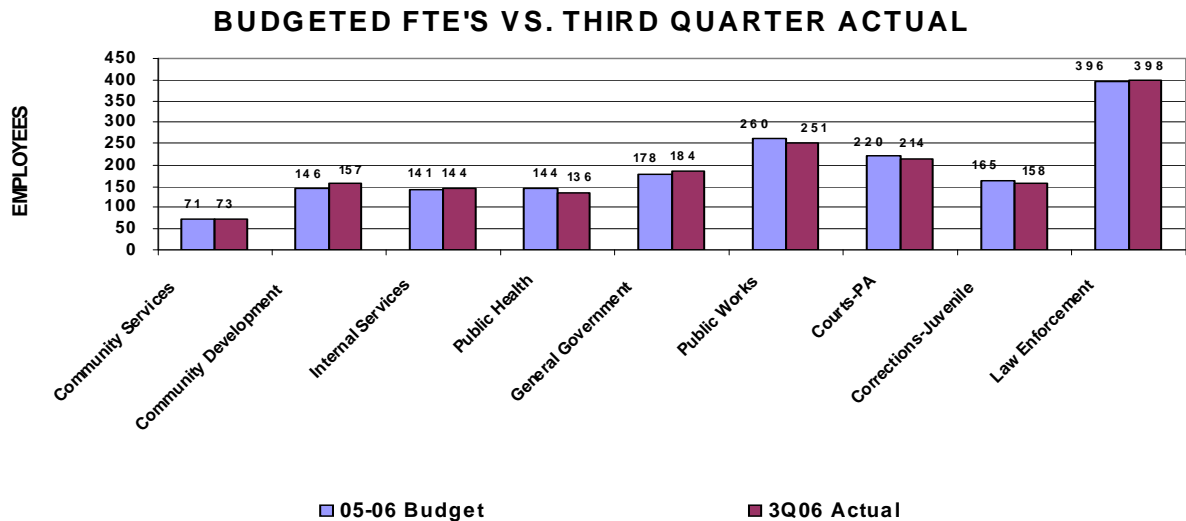
Expenses through the 2006 third quarter were approximately 80.2 percent of the biennial budget, well below the benchmark percentage of 87.5 percent. 2006 revenues exceed expenses by \$188K, further reducing the fund balance deficit. The remaining deficit will be eliminated by a \$600K request in the 2006 year-end supplemental.

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

	ACTUAL			BUDGET		ACTUAL VS. BUDGET	
	05-06 \$K	Adopted \$ K	Current \$ K	Adopted	Current	2005/06 Adopted	2005/06 Current
Total Revenue	11,857.0	13,580.7	15,329.5			87.3%	77.3%
Total Expenses	11,938.6	14,530.8	14,890.2			82.2%	80.2%
Surplus/(Deficit)	(81.6)	(950.1)	439.3				
Net Transfers	670.0	-	-				
Net Gain/(Loss)	588.4	(950.1)	439.3				
Fund Balance END of year	(478.9)	-	-				

## COUNTY EMPLOYMENT

The adopted 05-06 budget approves 1,720 FTE's. County employment has increased 42 FTE since the end of 2005. The increase includes a number of project employees typically employed during the summer months and five project employees in the Treasurers office hired to help implement the Point of Sale and ATS systems. Law and Justice and Public Works have the largest number of vacant positions with 10 each followed by Public Health with 8.



The distribution of employees by function at the end of the 2006 third quarter is essentially the same as the end of 2005. Law and Justice, including the County Sheriff' Department, Corrections, the County Clerk's office, Superior Court, the Prosecuting Attorney, and the District Court, represent 45 percent of the county's work force. The next largest department is Public Works with 15 percent of the county's employees. The remaining groups are General Government (Assessor, Auditor, Treasurer, Commissioners) with 11 percent, Community Development (Planning, Permitting, Inspections) with 9 percent, Internal Services (Budget, Human Resources, Central Services, Purchasing, Facilities) with 8 percent, Health Department with 8 percent, and Community Services with 4 percent.

## **2006 EMPLOYEES BY FUNCTION**

