

# Financial Report of Revenues and Expenses

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**1st Quarter 2007**



**proud past, promising future**

**CLARK COUNTY**  
WASHINGTON

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



# COUNTY LEADING INDICATORS

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.

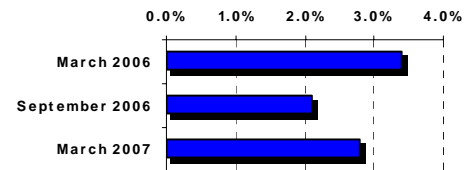
The Local Inflation Rate remains at a moderate rate. The March 2007 rate is 2.8 percent. This indicator is consistent with the national trend.

The Clark County Unemployment Rate indicates the County has experienced significant improvement in the past few years. The rate appears to be stabilizing at about six percent. The March unemployment rate is 6.1 percent.

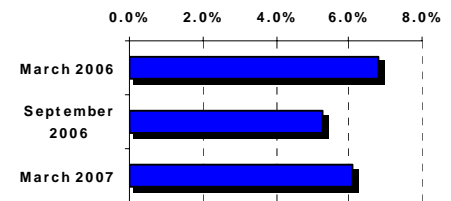
Jail Bed Days are of a particular concern due to the finite space to house inmates. The average number of inmates housed daily continues to rise. The continued growth in Bed Days is an indicator of the increased population, law enforcement and judicial efforts.

County Retail Sales continue to increase at a much slower pace than in the past few years. The construction component as a percent of retail sales continues at a high level. In the recent quarter, this sector has weakened. Construction has also had an impact on County use taxes. Use tax collections average \$225k annually. In 2004 and 2005, major construction projects contributed an additional \$500k and \$600k to County basic use tax collections, respectively. In 2006, use tax collections have returned to average levels. Washington State's average retail sales per capita is \$16.2k. Excluding King County the average is \$13.4k. Clark County's average is \$12.9k.

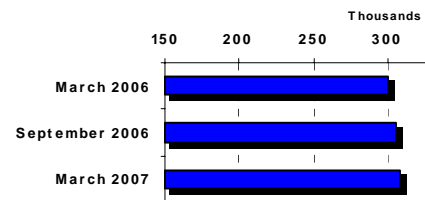
Clark County Inflation Rate



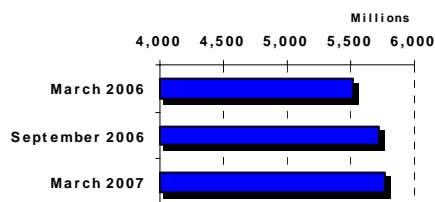
Clark County Unemployment Rate



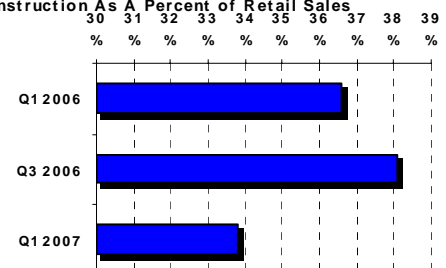
Jail Bed Days (12 Months)



Total County Retail Sales (12 Months)



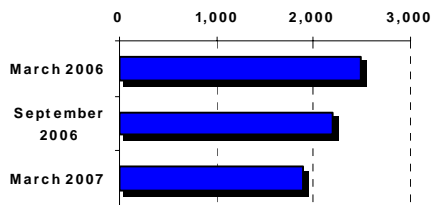
Construction As A Percent of Retail Sales



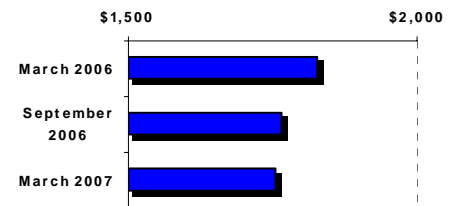
## COUNTY LEADING INDICATORS

The County has experienced unprecedented growth in the past few years. Building Permits are an indicator of the construction activity in the County. However, in 2006, building permits declined 25 percent. This trend has continued in the first quarter of 2007. Revenues associated with construction activity have declined accordingly. (See page 36) The average value of building permits reflects the value of construction projects.

Building Permits (12 Months)

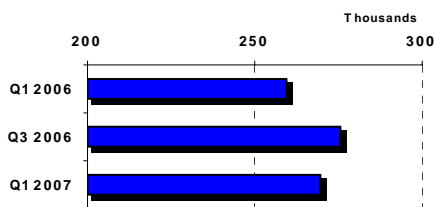


Average Value Building Permits

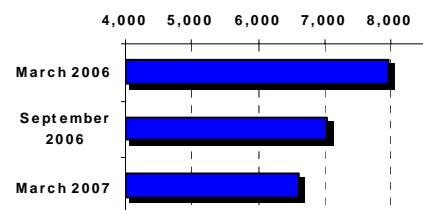


The sale of homes is also an indicator of the economic activity in the County. Over the past year, home sales have declined approximately 17 percent. This indicator, in conjunction with the slowdown in building permits indicates that economic activity within the county is slowing. The impact of the slowdown on revenues will be somewhat offset by the significant increase in home sale prices.

Median Home Sales Price



Existing Home Sales (12 Months Ending)

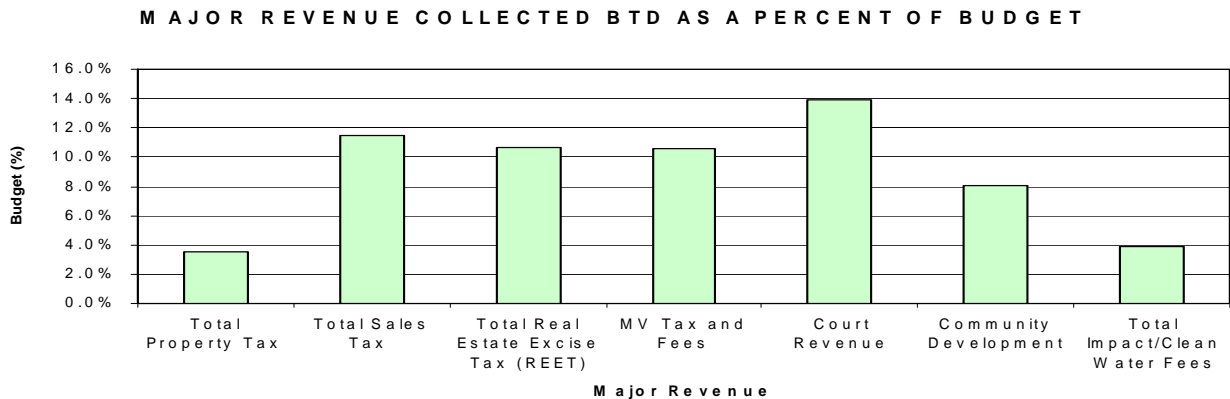


Leading indicators that began showing declines in late 2005, throughout 2006, are now continuing to decline in 2007. The growth rate for building permits began declining in the first quarter of 2005, development service fees the second quarter of 2005, sales tax the third quarter of 2005, and REET the 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 2006 second quarter through first quarter of 2007; development services fees in the first, third, and fourth quarters of 2006 and first quarter of 2007; and for the first time, sales tax showed a quarter over quarter decrease in the third and fourth quarters of 2006.

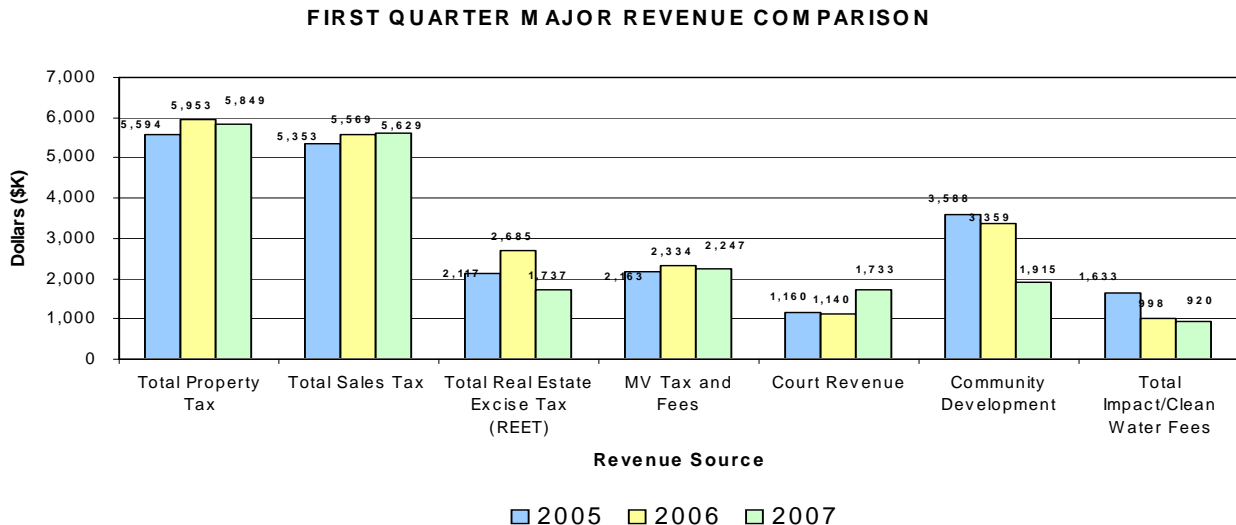
## COUNTY REVENUE OVERVIEW

The County collected \$51.8M or 6.2 percent of the 07-08 budgeted revenues through March 2007. Community Development Fees and Impact/Clean Water fees are below budget, as shown in the chart below. The \$51.8M excludes interfund transfers and fiduciary funds. Taxes collected of \$15.0M represent 5.4 percent of budgeted tax revenues.

The following chart presents major sources of revenue collected through the 2007 first quarter, or 12.5 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.



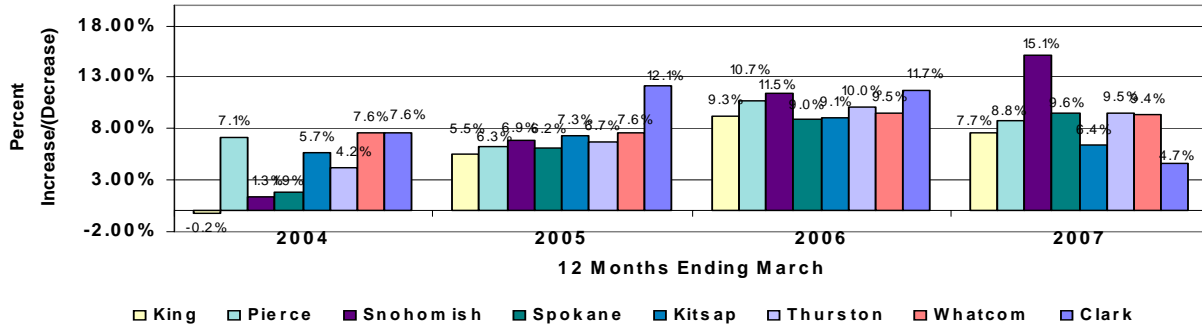
Another way to assess trends is to compare revenue types over time. The following chart shows revenue collection for the first quarters of the past three years from major revenue sources.



## SALES TAX REVENUE

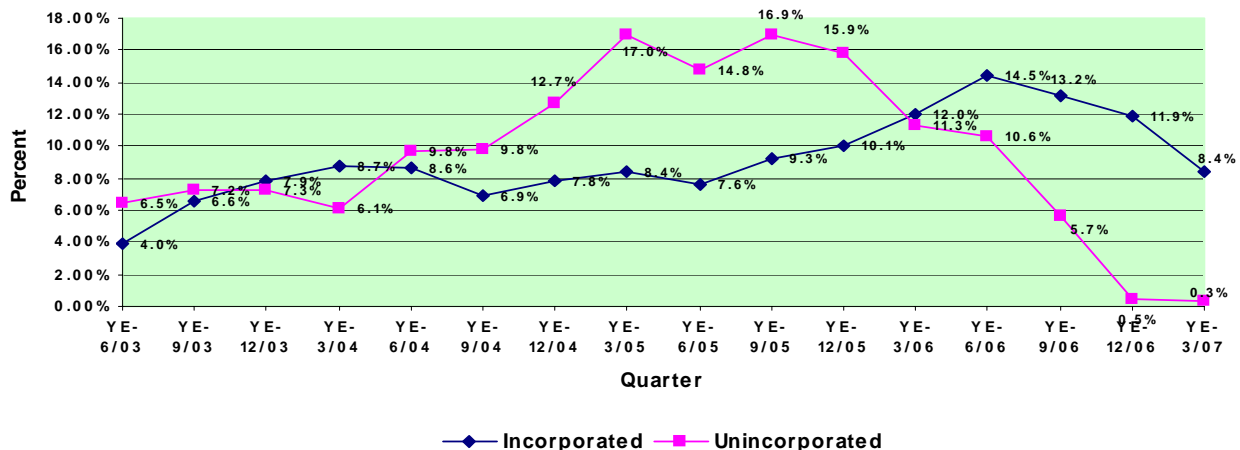
In the past twelve months, all major counties have experienced a positive retail sales growth rate. Clark County's retail sales growth has slowed considerably over the past year. For several years the County was a leader in retail sales growth, however, recently Clark County's lead has been surpassed by several other counties. For the year ending March 2007, the County's growth rate was 4.7 percent.

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



Unincorporated Clark County receives approximately \$12.5M (basic 0.5 percent) in retail sales tax revenue annually. This represents 43.5 percent of the retail sales tax received in the entire county. For the past year, retail sales growth in incorporated Clark County has been greater than in unincorporated Clark County. For the first time in over five years, there was virtually no retail sales growth in unincorporated Clark County.

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

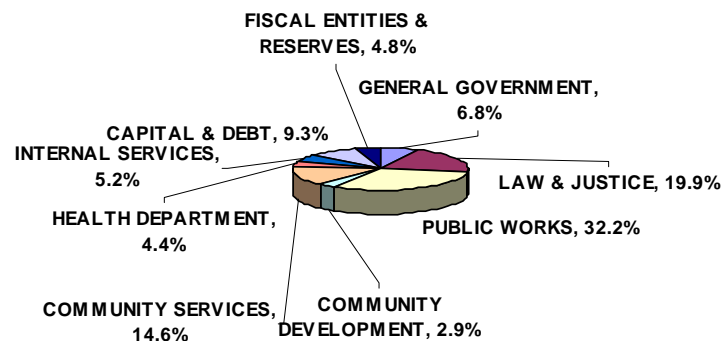


Construction spending in unincorporated Clark County typically ranges from 30-35 percent of percent of retail sales. In the past year, construction declined from a high of 38 percent to the current 34 percent . Use tax paid from construction projects has declined significantly in the past year to the average annual level of \$225k. In 2004 and 2005, use tax collections were \$747k and \$844k respectively.

## COUNTY EXPENSE OVERVIEW

Spending, as represented by the 07-08 budget has shifted from the prior biennial budget. Due to the completion of the Center for Community Health Building, capital and debt expenditures have declined from 21.9 percent to 9.3 percent of budget. All other categories, except for the Health Department, have seen an increase in percent as a result. The largest percent increase is in Public Works increasing 6.0 percent, followed by Law and Justice with 2.3 percent and Community Services with a 2.2 percent increase.

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



Total Clark County expenses for the first quarter of 2007 are approximately 7.5 percent of budget. At the end of the first quarter of the first year of the biennium, the level of expenses spent appears to be reasonable. There are two areas to closely monitor: Community Development and Law and Justice. These are the only two program areas that, as a percent of budget spent, are near the benchmark of 12.5 percent or the amount of time passed in the biennium. Considering corrections, Community Development expenditures would be 11.9 percent of budget. (See page 10-11)

## **CLARK COUNTY EXPENSE DISTRIBUTION**

(Dollars in thousands)

	1Q07	1Q06	07-08 Budget	07/06	YTD/Budget
GENERAL GOVERNMENT	\$ 5,424	\$ 4,535	\$ 59,092	119.6%	9.2%
LAW & JUSTICE	20,999	18,795	171,801	111.7%	12.2%
PUBLIC WORKS	11,608	13,995	278,316	82.9%	4.2%
COMMUNITY DEVELOPMENT	3,416	3,562	25,171	95.9%	13.6%
COMMUNITY SERVICES	8,915	8,091	125,999	110.2%	7.1%
HEALTH DEPARTMENT	3,727	3,403	37,774	109.5%	7.1%
INTERNAL SERVICES	5,285	4,552	44,785	116.1%	11.8%
CAPITAL & DEBT	2,207	785	80,087	281.1%	2.8%
FISCAL ENTITIES & RESERVES	3,373	3,123	41,274	108.0%	8.2%
<b>TOTAL</b>	<b>\$64,955</b>	<b>\$60,841</b>	<b>\$864,299</b>	<b>106.8%</b>	<b>7.5%</b>

## GENERAL FUND

The General Fund undesignated balance is \$4.9M at the end of the 2007 first quarter. This compares to \$1.8M for 2006 and \$.8M in 2005. The decreased in fund balance from year end is due to the timing of revenues collected, primarily from property taxes, the majority of which are collected in the second and fourth quarters each year.

### FUND 0001-GENERAL FUND CONDENSED HISTORY

	ACTUAL							
	2003 \$ M	2004 \$ M	Change 04/03	2005 \$ M	Change 05/04	2006 \$ M	Change 06/05	2007 \$ M
Total Revenue	99.7	101.3	1.6%	113.5	12.0%	124.1	9.3%	19.2
Total Expenses	99.4	102.3	3.0%	110.0	7.6%	121.6	10.5%	32.3
Surplus/(Deficit)	0.4	(1.0)		3.5		2.5		(13.1)
One-time In	2.0	5.9		-		-		-
One-time Out	-	(3.8)		-		-		-
Net Gain/(Loss)	2.4	1.1		3.5		2.5		(13.1)
Undesignated Fund Balance	10.9	12.0		15.5		18.0		4.9

General fund revenue collected in the 2007 first quarter is \$19.2M. For comparison, \$18.6M and \$18.5M was collected in 2006 and 2005 respectively.

General fund expense through the first quarter of 2007 is \$32.3M or 11.4 percent of budget. This compares to 12.1 percent of budget spent in 2006 and 12.2 percent spent in 2005.



## GENERAL FUND

FUND 0001-GENERAL FUND ACTUAL VS. BUDGET						
	ACTUAL		BUDGET		ACTUAL VS. BUDGET	
	07-08	Adopted	Current	2007/08	2007/08	
	\$ M	\$ M	\$ M	Adopted	Current	
Total Revenue	19.2	272.2	272.2	7.1%	7.1%	
Total Expenses	32.3	284.7	284.7	11.4%	11.4%	
Surplus/(Deficit)	(13.1)	(12.5)	(12.5)			
One-time In	0.0	-	-			
One-time Out	0.0	-	-			
Net Gain/(Loss)	(13.1)	(12.5)	(12.5)			
Fund Balance END of period	4.9	-	-			

Each biennial budget sets aside an amount to deal with contingencies. Contingencies are generally items that are known, not part of the baseline budget, and the amount may be estimated. For example, contingency items include labor settlements, earned leave buybacks and payoffs, and merit increases. For the 07-08 biennium, approximately \$6.4M in contingency has been budgeted.

GENERAL FUND DEPARTMENT 308 CONTINGENCY			
Account	Description	07-08 Adopted Budget	Current Budget
0001.000.308.508200.324BTD	Food/Water (Jail)	584,000	584,000
0001.000.308.508200.414BTD	Medical/Dental (Jail)	122,000	122,000
0001.000.308.508200.997BTD	YR. End Entries	5,646,872	5,646,872
Available Balance		6,352,872	6,352,872

## DEPARTMENT OF COMMUNITY DEVELOPMENT

The Department of Community Development fund balance at the end of the 2007 first quarter is \$.7M, including the anticipated second quarter transfer of \$1.2M to settle prior general fund obligations. The balance compares to the 2006 ending first quarter balance of \$3.2M and the 2005 first quarter balance of \$2.2M. The first quarter fund balance does not include approximately \$100k in prorated general fund support, quarterly NPDES billings of \$171k and does include approximately \$466k in expenses related to general fund activities (i.e. community planning, animal control, code enforcement, and fire marshal) that will be transferred to the general fund. The fund balance after these adjustments would be \$1.4M.

The decline from the prior year's fund balance is due to lower fee revenue from declining development activity and an increase in expenses, including a 22.2 percent increase in salaries and benefits over the 2006 first quarter. (Corrections needed for general fund supported departments have been considered in the analysis.) The increase in salaries and benefits is due to 13 additional actual average FTE's.

### FUND 1011-COMMUNITY DEVELOPMENT CONDENSED HISTORY

	ACTUAL							
	2003 \$ M	2004 \$ M	Change 04/03	2005 \$ M	Change 05/04	2006 \$ M	Change 06/05	2007 \$ M
Total Revenue	13.6	16.0	17.9%	15.4	-3.7%	13.5	-12.2%	1.9
Total Expenses	12.7	13.3	4.9%	13.9	4.5%	16.0	15.4%	3.4
Surplus/(Deficit)	0.9	2.7		1.5		(2.5)		(1.5)
One-time In (1)	-	-		-		-		1.2
One-time Out	-	-		-		-		-
Net Gain/(Loss)	0.9	2.7		1.5		(2.5)		(0.3)
Fund Balance END of period	(0.7)	2.0		3.5		1.0		0.7

(1) Actual transfer to correct General Fund funding shortfall will be in Q2 2007.

Planning and development fees are reviewed and recalculated each year to better reflect the cost of performing the respective service. In April of 2007, the Board of Commissioner's approved a 5.9 percent increase in fees effective April 26.

The General Fund supports Development Services to reflect the "community benefit" of maintaining sound and safe development policies. The amount of support is equal 10 percent the activity's expenses.

## DEPARTMENT OF COMMUNITY DEVELOPMENT

### FUND1011-COMMUNITY DEVELOPMENT ACTUAL VS. BUDGET

	<u>ACTUAL</u>			<u>BUDGET</u>		<u>ACTUAL VS. BUDGET</u>	
	<u>07-08</u>	<u>Adopted</u>	<u>Current</u>	<u>2007/08</u>	<u>2007/08</u>		
	<u>\$ M</u>	<u>\$ M</u>	<u>\$ M</u>	<u>Adopted</u>	<u>Current</u>		
Total Revenue	1.9	24.0	24.0	8.0%	8.0%		
Total Expenses	3.4	25.2	25.2	13.6%	13.6%		
Surplus/(Deficit)		(1.2)	(1.2)				
One-time In (1)	1.2	-	-				
One-time Out	0.0	-	-				
Net Gain/(Loss)	0.0	(1.2)	(1.2)				
Fund Balance END of period	0.7	-	-				

(1) Actual transfer to correct General Fund funding shortfall will be in Q2 2007.

Community Development activities include Building and Development Services. Other activities including Community Planning, Animal Control, Code Enforcement, and Fire Marshal have been transferred to the General Fund at the beginning of 2007. Building is supported entirely by fees. Development Services is supported 90 percent from fees and 10 percent from the General Fund.

FUND 1011 2007 ADJUSTED FUND BALANCE BY ACTIVITY						
	<u>Pre-Allocation</u>	<u>2007 GF</u>	<u>2006 GF</u>	<u>NPDES</u>	<u>GF Expenses</u>	<u>Total After</u>
	<u>Fund Balance</u>	<u>Support</u>	<u>Shortfall (1)</u>	<u>Adjustments (2)</u>	<u>Adjustments (3)</u>	<u>Adjustments</u>
Building	2,170,008					2,170,008
Development Services	(2,692,563)	112,000	1,223,992	171,000	466,089	(719,482)
	(522,555)	112,000	1,223,992	171,000	466,089	1,450,526

- (1) Shortfall in GF support will be corrected in 2nd quarter of 2007 as a prior year (2006) adjustment.
- (2) 2007 First Quarter NPDES billed in May.
- (3) General Fund activities expenses charged back in May.

## ROAD FUND (DEPARTMENT OF PUBLIC WORKS)

The Road Fund fund balance is \$6.9M at the end of the 2007 first quarter. This compares to a balance of \$4.1M for the end of 2006 and \$8.8M at end of 2005 first quarters. Generally, the fund balance is drawn down during the summer construction months and has needed to borrow intermittently to remain liquid. In addition to short term borrowings, borrowings from the Public Works Trust fund are listed as "One-time In" in the chart below.

Biennium-to-date revenue collected through the 2007 first quarter is \$5.1M. Road fund revenue is tied to property taxes with the majority of the revenue received in the second and fourth quarters of the year.

### FUND 1012-ROAD FUND CONDENSED HISTORY

	ACTUAL							
	2003 \$ M	2004 \$ M	Change 04/03	2005 \$ M	Change 05/04	2006 \$ M	Change 06/05	2007 \$ M
Total Revenue	53.4	56.0	5.0%	53.7	-4.1%	54.4	1.2%	5.1
Total Expenses	60.7	55.9	-7.9%	49.4	-11.6%	54.7	10.7%	6.4
Surplus/(Deficit)	(7.3)	0.1		4.3		(0.4)		(1.3)
One-time In	5.3	1.2		-		-		-
One-time Out	-	(1.7)		-		-		-
Net Gain/(Loss)	(2.0)	(0.4)		4.3		(0.4)		(1.3)
Fund Balance END of period	3.0	4.3		8.6		8.2		6.9

Expenses through the 2007 first quarter were \$6.4M or 5.0 percent of the current 07-08 budget. Expenses are a result of the timing and nature of transportation construction projects and are more heavily spent during the summer construction months.

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

	ACTUAL			BUDGET		ACTUAL VS. BUDGET	
	07-08 \$ M	Adopted \$ M	Current \$ M	Current \$ M	2007/08 Adopted	2007/08 Current	
Total Revenue	5.1	125.0	125.0		4.1%	4.1%	
Total Expenses	6.4	128.8	128.8		5.0%	5.0%	
Surplus/(Deficit)	(1.3)	(3.8)	(3.8)				
One-time In	0.0						
One-time Out	0.0	-	-				
Net Gain/(Loss)	(1.3)	(3.8)	(3.8)				
Fund Balance END of period	6.9	-	-				

## 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 2007 first quarter ending fund balance of \$3.0M is down from the 2006 year-end.

Health Department revenue through for the first quarter is \$3.0M which compares to \$3.9M in 2006 and \$2.8M in 2005.

### FUND 1025-HEALTH DEPARTMENT CONDENSED HISTORY

	ACTUAL							
	2003 \$ M	2004 \$ M	Change 04/03	2005 \$ M	Change 05/04	2006 \$ M	Change 06/05	2007 \$ M
Total Revenue	17.0	20.0	17.2%	18.0	-9.8%	19.3	7.4%	3.0
Total Expenses	16.7	18.1	8.2%	16.9	-6.6%	18.9	11.8%	3.7
Surplus/(Deficit)	0.3	1.9		1.1		0.5		(0.7)
Net Transfers	1.8	(1.8)		-		-		-
Net Gain/(Loss)	2.1	0.1		1.1		0.5		(0.7)
Fund Balance END of period	2.1	2.2		3.3		3.8		3.0

The Health Department's expenses for 2007 are \$3.7M, are 9.9 percent of the current budget.

### FUND1025-HEALTH DEPARTMENT ACTUAL VS. BUDGET

	ACTUAL			BUDGET		ACTUAL VS. BUDGET	
	07-08 \$ M	Adopted \$ M	Current \$ M	Adopted \$ M	Current \$ M	2007/08 Adopted	2007/08 Current
Total Revenue	3.0	35.6	35.6			8.4%	8.4%
Total Expenses	3.7	37.8	37.8			9.9%	9.9%
Surplus/(Deficit)	(0.7)	(2.1)	(2.1)				
Net Transfers	0.0	-	-				
Net Gain/(Loss)	(0.7)	(2.1)	(2.1)				
Fund Balance END of period	3.0	-	-				

## CLARK COUNTY FAIR

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

Fair Fund revenue through 2007 first quarter is \$319.7M or 4.3 percent of the current biennial budget. The Exhibition Hall has contributed approximately \$.17M YTD in revenue. The fund balance has decreased to \$.29M, however, the major activities for this fund occur in the second and third quarter each year.

### FUND 1003-CLARK COUNTY FAIR CONDENSED HISTORY

	ACTUAL							
	2003 \$ K	2004 \$ K	Change 04/03	2005 \$ K	Change 05/04	2006 \$ K	Change 06/05	2007 \$ K
Total Revenue	2,940.3	2,745.3	-6.6%	2,927.7	6.6%	3,372.5	15.2%	319.7
Total Expenses	2,942.5	2,840.1	-3.5%	3,053.8	7.5%	3,271.2	7.1%	389.8
Surplus/(Deficit)	(2.2)	(94.8)		(126.1)		101.3		(70.1)
Net Transfers	-	1,250.0		-		-		-
Net Gain/(Loss)	(2.2)	1,155.2		(126.1)		101.3		(70.1)
Fund Balance END of period	(767.7)	387.5		261.5		362.8		292.7

The 2007 first quarter Fair Fund expense of \$.39M represents 5.4 percent of the current biennial budget.

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

	ACTUAL			BUDGET		ACTUAL VS. BUDGET	
	07-08	Adopted	Current	2007/08	2007/08	2007/08	2007/08
	\$ K	\$ K	\$ K	Adopted	Current	Adopted	Current
Total Revenue	319.7	7,418.9	7,418.9	4.3%	4.3%		
Total Expenses	389.8	7,232.6	7,232.6	5.4%	5.4%		
Surplus/(Deficit)	(70.1)	186.3	186.3				
Net Transfers	0.0	-	-				
Net Gain/(Loss)	(70.1)	186.3	186.3				
Fund Balance END of period	292.7	-	-				

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

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

In 2005, transfers from the general fund, excluding the 2004 one-time transfers increased \$1.2M and transfers from the Capital Building Fund 3051 increased \$670K. The fund deficit declined from a negative \$3.4M at the end of 2004 and moved to a positive balance at the end of the 2007 first quarter.

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

	2003		2004		2005		2006		2007	
	\$K	\$K	Change 04/03	\$K	Change 05/04	\$K	Change 06/05	\$K	Change 06/05	\$K
Total Revenue	4,737.3	4,782.2	0.9%	6,357.7	32.9%	8,372.1	31.7%	1,993.4		1,993.4
Total Expenses	6,565.7	6,341.3	-3.4%	6,627.2	4.5%	7,840.0	18.3%	1,792.6		1,792.6
Surplus/(Deficit)	(1,828.4)	(1,559.0)		(269.5)		532.1		200.8		200.8
Net Transfers	(141.8)	3,800.0		670.0		-		-		-
Net Gain/(Loss)	(1,970.2)	2,241.0		400.5		532.1		200.8		200.8
Fund Balance END of year	(3,308.3)	(1,067.3)		(666.8)		(134.7)		66.1		66.1

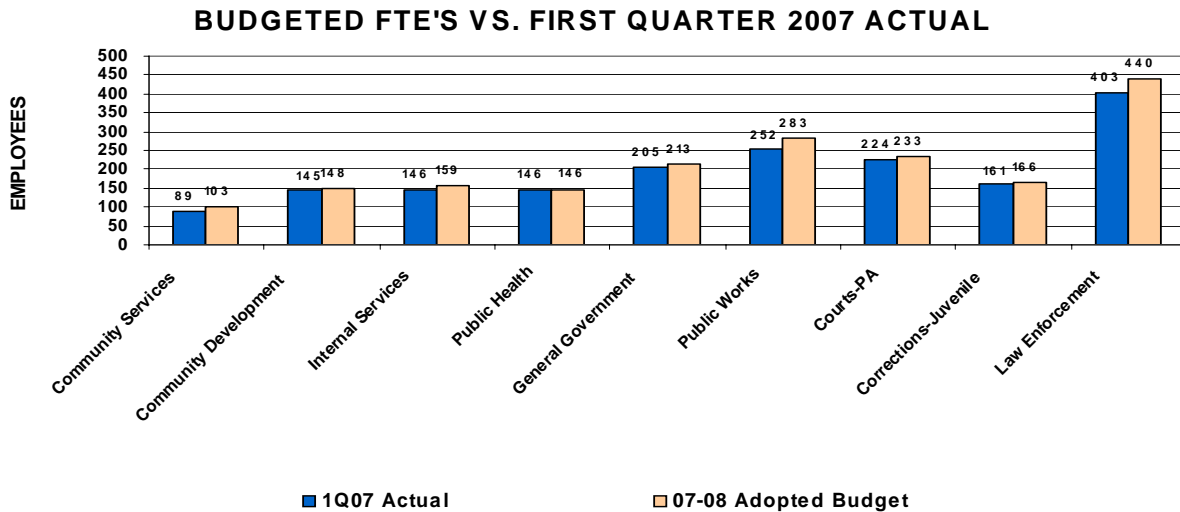
Expenses through the 2007 first quarter are approximately 10.2 percent of the current biennial budget. The 2007 first quarter revenues exceed expenses by \$200k, to move the fund balance into the positive.

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

	ACTUAL			BUDGET		ACTUAL VS. BUDGET	
	07-08	Adopted	Current	2007/08	2007/08	Adopted	Current
	\$K	\$ K	\$ K				
Total Revenue	1,993.4	19,006.0	19,006.0	10.5%	10.5%		
Total Expenses	1,792.6	17,609.9	17,609.9	10.2%	10.2%		
Surplus/(Deficit)	200.8	1,396.1	1,396.1				
Net Transfers	0.0	-	-				
Net Gain/(Loss)	200.8	1,396.1	1,396.1				
Fund Balance END of year	66.1	-	-				

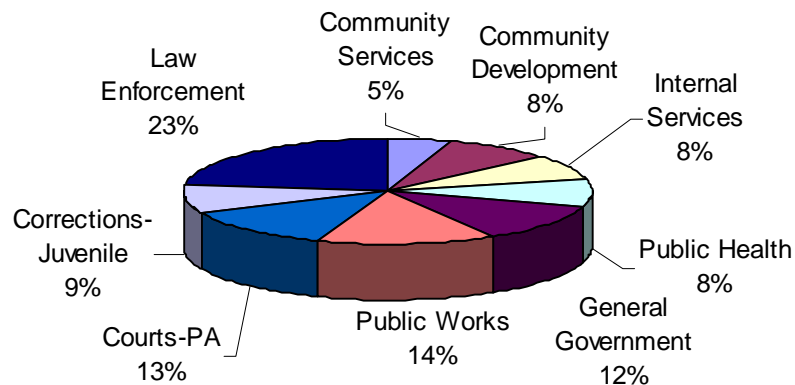
## COUNTY EMPLOYMENT

The adopted 07-08 budget approved 1,890 FTE's, an increase of 170 FTE's over the 05-06 adopted budget. The largest increase is in law and justice with 60 additional FTE's, 42.5 of the new positions in the Sheriff's Office. Thirty one new positions were added to Community Services, 23 positions were added to Public Works and General Government each, 17 new positions in Internal Services, and 15 new positions in Community Development.



The distribution of employees by function in 2007 is essentially the same as the end of 2006. 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 14 percent of the county's employees. The remaining groups are General Government (Assessor, Auditor, Treasurer, Commissioners) with 12 percent, Community Development (Planning, Permitting, Inspections) with 8 percent, Internal Services (Budget, Human Resources, Central Services, Purchasing, Facilities) with 8 percent, Health Department with 8 percent, and Community Services with 5 percent.

## **2007 EMPLOYEES BY FUNCTION**





**CLARK COUNTY BUDGETED STAFFING SUMMARY BY FUNCTION**

Fund	Dept	Description	03-04 Adopted Budget	05-06 Adopted Budget	05-06 Final Budget	07-08 Adopted Budget	1Q07 Actual
<b>General Government</b>							
0001	110	Assessment	51.75	52.75	52.50	57.13	55.75
0001	140	Auditor	46.60	46.60	46.60	47.10	46.31
0001	170	Treasurer	23.00	24.00	24.50	33.50	32.00
0001	300	Commissioners	11.00	11.00	12.00	12.00	11.00
0001	306	Countywide Services	1.00	1.25	0.00	0.00	0.00
0001	307	Consevation Land Dept	0.00	0.00	0.00	1.00	1.00
0001	317	ESA Countywide Services	3.00	2.95	2.50	2.50	2.50
0001	380	Coop Extension Service	3.00	3.00	3.00	3.00	3.00
0001	382	Board of Equalization	2.00	2.00	2.00	2.00	2.00
0001	545	Community Planning (LRP)	13.00	12.00	11.50	12.50	11.00
1003	373	Fairgrounds	1.00	1.00	5.00	5.00	4.00
1007	110	GIS	21.00	19.00	19.00	20.00	20.00
1047	385	Weed Management	4.00	5.00	7.00	7.75	7.00
5006	141	Elections	9.40	9.40	9.40	9.40	9.40
<b>Total</b>			<b>189.75</b>	<b>189.95</b>	<b>195.00</b>	<b>212.88</b>	<b>204.96</b>
<b>Law and Justice</b>							
0001	200	County Clerk	38.00	40.00	40.50	46.50	45.00
0001	210	District Court	46.50	48.17	48.00	49.50	48.00
0001	230	Superior Court	25.00	27.00	26.63	28.80	28.13
0001	231	Juvenile	94.50	94.50	93.50	93.50	92.00
0001	250	Sheriff Law Enforcement	137.00	138.50	143.00	160.00	141.00
0001	254	Sheriff Civil/Support	59.00	60.50	62.00	65.00	57.50
0001	256	Sheriff Executive/Admin	20.30	20.50	20.50	22.50	20.50
0001	261	Sheriff Custody	165.00	165.00	178.00	179.50	172.00
<b>Total Sheriff</b>			<b>381.30</b>	<b>384.50</b>	<b>403.50</b>	<b>427.00</b>	<b>391.00</b>
0001	270	Prosecuting Attorney	78.00	81.67	81.00	85.50	80.00
0001	271	Pros Att Child Support	19.00	19.00	19.00	19.00	18.00
0001	290	Medical Examiner	6.00	6.00	7.00	7.50	6.75
0001	430	Community Corrections	69.00	70.00	69.75	72.75	69.00
1018	252	Child Abuse Intervention Center	5.00	5.00	5.00	5.00	4.75
1022	270	Prosecuting Attorney VIC	4.00	4.00	4.00	4.00	5.00
<b>Total</b>			<b>766.30</b>	<b>779.83</b>	<b>797.88</b>	<b>839.05</b>	<b>787.63</b>
<b>Public Works</b>							
0001	633	Parks Operations	16.00	16.00	17.00	17.00	16.00
1012	511	Transportation	67.50	67.80	66.05	73.30	60.40
1012	522	Administration	16.25	17.35	18.75	19.75	17.25
1012	632	Road Operations	99.00	99.50	97.00	99.00	100.50
1032	633	Parks Operations	0.00	0.00	0.00	5.50	0.00
4014	533	Solid Waste	8.50	8.10	8.00	10.00	9.90
4420	531	Water Resources Division	12.00	13.00	13.00	14.75	11.00
4580	533	Sanitary Sewer	13.50	13.50	13.50	15.00	13.50
5091	555	Equipment	24.25	24.75	28.50	28.50	23.50
<b>Total</b>			<b>257.00</b>	<b>260.00</b>	<b>261.80</b>	<b>282.80</b>	<b>252.05</b>
<b>Community Development</b>							
1011	521	Administration	8.00	8.00	7.00	7.00	8.00
1011	541	Development Review	21.00	21.00	18.00	25.00	25.00
1011	542	Engineering	9.00	9.00	11.00	11.75	12.00
1011	543	Inspection	10.00	10.00	12.00	12.00	10.00
1011	544	Planning & Development	2.50	2.50	2.50	2.50	2.50
1011	546	Customer Service	18.00	19.00	23.00	23.00	24.00
0001	566	Animal Control	11.00	10.50	10.50	10.50	10.00
1011	588	Building and Code	35.00	35.00	37.00	37.83	35.00
0001	589	Code Enforcement	9.50	9.50	9.50	9.50	9.00
0001	599	Fire Marshal	9.00	9.00	9.00	9.00	9.00
<b>Total</b>			<b>133.00</b>	<b>133.50</b>	<b>139.50</b>	<b>148.08</b>	<b>144.50</b>

**CLARK COUNTY BUDGETED STAFFING SUMMARY BY FUNCTION**

Fund	Dept	Description	03-04 Adopted Budget	05-06 Adopted Budget	05-06 Final Budget	07-08 Adopted Budget	1Q07 Actual
<b>Community Services</b>							
	1931	450 DCS	0.50	0.50		19.00	
	1933	450 DCS	1.08	1.08		0.00	
	1934	450 DCS	3.83	3.93	1.00	1.00	
	1935	450 DCS	18.00	18.02	77.00	77.79	
	1936	450 DCS	3.00	3.00		0.00	
	1938	450 DCS	3.33	3.33		0.00	
	1939	450 DCS	4.67	4.67		0.00	
	1952	450 DCS	14.00	14.38		4.00	
	1953	450 DCS	7.75	7.75		0.00	
	1954	450 DCS	5.59	5.59		0.71	
	1956	450 DCS	7.50	7.50		0.00	
	1957	450 DCS	1.50	1.50		0.00	
	<b>Total</b>		<b>70.75</b>	<b>71.25</b>	<b>78.00</b>	<b>102.50</b>	<b>89.25</b>
<b>Public Health</b>							
	1025	700 Administration	20.70	23.70	16.19	18.52	24.80
	1025	701 Epidemiology and Inf Disease	26.35	30.60	39.65	38.15	36.65
	1025	702 Environmental Health	30.40	34.90	31.03	32.33	29.90
	1025	703 Community Health	46.27	48.72	51.76	50.31	49.05
	1025	704 Skamania County	2.48	5.63	5.37	6.67	5.30
	<b>Total</b>		<b>126.20</b>	<b>143.55</b>	<b>144.00</b>	<b>145.98</b>	<b>145.70</b>
<b>Internal Services</b>							
	0001	305 Office of Budget	53.00	53.00	52.00	54.75	50.00
1997		FTE County/City DP Group	0.00	0.00	0.00	0.00	0.00
	5092	390 Data Processing	12.00	12.00	12.00	13.00	13.00
	3194	390 Data Processing	0.00	0.05	0.00	2.00	0.00
	<b>Total OBIS</b>		<b>65.00</b>	<b>65.05</b>	<b>64.00</b>	<b>69.75</b>	<b>63.00</b>
	0001	310 Human Resources	13.00	14.55	14.00	16.00	15.60
	0001	311 Loss Control	4.00	4.00	4.00	4.00	5.00
	0001	320 General Services	19.10	19.30	20.30	22.30	22.30
	0001	340 Public Information & Outreach	7.00	6.00	5.00	6.00	6.00
	5093	330 Facilities Management	32.50	32.50	36.50	40.58	34.00
	<b>Total</b>		<b>140.60</b>	<b>141.40</b>	<b>143.80</b>	<b>158.63</b>	<b>145.90</b>
<b>Total County</b>			<b>1,683.60</b>	<b>1,719.48</b>	<b>1,759.98</b>	<b>1,889.92</b>	<b>1,769.99</b>
<b>Total County (less Health Department)</b>			<b>1,557.40</b>	<b>1,575.93</b>	<b>1,615.98</b>	<b>1,743.94</b>	<b>1,624.29</b>

<b>MAJOR COUNTY REVENUES</b>							
	2005 Actual	2006 Actual	2007 Actual	2007-2008 Adopted Budget	2007-2008 Current Budget	Act/Bud	07/06
<b>Total Property Tax</b>							
	5,594,337	5,953,080	5,849,464				
	39,861,375	42,152,443	0				
	42,471,239	44,427,455	0				
	73,369,173	76,659,497	0	167,787,784	167,787,784	3%	98%
<b>Total Sales Tax</b>							
	5,353,049	5,568,522	5,629,185				
	10,518,527	11,147,694	0				
	16,641,247	17,280,920	0				
	22,842,150	23,174,478	0	48,903,945	48,903,945	12%	101%
<b>Total Real Estate Excise Tax (REET)</b>							
	2,117,345	2,685,428	1,737,222				
	5,141,145	5,533,501	0				
	8,669,031	8,552,667	0				
	12,514,635	10,763,693	0	16,275,702	16,275,702	11%	65%
<b>MV Tax and Fees</b>							
	2,162,649	2,334,172	2,247,231				
	4,392,832	4,702,572	0				
	6,802,868	7,242,432	0				
	9,084,468	9,584,511	0	21,262,122	21,262,122	11%	96%
<b>Investment Interest - G.F.</b>							
	149,352	333,243	483,013				
	711,742	1,312,174					
	1,027,462	1,767,328					
	1,679,194	2,834,946		5,248,876	5,248,876	9%	145%
<b>Recording Fees - G.F.</b>							
	367,129	419,931	378,311				
	804,966	842,001					
	1,289,902	1,253,466					
	1,829,998	1,658,639		2,874,000	2,874,000	13%	90%
<b>Court Revenue</b>							
	1,159,723	1,140,350	1,733,217				
	2,400,837	2,961,597	0				
	3,755,398	4,651,122	0				
	5,169,250	6,262,157	0	12,476,745	12,476,745	14%	152%
<b>Community Development</b>							
	3,588,019	3,358,531	1,915,459	0	0		
	6,660,554	6,668,200	0	0	0		
	11,286,426	9,685,142	0	0	0		
	15,029,418	12,963,663	0	23,935,165	23,935,165	8%	57%
<b>Total DNR Timber Sales</b>							
	216,209	177,124	467,120				
	787,058	1,000,794	0				
	1,082,231	1,098,228	0				
	1,374,008	1,257,508	0	2,394,648	2,394,648	20%	264%
<b>Corrections Program Revenues</b>							
	352,130	425,843	509,119				
	813,676	912,139					
	1,360,866	1,473,733					
	1,836,000	2,081,027		3,749,364	3,749,364	14%	120%
<b>Total Impact/Clean Water Fees</b>							
	1,632,606	998,146	920,037				
	3,760,506	2,735,228	0				
	9,924,247	7,984,069	0				
	12,565,456	8,793,527	0	23,909,908	23,909,908	4%	92%
<b>Criminal Justice Revenues</b>							
	487,262	2,462,975	1,137,164				
	1,887,037	4,982,547	0				
	2,908,316	6,139,925	0				
	4,134,520	9,736,324	0	20,418,031	20,418,031	6%	46%

## 2007-2008 EXPENDITURES BY DEPARTMENT

1st Quarter 2007

	YTD 2005	YTD 2006	YTD 2007	Current 2007- 2008 Budget	07/06 %	Percent Budget
<b>GENERAL GOVERNMENT</b>						
Assessor	892,112	897,433	1,099,856	8,613,054	123%	12.8%
GIS Fund	367,473	462,309	512,861	3,770,757	111%	13.6%
Auditor	811,589	807,399	881,972	7,013,495	109%	12.6%
County Fair	238,702	390,733	389,737	7,232,678	100%	5.4%
Treasurer	509,001	472,081	565,971	5,265,722	120%	10.7%
Banking Services	19,940	20,064	23,295	803,254	116%	2.9%
Commissioners	266,716	266,863	356,408	2,614,615	134%	13.6%
Countywide Services		0	0	0	0%	0.0%
ESA	0	0	0	0	0%	0.0%
Other Countywide Services	245,713	92,176	113,919	1,549,017	124%	7.4%
Cable TV	187,174	106,250	106,250	930,926	100%	11.4%
CVTV Peg Access	0	0	0	0	0%	0.0%
Public Access Cable TV	0	0	0	0	0%	0.0%
Coop Extension	83,241	84,785	91,783	1,425,542	108%	6.4%
Comm. Support	25,662	72,844	79,040	474,850	109%	16.6%
Air Pollution	13,412	13,761	15,125	121,000	110%	12.5%
CREDC	12,250	9,083	13,500	113,850	149%	11.9%
Historical musuem/studies	0	50,000	50,415	240,000	101%	21.0%
Hotel/Motel Tax	308,559	103,406	0	300,000	0%	0.0%
Weed Management	91,023	105,140	143,435	1,483,129	136%	9.7%
Community Planning	272,619	286,805	245,483	3,127,374	86%	7.8%
Animal Control	206,969	222,627	76,963	2,027,048	35%	3.8%
Code Enforcement	191,773	211,189	70,669	2,059,576	33%	3.4%
Fire Marshall	242,676	248,453	53,113	2,051,475	21%	2.6%
Board of Equalization	31,395	33,983	40,217	298,584	118%	13.5%
Elections	275,581	546,345	289,993	5,314,430	53%	5.5%
Tri Mountain Golf O&M Fund	250	53	0	2,261,352	0%	0.0%
<b>Total</b>	5,293,830	4,534,708	5,220,005	59,091,728	115%	8.8%

## 2007-2008 EXPENDITURES BY DEPARTMENT

1st Quarter 2007

	YTD 2005	YTD 2006	YTD 2007	Current 2007- 2008 Budget	07/06 %	Percent Budget
<b>LAW &amp; JUSTICE</b>						
Sheriff	3,472,198	3,929,538	4,123,906	36,608,170	105%	11.3%
Sheriff Civil/Support	1,226,618	1,152,351	1,098,313	10,302,088	95%	10.7%
Sheriff Exec/Admin	517,128	512,809	549,992	4,660,274	107%	11.8%
Jail	3,769,373	3,598,548	4,241,666	34,677,766	118%	12.2%
<b>Sub-Total Law Enforcement</b>	<b>8,985,317</b>	<b>9,193,246</b>	<b>10,013,877</b>	<b>86,248,298</b>	<b>109%</b>	<b>11.6%</b>
Prosecuting Attorney	1,703,532	1,763,242	1,900,508	15,042,993	108%	12.6%
Child Support	368,416	375,479	425,058	3,373,892	113%	12.6%
Victim/Witness Assist	56,484	76,388	156,767	675,292	205%	23.2%
Juvenile	1,776,919	1,801,505	2,022,031	15,169,682	112%	13.3%
Corrections	1,242,205	1,260,702	1,397,386	11,586,953	111%	12.1%
Emergency Services-CRESA	647,761	678,635	731,459	3,126,959	108%	23.4%
EMS Fund - 1004	58,445	62,830	145,451	1,139,843	232%	12.8%
Regional Radio Systems	140,743	121,830	237,885	1,579,559	195%	15.1%
Radio ER&R	3,276	18,016	94,260	477,324	523%	19.7%
Child Abuse Intervention	111,808	120,461	117,478	944,477	98%	12.4%
Indigent Defense	881,001	946,778	1,005,084	9,578,408	106%	10.5%
District Court	827,747	914,003	949,429	7,834,451	104%	12.1%
Superior Court	565,525	565,156	750,838	6,572,819	133%	11.4%
Clerk	608,699	631,074	748,339	5,637,679	119%	13.3%
Medical Examiner	159,609	158,214	198,336	1,724,690	125%	11.5%
Clark Skamania Drug Task Force	94,409	107,063	104,475	1,087,746	98%	9.6%
<b>Total</b>	<b>18,231,897</b>	<b>18,794,623</b>	<b>20,998,661</b>	<b>171,801,065</b>	<b>112%</b>	<b>12.2%</b>

## 2007-2008 EXPENDITURES BY DEPARTMENT

1st Quarter 2007

	YTD 2005	YTD 2006	YTD 2007	Current 2007- 2008 Budget	07/06 %	Percent Budget
<b>PUBLIC WORKS</b>						
Parks	108,643	179,871	93,980	2,559,011	52%	3.7%
Parks Operations	316,508	290,005	351,621	4,327,267	121%	8.1%
Sanitary Sewer	5	5	5	36	100%	12.5%
Waste Water Maintenance	482,183	556,718	591,729	23,115,231	106%	2.6%
Waste Water Debt Service	0	0	0	14,290,239	0%	0.0%
Waste Water Construction	279,595	977,413	550,507	44,506,300	56%	1.2%
Waste Water Repair & Maint.	17	3,082	0	251,030	0%	0.0%
Clean Water Fund	406,420	601,997	525,261	14,119,434	87%	3.7%
Solid Waste	312,548	396,545	447,126	8,981,285	113%	5.0%
ER & R	2,038,965	2,105,574	2,624,386	37,233,284	125%	7.0%
Lewis & Clark Railroad	2,629	1,616	31,213	149,814	1931%	20.8%
Road Fund	7,829,168	8,881,963	6,392,127	128,783,373	72%	5.0%
Water Resources	0	0	0	0	0%	0.0%
Burnt Bridge Creek	0	0	0	0	0%	0.0%
<b>Total</b>	11,776,681	13,994,789	11,607,955	278,316,304	83%	4.2%
<b>COMMUNITY DEVELOPMENT</b>						
Administration	319,643	389,067	386,735	3,375,368	99%	11.5%
Development Review	338,883	372,464	513,772	3,898,045	138%	13.2%
Engineering	217,770	268,046	327,406	2,423,570	122%	13.5%
Inspection	282,682	217,739	233,595	2,162,283	107%	10.8%
Development Services (Planning)	160,683	163,085	157,808	1,552,478	97%	10.2%
Long Range Planning(1)	0	0	27,899	169,814	0%	16.4%
Customer Service	325,648	408,029	486,997	4,517,066	119%	10.8%
Animal Control(1)	0	0	145,121	236,410	0%	61.4%
Building(1)	0	0	843,821	6,902,262	0%	12.2%
Code Enforcement(1)	0	0	96,528	(89,034)	0%	-108.4%
Fire Bureau	242,676	248,453	196,541	22,942	79%	856.7%
<b>Total</b>	1,887,985	3,562,494	3,416,223	25,171,204	96%	13.6%
(1) Department budgets and actuals transferred to General Fund and should cleared in second quarter.						

## 2007-2008 EXPENDITURES BY DEPARTMENT

1st Quarter 2007

	YTD 2005	YTD 2006	YTD 2007	Current 2007- 2008 Budget	07/06 %	Percent Budget
<b>COMMUNITY SERVICES</b>						
Veterans' Assistance	103,791	123,266	131,478	1,172,278	107%	11.2%
Misc DCS Grants	0	0	0	5,722,112	0%	0.0%
Community Services	324,345	242,500	296,754	2,516,543	122%	11.8%
Prevention	88,690	36,324	52,840	400,660	145%	13.2%
Youth & Family Services	105,172	82,693	64,053	1,316,362	77%	4.9%
DCS-Aministration/Grants	37,652	566,740	363,103	6,774,792	64%	5.4%
Weatherization/Energy	642,901	621,981	719,668	8,347,873	116%	8.6%
CHIF	229,271	156,273	116,049	5,174,259	74%	2.2%
HOME	213,018	308,517	350,526	3,954,058	114%	8.9%
Housing Programs	240,586	399,850	122,358	5,008,680	31%	2.4%
Mental Health	3,743,675	4,151,199	4,767,154	58,130,938	115%	8.2%
Development Disability	891,908	466,411	587,931	7,785,057	126%	7.6%
Substance Abuse	698,082	698,046	1,132,607	13,152,311	162%	8.6%
Mental Health Reserve		0	150,000	2,000,000	0%	7.5%
Children's System of Care	205,891	223,059	63,866	3,744,786	29%	1.7%
Human Services Council	(2,205)	14,186	(2,931)	798,204	-21%	-0.4%
Sub-Total DCS	7,522,777	8,091,043	8,915,456	125,998,913	110%	7.1%
Heath Department	2,891,490	3,403,206	3,727,496	37,774,041	110%	9.9%
<b>INTERNAL SERVICES</b>						
Human Resources	312,164	325,933	426,802	2,720,742	131%	15.7%
Loss Control	82,513	84,668	92,536	595,333	109%	15.5%
General Services	543,197	633,874	784,789	4,060,522	124%	19.3%
Public Information	108,249	144,621	123,725	840,650	86%	14.7%
Office of Budget	157,783	143,690	161,959	1,306,968	113%	12.4%
Dept. of Info Tech - 0001	1,749,300	1,774,383	1,903,076	16,916,038	107%	11.3%
Facilities Maintenance	1,441,928	1,444,397	1,792,538	17,609,914	124%	10.2%
Major Maintenance	0	0	0	734,780	0%	0.0%
<b>Total</b>	4,395,134	4,551,566	5,285,425	44,784,947	116%	11.8%

## 2007-2008 EXPENDITURES BY DEPARTMENT

1st Quarter 2007

	YTD 2005	YTD 2006	YTD 2007	Current 2007- 2008 Budget	07/06 %	Percent Budget
<b>CAPITAL &amp; DEBT</b>						
Capital Acquisition	0	0	0	0	0%	0.0%
Building Construction	806	284,104	0	0	0%	0.0%
Campus Development	(841)	394,440	0	0	0%	0.0%
Juvenile Bldg	0	0	0	0	0%	0.0%
Tri Mountain Golf Capital Fund	5,829	0	0	0	0%	0.0%
Jail Industries	0	0	0	0	0%	0.0%
Debt Service	5,000	0	897,775	25,487,753	0%	3.5%
Tax Anticipation Notes	4,860	5,023	4,540	0	90%	0.0%
Conservation Futures	502,753	810	274	10,145,298	34%	0.0%
Conservation Futures II	3,508	43	0	0	0%	0.0%
County Building Cumulative-Parks	0	0	0	400,000	0%	0.0%
Park Impact Fee Funds	436,098	0	2,577	379,349	0%	0.7%
REET I	(483,398)	(549,761)	247,036	7,951,167	-45%	3.1%
REET II	80,008	34,946	28,612	10,242,224	82%	0.3%
REET III	0	0	0	8,000,000	0%	0.0%
Health District Campus	0	380,045	118,384	2,430,000	31%	4.9%
Traffic Impact Fee Funds	25,313	0	523,409	6,944,096	0%	7.5%
Water Quality Capital	0	0	0	0	0%	0.0%
Park District #6	78,447	0	49,898	1,531,296	21%	3.3%
Information Tech Reserve	507,903	235,500	334,259	6,575,916	43%	5.1%
<b>Total</b>	<b>1,166,286</b>	<b>785,151</b>	<b>2,206,764</b>	<b>80,087,099</b>	<b>281%</b>	<b>2.8%</b>

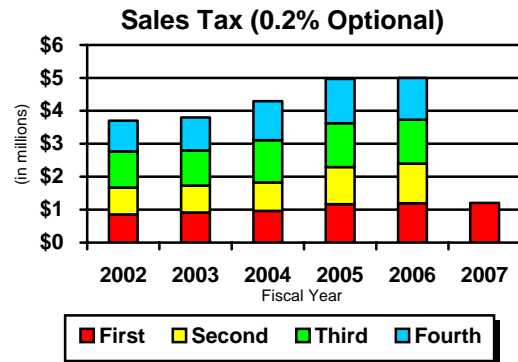
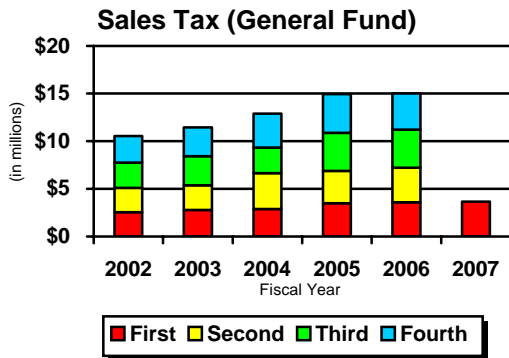


## 2007-2008 EXPENDITURES BY DEPARTMENT

1st Quarter 2007

	YTD 2005	YTD 2006	YTD 2007	Current 2007- 2008 Budget	07/06 %	Percent Budget
<b>FISCAL ENTITIES &amp; RESERVES</b>						
Auditor's O & M	61,393	85,676	60,373	735,742	70%	8.2%
DP Revolving	361,842	383,472	571,512	4,637,526	149%	12.3%
General Liability Ins	108,397	77,141	102,476	2,860,084	133%	3.6%
Unemployment Ins	126,794	126,794	127,845	1,414,350	101%	9.0%
Industrial Ins	(36,914)	148,621	169,309	2,426,312	114%	7.0%
Retirement/Benefits Reserve	72,873	328,159	99,938	1,463,524	30%	6.8%
Permanent Reserve	0	0	0	0	0%	0.0%
Clearing	(39,579)	0	34,916	0	0%	0.0%
Contingency	0	0	0	6,352,872	0%	0.0%
Special Purpose Paths & Trails	0	0	0	0	0%	0.0%
Sales Tax-Criminal Justice Asst	675,588	675,588	851,499	6,811,994	126%	12.5%
Special Law Enforcement	899,941	1,154,780	1,334,299	10,674,388	116%	12.5%
Sheriffs Special Investigation	10,000	10,000	10,000	109,500	100%	9.1%
1010 CRESA 911 Tax	6,057	11,249	11,228	3,787,509	100%	0.3%
<b>Total</b>	2,246,392	3,123,154	3,373,395	41,273,801	108%	8.2%
<b>County Total</b>	55,412,471	60,840,733	64,751,380	864,299,102	106%	7.5%

## SALES TAX



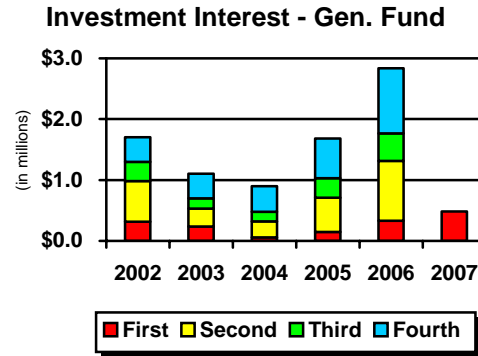
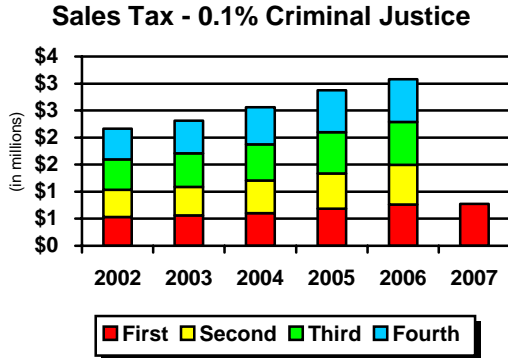
### Sales Tax Revenue (General Fund)

By Quarter	2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual	07/08 Budget
First	2,565,022	2,781,442	2,890,629	3,495,843	3,589,590	3,649,719	
Second	2,524,735	2,581,354	3,748,001	3,376,046	3,622,095	0	
Third	2,653,406	3,060,845	2,706,052	4,007,334	3,983,522	0	
Fourth	2,808,168	3,012,048	3,548,098	4,053,789	3,811,155	0	
	10,551,331	11,435,689	12,892,780	14,933,012	15,006,362	3,649,719	31,537,965
% Change - YTD						1.7%	% of Budget
% Change - Annual	5.4%	8.4%	12.7%	15.8%	0.5%		11.6%

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

By Quarter	2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual	07-08 Budget
First	851,529	913,334	960,343	1,160,702	1,193,149	1,204,279	
Second	822,902	819,916	866,754	1,125,844	1,202,476	0	
Third	1,093,418	1,061,455	1,284,025	1,334,192	1,330,798	0	
Fourth	934,248	1,002,975	1,182,231	1,347,816	1,269,880	0	
	3,702,097	3,797,680	4,293,353	4,968,554	4,996,303	1,204,279	10,674,388
% Change - YTD						0.9%	% of Budget
% Change - Annual	18.5%	2.6%	13.1%	15.7%	0.6%		11.3%

## CRIMINAL JUSTICE and INTEREST EARNINGS



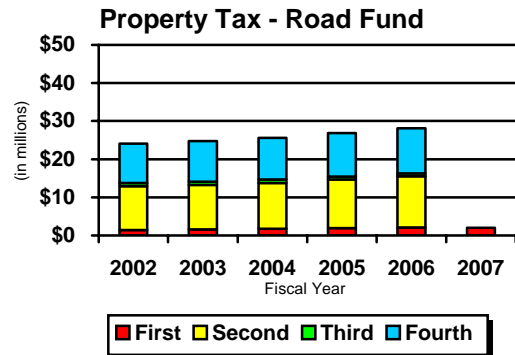
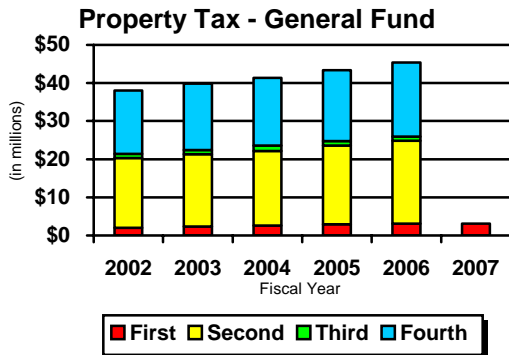
### Sales Taxes – 0.1% Criminal Justice

By Quarter	2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual	07-08 Budget
First	531,923	561,205	605,817	684,293	761,353	775,188	
Second	500,124	525,165	599,555	650,994	733,644	0	
Third	565,027	620,834	669,552	762,525	794,503	0	
Fourth	<u>569,115</u>	<u>604,790</u>	<u>686,229</u>	<u>776,024</u>	<u>788,758</u>	<u>0</u>	
	2,166,189	2,311,994	2,561,153	2,873,836	3,078,258	775,188	6,572,574
% Change - YTD						1.8%	% of Budget
% Change - Annual	1.1%	6.7%	10.8%	12.2%	7.1%		11.8%

### Investment Interest - General Fund

By Quarter	2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual	07-08 Budget
First	317,310	237,092	55,715	149,352	333,243	483,013	
Second	665,532	293,124	266,341	562,390	978,931	0	
Third	314,947	169,259	156,993	315,720	455,154	0	
Fourth	<u>401,772</u>	<u>368,738</u>	<u>421,675</u>	<u>651,732</u>	<u>1,067,618</u>	<u>0</u>	
	1,699,561	1,068,213	900,724	1,679,194	2,834,946	483,013	5,248,876
% Change - YTD						44.9%	% of Budget
% Change - Annual	-42.7%	-37.1%	-15.7%	86.4%	68.8%		9.2%

## PROPERTY TAXES



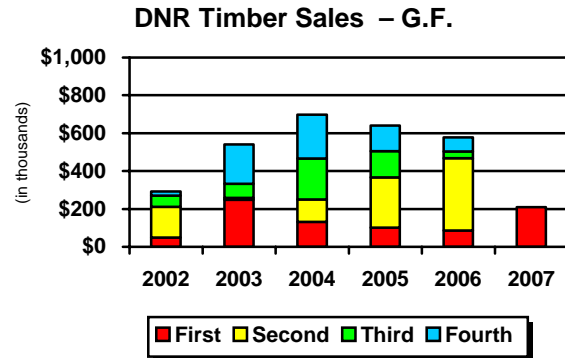
### Property Tax Revenue - General Fund

By Quarter	2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual	07-08 Budget
First	2,012,521	2,327,464	2,607,635	2,900,556	3,131,738	3,066,795	
Second	18,248,706	18,948,173	19,579,952	20,641,343	21,703,112	0	
Third	1,128,870	1,149,203	1,369,442	1,215,496	1,054,130	0	
Fourth	16,620,368	17,447,811	17,823,924	18,652,460	19,535,432	0	
	<u>38,010,465</u>	<u>39,872,651</u>	<u>41,380,953</u>	<u>43,409,855</u>	<u>45,424,412</u>	<u>3,066,795</u>	<u>98,674,437</u>
% Change - YTD						-2.1%	% of Budget
% Change - Annual	5.3%	4.9%	3.8%	4.9%	4.6%		3.1%

### Property Tax Revenue - Road Fund

By Quarter	2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual	07-08 Budget
First	1,434,888	1,634,347	1,754,450	1,898,838	2,064,510	2,040,359	
Second	11,492,326	11,642,978	11,998,916	12,767,296	13,485,398	0	
Third	812,726	802,186	940,658	761,591	697,068	0	
Fourth	10,325,374	10,664,890	10,889,950	11,424,303	11,883,808	0	
	<u>24,065,314</u>	<u>24,744,401</u>	<u>25,583,974</u>	<u>26,852,028</u>	<u>28,130,784</u>	<u>2,040,359</u>	<u>61,372,108</u>
% Change - YTD						-1.2%	% of Budget
% Change - Annual	8.6%	2.8%	3.4%	5.0%	4.8%		3.3%

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



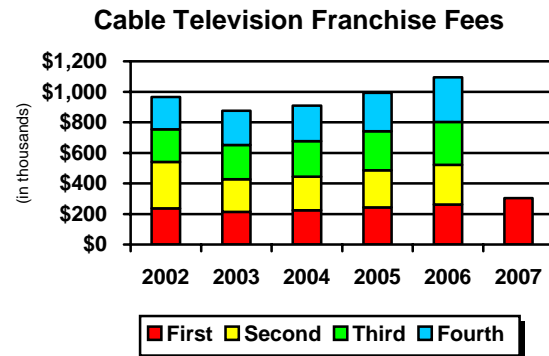
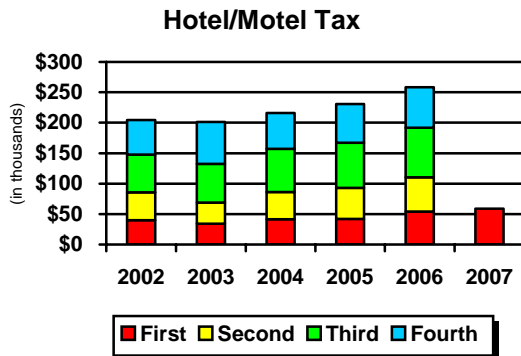
### Property Tax Penalty - General Fund

By Quarter	2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual	07-08 Budget
First	859,909	954,033	880,021	794,943	756,832	742,310	
Second	1,089,527	1,270,739	938,768	858,399	1,010,853	0	
Third	664,017	698,947	639,715	632,777	523,815	0	
Fourth	<u>860,051</u>	<u>1,007,396</u>	<u>864,784</u>	<u>821,172</u>	<u>812,801</u>	<u>0</u>	
	3,473,504	3,931,115	3,323,288	3,107,291	3,104,301	742,310	7,741,239
% Change - YTD						-1.9%	% of Budget
% Change - Annual	17.5%	13.2%	-15.5%	-6.5%	-0.1%		9.6%

### DNR Timber Sales - General Fund

By Quarter	2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual	07-08 Budget
First	48,405	249,145	132,170	100,843	85,415	209,857	
Second	163,110	10,101	118,390	266,251	382,544	0	
Third	59,155	72,816	216,126	137,673	35,666	0	
Fourth	<u>22,349</u>	<u>209,097</u>	<u>230,882</u>	<u>136,088</u>	<u>74,464</u>	<u>0</u>	
	293,019	541,159	697,568	640,855	578,089	209,857	1,399,448
% Change - YTD						145.7%	% of Budget
% Change - Annual	-45.3%	84.7%	28.9%	-8.1%	-9.8%		15.0%

## HOTEL/MOTEL TAX and CABLE TELEVISION FRANCHISE FEES



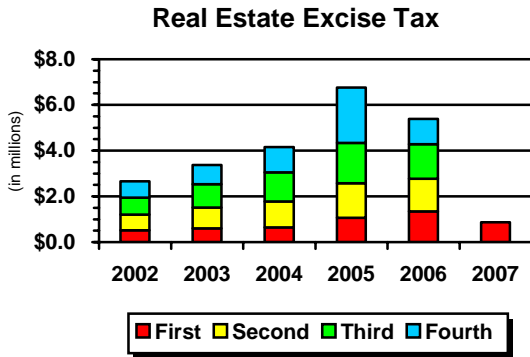
### Hotel/Motel Tax

By Quarter	2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual	07-08 Budget
First	36,792	34,156	41,687	42,274	54,021	58,744	
Second	45,775	34,578	44,473	50,909	56,379	0	
Third	62,001	63,772	70,923	73,821	81,343	0	
Fourth	56,843	68,927	59,043	63,489	66,767	0	
	201,411	201,433	216,126	230,493	258,510	58,744	384,750
% Change - YTD						8.7%	% of Budget
% Change - Annual	0.3%	0.0%	7.3%	6.6%	12.2%		15.3%

### Cable Television Franchise Fees

By Quarter	2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual	07-08 Budget
First	236,837	213,614	225,103	242,583	261,478	303,682	
Second	303,987	214,386	217,879	243,832	259,576	0	
Third	212,026	222,912	232,776	255,000	281,485	0	
Fourth	212,266	223,525	232,862	250,354	291,706	0	
	965,116	874,437	908,620	991,769	1,094,245	303,682	2,073,000
% Change - YTD						16.1%	% of Budget
% Change - Annual	13.3%	-9.4%	3.9%	9.2%	10.3%		14.6%

## EXCISE TAXES



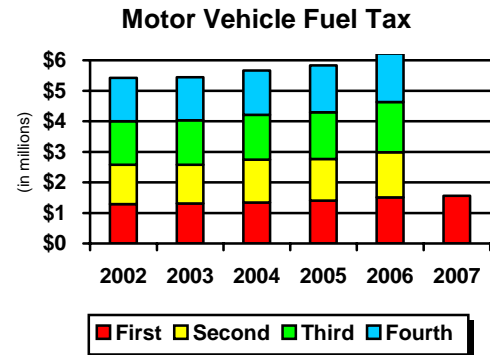
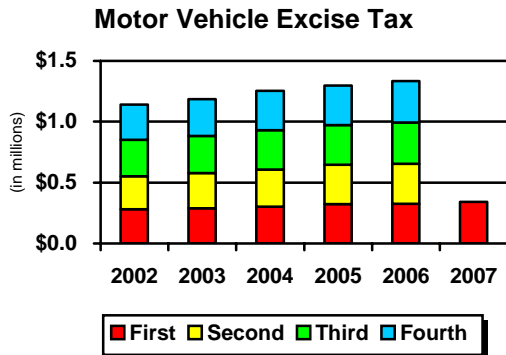
### Real Estate Excise Tax Revenue (REET I)

By Quarter	2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual	07-08 Budget
First	512,336	598,051	647,610	1,057,264	1,343,848	869,553	
Second	693,617	916,196	1,134,808	1,511,898	1,425,131	0	
Third	733,381	1,012,209	1,271,689	1,763,943	1,504,046	0	
Fourth	712,481	844,163	1,101,294	2,423,286	1,106,796	0	
	2,651,815	3,370,619	4,155,401	6,756,391	5,379,821	869,553	8,634,586
% Change - YTD						-35.3%	% of Budget
% Change - Annual	6.0%	27.1%	23.3%	62.6%	-20.4%		10.1%

### Gambling Excise Tax Revenue

By Quarter	2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual	07-08 Budget
First	52,425	62,538	71,052	82,859	63,629	65,151	
Second	100,751	86,772	79,838	76,432	45,187	0	
Third	88,663	79,919	78,080	72,284	67,350	0	
Fourth	84,450	51,416	68,683	59,254	60,033	0	
	326,289	280,645	297,653	290,829	236,199	65,151	425,000
% Change - YTD						2.4%	% of Budget
% Change - Annual	-25.8%	-14.0%	6.1%	-2.3%	-18.8%		15.3%

# MOTOR VEHICLE EXCISE TAX and MOTOR VEHICLE FUEL TAX



## Motor Vehicle Excise Tax - Criminal Justice

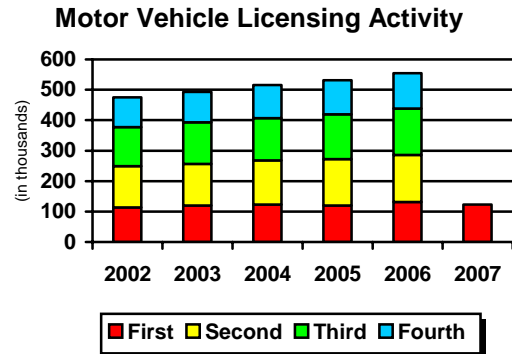
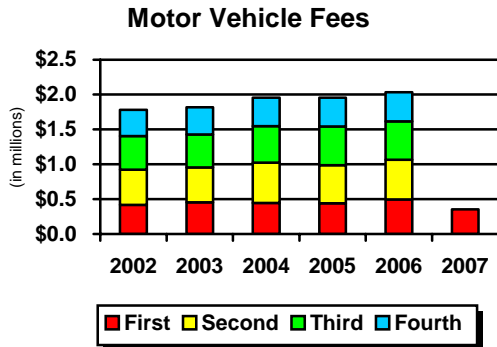
By Quarter	2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual	07-08 Budget	
First	280,470	288,095	303,382	323,012	326,656	340,553		
Second	271,995	290,563	303,372	323,195	327,055	0		
Third	298,219	304,067	322,931	326,104	340,092	0		
Fourth	<u>289,630</u>	<u>303,494</u>	<u>322,864</u>	<u>326,392</u>	<u>340,496</u>	<u>0</u>		
	1,140,314	1,186,219	1,252,549	1,298,703	1,334,299	340,553		
% Change - YTD							4.3%	% of Budget
% Change - Annual								

## Motor Vehicle Fuel Tax (Road Fund)

By Quarter	2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual	07-08 Budget	
First	1,284,685	1,308,723	1,341,313	1,398,165	1,512,949	1,555,020		
Second	1,287,777	1,272,463	1,406,799	1,362,484	1,470,972	0		
Third	1,429,297	1,454,727	1,460,466	1,532,175	1,648,096	0		
Fourth	<u>1,418,510</u>	<u>1,413,117</u>	<u>1,461,244</u>	<u>1,542,233</u>	<u>1,585,127</u>	<u>0</u>		
	5,420,269	5,449,030	5,669,822	5,835,057	6,217,144	1,555,020		
% Change - YTD							2.8%	% of Budget
% Change - Annual								



## MOTOR VEHICLE LICENSING



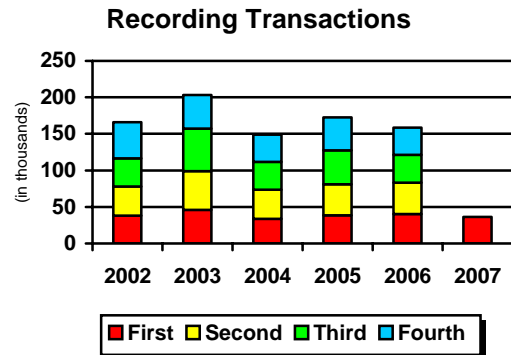
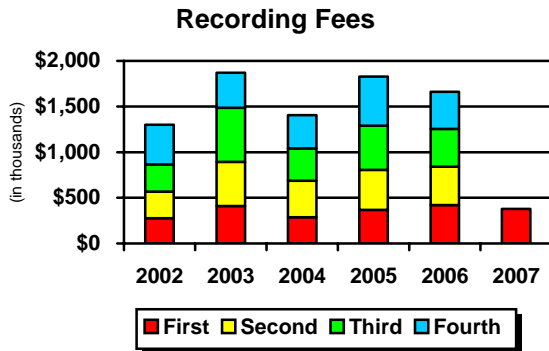
### Fee Revenues

By Quarter	2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual	07-08 Budget
First	417,799	451,702	445,674	441,472	494,566	351,658	
Second	501,542	499,654	577,523	544,505	570,373	0	
Third	484,984	473,512	521,491	551,756	551,672	0	
Fourth	<u>374,892</u>	<u>379,690</u>	<u>408,604</u>	<u>412,975</u>	<u>416,457</u>	<u>0</u>	
	1,779,217	1,804,558	1,953,292	1,950,708	2,033,068	351,658	4,060,238
% Change - YTD						-28.9%	% of Budget
% Change - Annual	3.6%	1.4%	8.2%	-0.1%	4.2%		8.7%

### Transactions

By Quarter	2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual
First	113,944	119,436	123,130	119,337	131,394	123,291
Second	135,526	137,238	144,431	153,005	154,442	0
Third	128,082	135,804	139,272	146,840	151,989	0
Fourth	<u>97,176</u>	<u>100,198</u>	<u>109,300</u>	<u>112,924</u>	<u>116,517</u>	<u>0</u>
	474,728	492,676	516,133	532,106	554,342	123,291
% Change - YTD						-6.2%
% Change - Annual	4.7%	3.8%	4.8%	3.1%	4.2%	

## RECORDING



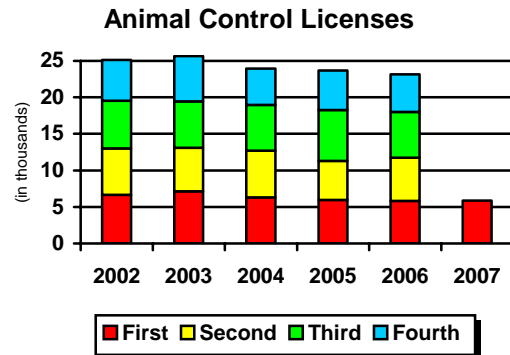
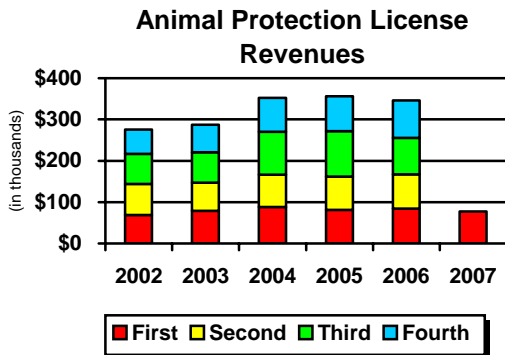
### Recording Fee Revenues

By Quarter	2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual	07-08 Budget
First	275,004	409,446	287,955	367,129	419,931	378,311	
Second	292,328	484,510	399,544	437,837	422,070	0	
Third	296,494	589,751	352,078	484,936	411,465	0	
Fourth	<u>435,090</u>	<u>384,758</u>	<u>365,299</u>	<u>540,096</u>	<u>405,173</u>	<u>0</u>	
	1,298,916	1,868,465	1,404,876	1,829,998	1,658,639	378,311	2,874,000
% Change - YTD						-9.9%	% of Budget
% Change - Annual	20.8%	43.8%	-24.8%	30.3%	-9.4%		13.2%

### Documents Recorded

By Quarter	2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual
First	38,213	45,882	33,653	38,421	40,142	36,318
Second	39,731	52,856	39,977	42,708	43,210	0
Third	38,355	58,629	37,921	46,209	37,990	0
Fourth	<u>49,426</u>	<u>45,616</u>	<u>37,489</u>	<u>45,106</u>	<u>37,179</u>	<u>0</u>
	165,725	202,983	149,040	172,444	158,521	36,318
% Change - YTD						-9.5%
% Change - Annual	26.3%	22.5%	-26.6%	15.7%	-8.1%	

## ANIMAL CONTROL / PROTECTION



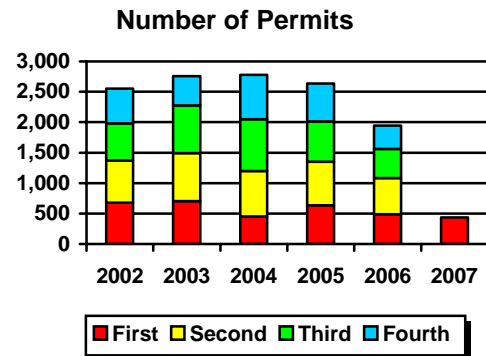
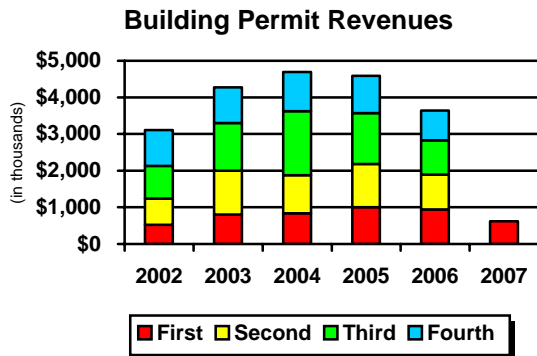
### License Revenue

By Quarter	2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual	07-08 Budget
First	68,778	77,845	88,172	81,169	84,384	77,555	
Second	75,171	67,780	78,555	80,288	82,350	0	
Third	72,383	72,110	103,634	110,327	88,251	0	
Fourth	58,926	70,994	82,016	84,345	90,519	0	
	275,258	288,729	352,377	356,128	345,504	77,555	477,150
% Change - YTD						-8.1%	% of Budget
% Change - Annual	-0.1%	4.9%	22.0%	1.1%	-3.0%		16.3%

### License Transactions

By Quarter	2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual	
First	6,670	7,139	6,325	5,938	5,809	5,867	
Second	6,319	5,937	6,380	5,362	5,926	0	
Third	6,552	6,384	6,237	6,940	6,279	0	
Fourth	5,601	6,215	4,990	5,446	5,168	0	
	25,142	25,675	23,932	23,686	23,182	5,867	
% Change - YTD							1.0%
% Change - Annual	0.5%	2.1%	-6.8%	-1.0%	-2.1%		

## BUILDING PERMITS



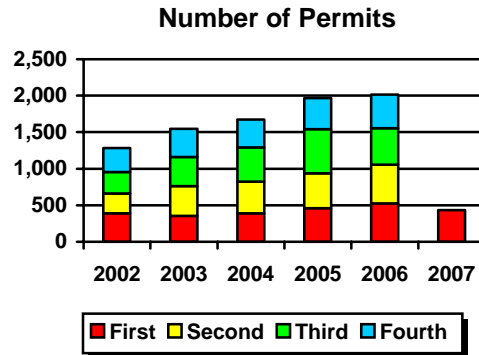
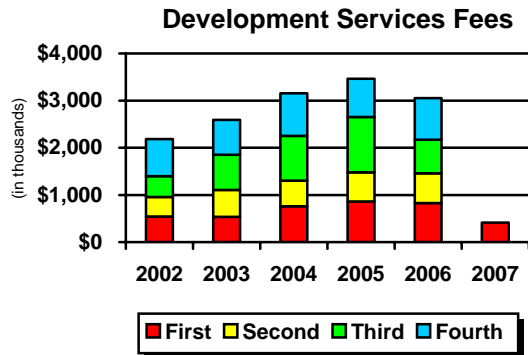
### Building Permit Revenue

By Quarter	2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual	07-08 Budget	
First	521,366	806,327	840,528	1,000,960	938,870	618,449		
Second	718,252	1,195,831	1,031,573	1,184,003	955,694	0		
Third	891,153	1,300,044	1,744,666	1,386,240	932,418	0		
Fourth	<u>976,707</u>	<u>967,198</u>	<u>1,079,877</u>	<u>1,042,197</u>	<u>809,699</u>	<u>0</u>		
	3,107,478	4,269,400	4,696,644	4,613,400	3,636,681	618,449		9,813,729
% Change - YTD							-34.1%	% of Budget
% Change - Annual							31.3%    37.4%    10.0%    -1.8%    -21.2%	6.3%

### Number of Permits

By Quarter	2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual
First	678	704	454	637	489	435
Second	694	787	744	715	593	0
Third	609	783	853	660	480	0
Fourth	<u>572</u>	<u>485</u>	<u>728</u>	<u>628</u>	<u>380</u>	<u>0</u>
	2,553	2,852	2,779	2,640	1,942	435
% Change - YTD						-11.0%
% Change - Annual						-13.8%    11.7%    -2.6%    -5.0%    -26.4%

## DEVELOPMENT SERVICES PERMITS



### Development Services (Planning) Fees

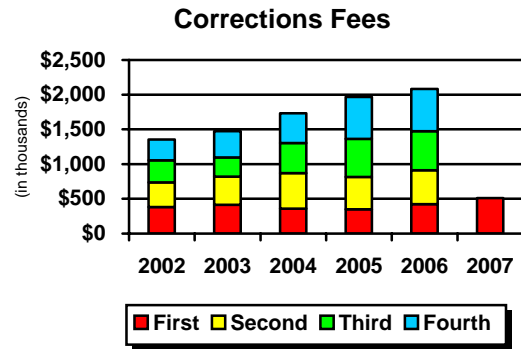
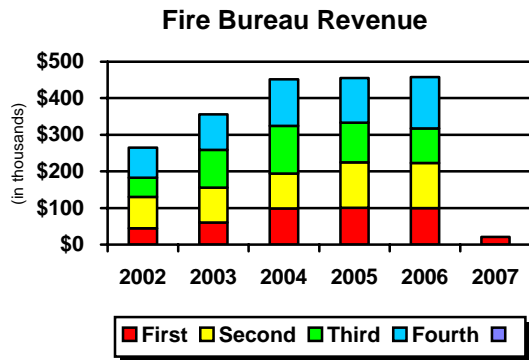
By Quarter	2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual	07/08 Budget
First	542,688	535,347	761,492	858,137	825,875	411,833	
Second	412,292	571,164	537,537	622,565	634,152	0	
Third	442,346	743,133	950,171	1,170,693	708,216	0	
Fourth	783,697	782,882	905,249	813,902	881,557	0	
	2,181,023	2,632,526	3,154,449	3,465,297	3,049,800	411,833	10,600,746
% Change - YTD						-50.1%	% of Budget
% Change - Annual	40.7%	20.7%	19.8%	9.9%	-12.0%		3.9%

### Number of Permits

By Quarter	2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual
First	437	347	389	455	522	433
Second	280	391	432	477	524	0
Third	319	399	469	601	461	0
Fourth	348	386	384	422	460	0
	1,384	1,523	1,674	1,955	1,967	433
% Change - YTD						-17.0%
% Change - Annual	10.4%	10.0%	9.9%	16.8%	0.6%	

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

## FIRE BUREAU and CORRECTION FEES



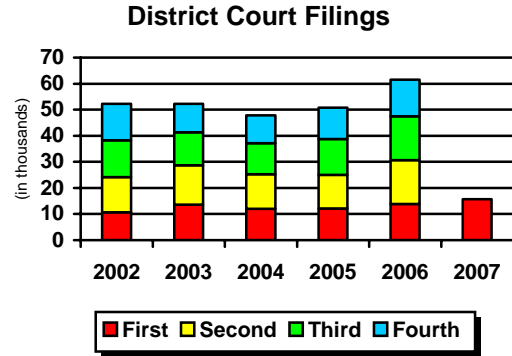
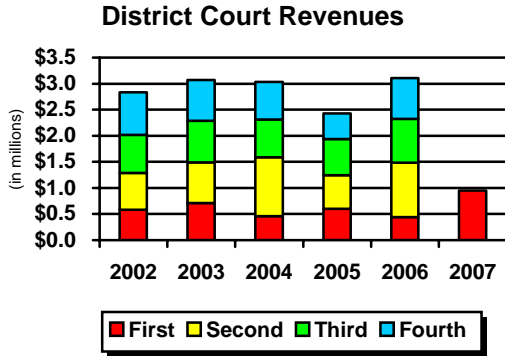
### Fire Bureau Revenue

By Quarter	2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual	07-08 Budget
First	44,150	60,437	98,731	100,514	100,069	21,003	
Second	86,144	94,817	95,659	124,043	122,673	0	
Third	52,028	103,195	130,109	108,359	94,603	0	
Fourth	82,337	102,410	127,429	122,479	141,127	0	
	264,659	360,859	451,928	455,395	458,472	21,003	699,196
% Change - YTD						-79.0%	% of Budget
% Change - Annual		14.5%	36.3%	25.2%	0.8%	0.7%	3.0%

### Corrections Fees

By Quarter	2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual	07-08 Budget
First	381,669	415,460	358,157	352,130	425,843	509,119	
Second	570,268	586,614	512,473	461,546	486,296	0	
Third	534,824	470,187	431,439	547,190	561,594	0	
Fourth	654,340	622,947	428,499	605,018	607,294	0	
	2,141,101	2,095,208	1,730,568	1,965,884	2,081,027	509,119	3,749,364
% Change - YTD						19.6%	% of Budget
% Change - Annual		8.4%	-2.1%	-17.4%	13.6%	5.9%	13.6%

## DISTRICT COURT



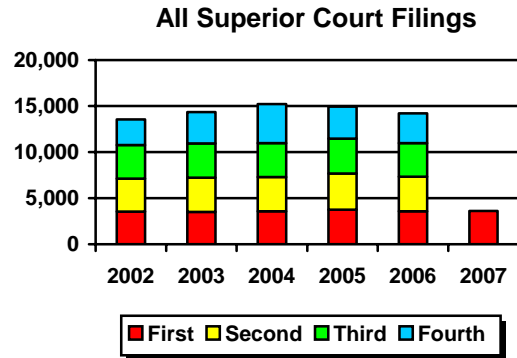
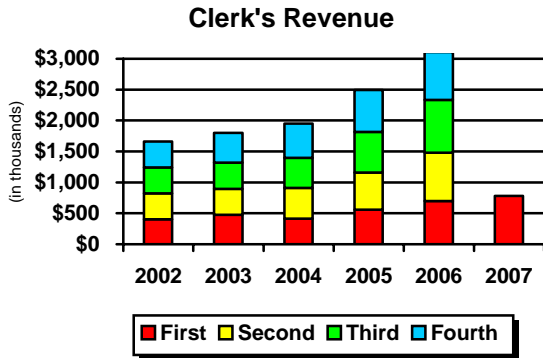
### District Court Revenue

By Quarter	2002	Actual	2003	Actual	2004	Actual	2005	Actual	2006	Actual	2007	Actual	07-08 Budget
First		584,456		710,434		461,815		603,410		440,708		950,964	
Second		701,634		782,447		1,124,039		639,361		1,042,656		0	
Third		730,133		794,661		723,160		696,156		837,109		0	
Fourth		817,039		782,956		725,159		487,772		785,660		0	
		2,833,262		3,070,498		3,034,173		2,426,699		3,106,133		950,964	7,441,825
% Change - YTD												115.8%	% of Budget
% Change - Annual	16.4%		8.4%		-1.2%		-20.0%		28.0%				

### Transactions

By Quarter	2002	2003	2004	2005	2006	2007	
	Actual	Actual	Actual	Actual	Actual	Actual	
First	10,712	13,639	12,018	12,161	13,905	15,747	
Second	13,407	15,005	13,204	12,849	16,777	-	
Third	14,089	12,619	11,950	13,684	16,819	-	
Fourth	13,958	11,002	10,618	12,037	14,061	-	
	52,166	52,265	47,790	50,731	61,562	15,747	
% Change - YTD							13.2%
% Change - Annual	22.4%	0.2%	-8.6%	6.2%	21.3%		

## CLERK'S REVENUE and SUPERIOR COURT ACTIVITY



### Clerk's (Superior Court) Revenue

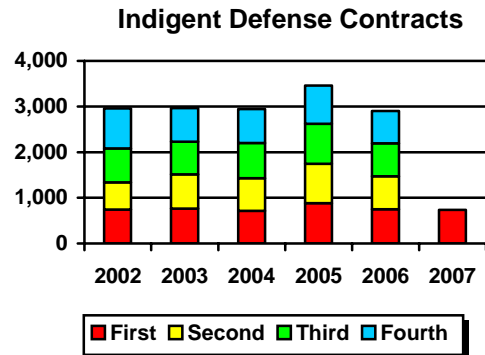
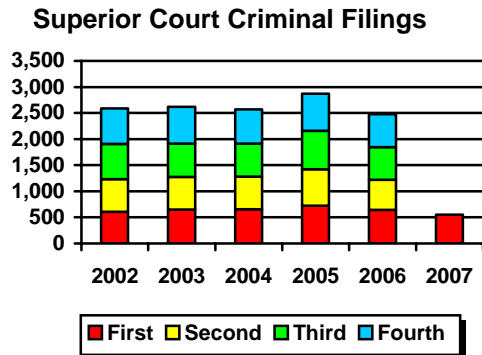
By Quarter	2002	Actual	2003	Actual	2004	Actual	2005	Actual	2006	Actual	2007	Actual	07-08	Budget
First	400,909		473,796		416,118		556,313		699,642		782,253			
Second	420,082		423,464		493,486		601,753		778,591		0			
Third	421,443		421,302		486,848		658,405		852,416		0			
Fourth	417,049		480,209		550,986		678,047		775,484		0			
		1,659,483		1,798,771		1,947,438		2,494,518		3,106,133		782,253		5,034,920
% Change - YTD												11.8%	% of Budget	
% Change - Annual	13.7%		8.4%		8.3%		28.1%		24.5%					15.5%

### All Superior Court Filings

By Quarter	2002	2003	2004	2005	2006	2007
	Actual	Actual	Actual	Actual	Actual	Actual
First	3,535	3,501	3,592	3,760	3,568	3,605
Second	3,584	3,730	3,710	3,917	3,759	0
Third	3,629	3,696	3,659	3,791	3,654	0
Fourth	2,801	3,407	4,260	3,472	3,206	0
	13,549	14,334	15,221	14,940	14,187	3,605
% Change - YTD						1.0%
% Change - Annual	0.5%	5.8%	6.2%	-1.8%	-5.0%	



## SUPERIOR COURT ACTIVITY



### Superior Court Criminal Filings

By Quarter	2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual
First	608	648	655	722	641	553
Second	627	627	626	701	578	0
Third	672	639	630	736	629	0
Fourth	680	705	657	711	626	0
	2,587	2,619	2,568	2,870	2,474	553
% Change - YTD						<b>-13.7%</b>
% Change - Annual						<b>8.8%</b> <b>1.2%</b> <b>-1.9%</b> <b>11.8%</b> <b>-13.8%</b> <span style="background-color: #cccccc;"> </span>

### Number of Adult Indigent Defense Contracts

By Quarter	2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual
First	744	765	712	884	748	735
Second	595	748	718	863	721	0
Third	742	717	770	874	723	0
Fourth	876	731	745	840	708	0
	2,956	2,961	2,945	3,461	2,900	735
% Change - YTD						<b>-1.7%</b>
% Change - Annual						<b>3.1%</b> <b>0.1%</b> <b>-0.5%</b> <b>17.5%</b> <b>-16.2%</b> <span style="background-color: #cccccc;"> </span>