

Financial Report of Revenues and Expenses

4th Quarter 2007



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 has recently jumped up. The December 2007 rate is 4.1 percent. This indicator is consistent with the national trend.

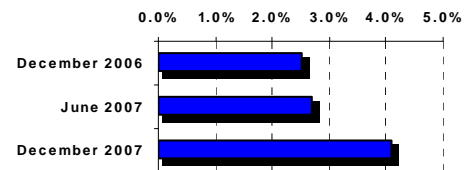
The Clark County Unemployment Rate indicates the County has moderated in the past few years. The rate appears to be stabilizing around 5.5 percent. The December unemployment rate is 5.5 percent.

Jail Bed Days are of a particular concern due to the finite space to house inmates. The number of inmate bed days is over 300K per year. Statistics indicate 50 percent of the inmates are sentenced, 41 percent are felons, and 60 percent are jailed one week or less.

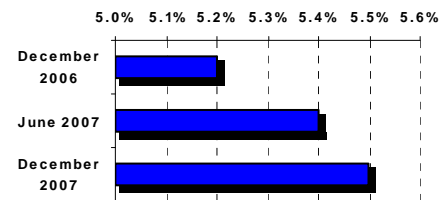
County Retail Sales have dipped in 2007 after reaching an all-time high in 2006. Unincorporated retail sales have decreased approximately 0.5 percent for the year. The construction component as a percent of retail sales has stabilized between 33 and 34 percent after declining from a high of 38 percent.

Construction has also had an impact on County sales and 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 2007, 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.

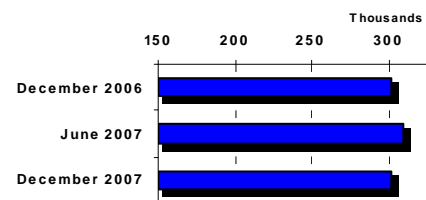
Clark County Inflation Rate



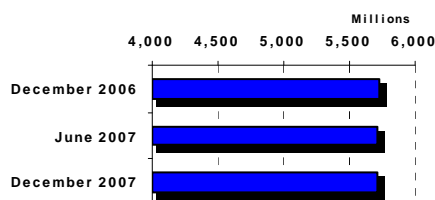
Clark County Unemployment Rate



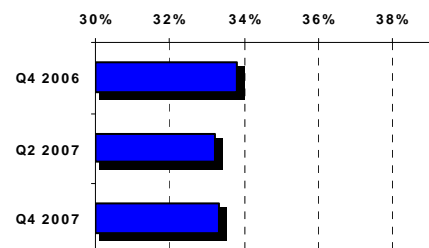
Jail Bed Days (12 Months)



Total County Retail Sales (12 Months)



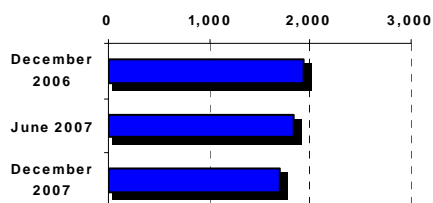
Construction As A Percent of Retail Sales



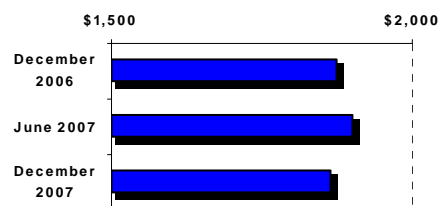
COUNTY LEADING INDICATORS

The County experienced unprecedented growth in 2004-2005. Since then indicators have declined. In 2006, building permits declined 25 percent. The decline has continued through 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)

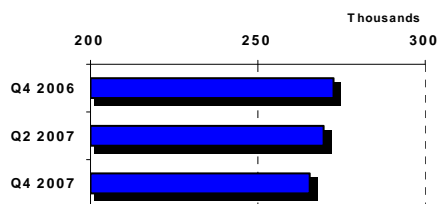


Average Value Building Permits

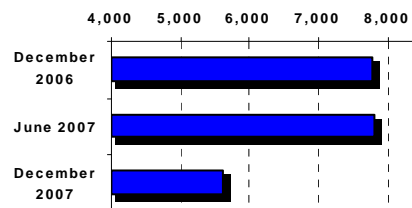


Home sales are also an indicator of the economic activity in the County. Over the past year, home sales have declined approximately 28 percent. This indicator, in conjunction with the slowdown in building permits and the 2.6 percent drop in median sales prices indicates a dramatic change in the housing industry. The economic impact of this trend is reflected in decreased sales tax revenue, REET revenue, and development services fees.

Median Home Sales Price



Existing Home Sales (SAAR)



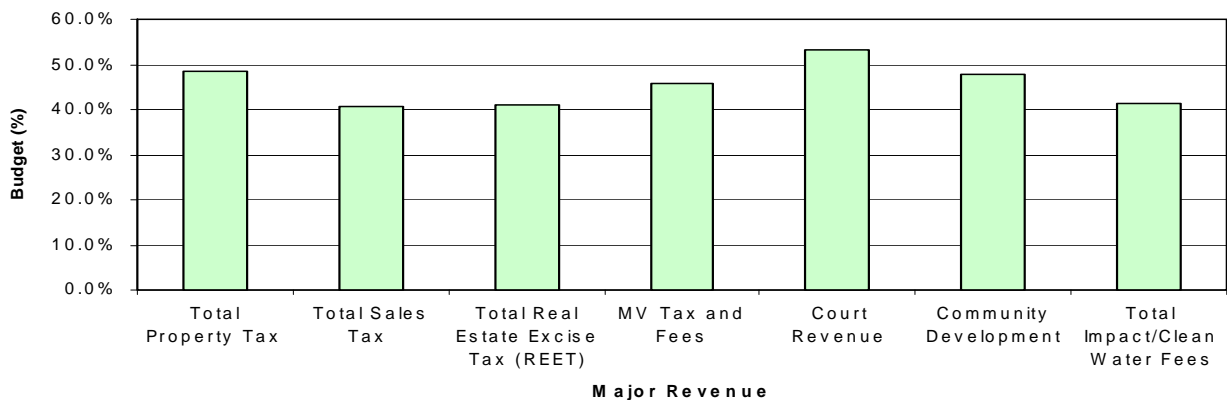
Leading indicators that began showing declines in late 2005, throughout 2006, continued to decline in 2007. Building permits began declining in the first quarter of 2005, development service fees the second quarter of 2005, sales tax the third quarter of 2005, and REET the fourth quarter of 2005. Building 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 the 2007 fourth quarter; development services fees from the 2006 first quarter to the 2007 fourth quarter; and for the first time, sales tax showed a quarter over quarter decrease in the second, third, and fourth quarters of 2007.

COUNTY REVENUE OVERVIEW

The County collected \$380M or 42.9 percent of the 07-08 budgeted revenues through December 2007. Community Development revenues include the one-time transfer of \$1.2M from the General Fund. All other revenue sources, other than court revenues, are lagging behind the benchmark for the budget period of 50 percent. The \$380M excludes interfund transfers and fiduciary funds. Taxes collected of \$130.5M represent 46.8 percent of budgeted tax revenues.

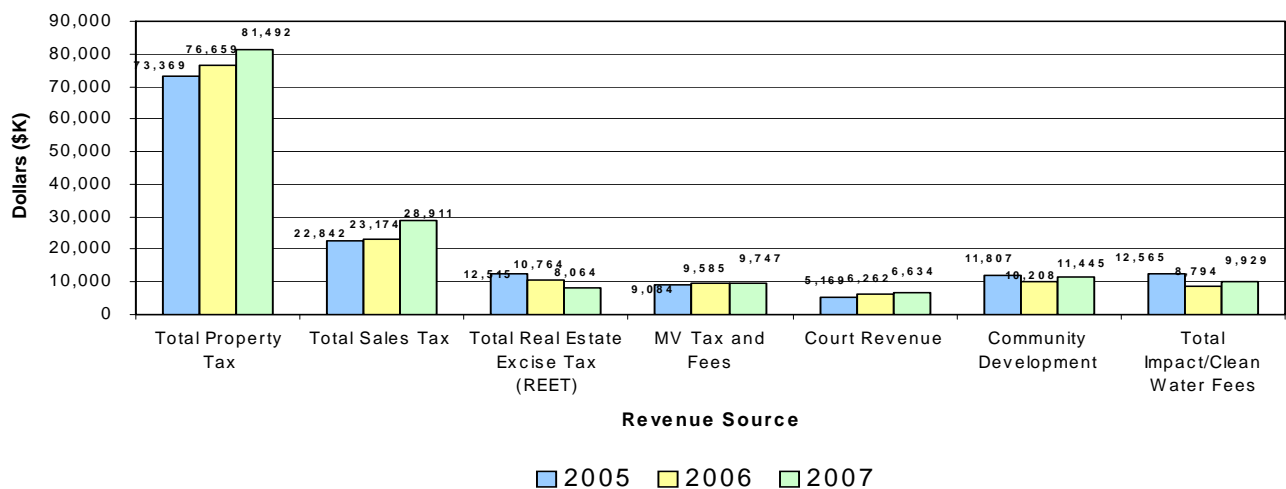
Some revenue sources, such as property taxes, are not earned equally throughout the budget period. Comparing the percent of budget collected based on a point in the budget period should take into consideration the revenue's individual collection cycle.

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 revenue collection through the fourth quarters of the past three years from major revenue sources. Sales tax revenue shows an increase of \$5.7M, however \$6M was due to the additional .2 percent optional and .1 percent mental health tax that began in 2007.

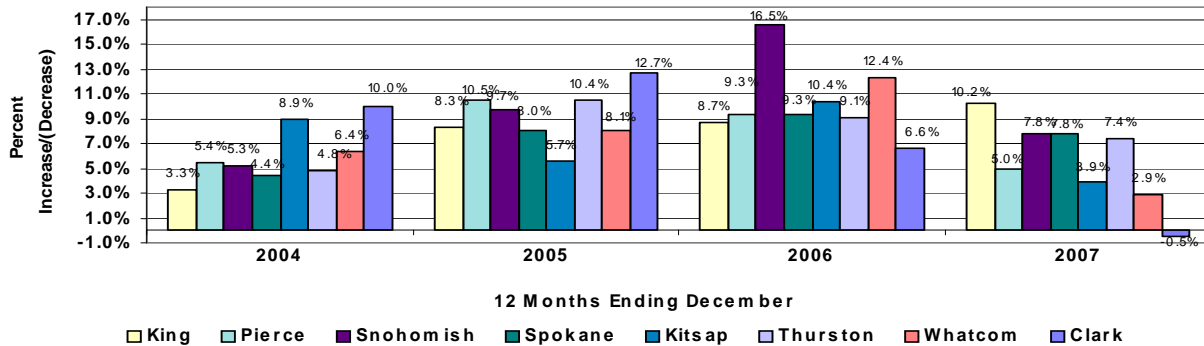
FOURTH QUARTER MAJOR REVENUE COMPARISON



SALES TAX REVENUE

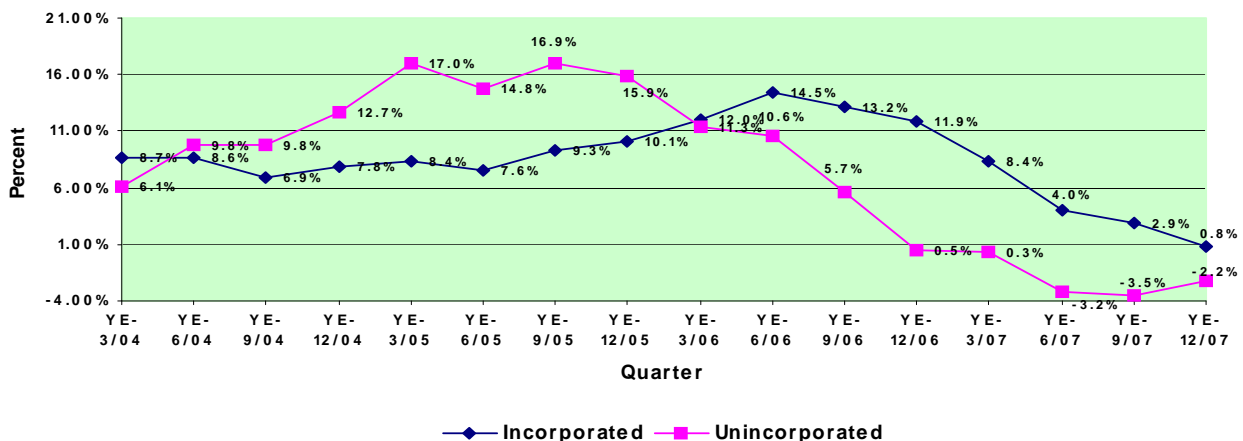
In the past twelve months, all major counties, with the exception of Clark County, have experienced a positive retail sales growth rate. Clark County's retail sales growth rate decline .5 percent for the 12 months ending December 2007. For several years the County was a leader in retail sales growth, however, recently Clark County's lead has been surpassed by the other large counties.

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



Unincorporated Clark County receives approximately \$12.5M (basic 0.5 percent) in retail sales tax revenue annually. This represents 43 percent of the basic retail sales tax received in the entire county. For the past year, retail sales growth in incorporated Clark County has been greater than in unincorporated Clark County. For the past three quarters retail sales declined in unincorporated Clark County.

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

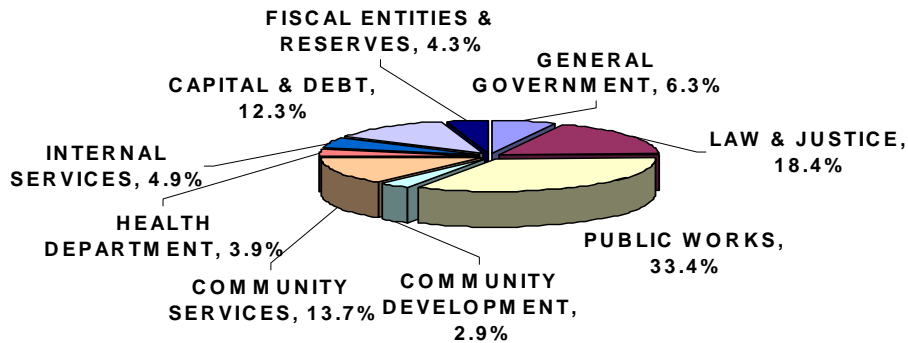


Construction spending in unincorporated Clark County typically ranges from 30-35 percent of percent of retail sales. In the past year, construction declined from a high of 38 percent to the current 33.3 percent. Use tax paid from construction projects has declined significantly in the past year to the 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. Law and Justice as a percent of General Fund related budgeted expenditures (General Government, Law & Justice, and Internal Services) has declined from 64 percent to 62 percent, despite the increased budget capacity from the .2% Optional (Law & Justice) sales tax.

Clark County Expense Distribution
2007-2008 Budget



Total 2007 Clark County expenses through the 2007 year end are approximately 39.6 percent of budget. The expenditure percentage is heavily weighted by public works which has lower spending due to project delays and capital and debt which have had fewer transfers. General fund related activities; general government, law and justice, and internal services are spending at 109 percent of the 2006 pace and are 47.5 percent of budget. Expenditures in the first year of the 03-04 biennium were 48.5 percent, and 05-06 biennium were 48.9 percent.

CLARK COUNTY EXPENSE DISTRIBUTION

(Dollars in thousands)

| | 4Q07 | 4Q06 | 07-08 Budget | 07/06 | YTD/Budget |
|----------------------------|------------------|------------------|------------------|--------------|--------------|
| GENERAL GOVERNMENT | \$ 28,001 | \$ 25,601 | \$ 61,754 | 109.4% | 45.3% |
| LAW & JUSTICE | 85,755 | 78,907 | 178,895 | 108.7% | 47.9% |
| PUBLIC WORKS | 116,177 | 107,075 | 324,670 | 108.5% | 35.8% |
| COMMUNITY DEVELOPMENT | 13,268 | 11,559 | 28,314 | 114.8% | 46.9% |
| COMMUNITY SERVICES | 49,597 | 42,933 | 132,959 | 115.5% | 37.3% |
| HEALTH DEPARTMENT | 17,880 | 18,909 | 38,116 | 94.6% | 46.9% |
| INTERNAL SERVICES | 22,942 | 20,863 | 47,565 | 110.0% | 48.2% |
| CAPITAL & DEBT | 36,314 | 87,631 | 119,384 | 41.4% | 30.4% |
| FISCAL ENTITIES & RESERVES | 15,492 | 15,598 | 41,466 | 99.3% | 37.4% |
| TOTAL | \$385,425 | \$409,077 | \$973,122 | 94.2% | 39.6% |

GENERAL FUND

The 2007 year ending fund balance in General Fund is essentially unchanged from the beginning of the year. The 2007 fund balance includes a \$1.2M one-time transfer to Community Development, however, it does not include any transfer to the capital reserve fund. (\$5M budgeted for 2007.)

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% | 134.2 |
| Total Expenses | 99.4 | 102.3 | 3.0% | 110.0 | 7.6% | 121.4 | 10.4% | 133.1 |
| Surplus/(Deficit) | 0.4 | (1.0) | | 3.5 | | 2.7 | | 1.1 |
| One-time In | 2.0 | 5.9 | | - | | - | | - |
| One-time Out | - | (3.8) | | - | | - | | (1.2) |
| Net Gain/(Loss) | 2.4 | 1.1 | | 3.5 | | 2.7 | | (0.1) |
| Fund Balance | 10.9 | 12.0 | | 15.5 | | 18.2 | | 18.1 |
| Designated | 0.0 | 1.5 | | 3.1 | | 3.2 | | 3.2 |
| Undesignated | 10.9 | 10.5 | | 12.5 | | 15.0 | | 14.9 |

General fund revenue collected through the 2007 year end is \$134.2M. For comparison, \$124.1M and \$113.5M was collected in 2006 and 2005 respectively. The 2007 property tax growth rate was 5.1 percent and will require a 6.6 percent growth rate in 2008 to meet budget. The majority of the property tax growth rate is due to new construction which has slowed significantly in the past year and will impact the property tax growth rate in the coming years.

Existing sales tax revenues collected, excluding new sales taxes, are 46.4 percent of budget. The 2006 rate was 50 percent. Existing sales tax revenues have declined slightly from the prior year and at the current collection rate will be under budget for the biennium.

The additional .2 percent Optional Sales Tax dedicated to Law and Justice contributed \$2.9M. Through the end of the biennium, the Law and Justice Sales Tax is projected to collect approximately \$8.1M against a budget of \$11M.

GENERAL FUND

FUND 0001-GENERAL FUND ACTUAL VS. BUDGET

| | ACTUAL | | BUDGET | | ACTUAL VS. BUDGET | |
|----------------------------|---------------|----------------|-----------------|-----------------|-------------------|--------------------|
| | 07-08 \$ M | Annual \$ M | Adopted \$ M | Current \$ M | 2007 Annual | 2007/08 Current |
| Total Revenue | 134.2 | 134.5 | 272.2 | 278.1 | 99.8% | 48.3% |
| Total Expenses | 133.1 | 142.8 | 284.7 | 296.6 | 93.2% | 44.9% |
| Surplus/(Deficit) | 1.1 | (8.3) | (12.5) | (18.5) | | |
| One-time In | 0.0 | - | - | - | | |
| One-time Out | (1.2) | - | - | - | | |
| Net Gain/(Loss) | (0.1) | (8.3) | (12.5) | (18.5) | | |
| Fund Balance END of period | 18.1 | - | - | - | | |

General fund expense through the fourth quarter of 2007 is \$133.1M or 44.9 percent of budget. This compares to 47.8 percent of budget spent in 2006 and 48.4 percent spent in 2005. The low 2007 percent is due primarily to the timing of budgeted transfers and supplies and services spending of 40.5 percent. Expenditures would be 47.2 percent of budget if \$2M and \$5M were transferred to ATS and the capital reserve, respectively.

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 \$4.9M in contingency budget remains.

GENERAL FUND DEPARTMENT 308 CONTINGENCY

| Account | Description | 07-08 Adopted | | Current Budget |
|----------------------------|-----------------------|---------------|-----------|----------------|
| | | Budget | Transfers | |
| 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 | Salaries/Benefits | 5,646,872 | 725,398 | 4,921,474 |
| Available Balance | | 6,352,872 | 1,431,398 | 4,921,474 |

DEPARTMENT OF COMMUNITY DEVELOPMENT

The Department of Community Development fund balance at the end of 2007 is (\$1.0)M, after the transfer of \$1.2M from General Fund to settle prior general fund obligations. The balance compares to the 2006 ending balance of \$1.0M and the 2005 ending balance of \$3.5M.

DCD revenue for 2007 is \$3.4M less than 2006 and \$5.3M less than 2005. Revenue received in the 2007 from building permits and development service fees only, was \$1.3M less than in 2006 (see pages 36, 37). A combination of declining revenues and high costs have contributed to the lower fund balance. Expenses show a declined \$2.7M from 2006, however, \$4.4M in 2006 cost relate to departments shifted to the General Fund. Excluding these departments, expenses increased \$1.7M.

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 | Change 07/06 |
| Total Revenue | 13.6 | 16.0 | 17.9% | 15.4 | -3.7% | 13.5 | -12.2% | 10.1 | -25.6% |
| Total Expenses | 12.7 | 13.3 | 4.9% | 13.9 | 4.5% | 16.0 | 15.4% | 13.3 | -17.3% |
| Surplus/(Deficit) | 0.9 | 2.7 | | 1.5 | | (2.5) | | (3.2) | |
| One-time In (1) | - | - | | - | | - | | 1.2 | |
| One-time Out | - | - | | - | | - | | - | |
| Net Gain/(Loss) | 0.9 | 2.7 | | 1.5 | | (2.5) | | (2.0) | |
| Fund Balance END of period | (0.7) | 2.0 | | 3.5 | | 1.0 | | (1.0) | |

(1) Transfer to correct General Fund funding shortfall in Q3 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, 2007.

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

DEPARTMENT OF COMMUNITY DEVELOPMENT

FUND1011-COMMUNITY DEVELOPMENT ACTUAL VS. BUDGET

| | ACTUAL | | BUDGET | | ACTUAL VS. BUDGET | |
|----------------------------|---------------|----------------|-----------------|-----------------|-------------------|--------------------|
| | 07-08 \$ M | Annual \$ M | Adopted \$ M | Current \$ M | 2007 Annual | 2007/08 Current |
| Total Revenue | 10.1 | 12.1 | 28.3 | 29.4 | 83.3% | 34.2% |
| Total Expenses | 13.3 | 12.5 | 28.8 | 28.8 | 105.8% | 46.0% |
| Surplus/(Deficit) | (3.2) | (0.5) | (0.5) | 0.6 | | |
| One-time In (1) | 1.2 | - | - | - | | |
| One-time Out | 0.0 | - | - | - | | |
| Net Gain/(Loss) | (2.0) | (0.5) | (0.5) | 0.6 | | |
| Fund Balance END of period | (1.0) | - | - | - | | |

(1) Transfer to correct General Fund funding shortfall in Q3 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

| | 2007 | | Fund Balance | | Total After Adjustment |
|----------------------|------------------------|--------------|---------------------|-----------------------|------------------------|
| | Beginning Fund Balance | YTD Activity | Prior to Adjustment | 2006 GF Shortfall (1) | |
| Building | 2,781,818 | (1,504,064) | 1,277,754 | | 1,277,754 |
| Development Services | (1,773,605) | (1,690,227) | (3,463,832) | 1,223,992 | (2,239,840) |
| | 1,008,213 | (3,194,291) | (2,186,078) | 1,223,992 | (962,086) |

(1) Shortfall in GF support was transferred in 3rd quarter of 2007.

ROAD FUND (DEPARTMENT OF PUBLIC WORKS)

The Road Fund fund balance is \$15.8M at the end of 2007. This compares to a balance of \$8.2M for the end of 2006 and \$8.6M at end of 2005. The larger than normal fund balance is due to the delay in two major projects; the 179th street interchange and the Kline Line Bridge. These projects are scheduled for 2008.

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 2007 is \$61.3M. This is \$6.9M more than the \$54.4M collected in 2006. 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 | Change 07/06 |
| Total Revenue | 53.4 | 56.0 | 5.0% | 53.7 | -4.1% | 54.4 | 1.2% | 61.3 | 12.8% |
| Total Expenses | 60.7 | 55.9 | -7.9% | 49.4 | -11.6% | 54.7 | 10.7% | 53.7 | -1.9% |
| Surplus/(Deficit) | (7.3) | 0.1 | | 4.3 | | (0.4) | | 7.6 | |
| One-time In | 5.3 | 1.2 | | - | | - | | - | |
| One-time Out | - | (1.7) | | - | | - | | - | |
| Net Gain/(Loss) | (2.0) | (0.4) | | 4.3 | | (0.4) | | 7.6 | |
| Fund Balance END of period | 3.0 | 4.3 | | 8.6 | | 8.2 | | 15.8 | |

Expenses through the 2007 year end were \$53.7M or 32.7 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 | Annual \$ M | Adopted \$ M | Current \$ M | 2007 Annual | 2007/08 Current |
| Total Revenue | 61.3 | 62.4 | 125.6 | 160.1 | 98.2% | 38.3% |
| Total Expenses | 53.7 | 64.3 | 128.8 | 164.2 | 83.5% | 32.7% |
| Surplus/(Deficit) | 7.6 | (1.9) | (3.2) | (4.1) | | |
| One-time In | 0.0 | - | - | - | | |
| One-time Out | 0.0 | - | - | - | | |
| Net Gain/(Loss) | 7.6 | (1.9) | (3.2) | (4.1) | | |
| Fund Balance END of period | 15.8 | - | - | - | | |

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 ending fund balance of \$3.0M is consistent with the 2006 and 2005 ending fund balances.

Health Department revenue through for 2007 is \$17.7M which compares to \$18.7M in 2006 and \$18.0M 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 | Change 07/06 |
| Total Revenue | 17.0 | 20.0 | 17.2% | 18.0 | -9.8% | 18.7 | 4.1% | 17.7 | -5.7% |
| Total Expenses | 16.7 | 18.1 | 8.2% | 16.9 | -6.6% | 18.9 | 11.8% | 17.9 | -5.3% |
| Surplus/(Deficit) | 0.3 | 1.9 | | 1.1 | | (0.1) | | (0.2) | |
| Net Transfers | 1.8 | (1.8) | | - | | - | | - | |
| Net Gain/(Loss) | 2.1 | 0.1 | | 1.1 | | (0.1) | | (0.2) | |
| Fund Balance END of period | 2.1 | 2.2 | | 3.3 | | 3.2 | | 3.0 | |

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

The Health Department's expenses for 2007 are \$17.9M, 46.8 percent of the current budget.

FUND1025-HEALTH DEPARTMENT ACTUAL VS. BUDGET

| | ACTUAL | BUDGET | | ACTUAL VS. BUDGET | | |
|----------------------------|---------------|----------------|-----------------|-------------------|----------------|--------------------|
| | 07-08 \$ M | Annual \$ M | Adopted \$ M | Current \$ M | 2007 Annual | 2007/08 Current |
| Total Revenue | 17.7 | 17.8 | 35.6 | 35.4 | 99.1% | 50.0% |
| Total Expenses | 17.9 | 18.8 | 37.8 | 38.2 | 95.2% | 46.8% |
| Surplus/(Deficit) | (0.2) | (1.0) | (2.1) | (2.8) | | |
| Net Transfers | 0.0 | - | - | - | | |
| Net Gain/(Loss) | (0.2) | (1.0) | (2.1) | (2.8) | | |
| 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 for 2007 is \$3.8M or 49.9 percent of the current biennial budget. The Exhibition Hall has contributed approximately \$.42M YTD in revenue. The fund balance is \$82.4K higher than it was at the same point in 2006. The four year positive year end fund balance is an indication fair finances have stabilized.

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 | Change 07/06 |
| Total Revenue | 2,940.3 | 2,745.3 | -6.8% | 2,927.7 | 6.6% | 3,372.5 | 15.2% | 3,783.7 | 12.2% |
| Total Expenses | 2,942.5 | 2,840.1 | -3.5% | 3,053.8 | 7.5% | 3,271.2 | 7.1% | 3,701.2 | 13.1% |
| Surplus/(Deficit) | (2.2) | (94.8) | | (126.1) | | 101.3 | | 82.4 | |
| Net Transfers | - | 1,250.0 | | - | | - | | - | |
| Net Gain/(Loss) | (2.2) | 1,155.2 | | (126.1) | | 101.3 | | 82.4 | |
| Fund Balance END of period | (767.7) | 337.5 | | 261.5 | | 362.8 | | 445.2 | |

The 2007 Fair Fund expense of \$3.7M represents 49.6 percent of the current biennial budget.

FUND 1003-CLARK COUNTY FAIR ACTUAL VS. BUDGET

| | ACTUAL | | BUDGET | | ACTUAL VS. BUDGET | |
|----------------------------|---------------|----------------|-----------------|-----------------|-------------------|--------------------|
| | 07-08 \$ K | Annual \$ K | Adopted \$ K | Current \$ K | 2007 Annual | 2007/08 Current |
| Total Revenue | 3,783.7 | 3,759.0 | 7,504.8 | 7,583.8 | 100.7% | 49.9% |
| Total Expenses | 3,701.2 | 3,659.2 | 7,342.6 | 7,457.2 | 101.2% | 49.6% |
| Surplus/(Deficit) | 82.4 | 99.8 | 162.1 | 126.5 | | |
| Net Transfers | 0.0 | - | - | - | | |
| Net Gain/(Loss) | 82.4 | 99.8 | 162.1 | 126.5 | | |
| Fund Balance END of period | 445.2 | - | - | - | | |

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. The 2007 ending balance is (\$183.4)K.

FUND 5093-CENTRAL SERVICES CONDENSED HISTORY

| | ACTUAL | | | | | | | | |
|--------------------------|-------------|-------------|-----------------|-------------|-----------------|-------------|-----------------|-------------|-----------------|
| | 2003 \$K | 2004 \$K | Change 04/03 | 2005 \$K | Change 05/04 | 2006 \$K | Change 06/05 | 2007 \$K | Change 07/06 |
| Total Revenue | 4,737.3 | 4,782.2 | 0.9% | 6,357.7 | 32.9% | 8,372.1 | 31.7% | 8,839.6 | 5.6% |
| Total Expenses | 6,565.7 | 6,341.3 | -3.4% | 6,627.2 | 4.5% | 7,840.0 | 18.3% | 8,888.2 | 13.4% |
| Surplus/(Deficit) | (1,828.4) | (1,559.0) | | (269.5) | | 532.1 | | (48.7) | |
| Net Transfers | (141.8) | 3,800.0 | | 670.0 | | - | | - | |
| Net Gain/(Loss) | (1,970.2) | 2,241.0 | | 400.5 | | 532.1 | | (48.7) | |
| Fund Balance END of year | (3,308.3) | (1,057.3) | | (666.8) | | (134.7) | | (183.4) | |

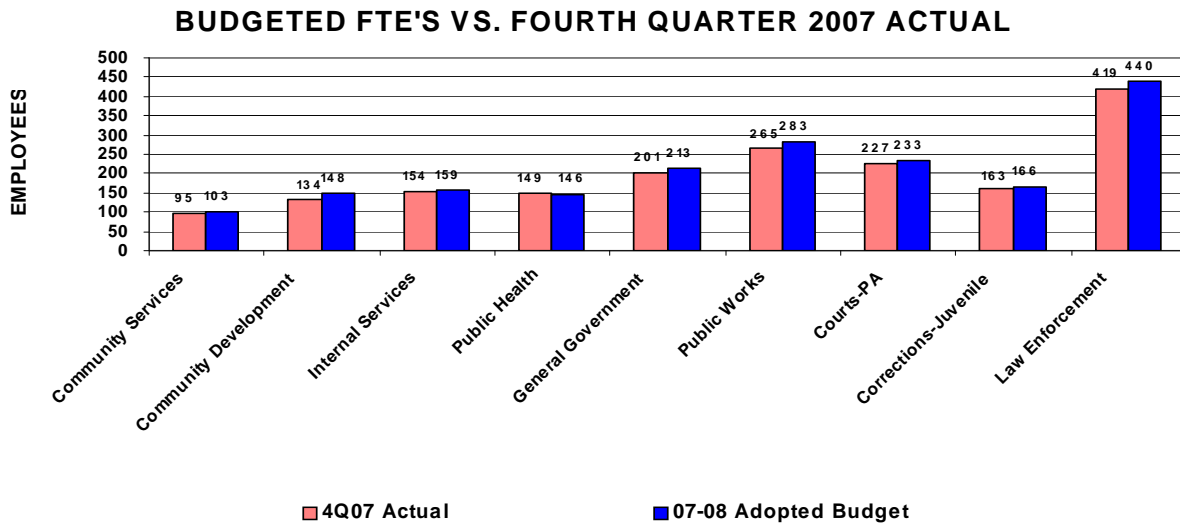
Expenses through 2007 are approximately 50.1 percent of the current biennial budget. The 2007 expenses exceed revenues by \$48.7K.

FUND 5093-CENTRAL SERVICES ACTUAL VS. BUDGET

| | ACTUAL | | BUDGET | | ACTUAL VS. BUDGET | |
|--------------------------|--------------|----------------|-----------------|-----------------|-------------------|--------------------|
| | 07-08 \$K | Annual \$ K | Adopted \$ K | Current \$ K | 2007 Annual | 2007/08 Current |
| Total Revenue | 8,839.6 | 9,458.6 | 19,030.3 | 19,130.8 | 93.5% | 46.2% |
| Total Expenses | 8,888.2 | 8,740.5 | 17,634.2 | 17,734.7 | 101.7% | 50.1% |
| Surplus/(Deficit) | (48.7) | 718.0 | 1,396.1 | 1,396.1 | | |
| Net Transfers | 0.0 | - | - | - | | |
| Net Gain/(Loss) | (48.7) | 718.0 | 1,396.1 | 1,396.1 | | |
| Fund Balance END of year | (183.4) | - | - | - | | |

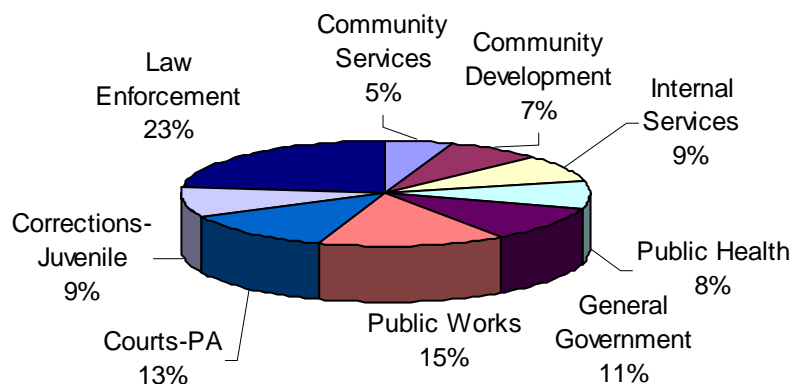
COUNTY EMPLOYMENT

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 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 7 percent, Internal Services (Budget, Human Resources, Central Services, Purchasing, Facilities) with 9 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 | 4Q07 Actual |
|------------------------------|------|---------------------------------|----------------------|----------------------|--------------------|----------------------|---------------|
| General Government | | | | | | | |
| 0001 | 110 | Assessment | 51.75 | 52.75 | 52.50 | 57.13 | 55.75 |
| 0001 | 140 | Auditor | 46.60 | 46.60 | 46.60 | 47.10 | 45.71 |
| 0001 | 170 | Treasurer | 23.00 | 24.00 | 24.50 | 33.50 | 30.00 |
| 0001 | 300 | Commissioners | 11.00 | 11.00 | 12.00 | 12.00 | 13.00 |
| 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 | 0.00 |
| 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 | 11.50 |
| 1003 | 373 | Fairgrounds | 1.00 | 1.00 | 5.00 | 5.00 | 0.00 |
| 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 | 9.00 |
| 5006 | 141 | Elections | 9.40 | 9.40 | 9.40 | 9.40 | 9.00 |
| Total | | | 189.75 | 189.95 | 195.00 | 212.88 | 201.46 |
| Law and Justice | | | | | | | |
| 0001 | 200 | County Clerk | 38.00 | 40.00 | 40.50 | 46.50 | 47.00 |
| 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 | 27.63 |
| 0001 | 231 | Juvenile | 94.50 | 94.50 | 93.50 | 93.50 | 93.00 |
| 0001 | 250 | Sheriff Law Enforcement | 137.00 | 138.50 | 143.00 | 160.00 | 151.80 |
| 0001 | 254 | Sheriff Civil/Support | 59.00 | 60.50 | 62.00 | 65.00 | 63.00 |
| 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 |
| Total Sheriff | | | 381.30 | 384.50 | 403.50 | 427.00 | 407.30 |
| 0001 | 270 | Prosecuting Attorney | 78.00 | 81.67 | 81.00 | 85.50 | 81.00 |
| 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 | 70.00 |
| 1018 | 252 | Child Abuse Intervention Center | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 |
| 1022 | 270 | Prosecuting Attorney VIC | 4.00 | 4.00 | 4.00 | 4.00 | 5.00 |
| Total | | | 766.30 | 779.83 | 797.88 | 839.05 | 808.68 |
| Public Works | | | | | | | |
| 0001 | 633 | Parks Operations | 16.00 | 16.00 | 17.00 | 17.00 | 18.00 |
| 1012 | 511 | Transportation | 67.50 | 67.80 | 66.05 | 73.30 | 67.40 |
| 1012 | 522 | Administration | 16.25 | 17.35 | 18.75 | 19.75 | 18.25 |
| 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 | 10.90 |
| 4420 | 531 | Water Resources Division | 12.00 | 13.00 | 13.00 | 14.75 | 12.00 |
| 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 | 24.50 |
| Total | | | 257.00 | 260.00 | 261.80 | 282.80 | 265.05 |
| Community Development | | | | | | | |
| 1011 | 521 | Administration | 8.00 | 8.00 | 7.00 | 7.00 | 6.00 |
| 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 | 9.00 |
| 1011 | 543 | Inspection | 10.00 | 10.00 | 12.00 | 12.00 | 12.00 |
| 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 | 20.00 |
| 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 | 31.00 |
| 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 |
| Total | | | 133.00 | 133.50 | 139.50 | 148.08 | 133.50 |

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 | 4Q07 Actual |
|--|-------------------|-----------------------------------|----------------------|----------------------|--------------------|----------------------|-----------------|
| Community Services | | | | | | | |
| | 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 | |
| | Total | | 70.75 | 71.25 | 78.00 | 102.50 | 95.33 |
| Public Health | | | | | | | |
| | 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 | 33.60 |
| | 1025 | 702 Environmental Health | 30.40 | 34.90 | 31.03 | 32.33 | 30.30 |
| | 1025 | 703 Community Health | 46.27 | 48.72 | 51.76 | 50.31 | 55.80 |
| | 1025 | 704 Skamania County | 2.48 | 5.63 | 5.37 | 6.67 | 4.30 |
| | Total | | 126.20 | 143.55 | 144.00 | 145.98 | 148.80 |
| Internal Services | | | | | | | |
| | 0001 | 305 Office of Budget | 53.00 | 53.00 | 52.00 | 54.75 | 51.00 |
| 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 | 14.00 |
| | 3194 | 390 Data Processing | 0.00 | 0.05 | 0.00 | 2.00 | 0.00 |
| | Total OBIS | | 65.00 | 65.05 | 64.00 | 69.75 | 65.00 |
| | 0001 | 310 Human Resources | 13.00 | 14.55 | 14.00 | 16.00 | 17.80 |
| | 0001 | 311 Loss Control | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 |
| | 0001 | 320 General Services | 19.10 | 19.30 | 20.30 | 22.30 | 20.80 |
| | 0001 | 340 Public Information & Outreach | 7.00 | 6.00 | 5.00 | 6.00 | 7.00 |
| | 5093 | 330 Facilities Management | 32.50 | 32.50 | 36.50 | 40.58 | 39.00 |
| | Total | | 140.60 | 141.40 | 143.80 | 158.63 | 153.60 |
| Total County | | | 1,683.60 | 1,719.48 | 1,759.98 | 1,889.92 | 1,806.42 |
| Total County (less Health Department) | | | 1,557.40 | 1,575.93 | 1,615.98 | 1,743.94 | 1,657.62 |

MAJOR COUNTY REVENUES

| | 2005 Actual | 2006 Actual | 2007 Actual | 2007-2008 Adopted Budget | 2007-2008 Current Budget | Act/Bud | 07/06 |
|---|----------------|----------------|----------------|-----------------------------|-----------------------------|---------|-------|
| Total Property Tax | | | | | | | |
| | 5,594,337 | 5,953,080 | 5,849,465 | | | | |
| | 39,861,375 | 42,152,443 | 44,385,854 | | | | |
| | 42,471,239 | 44,427,455 | 47,158,192 | | | | |
| | 73,369,173 | 76,659,497 | 81,491,626 | 167,787,784 | 167,787,784 | 49% | 106% |
| Total Sales Tax | | | | | | | |
| | 5,353,049 | 5,568,522 | 5,652,318 | | | | |
| | 10,518,527 | 11,147,694 | 11,704,300 | | | | |
| | 16,641,247 | 17,280,920 | 20,409,808 | | | | |
| | 22,842,150 | 23,174,478 | 28,911,359 | 71,222,871 | 71,222,871 | 41% | 125% |
| Total Real Estate Excise Tax (REET) | | | | | | | |
| | 2,117,345 | 2,685,428 | 1,737,222 | | | | |
| | 5,141,145 | 5,533,501 | 4,406,788 | | | | |
| | 8,669,031 | 8,552,667 | 6,468,524 | | | | |
| | 12,514,635 | 10,763,693 | 8,063,866 | 19,722,256 | 23,677,719 | 34% | 75% |
| MV Tax and Fees | | | | | | | |
| | 2,162,649 | 2,334,172 | 2,247,231 | | | | |
| | 4,392,832 | 4,702,572 | 4,750,230 | | | | |
| | 6,802,868 | 7,242,432 | 7,365,772 | | | | |
| | 9,084,468 | 9,584,511 | 9,746,732 | 21,262,122 | 21,262,122 | 46% | 102% |
| Investment Interest - G.F. | | | | | | | |
| | 149,352 | 333,243 | 483,013 | | | | |
| | 711,742 | 1,312,174 | 1,765,614 | | | | |
| | 1,027,462 | 1,767,328 | 2,407,957 | | | | |
| | 1,679,194 | 2,834,946 | 3,318,121 | 5,248,876 | 5,248,876 | 63% | 117% |
| Recording Fees - G.F. | | | | | | | |
| | 367,129 | 419,931 | 378,311 | | | | |
| | 804,966 | 842,001 | 771,001 | | | | |
| | 1,289,902 | 1,253,466 | 1,119,342 | | | | |
| | 1,829,998 | 1,658,639 | 1,402,334 | 2,874,000 | 2,874,000 | 49% | 85% |
| Court Revenue | | | | | | | |
| | 1,159,723 | 1,140,350 | 1,592,574 | | | | |
| | 2,400,837 | 2,961,597 | 3,295,739 | | | | |
| | 3,755,398 | 4,651,122 | 4,892,522 | | | | |
| | 5,169,250 | 6,262,157 | 6,633,660 | 12,476,745 | 12,476,745 | 53% | 106% |
| Community Development | | | | | | | |
| | 2,969,950 | 2,585,042 | 1,710,158 | | | | |
| | 5,365,356 | 5,470,965 | 5,031,633 | | | | |
| | 8,942,271 | 7,438,783 | 9,430,083 | | | | |
| | 11,807,075 | 10,208,304 | 11,445,182 | 23,935,165 | 23,935,165 | 48% | 112% |
| Total DNR Timber Sales | | | | | | | |
| | 216,209 | 177,124 | 467,120 | | | | |
| | 787,058 | 1,000,794 | 1,261,068 | | | | |
| | 1,082,231 | 1,098,228 | 1,713,304 | | | | |
| | 1,374,008 | 1,257,508 | 1,931,336 | 2,394,648 | 2,394,648 | 81% | 154% |
| Corrections Program Revenues (excluding SB 6211) | | | | | | | |
| | 352,130 | 425,843 | 509,119 | | | | |
| | 813,676 | 912,139 | 1,039,382 | | | | |
| | 1,360,866 | 1,473,733 | 1,547,003 | | | | |
| | 1,836,000 | 2,081,027 | 2,070,836 | 3,749,364 | 3,749,364 | 55% | 100% |
| Total Impact/Clean Water Fees | | | | | | | |
| | 1,632,606 | 998,146 | 920,037 | | | | |
| | 3,760,506 | 2,735,228 | 3,131,174 | | | | |
| | 9,924,247 | 7,984,069 | 8,017,699 | | | | |
| | 12,565,456 | 8,793,527 | 9,928,611 | 23,909,908 | 23,909,908 | 42% | 113% |
| Criminal Justice Revenues | | | | | | | |
| | 487,262 | 2,462,975 | 1,137,164 | | | | |
| | 1,887,037 | 4,982,547 | 3,736,050 | | | | |
| | 2,908,316 | 6,139,925 | 6,399,329 | | | | |
| | 4,134,520 | 9,736,324 | 11,006,063 | 20,418,031 | 20,418,031 | 54% | 113% |

2007-2008 EXPENDITURES BY DEPARTMENT

Adj-07

| | YTD Adj-05 | YTD Adj-06 | YTD Adj-07 | Current 07 Budget | 07/06 % | Percent Budget |
|----------------------------|---------------|---------------|---------------|----------------------|------------|-------------------|
| GENERAL GOVERNMENT | | | | | | |
| Assessor | 3,636,252 | 3,682,741 | 4,356,034 | 8,631,355 | 118% | 50.5% |
| GIS Fund | 1,628,855 | 1,672,108 | 1,922,085 | 4,019,821 | 115% | 47.8% |
| Auditor | 3,125,934 | 3,207,270 | 3,468,925 | 7,070,216 | 108% | 49.1% |
| County Fair | 3,053,784 | 3,284,960 | 3,701,291 | 7,493,107 | 113% | 49.4% |
| Treasurer | 1,966,010 | 1,892,615 | 2,338,048 | 5,231,445 | 124% | 44.7% |
| Banking Services | 138,900 | 193,392 | 182,490 | 803,254 | 94% | 22.7% |
| Commissioners | 1,067,170 | 1,005,576 | 1,323,566 | 2,618,213 | 132% | 50.6% |
| <u>Countywide Services</u> | | | | | | |
| ESA | 0 | 0 | 0 | 0 | 0% | 0.0% |
| Other Countywide Services | 549,947 | 811,759 | 894,882 | 1,549,017 | 110% | 57.8% |
| Cable TV | 505,924 | 425,000 | 465,463 | 930,926 | 110% | 50.0% |
| CVTV Peg Access | 0 | 0 | 0 | 0 | 0% | 0.0% |
| Public Access Cable TV | 12,667 | 0 | 0 | 75,000 | 0% | 0.0% |
| Coop Extension | 546,000 | 603,263 | 661,983 | 1,548,112 | 110% | 42.8% |
| <u>Comm. Support</u> | 195,376 | 159,847 | 306,911 | 730,132 | 192% | 42.0% |
| Air Pollution | 54,346 | 55,347 | 60,466 | 127,122 | 109% | 47.6% |
| CREDC | 55,030 | 54,500 | 54,000 | 156,925 | 99% | 34.4% |
| Historical musuem/studies | 86,000 | 50,000 | 192,445 | 446,085 | 385% | 43.1% |
| Weed Management | 460,043 | 621,597 | 796,769 | 1,547,913 | 128% | 51.5% |
| Community Planning | 1,358,777 | 1,692,230 | 1,403,356 | 4,391,751 | 83% | 32.0% |
| Animal Control | 949,258 | 1,000,904 | 1,052,850 | 2,148,022 | 105% | 49.0% |
| Code Enforcement | 787,820 | 830,298 | 789,854 | 1,957,276 | 95% | 40.4% |
| Fire Marshall | 984,240 | 985,174 | 1,068,384 | 2,066,772 | 108% | 51.7% |
| Board of Equalization | 135,940 | 129,636 | 167,056 | 298,584 | 129% | 55.9% |
| Elections | 1,658,489 | 2,675,644 | 1,782,005 | 5,314,430 | 67% | 33.5% |
| Tri Mountain Golf O&M Fund | 654,150 | 567,010 | 1,011,927 | 2,598,213 | 178% | 38.9% |
| Total | 23,610,911 | 25,600,872 | 28,000,788 | 61,753,691 | 109% | 45.3% |

2007-2008 EXPENDITURES BY DEPARTMENT

Adj-07

| | YTD Adj-05 | YTD Adj-06 | YTD Adj-07 | Current 07 Budget | 07/06 % | Percent Budget |
|----------------------------------|-------------------|-------------------|-------------------|----------------------|-------------|-------------------|
| LAW & JUSTICE | | | | | | |
| Sheriff | 14,817,064 | 16,544,620 | 17,457,017 | 37,105,261 | 106% | 47.0% |
| Sheriff Civil/Support | 4,575,024 | 4,831,352 | 3,934,921 | 7,999,875 | 81% | 49.2% |
| Sheriff Exec/Admin | 2,166,413 | 2,091,490 | 3,205,455 | 7,453,076 | 153% | 43.0% |
| Jail | 15,080,394 | 16,634,031 | 17,338,747 | 36,222,419 | 104% | 47.9% |
| Sub-Total Law Enforcement | 36,638,896 | 40,101,492 | 41,936,141 | 88,780,631 | 105% | 47.2% |
| Prosecuting Attorney | 6,649,151 | 6,873,019 | 7,576,823 | 15,422,666 | 110% | 49.1% |
| Child Support | 1,493,425 | 1,596,275 | 1,595,556 | 3,707,334 | 100% | 43.0% |
| Victim/Witness Assist | 267,140 | 331,558 | 362,183 | 680,124 | 109% | 53.3% |
| Juvenile | 7,024,004 | 7,106,957 | 7,816,017 | 15,429,578 | 110% | 50.7% |
| Corrections | 5,056,020 | 5,271,128 | 5,715,090 | 11,684,516 | 108% | 48.9% |
| Emergency Services-CRESA | 1,231,073 | 1,357,269 | 1,592,918 | 3,126,959 | 117% | 50.9% |
| EMS Fund - 1004 | 523,292 | 656,832 | 748,165 | 1,605,098 | 114% | 46.6% |
| Regional Radio Systems | 1,029,046 | 1,048,735 | 1,306,210 | 2,402,312 | 125% | 54.4% |
| Radio ER&R | 84,298 | 275,272 | 284,638 | 632,639 | 103% | 45.0% |
| Child Abuse Intervention | 432,141 | 412,959 | 822,686 | 1,493,401 | 199% | 55.1% |
| Indigent Defense | 4,599,011 | 4,283,770 | 4,152,497 | 8,595,424 | 97% | 48.3% |
| District Court | 3,400,377 | 3,538,653 | 3,936,863 | 7,875,311 | 111% | 50.0% |
| Superior Court | 2,239,633 | 2,403,951 | 3,720,140 | 8,717,833 | 155% | 42.7% |
| Clerk | 2,357,409 | 2,438,206 | 2,866,863 | 5,701,423 | 118% | 50.3% |
| Medical Examiner | 615,510 | 761,988 | 860,919 | 1,732,814 | 113% | 49.7% |
| Clark Skamania Drug Task Force | <u>487,850</u> | <u>449,275</u> | <u>461,220</u> | <u>1,306,746</u> | <u>103%</u> | <u>35.3%</u> |
| Total | 74,128,277 | 78,907,337 | 85,754,929 | 178,894,808 | 109% | 47.9% |

2007-2008 EXPENDITURES BY DEPARTMENT

Adj-07

| | YTD Adj-05 | YTD Adj-06 | YTD Adj-07 | Current 07 Budget | 07/06 % | Percent Budget |
|--|---------------|---------------|---------------|----------------------|------------|-------------------|
| PUBLIC WORKS | | | | | | |
| Parks | 949,640 | 1,531,417 | 1,102,367 | 2,559,011 | 72% | 43.1% |
| Parks Operations | 1,705,260 | 1,794,196 | 1,971,144 | 4,606,147 | 110% | 42.8% |
| Sanitary Sewer | 138,974 | (85,200) | 119,920 | 36 | -141% | 333109.8% |
| Waste Water Maintenance | 8,416,212 | 5,788,790 | 7,197,137 | 28,860,347 | 124% | 24.9% |
| Waste Water Debt Service | 3,714,008 | 0 | 0 | 14,290,239 | 0% | 0.0% |
| Waste Water Construction | 8,736,293 | 19,471,899 | 26,683,030 | 45,106,300 | 137% | 59.2% |
| Waste Water Repair & Maint. | 45,340 | 66,006 | 61,418 | 251,030 | 93% | 24.5% |
| Clean Water Fund | 4,450,302 | 4,447,513 | 5,623,183 | 15,318,457 | 126% | 36.7% |
| Solid Waste | 2,014,669 | 2,834,200 | 3,157,249 | 9,642,798 | 111% | 32.7% |
| ER & R | 12,028,522 | 16,237,740 | 16,424,674 | 38,558,280 | 101% | 42.6% |
| Lewis & Clark Railroad | 81,678 | 302,839 | 66,149 | 213,930 | 22% | 30.9% |
| Road Fund | 49,425,444 | 54,685,751 | 53,770,516 | 165,263,328 | 98% | 32.5% |
| Water Resources | 0 | 0 | 0 | 0 | 0% | 0.0% |
| Burnt Bridge Creek | 0 | 0 | 0 | 0 | 0% | 0.0% |
| Total | 91,706,344 | 107,075,151 | 116,176,785 | 324,669,903 | 109% | 35.8% |
| COMMUNITY DEVELOPMENT | | | | | | |
| Administration | 1,285,021 | 1,501,808 | 1,436,655 | 2,999,086 | 96% | 47.9% |
| Development Review | 1,377,983 | 1,570,674 | 2,165,566 | 4,346,293 | 138% | 49.8% |
| Engineering | 904,355 | 1,166,390 | 1,396,971 | 2,692,166 | 120% | 51.9% |
| Inspection | 1,003,196 | 954,250 | 966,749 | 2,413,023 | 101% | 40.1% |
| Development Services (Planning) | 744,057 | 892,695 | 1,001,624 | 2,229,615 | 112% | 44.9% |
| Long Range Planning(1) | 0 | 0 | 0 | 0 | 0% | 0.0% |
| Customer Service | 1,542,896 | 1,994,024 | 2,267,615 | 5,054,251 | 114% | 44.9% |
| Animal Control(1) | 0 | 0 | 0 | 0 | 0% | 0.0% |
| Building | 2,958,579 | 3,479,058 | 4,033,287 | 8,579,995 | 116% | 47.0% |
| Code Enforcement(1) | 0 | 0 | 0 | 0 | 0% | 0.0% |
| Fire Bureau(1) | 0 | 0 | 0 | 0 | 0% | 0.0% |
| Total | 9,816,087 | 11,558,900 | 13,268,467 | 28,314,428 | 115% | 46.9% |
| (1) Department budgets and actuals transferred to General Fund and should cleared in second quarter. | | | | | | |

2007-2008 EXPENDITURES BY DEPARTMENT

Adj-07

| | YTD Adj-05 | YTD Adj-06 | YTD Adj-07 | Current 07 Budget | 07/06 % | Percent Budget |
|---------------------------|---------------|---------------|---------------|----------------------|------------|-------------------|
| COMMUNITY SERVICES | | | | | | |
| Veterans' Assistance | 439,299 | 644,333 | 743,260 | 1,172,278 | 115% | 63.4% |
| Misc DCS Grants | 0 | 0 | 0 | 5,722,112 | 0% | 0.0% |
| Community Services | 1,171,282 | 901,650 | 1,119,736 | 2,516,543 | 124% | 44.5% |
| Prevention | 249,353 | 169,536 | 213,097 | 400,660 | 126% | 53.2% |
| Youth & Family Services | 497,641 | 329,556 | 345,817 | 1,292,362 | 105% | 26.8% |
| DCS-Aministration/Grants | (386,640) | 257,541 | 646,774 | 6,581,272 | 251% | 9.8% |
| Weatherization/Energy | 3,195,086 | 3,881,756 | 3,596,839 | 8,347,873 | 93% | 43.1% |
| CHIF | 1,836,781 | 1,167,636 | 1,906,923 | 7,774,259 | 163% | 24.5% |
| HOME | 1,281,461 | 2,578,239 | 2,079,954 | 3,954,058 | 81% | 52.6% |
| Housing Programs | 1,692,767 | 1,905,103 | 940,222 | 5,008,680 | 49% | 18.8% |
| Mental Health | 20,429,427 | 20,863,308 | 27,367,439 | 62,625,358 | 131% | 43.7% |
| Development Disability | 3,789,629 | 3,718,276 | 3,688,955 | 7,785,057 | 99% | 47.4% |
| Substance Abuse | 3,969,530 | 4,948,894 | 5,726,476 | 13,235,211 | 116% | 43.3% |
| Mental Health Reserve | 122,847 | 0 | 150,000 | 2,000,000 | 0% | 7.5% |
| Children's System of Care | 1,298,931 | 1,428,710 | 975,825 | 3,744,786 | 68% | 26.1% |
| Human Services Council | 81,548 | 138,106 | 95,623 | 798,204 | 69% | 12.0% |
| Sub-Total DCS | 39,668,941 | 42,932,644 | 49,596,941 | 132,958,713 | 116% | 37.3% |
| Heath Department | 16,870,617 | 18,909,472 | 17,880,136 | 38,115,806 | 95% | 46.9% |
| INTERNAL SERVICES | | | | | | |
| Human Resources | 1,324,405 | 1,399,227 | 1,797,357 | 3,667,130 | 128% | 49.0% |
| Loss Control | 303,819 | 287,538 | 398,372 | 757,112 | 139% | 52.6% |
| General Services | 2,192,099 | 2,478,499 | 2,722,899 | 4,909,983 | 110% | 55.5% |
| Public Information | 410,021 | 444,316 | 513,411 | 1,063,827 | 116% | 48.3% |
| Office of Budget | 574,736 | 575,858 | 747,754 | 1,716,583 | 130% | 43.6% |
| Dept. of Info Tech - 0001 | 6,423,237 | 7,358,269 | 7,257,922 | 16,104,219 | 99% | 45.1% |
| Facilities Maintenance | 6,606,408 | 7,812,087 | 8,834,206 | 17,734,736 | 113% | 49.8% |
| Major Maintenance | 148,384 | 507,537 | 669,734 | 1,611,777 | 132% | 41.6% |
| Total | 17,983,109 | 20,863,331 | 22,941,655 | 47,565,367 | 110% | 48.2% |

2007-2008 EXPENDITURES BY DEPARTMENT

Adj-07

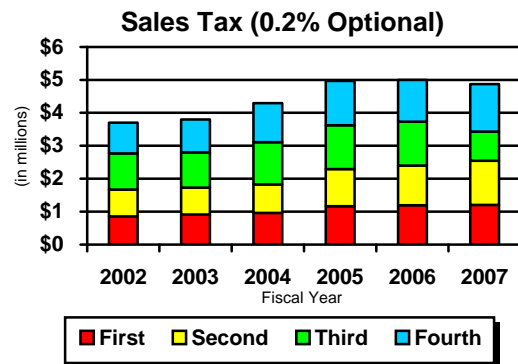
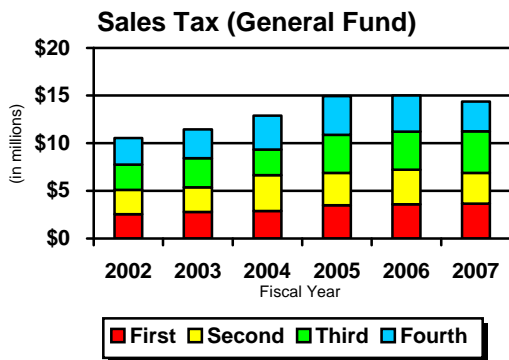
| | YTD Adj-05 | YTD Adj-06 | YTD Adj-07 | Current 07 Budget | 07/06 % | Percent Budget |
|----------------------------------|------------------|------------------|------------------|----------------------|------------|-------------------|
| CAPITAL & DEBT | | | | | | |
| Capital Acquisition | 0 | 316,120 | 0 | 0 | 0% | 0.0% |
| Building Construction | 7,350,068 | 16,887,975 | 3,156,970 | 3,800,000 | 19% | 83.1% |
| Campus Development | 295,110 | 425,436 | 0 | 0 | 0% | 0.0% |
| Tri Mountain Golf Capital Fund | 8,356 | 32,507 | 0 | 0 | 0% | 0.0% |
| Jail Industries | 0 | 0 | 0 | 0 | 0% | 0.0% |
| Debt Service | 14,507,379 | 13,320,951 | 13,169,471 | 26,374,753 | 99% | 49.9% |
| Tax Anticipation Notes | 36,046 | 68,694 | 17,371 | 0 | 25% | 0.0% |
| Conservation Futures | 12,982,850 | 6,221,615 | 3,793,261 | 11,709,343 | 61% | 32.4% |
| Conservation Futures II | 14,781 | 1,524,566 | 0 | 4,942,722 | 0% | 0.0% |
| County Building Cumulative-Parks | 0 | 0 | 0 | 400,000 | 0% | 0.0% |
| Park Impact Fee Funds | 164,795 | (464,137) | 164,194 | 379,350 | -35% | 43.3% |
| REET I | 9,680,419 | 26,676,236 | 3,945,066 | 9,181,630 | 15% | 43.0% |
| REET II | 3,131,458 | 1,094,838 | 4,059,710 | 19,054,965 | 371% | 21.3% |
| REET III | 0 | 0 | 16,360 | 8,525,000 | 0% | 0.2% |
| Health District Campus | 24,723,841 | 2,368,230 | 135,744 | 2,570,000 | 6% | 5.3% |
| Traffic Impact Fee Funds | 3,175,350 | 15,020,821 | 4,466,794 | 22,441,780 | 30% | 19.9% |
| Water Quality Capital | 0 | 0 | 0 | 0 | 0% | 0.0% |
| Park District #6 | 345,735 | 1,069,392 | 606,194 | 1,539,910 | 57% | 39.4% |
| Information Tech Reserve | <u>2,583,467</u> | <u>3,068,122</u> | <u>2,782,669</u> | <u>8,464,413</u> | <u>91%</u> | <u>32.9%</u> |
| Total | 78,999,656 | 87,631,365 | 36,313,804 | 119,383,866 | 41% | 30.4% |

2007-2008 EXPENDITURES BY DEPARTMENT

Adj-07

| | YTD Adj-05 | YTD Adj-06 | YTD Adj-07 | Current 07 Budget | 07/06 % | Percent Budget |
|---------------------------------------|---------------|---------------|---------------|----------------------|------------|-------------------|
| FISCAL ENTITIES & RESERVES | | | | | | |
| Auditor's O & M | 370,493 | 214,323 | 419,200 | 985,742 | 196% | 42.5% |
| DP Revolving | 1,770,835 | 1,661,631 | 1,985,851 | 4,881,592 | 120% | 40.7% |
| General Liability Ins | 1,234,849 | 975,413 | 1,086,581 | 2,944,260 | 111% | 36.9% |
| Unemployment Ins | 644,588 | 608,912 | 594,993 | 1,414,350 | 98% | 42.1% |
| Industrial Ins | 1,125,551 | 1,027,250 | 981,660 | 2,426,312 | 96% | 40.5% |
| Retirement/Benefits Reserve | 616,873 | 1,103,799 | 649,850 | 1,463,524 | 59% | 44.4% |
| Permanent Reserve | 0 | 0 | 0 | 0 | 0% | 0.0% |
| Clearing | 0 | 0 | 0 | 0 | 0% | 0.0% |
| Contingency | 0 | 0 | 0 | 4,921,474 | 0% | 0.0% |
| Special Purpose Paths & Trails | 0 | 0 | 0 | 0 | 0% | 0.0% |
| Sales Tax-Criminal Justice Asst | 2,702,350 | 2,702,350 | 3,405,997 | 6,811,994 | 126% | 50.0% |
| Special Law Enforcement | 4,619,121 | 4,619,121 | 5,337,194 | 10,674,388 | 116% | 50.0% |
| Sheriffs Special Investigation | 40,000 | 403,517 | 40,000 | 274,500 | 10% | 14.6% |
| 1010 CRESA 911 Tax | 2,314,736 | 2,282,068 | 990,228 | 4,667,408 | 43% | 21.2% |
| Total | 15,439,396 | 15,598,384 | 15,491,552 | 41,465,544 | 99% | 37.4% |
| County Total | 368,223,336 | 409,077,457 | 385,425,056 | 973,122,127 | 94% | 39.6% |

SALES TAX



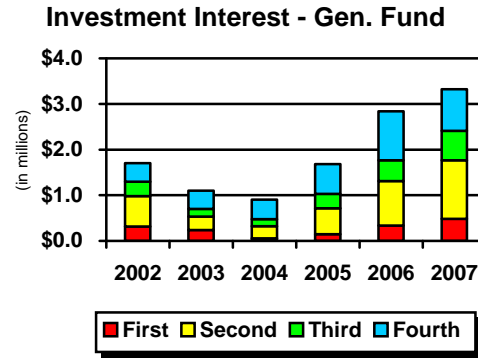
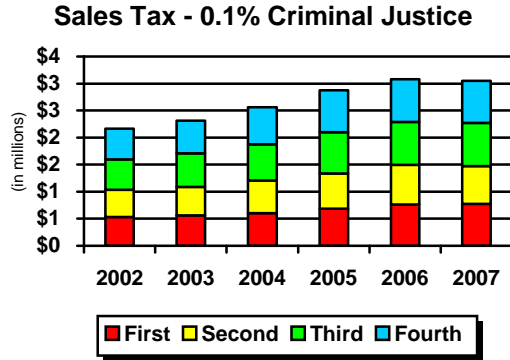
Sales Tax Revenue (General Fund)

| 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 | 3,223,667 | |
| Third | 2,653,406 | 3,060,845 | 2,706,052 | 4,007,334 | 3,983,522 | 4,367,245 | |
| Fourth | 2,808,168 | 3,012,048 | 3,548,098 | 4,053,789 | 3,811,155 | 3,408,548 | |
| | 10,551,331 | 11,435,689 | 12,892,780 | 14,933,012 | 15,006,362 | 14,649,179 | |
| % Change - YTD | | | | | | -2.4% | % of Budget |
| % Change - Annual | 5.4% | 8.4% | 12.7% | 15.8% | 0.5% | | |

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 | 1,343,566 | |
| Third | 1,093,418 | 1,061,455 | 1,284,025 | 1,334,192 | 1,330,798 | 874,766 | |
| Fourth | 934,248 | 1,002,975 | 1,182,231 | 1,347,816 | 1,269,880 | 1,453,731 | |
| | 3,702,097 | 3,797,680 | 4,293,353 | 4,968,554 | 4,996,303 | 4,876,342 | |
| % Change - YTD | | | | | | -2.4% | % of Budget |
| % Change - Annual | 18.5% | 2.6% | 13.1% | 15.7% | 0.6% | | |

CRIMINAL JUSTICE and INTEREST EARNINGS



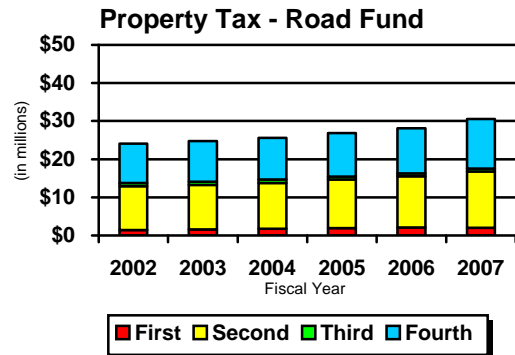
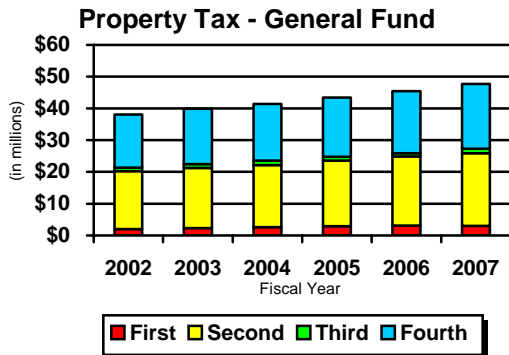
Sales Taxes – 0.1% Criminal Justice

| 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 | 699,430 | |
| Third | 565,027 | 620,834 | 669,552 | 762,525 | 794,503 | 796,057 | |
| Fourth | <u>569,115</u> | <u>604,790</u> | <u>686,229</u> | <u>776,024</u> | <u>788,758</u> | <u>780,207</u> | |
| | 2,166,189 | 2,311,994 | 2,561,153 | 2,873,836 | 3,078,258 | 3,050,882 | 6,572,574 |
| % Change - YTD | | | | | | -0.9% | % of Budget |
| % Change - Annual | 1.1% | 6.7% | 10.8% | 12.2% | 7.1% | | |

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 | 1,282,601 | |
| Third | 314,947 | 169,259 | 156,993 | 315,720 | 455,154 | 642,343 | |
| Fourth | <u>401,772</u> | <u>368,738</u> | <u>421,675</u> | <u>651,732</u> | <u>1,067,618</u> | <u>910,164</u> | |
| | 1,699,561 | 1,068,213 | 900,724 | 1,679,194 | 2,834,946 | 3,318,121 | 5,248,876 |
| % Change - YTD | | | | | | 17.0% | % of Budget |
| % Change - Annual | -42.7% | -37.1% | -15.7% | 86.4% | 68.8% | | |

PROPERTY TAXES



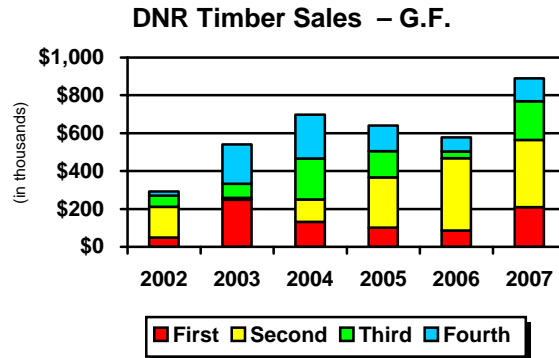
Property Tax Revenue - General Fund

| 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 | 22,785,913 | |
| Third | 1,128,870 | 1,149,203 | 1,369,442 | 1,215,496 | 1,054,130 | 1,421,921 | |
| Fourth | 16,620,368 | 17,447,811 | 17,823,924 | 18,652,460 | 19,535,432 | 20,488,426 | |
| | 38,010,465 | 39,872,651 | 41,380,953 | 43,409,855 | 45,424,412 | 47,763,055 | |
| % Change - YTD | 5.1% | | | | | | % of Budget |
| % Change - Annual | 5.3% | 4.9% | 3.8% | 4.9% | 4.6% | | 48.4% |

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 | 14,766,076 | |
| Third | 812,726 | 802,186 | 940,658 | 761,591 | 697,068 | 698,688 | |
| Fourth | 10,325,374 | 10,664,890 | 10,889,950 | 11,424,303 | 11,883,808 | 13,062,532 | |
| | 24,065,314 | 24,744,401 | 25,583,974 | 26,852,028 | 28,130,784 | 30,567,655 | |
| % Change - YTD | 8.7% | | | | | | % of Budget |
| % Change - Annual | 8.6% | 2.8% | 3.4% | 5.0% | 4.8% | | 49.8% |

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



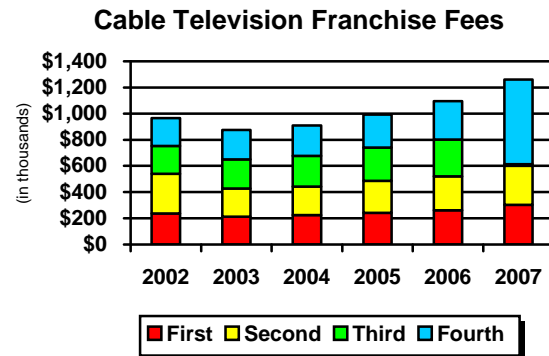
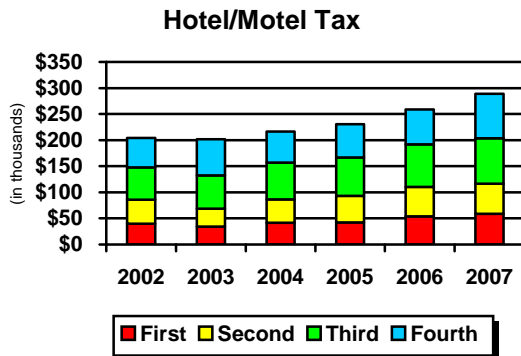
Property Tax Penalty - General Fund

| 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 | 984,402 | |
| Third | 664,017 | 698,947 | 639,715 | 632,777 | 523,815 | 651,729 | |
| Fourth | <u>860,051</u> | <u>1,007,396</u> | <u>864,784</u> | <u>821,172</u> | <u>812,801</u> | <u>782,475</u> | |
| | 3,473,504 | 3,931,115 | 3,323,288 | 3,107,291 | 3,104,301 | 3,160,916 | 7,741,239 |
| % Change - YTD | | | | | | 1.8% | % of Budget |
| % Change - Annual | 17.5% | 13.2% | -15.5% | -6.5% | -0.1% | | |
| | | | | | | | 40.8% |

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 | 354,714 | |
| Third | 59,155 | 72,816 | 216,126 | 137,673 | 35,666 | 204,621 | |
| Fourth | <u>22,349</u> | <u>209,097</u> | <u>230,882</u> | <u>136,088</u> | <u>74,464</u> | <u>121,184</u> | |
| | 293,019 | 541,159 | 697,568 | 640,855 | 578,089 | 890,376 | 1,399,448 |
| % Change - YTD | | | | | | 54.0% | % of Budget |
| % Change - Annual | -45.3% | 84.7% | 28.9% | -8.1% | -9.8% | | |
| | | | | | | | 63.6% |

HOTEL/MOTEL TAX and CABLE TELEVISION FRANCHISE FEES



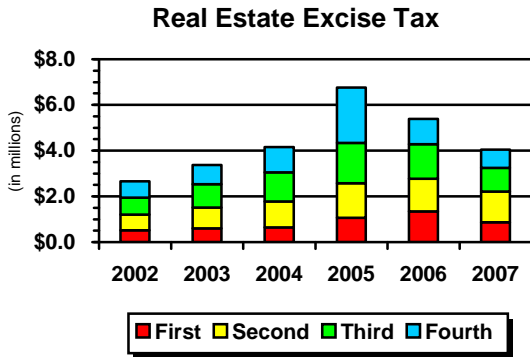
Hotel/Motel Tax

| 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 | 57,419 | |
| Third | 62,001 | 63,772 | 70,923 | 73,821 | 81,343 | 87,616 | |
| Fourth | 56,843 | 68,927 | 59,043 | 63,489 | 66,767 | 85,213 | |
| | 201,411 | 201,433 | 216,126 | 230,493 | 258,510 | 288,992 | 384,750 |
| % Change - YTD | | | | | | 11.8% | % of Budget |
| % Change - Annual | 0.3% | 0.0% | 7.3% | 6.6% | 12.2% | | 75.1% |

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 | 296,914 | |
| Third | 212,026 | 222,912 | 232,776 | 255,000 | 281,485 | 12,223 | |
| Fourth | 212,266 | 223,525 | 232,862 | 250,354 | 291,706 | 647,004 | |
| | 965,116 | 874,437 | 908,620 | 991,769 | 1,094,245 | 1,259,823 | 2,073,000 |
| % Change - YTD | | | | | | 15.1% | % of Budget |
| % Change - Annual | 13.3% | -9.4% | 3.9% | 9.2% | 10.3% | | 60.8% |

EXCISE TAXES



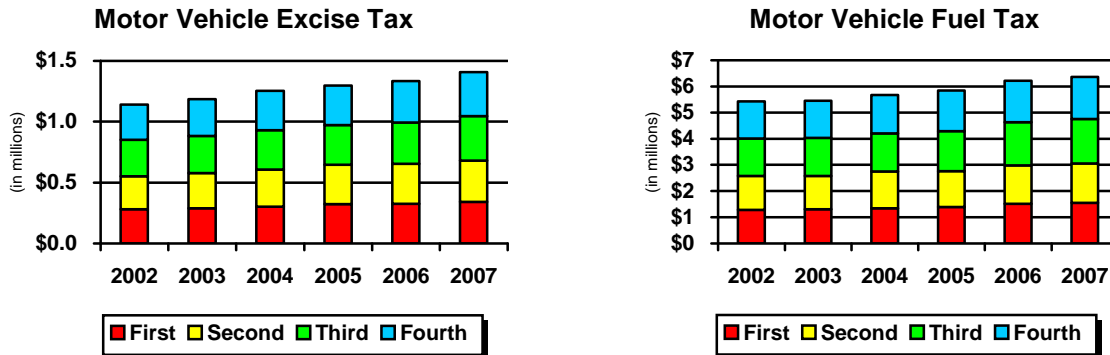
Real Estate Excise Tax Revenue (REET I)

| 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 | 1,336,057 | |
| Third | 733,381 | 1,012,209 | 1,271,689 | 1,763,943 | 1,504,046 | 1,034,268 | |
| Fourth | 712,481 | 844,163 | 1,101,294 | 2,423,286 | 1,106,796 | 799,059 | |
| | 2,651,815 | 3,370,619 | 4,155,401 | 6,756,391 | 5,379,821 | 4,038,937 | 8,634,586 |
| % Change - YTD | | | | | | -24.9% | % of Budget |
| % Change - Annual | 6.0% | 27.1% | 23.3% | 62.6% | -20.4% | | 46.8% |

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 | 60,367 | |
| Third | 88,663 | 79,919 | 78,080 | 72,284 | 67,350 | 126,367 | |
| Fourth | 84,450 | 51,416 | 68,683 | 59,254 | 60,033 | 99,716 | |
| | 326,289 | 280,645 | 297,653 | 290,829 | 236,199 | 351,601 | 425,000 |
| % Change - YTD | | | | | | 48.9% | % of Budget |
| % Change - Annual | -25.8% | -14.0% | 6.1% | -2.3% | -18.8% | | 82.7% |

MOTOR VEHICLE EXCISE TAX and MOTOR VEHICLE FUEL TAX



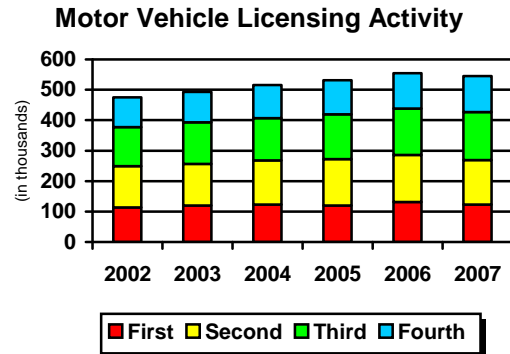
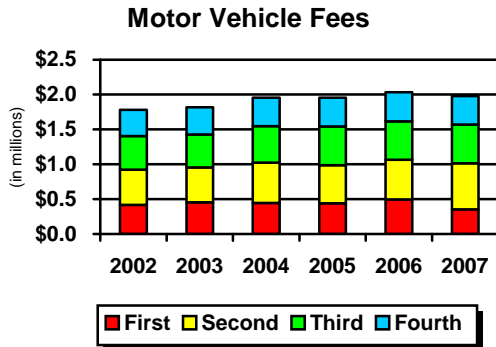
Motor Vehicle Excise Tax - Criminal Justice

| 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 | 340,539 | | |
| Third | 298,219 | 304,067 | 322,931 | 326,104 | 340,092 | 363,825 | | |
| Fourth | <u>289,630</u> | <u>303,494</u> | <u>322,864</u> | <u>326,392</u> | <u>340,496</u> | <u>363,783</u> | | |
| | 1,140,314 | 1,186,219 | 1,252,549 | 1,298,703 | 1,334,299 | 1,408,700 | | 3,112,390 |
| % Change - YTD | | | | | | | 5.6% | % of Budget |
| % Change - Annual | | | | | | | 3.0% 4.0% 5.6% 3.7% 2.7% | |

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 | 1,501,369 | | |
| Third | 1,429,297 | 1,454,727 | 1,460,466 | 1,532,175 | 1,648,096 | 1,695,974 | | |
| 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>1,607,927</u> | | |
| | 5,420,269 | 5,449,030 | 5,669,822 | 5,835,057 | 6,217,144 | 6,360,290 | | 14,089,494 |
| % Change - YTD | | | | | | | 2.3% | % of Budget |
| % Change - Annual | | | | | | | 0.5% 0.5% 4.1% 2.9% 6.5% | |

MOTOR VEHICLE LICENSING



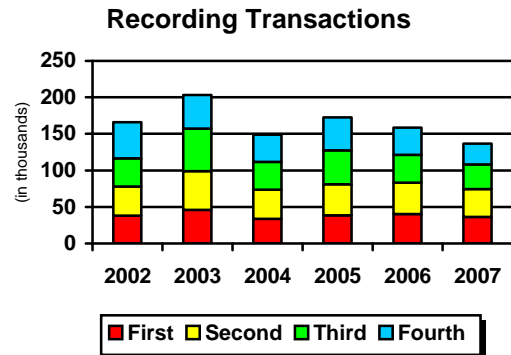
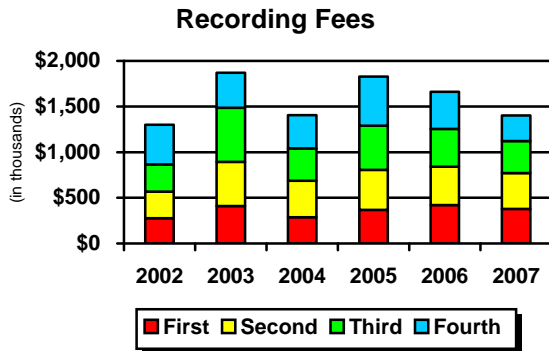
Fee Revenues

| 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 | 661,091 | |
| Third | 484,984 | 473,512 | 521,491 | 551,756 | 551,672 | 555,743 | |
| Fourth | <u>374,892</u> | <u>379,690</u> | <u>408,604</u> | <u>412,975</u> | <u>416,457</u> | <u>409,250</u> | |
| | 1,779,217 | 1,804,558 | 1,953,292 | 1,950,708 | 2,033,068 | 1,977,742 | |
| % Change - YTD | -2.7% | | | | | | % of Budget |
| % Change - Annual | 3.6% | 1.4% | 8.2% | -0.1% | 4.2% | 48.7% | |

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 | 146,108 |
| Third | 128,082 | 135,804 | 139,272 | 146,840 | 151,989 | 156,867 |
| Fourth | <u>97,176</u> | <u>100,198</u> | <u>109,300</u> | <u>112,924</u> | <u>116,517</u> | <u>119,142</u> |
| | 474,728 | 492,676 | 516,133 | 532,106 | 554,342 | 545,408 |
| % Change - YTD | -1.6% | | | | | |
| % Change - Annual | 4.7% | 3.8% | 4.8% | 3.1% | 4.2% | |

RECORDING



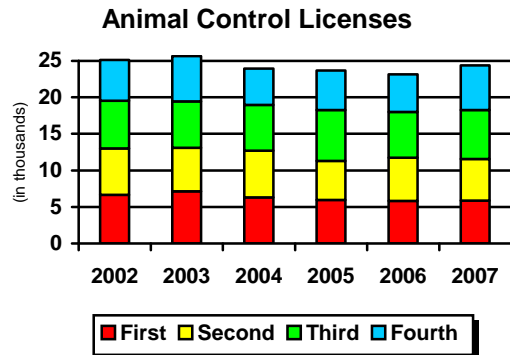
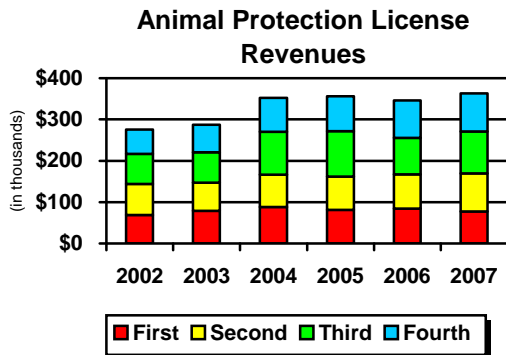
Recording Fee Revenues

| 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 | 392,690 | |
| Third | 296,494 | 589,751 | 352,078 | 484,936 | 411,465 | 348,341 | |
| Fourth | <u>435,090</u> | <u>384,758</u> | <u>365,299</u> | <u>540,096</u> | <u>405,173</u> | <u>282,992</u> | |
| | 1,298,916 | 1,868,465 | 1,404,876 | 1,829,998 | 1,658,639 | 1,402,334 | 2,874,000 |
| % Change - YTD | | | | | | -15.5% | % of Budget |
| % Change - Annual | 20.8% | 43.8% | -24.8% | 30.3% | -9.4% | | 48.8% |

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 | 38,222 |
| Third | 38,355 | 58,629 | 37,921 | 46,209 | 37,990 | 33,458 |
| Fourth | <u>49,426</u> | <u>45,616</u> | <u>37,489</u> | <u>45,106</u> | <u>37,179</u> | <u>28,327</u> |
| | 165,725 | 202,983 | 149,040 | 172,444 | 158,521 | 136,325 |
| % Change - YTD | | | | | | -14.0% |
| % Change - Annual | 26.3% | 22.5% | -26.6% | 15.7% | -8.1% | |

ANIMAL CONTROL / PROTECTION



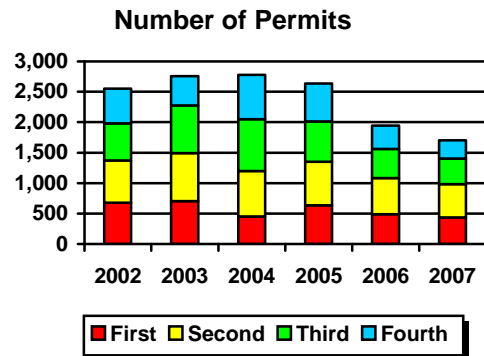
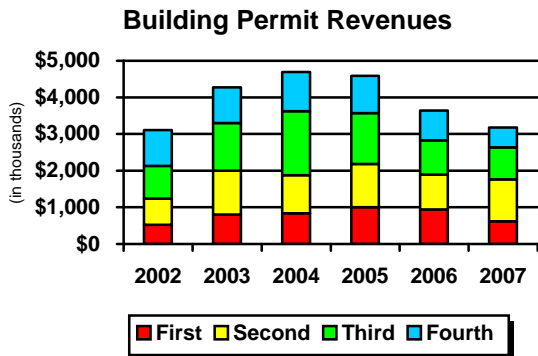
License Revenue

| 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 | 91,537 | |
| Third | 72,383 | 72,110 | 103,634 | 110,327 | 88,251 | 101,453 | |
| Fourth | 58,926 | 70,994 | 82,016 | 84,345 | 90,519 | 93,218 | |
| | 275,258 | 288,729 | 352,377 | 356,128 | 345,504 | 363,763 | 477,150 |
| % Change - YTD | 5.3% | | | | | | % of Budget |
| % Change - Annual | -0.1% | 4.9% | 22.0% | 1.1% | -3.0% | | 76.2% |

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 | 5,673 |
| Third | 6,552 | 6,384 | 6,237 | 6,940 | 6,279 | 6,713 |
| Fourth | 5,601 | 6,215 | 4,990 | 5,446 | 5,168 | 6,120 |
| | 25,142 | 25,675 | 23,932 | 23,686 | 23,182 | 24,373 |
| % Change - YTD | | | | | | 5.1% |
| % Change - Annual | 0.5% | 2.1% | -6.8% | -1.0% | -2.1% | |

BUILDING PERMITS



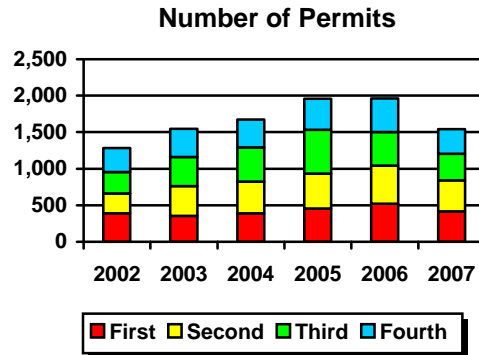
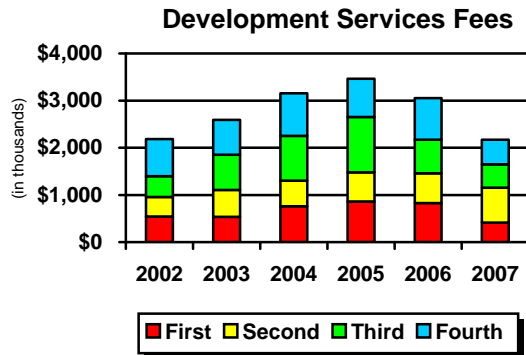
Building Permit Revenue

| 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 | 1,142,788 | | |
| Third | 891,153 | 1,300,044 | 1,744,666 | 1,386,240 | 932,418 | 876,059 | | |
| Fourth | <u>976,707</u> | <u>967,198</u> | <u>1,079,877</u> | <u>1,042,197</u> | <u>809,699</u> | <u>536,051</u> | | |
| | 3,107,478 | 4,269,400 | 4,696,644 | 4,613,400 | 3,636,681 | 3,173,347 | | |
| % Change - YTD | | | | | | | -12.7% | % of Budget |
| % Change - Annual | | | | | | | | |

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 | 547 |
| Third | 609 | 783 | 853 | 660 | 480 | 419 |
| Fourth | <u>572</u> | <u>485</u> | <u>728</u> | <u>628</u> | <u>380</u> | <u>302</u> |
| | 2,553 | 2,852 | 2,779 | 2,640 | 1,942 | 1,703 |
| % Change - YTD | | | | | | -12.3% |
| % Change - Annual | | | | | | -26.4% |

DEVELOPMENT SERVICES PERMITS



Development Services (Planning) Fees

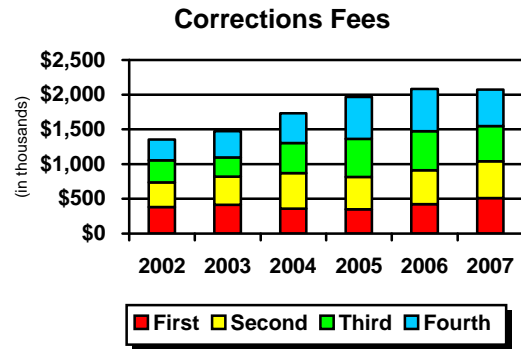
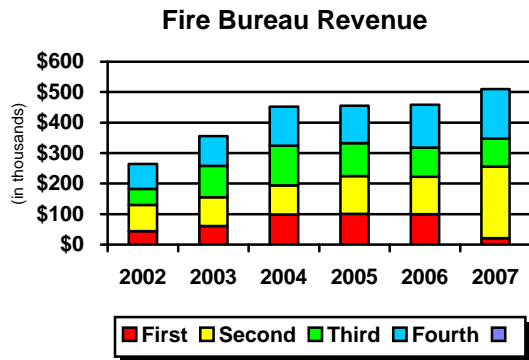
| By Quarter | 2002 Actual | 2003 Actual | 2004 Actual | 2005 Actual | 2006 Actual | 2007 Actual | 07/08 Budget |
|-------------------|-------------|-------------|-------------|-------------|-------------|-------------|--------------|
| First | 542,688 | 535,347 | 761,492 | 858,137 | 825,875 | 411,833 | |
| Second | 412,292 | 571,164 | 537,537 | 622,565 | 634,152 | 738,179 | |
| Third | 442,346 | 743,133 | 950,171 | 1,170,693 | 708,216 | 499,441 | |
| Fourth | 783,697 | 782,882 | 905,249 | 813,902 | 881,557 | 519,573 | |
| | 2,181,023 | 2,632,526 | 3,154,449 | 3,465,297 | 3,049,800 | 2,169,026 | 10,600,746 |
| % Change - YTD | | | | | | -28.9% | % of Budget |
| % Change - Annual | 40.7% | 20.7% | 19.8% | 9.9% | -12.0% | | 20.5% |

Number of Permits

| By Quarter | 2002 Actual | 2003 Actual | 2004 Actual | 2005 Actual | 2006 Actual | 2007 Actual |
|-------------------|-------------|-------------|-------------|-------------|-------------|-------------|
| First | 384 | 343 | 383 | 455 | 521 | 418 |
| Second | 268 | 390 | 429 | 477 | 519 | 423 |
| Third | 296 | 395 | 472 | 600 | 458 | 363 |
| Fourth | 348 | 386 | 384 | 422 | 460 | 336 |
| | 1,296 | 1,514 | 1,668 | 1,954 | 1,958 | 1,540 |
| % Change - YTD | | | | | | -21.3% |
| % Change - Annual | 3.3% | 16.8% | 10.2% | 17.1% | 0.2% | |

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

FIRE BUREAU and CORRECTION FEES



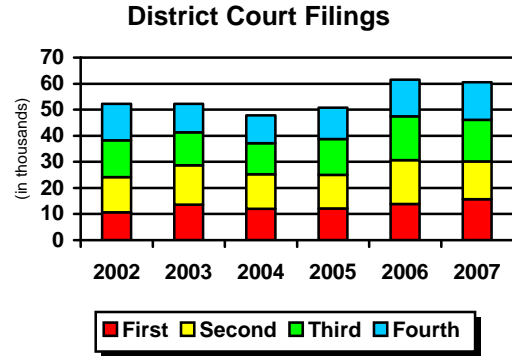
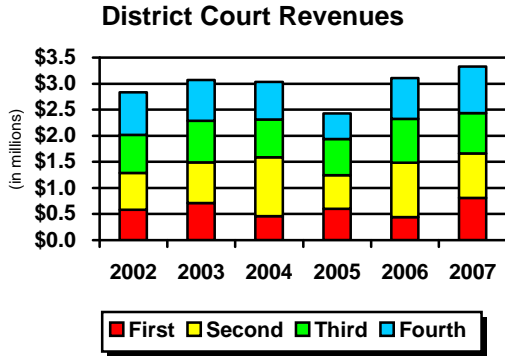
Fire Bureau Revenue

| 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 | | 235,183 | | | | | |
| Third | | 52,028 | | 103,195 | | 130,109 | | 108,359 | | 94,603 | | 90,791 | | | | | |
| Fourth | | <u>82,337</u> | | <u>102,410</u> | | <u>127,429</u> | | <u>122,479</u> | | <u>141,127</u> | | <u>162,498</u> | | | | | |
| | | 264,659 | | 360,859 | | 451,928 | | 455,395 | | 458,472 | | 509,475 | | 699,196 | | | |
| % Change - YTD | | | | | | | | | | | | 11.1% | % of Budget | | | | |
| % Change - Annual | | | | | | | | | | | | 14.5% | | 36.3% | 25.2% | 0.8% | 0.7% |

Corrections Fees

| By Quarter | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 07-08 | Budget | | | | |
|-------------------|----------------|----------------|----------------|----------------|----------------|----------------|-------|-------------|-------|--------|-------|------|
| | Actual | Actual | Actual | Actual | Actual | Actual | | | | | | |
| First | 381,669 | 415,460 | 358,157 | 352,130 | 425,843 | 509,119 | | | | | | |
| Second | 570,268 | 586,614 | 512,473 | 461,546 | 486,296 | 530,263 | | | | | | |
| Third | 534,824 | 470,187 | 431,439 | 547,190 | 561,594 | 507,621 | | | | | | |
| Fourth | <u>654,340</u> | <u>622,947</u> | <u>428,499</u> | <u>605,018</u> | <u>607,294</u> | <u>523,833</u> | | | | | | |
| | 2,141,101 | 2,095,208 | 1,730,568 | 1,965,884 | 2,081,027 | 2,070,836 | | 3,749,364 | | | | |
| % Change - YTD | | | | | | | -0.5% | % of Budget | | | | |
| % Change - Annual | | | | | | | 8.4% | | -2.1% | -17.4% | 13.6% | 5.9% |

DISTRICT COURT



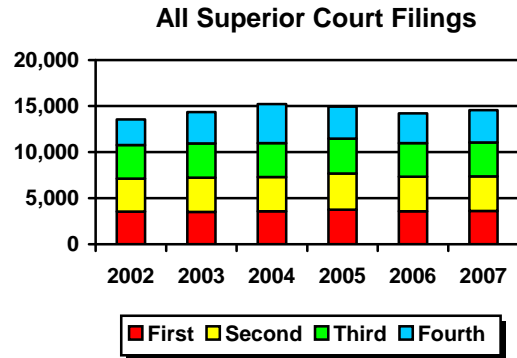
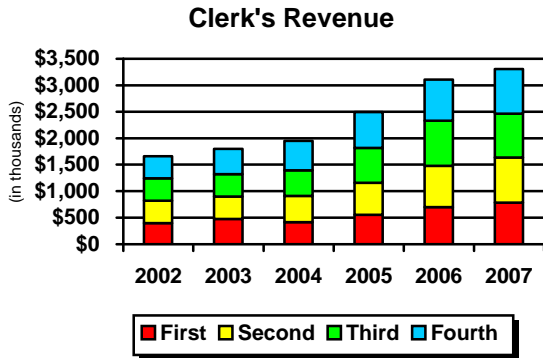
District Court Revenue

| 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 | | 810,321 | |
| Second | | 701,634 | | 782,447 | | 1,124,039 | | 639,361 | | 1,042,656 | | 850,626 | |
| Third | | 730,133 | | 794,661 | | 723,160 | | 696,156 | | 837,109 | | 769,712 | |
| Fourth | | 817,039 | | 782,956 | | 725,159 | | 487,772 | | 785,660 | | 898,759 | |
| | | 2,833,262 | | 3,070,498 | | 3,034,173 | | 2,426,699 | | 3,106,133 | | 3,329,418 | 7,441,825 |
| % Change - YTD | | | | | | | | | | | | 7.2% | % of Budget |
| % Change - Annual | | 16.4% | | 8.4% | | -1.2% | | -20.0% | | 28.0% | | | 44.7% |

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 | 14,437 |
| Third | 14,089 | 12,619 | 11,950 | 13,684 | 16,819 | 15,954 |
| Fourth | 13,958 | 11,002 | 10,618 | 12,037 | 14,061 | 14,469 |
| | 52,166 | 52,265 | 47,790 | 50,731 | 61,562 | 60,607 |
| % Change - YTD | | | | | | -1.6% |
| % Change - Annual | 22.4% | 0.2% | -8.6% | 6.2% | 21.3% | |

CLERK'S REVENUE and SUPERIOR COURT ACTIVITY



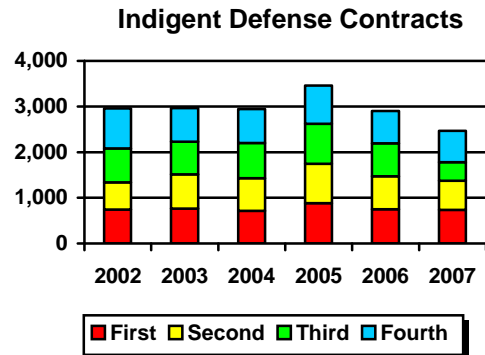
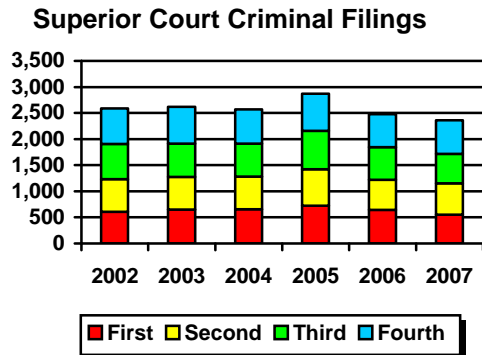
Clerk's (Superior Court) Revenue

| 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 | 852,539 | |
| Third | 421,443 | 421,302 | 486,848 | 658,405 | 852,416 | 827,072 | |
| Fourth | 417,049 | 480,209 | 550,986 | 678,047 | 825,375 | 842,377 | |
| | 1,659,483 | 1,798,771 | 1,947,438 | 2,494,518 | 3,156,024 | 3,304,241 | 5,034,920 |
| % Change - YTD | | | | | | 4.7% | % of Budget |
| % Change - Annual | 13.7% | 8.4% | 8.3% | 28.1% | 26.5% | | 65.6% |

All Superior Court Filings

| By Quarter | 2002 Actual | 2003 Actual | 2004 Actual | 2005 Actual | 2006 Actual | 2007 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 | 3,772 |
| Third | 3,629 | 3,696 | 3,659 | 3,791 | 3,654 | 3,664 |
| Fourth | 2,801 | 3,407 | 4,260 | 3,472 | 3,206 | 3,512 |
| | 13,549 | 14,334 | 15,221 | 14,940 | 14,187 | 14,553 |
| % Change - YTD | | | | | | 2.6% |
| % 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 | 598 |
| Third | 672 | 639 | 630 | 736 | 629 | 564 |
| Fourth | 680 | 705 | 657 | 711 | 626 | 646 |
| | 2,587 | 2,619 | 2,568 | 2,870 | 2,474 | 2,361 |
| % Change - YTD | | | | | | -4.6% |
| % Change - Annual | | | | | | 8.8% 1.2% -1.9% 11.8% -13.8% |

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 | 641 |
| Third | 742 | 717 | 770 | 874 | 723 | 403 |
| Fourth | 876 | 731 | 745 | 840 | 708 | 685 |
| | 2,956 | 2,961 | 2,945 | 3,461 | 2,900 | 2,463 |
| % Change - YTD | | | | | | -15.1% |
| % Change - Annual | | | | | | 3.1% 0.1% -0.5% 17.5% -16.2% |