

# Financial Report of Revenues and Expenses

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**3rd Quarter 2010**



**proud past, promising future**

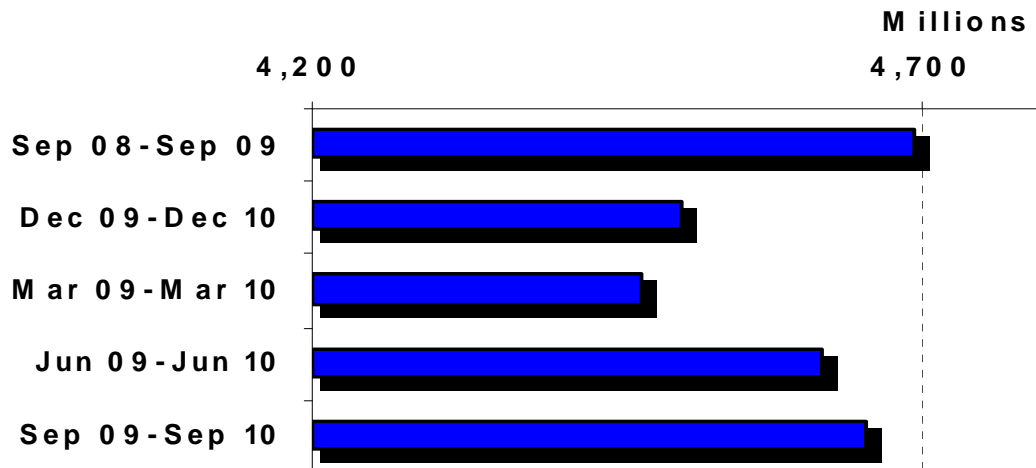
**CLARK COUNTY**  
WASHINGTON

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## COUNTY LEADING INDICATORS

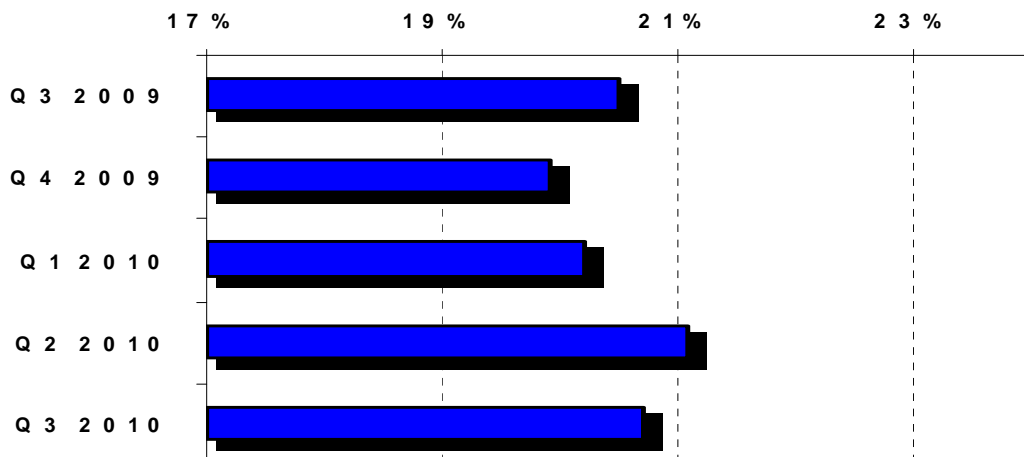
### Total County Retail Sales (12 Months rolling)



Clark County retail sales showed an annual increase from the prior quarterly report for the second consecutive quarter. For the 12 months ending September 2010, the county incurred \$4.65 billion in retail sales, a 1 percent decline from the \$4.7 billion reported for the 12 months ending September 2009. The \$4.65 billion is an increase from the \$4.62 billion reported for the 12 month ending June 2010.

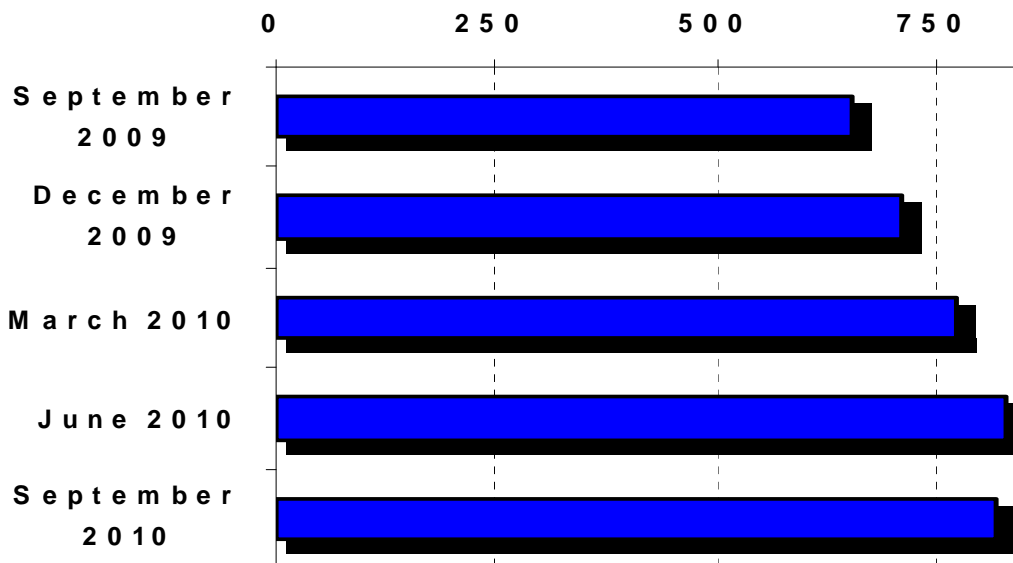
Construction sales reached a high of approximately 38 percent of retail sales in 2005 and early 2006. There was a sharp drop of 4.3 percent in the 2006 fourth quarter, followed by two years of general decline. Continuing in 2009, there was a 8.5 percent decline in the first two quarters. For the past year, construction sales as a percent of total retail sales has remained steady at approximately 20 percent. In 2010 there is a slight improvement, with construction at approximately 21 percent of retail sales.

### C o n s t r u c t i o n A s A P e r c e n t o f R e t a i l S a l e s



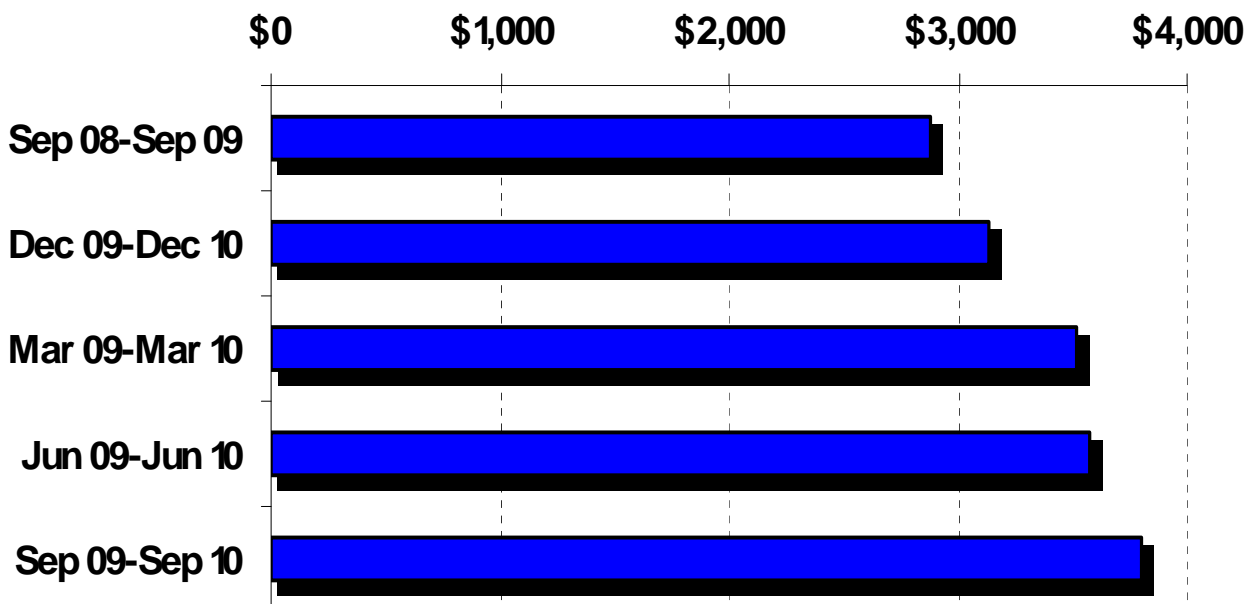
## COUNTY LEADING INDICATORS

### Building Permits (12 Months)



The County experienced unprecedented growth in 2004-2005. In early 2006, building activity began to decline significantly, reaching a low point in 2009. In 2010, building permits and the associated revenue have improved, although compared to recent history permit activity remains weak. Despite the increase in building, development permits and revenue continue to lag significantly. (See pages 40-41)

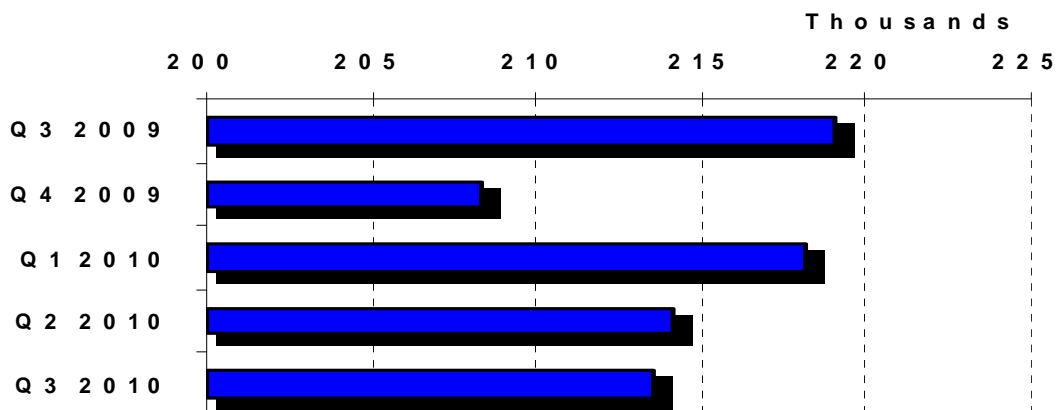
### Average Value Building Permits (12 Months)



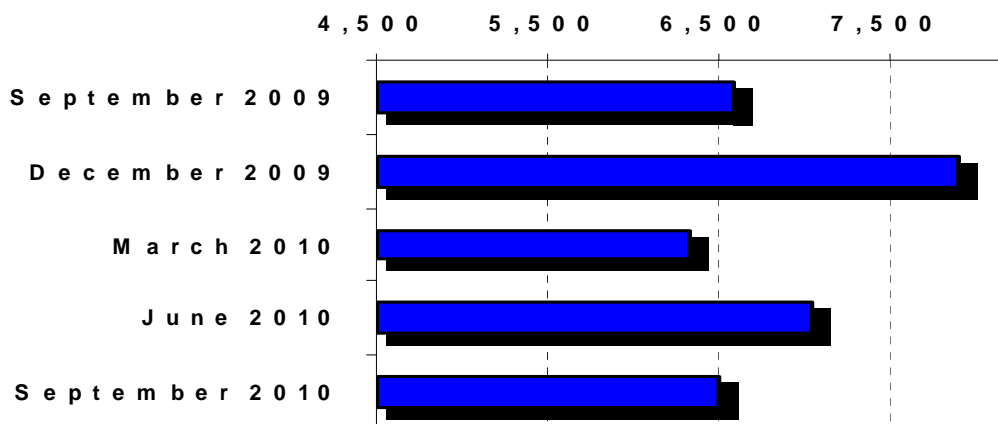
## COUNTY LEADING INDICATORS

Home sales are also an indicator of the economic activity in the County. Over the past year, home sales increased over 50 percent from the low point reached in March 2009. The median home price decreased 3 percent. The slow increase in building permits and home sales are optimistic signs that the home construction industry has reached bottom and is improving. Continued low home prices and interest rates will help the industry improve. However, these positive factors are offset by high unemployment, tight credit markets, and the end of the federal home buyer programs.

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



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

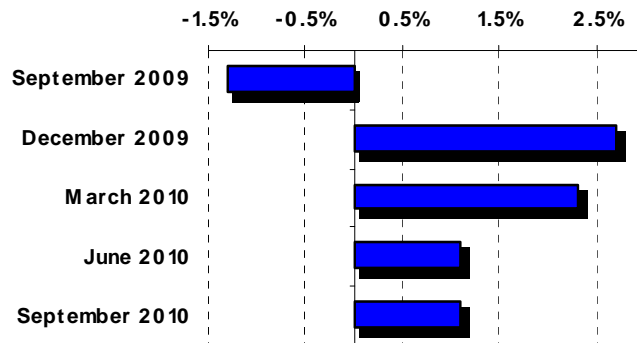


Construction related leading indicators that began declining in late 2005 and continued declining in through 2009 appear to have reached a stable point in 2010. With the current high unemployment rate, any economic improvement will be gradual. It is unlikely that the construction industry, which generates significant sales, use, and REET taxes, will return to previously levels of activity for several years.

# COUNTY LEADING INDICATORS

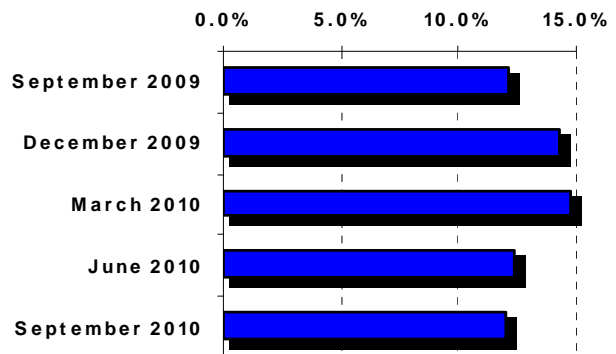
There are many indicators of Clark County's economic health and general direction. This section includes a few of the indicators that are relevant to current issues and concerns within the County.

**Annual Inflation Rate (12 Months ending)**



The increase in the Inflation Rate has been minimal. The 2010 third quarter ended with an annual rate of 1.1.

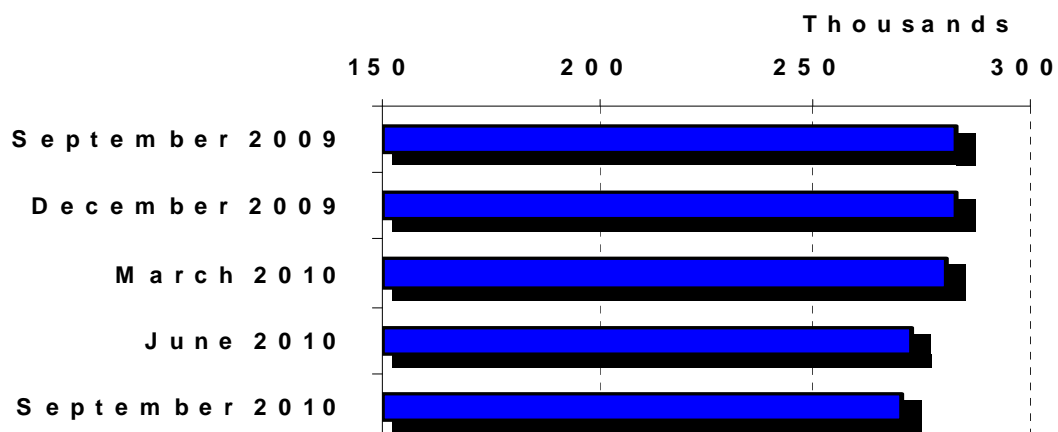
**Clark County Unemployment Rate**



The Clark County Unemployment Rate is still a significant concern. The 2010 third quarter ended with a rate of 12.2 percent, one of the highest unemployment rates in the state.

Jail Bed Days are of a particular concern due to the finite space to house inmates. Total annual bed days peaked in June 2007 at 309K and have subsequently dropped to 270K. Statistics indicate 50 percent of the inmates are sentenced, 41 percent are felons, and 60 percent are jailed one week or less.

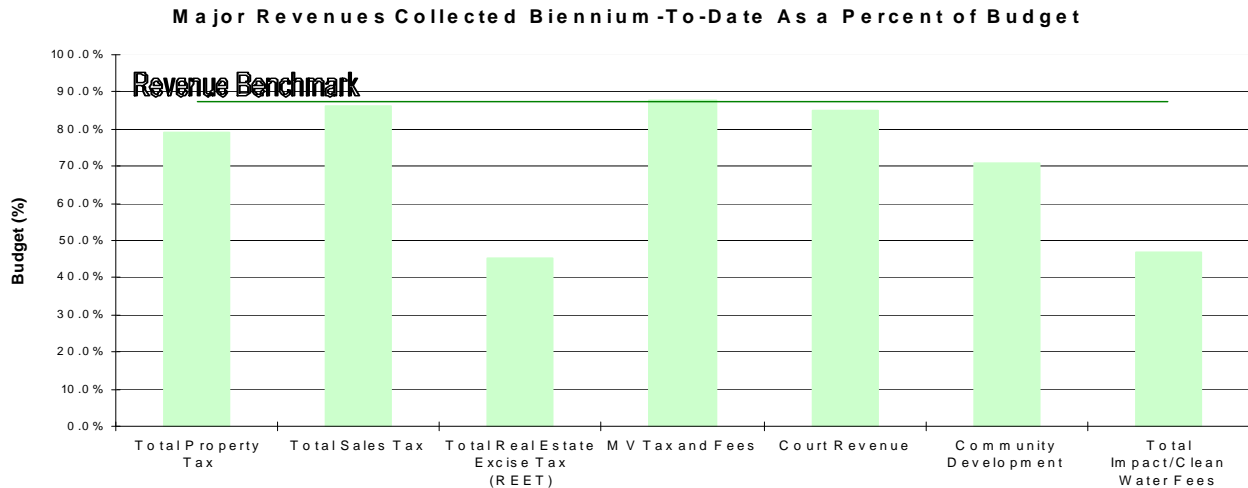
**Jail Bed Days (12 Months)**



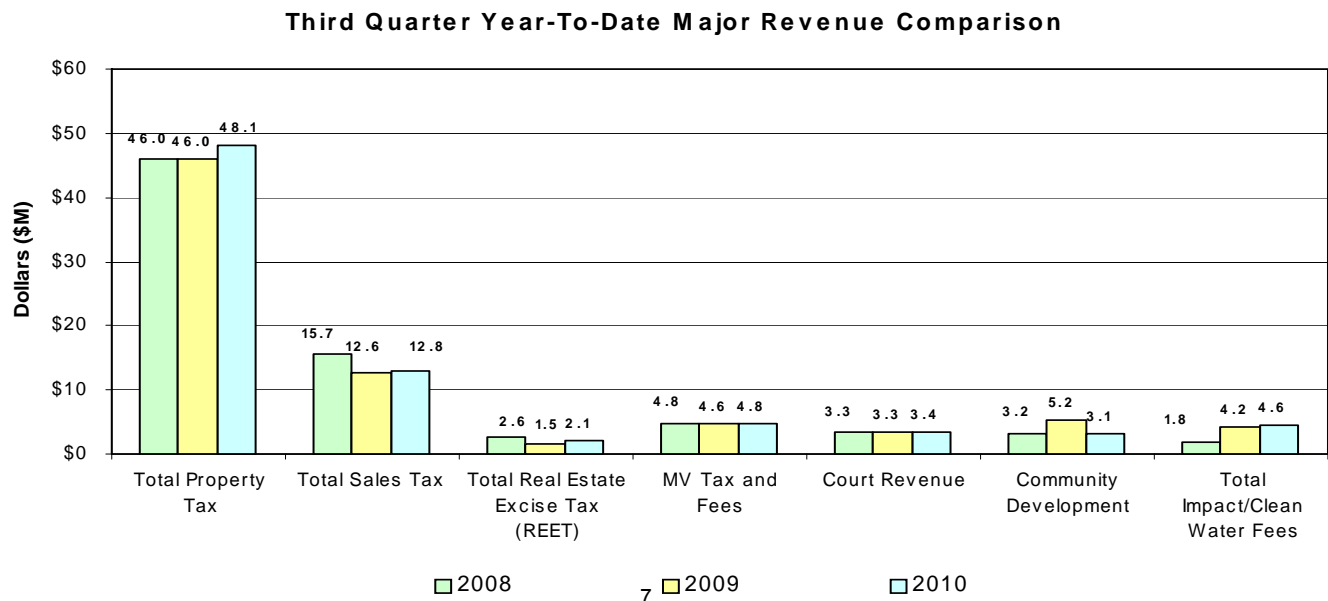
## COUNTY REVENUE OVERVIEW

In 2009, the County revenue budget had several major revisions. The most significant change was a reduction in sales tax revenue from \$63M to \$53M. Through September 2010, (87.5 percent of the biennium) the County collected \$568M or 74 percent of the 09-10 current budgeted revenues for the biennium. The \$568M excludes interfund transfers and fiduciary funds. Community Development revenues include a one-time \$2.7M General Fund transfer to support the 2008 ending fund balance.

Taxes collected of \$211M represent 79 percent of the 09-10 current budgeted tax revenues. The County's property and sales tax receipts, which make up 60 percent of General Fund revenue, were very close to the revised budgeted amounts, considering the seasonality of property tax collections. REET funds, which primarily support debt service, are improving, but still lagging significantly behind budget. In 2009, the County increased reliance on REET funds which has created an unsustainable drain on these funds and will need to be addressed.



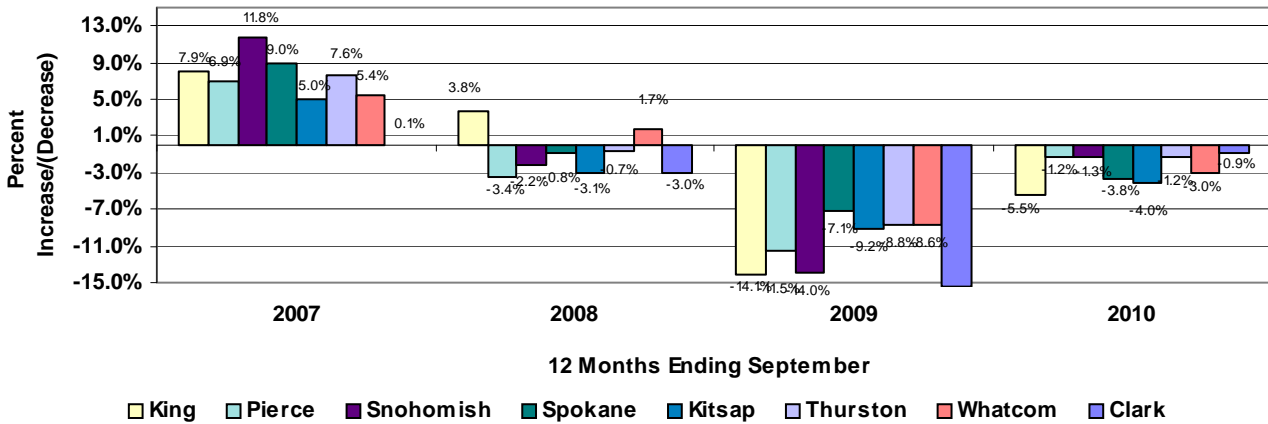
Another way to assess trends is to compare revenue types over time. The following chart shows revenue collection for major revenue sources for the third quarter of the year indicated.



# SALES TAX REVENUE

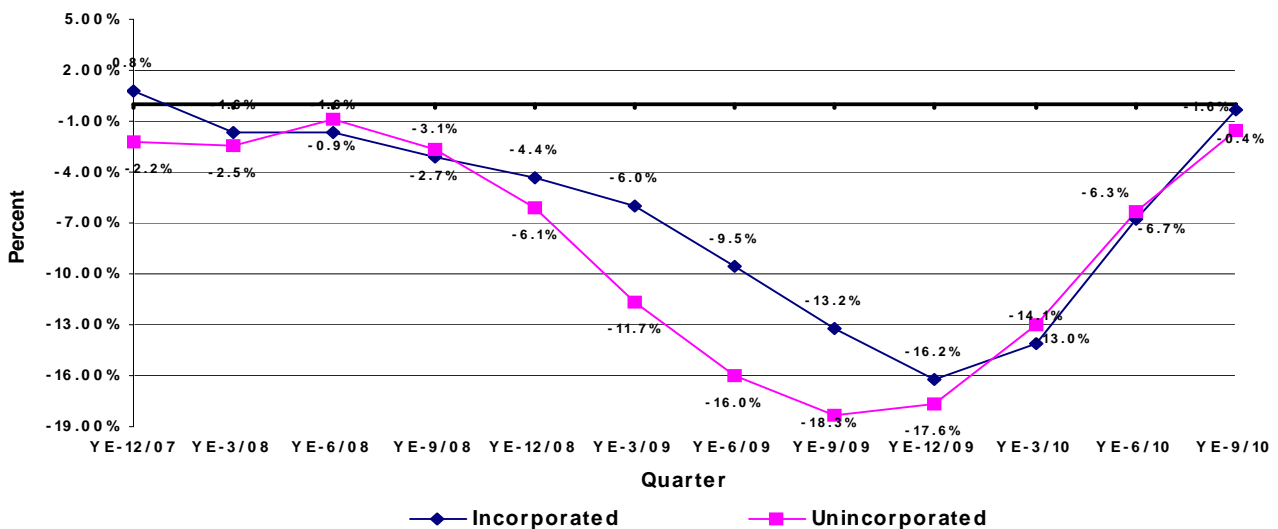
In the past twelve months, all major counties have experienced a decline in retail sales. For the 12 months ending September 2010, Clark County's retail sales tax collected declined 1 percent. Sales tax revenue is on track to end the year slightly higher than 2009.

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



Unincorporated Clark County received approximately \$9.6M (basic 0.5 percent) in retail sales tax revenue for the 12 months ending September 2010. This represents 41 percent of the basic retail sales tax received in the county. After more than three years of declining sales tax revenue, the County has now had two consecutive quarters of quarter over quarter growth. Annual sales tax revenue is now \$5M or 17 percent below its peak collection in 2008.

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



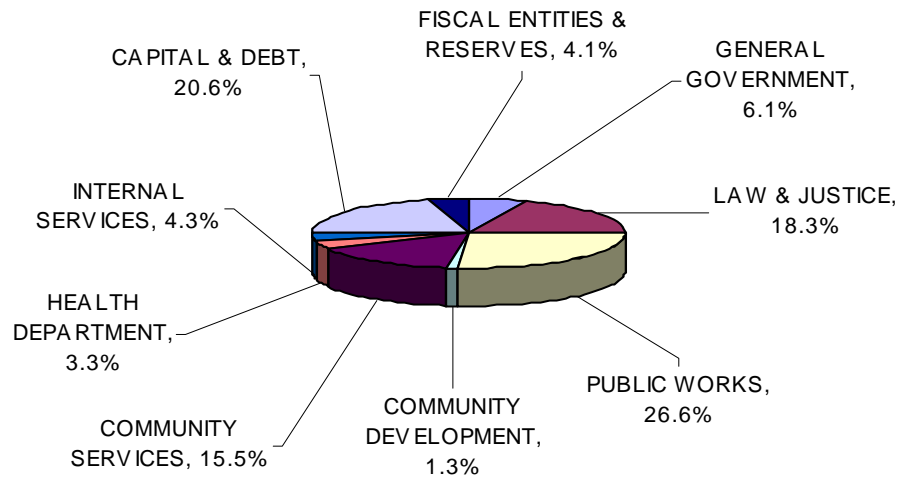
Historically, construction spending in unincorporated Clark County is about 30 percent of retail sales. Construction spending declined from a high of 38 percent in late 2005-early 2006 to the current 21 percent.



## **COUNTY EXPENSE OVERVIEW**

Spending, as represented by the 2009-2010 budget has shifted marginally from the prior biennial budget. Community Services, Capital and Debt, and Public Works have declined slightly. General Government, Internal Services, Fiscal Reserves, and the Health Department have stayed approximately the same. Community Services and Law and Justice have seen a slight increase.

### **Clark County Expense Distribution 2009-2010 Budget**



Total Clark County expenses for 2010 are approximately 67 percent of budget. The expenditure percentage is heavily weighted by capital and debt transfers including impact fees and REET. These revenues are transferred as need rather than evenly spent. Spending on General fund supported activities is tight; general government, law and justice, and internal services are spending at 95 percent of the 2009 pace and are 84 percent of budget.

### **CLARK COUNTY EXPENSE DISTRIBUTION**

(Dollars in thousands)

|                                       | 3Q09             | 3Q10             | 09-10 Budget       | 10/09        | YTD/Budget   |
|---------------------------------------|------------------|------------------|--------------------|--------------|--------------|
| <b>GENERAL GOVERNMENT</b>             | \$ 21,571        | \$ 21,682        | \$ 61,906          | 100.5%       | 81.7%        |
| <b>LAW &amp; JUSTICE</b>              | 69,379           | 66,498           | 183,862            | 95.8%        | 86.4%        |
| <b>PUBLIC WORKS</b>                   | 70,595           | 67,340           | 267,889            | 95.4%        | 62.8%        |
| <b>COMMUNITY DEVELOPMENT</b>          | 5,037            | 3,343            | 12,671             | 66.4%        | 81.1%        |
| <b>COMMUNITY SERVICES</b>             | 38,552           | 42,100           | 155,646            | 109.2%       | 63.8%        |
| <b>HEALTH DEPARTMENT</b>              | 11,727           | 10,067           | 33,444             | 85.8%        | 81.5%        |
| <b>INTERNAL SERVICES</b>              | 16,049           | 13,582           | 43,027             | 84.6%        | 79.2%        |
| <b>CAPITAL &amp; DEBT</b>             | 31,729           | 21,082           | 207,914            | 66.4%        | 44.8%        |
| <b>FISCAL ENTITIES &amp; RESERVES</b> | 11,551           | 12,166           | 40,809             | 105.3%       | 72.1%        |
| <b>TOTAL</b>                          | <b>\$276,190</b> | <b>\$257,858</b> | <b>\$1,007,169</b> | <b>93.4%</b> | <b>66.6%</b> |

## GENERAL FUND

The September 2010 General Fund undesignated fund balance improved from the September 2009 balance by \$9.6M. Operations for the 2010 third quarter improved \$2.6M over 2009.

### FUND 0001-GENERAL FUND CONDENSED HISTORY

| (In Millions)          | Actual 12 Months |              |                 |              |                 | 9 Months     |                 |              |
|------------------------|------------------|--------------|-----------------|--------------|-----------------|--------------|-----------------|--------------|
|                        | 2006<br>\$ M     | 2007<br>\$ M | Change<br>07/06 | 2008<br>\$ M | Change<br>08/07 | 2009<br>\$ M | Change<br>09/08 | 2010<br>\$ M |
| Total Revenue          | 124.1            | 134.3        | 8.2%            | 136.7        | 1.8%            | 136.1        | -0.4%           | 88.4         |
| Total Expenses         | 121.6            | 133.3        | 9.7%            | 143.2        | 7.4%            | 134.8        | -5.9%           | 95.5         |
| Surplus/(Deficit)      | 2.5              | 1.0          |                 | (6.5)        |                 | 1.3          |                 | (7.1)        |
| One-time In            | 0.2              | -            |                 | 2.3          |                 | -            |                 | -            |
| One-time Out           | -                | (1.2)        |                 | (3.1)        |                 | (2.7)        |                 | -            |
| Net Gain/(Loss)        | 2.7              | (0.3)        |                 | (7.3)        |                 | (1.4)        |                 | (7.1)        |
| Fund Balance           | 18.2             | 17.9         |                 | 10.7         |                 | 9.3          |                 | 2.2          |
| Designated             | 3.2              | 4.1          |                 | 4.6          |                 | 1.9          |                 | 1.9          |
| Undesignated           | 15.0             | 13.8         |                 | 6.1          |                 | 7.4          |                 | 0.3          |
| September Fund Balance | 7.1              | 6.4          |                 | 5.5          |                 | (9.3)        |                 | 0.3          |

Major revenue collections, including sales tax and property tax, are close to budget as revised in December 2009. Other revenues are approximately the same as 2009 levels. The main reason for the quarterly improvement is the result of cost containment. In 2010, General Fund revenue growth has been minimal. Expense growth pressure from other funds including Unemployment Insurance, General Liability Insurance, Workman's Compensation, and the Fair Fund are expected to increase. Clark County continues to plan for a 2010 ending fund balances of \$7.8M, however, it is likely that the fund balance will exceed this due to expense savings.

### FUND 0001-GENERAL FUND QUARTERLY AND YTD COMPARISON

|                   | Quarter Ending (3 months) |        |        | YTD Ending |        |        |
|-------------------|---------------------------|--------|--------|------------|--------|--------|
|                   | Sep-10                    | Sep-09 | Change | Sep-10     | Sep-09 | Change |
| Total Revenue     | 23.8                      | 22.1   | 1.7    | 88.4       | 85.9   | 2.5    |
| Total Expenses    | 31.2                      | 32.0   | (0.9)  | 95.5       | 104.0  | (8.4)  |
| Surplus/(Deficit) | (7.4)                     | (10.0) | 2.6    | (7.1)      | (18.0) | 10.9   |
| One-time In       | -                         | -      | -      | -          | -      | -      |
| One-time Out      | -                         | -      | -      | -          | -      | -      |
| Net Gain/(Loss)   | (7.4)                     | (10.0) | 2.6    | (7.1)      | (18.0) | 10.9   |

## GENERAL FUND

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

|                     | ACTUAL       | BUDGET                     | ACT/BUD | ACTUAL        | BUDGET                      | ACT/BUD                   |                    |
|---------------------|--------------|----------------------------|---------|---------------|-----------------------------|---------------------------|--------------------|
|                     | 2010<br>\$ M | Original<br>Annual<br>\$ M |         | 09-10<br>\$ M | Original<br>Adopted<br>\$ M | Current<br>Sep-10<br>\$ M | 2009/10<br>Current |
| Total Revenue       | 88.4         | 142.5                      | 62.1%   | 224.6         | 284.7                       | 274.1                     | 81.9%              |
| Total Expenses      | 95.5         | 144.5                      | 66.1%   | 230.3         | 280.8                       | 273.6                     | 84.2%              |
| Surplus/(Deficit)   | (7.1)        | (2.0)                      |         | (5.8)         | 3.9                         | 0.5                       |                    |
|                     | -            | -                          |         | 0.0           | -                           | -                         |                    |
| One-time to DCD     | -            | -                          |         | (2.7)         | (2.7)                       | (2.7)                     |                    |
| Net Gain/(Loss)     | (7.1)        | (2.0)                      |         | (8.5)         | 1.2                         | (2.2)                     |                    |
| Ending Fund Balance | 2.2          | -                          |         | 2.2           | -                           | -                         |                    |

General Fund biennial-to-date expenses through the 2010 third quarter are \$230M or 84 percent of the current budget . (The third quarter benchmark is 87.5 percent) The percent of expenses spent suggests that, as was the case in 2009, the budget is tight, however departments are on pace to underspend their budgets by \$4M-\$5M.

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. In May 2010, \$2.2M was distributed to supplement shortfalls in department salary and benefit budgets. The distributions include \$131K to Assessment and GIS, \$131K to the County Clerk, \$265K to Juvenile, \$1.4M to the Sheriff's office, and \$193K to the Prosecuting Attorney. The remaining contingency balance of \$2.6M is available to cover additional shortfalls in departments' noncontrollable budgets as they occur.

### GENERAL FUND DEPARTMENT 308 CONTINGENCY

| Account                    | Description           | 09-10 Adopted |               |               |                |
|----------------------------|-----------------------|---------------|---------------|---------------|----------------|
|                            |                       | Budget        | 2009 Activity | 2010 Activity | Current Budget |
| 0001.000.308.508200.324BTD | Food/Water (Jail)     | -             |               |               | -              |
| 0001.000.308.508200.211BTD | PERS/LEOFF            | -             |               |               | -              |
| 0001.000.308.508200.414BTD | Medical/Dental (Jail) | -             |               |               | -              |
| 0001.000.308.508200.498BTD | Judgements & Damages  | -             |               |               | -              |
| 0001.000.308.508200.997BTD | Salaries/Benefits     | 4,037,234     | 744,249       | (2,153,863)   | 2,627,620      |
| Available Balance          |                       | 4,037,234     | 744,249       | (2,153,863)   | 2,627,620      |

## DEPARTMENT OF COMMUNITY DEVELOPMENT

Since January 2009, the Department of Community Development (DCD) has undergone a significant reorganization to improve efficiency and reduce cost. The Engineering Services section of DCD was transferred to Public Works, to be funded by a combination of fees and General Fund support. The new entity will share in the costs of the permit service center. Staffing in the DCD departments remaining in Fund 1011 has been reduced by 45 FTE's which reduced expenses approximately \$2.5M in 2009 and is expected to reduce expenses \$3.1M in 2010.

The DCD fund balance at the end of September 2010 is \$1.6M, after the 2009 transfer of \$2.7M and 2008 transfer of \$2.3M from the General Fund to support continued ongoing operational losses and improve the deficit fund balance.

### **FUND 1011-COMMUNITY DEVELOPMENT CONDENSED HISTORY**

|                            | Actual 12 Months |              |                 |              |                 | 9 Months     |                 |              |
|----------------------------|------------------|--------------|-----------------|--------------|-----------------|--------------|-----------------|--------------|
|                            | 2006<br>\$ M     | 2007<br>\$ M | Change<br>07/06 | 2008<br>\$ M | Change<br>08/07 | 2009<br>\$ M | Change<br>09/08 | 2010<br>\$ M |
| Operating Revenue (2)      | 9.9              | 9.5          | -25.6%          | 7.5          | -23.5%          | 6.3          | -4.3%           | 4.1          |
| GF Transfer                | 0.5              | 0.6          | 20.7%           | 0.2          | -59.1%          | 1.1          | 329.3%          | 0.7          |
| Total Revenue              | 10.4             | 10.1         |                 | 7.7          |                 | 7.4          |                 | 4.8          |
| Total Expenses (2)         | 11.7             | 13.3         | -17.3%          | 11.8         | -11.3%          | 7.1          | -39.5%          | 3.3          |
| Surplus/(Deficit)          | (1.3)            | (3.2)        |                 | (4.1)        |                 | 0.2          |                 | 1.4          |
| One-time In (1)            | (1.2)            | 1.2          |                 | 2.3          |                 | 2.7          |                 | -            |
| One-time Out               | -                | -            |                 | -            |                 | -            |                 | -            |
| Net Gain/(Loss)            | (2.5)            | (2.0)        |                 | (1.8)        |                 | 2.9          |                 | 1.4          |
| Fund Balance END of period | 1.0              | (1.0)        |                 | (2.7)        |                 | 0.2          |                 | 1.6          |

(1) 2007 transfer to correct 2006 General Fund funding, 2008 and 2009 General Fund transfer to reduce operating deficit.

(2) The 2006 impact of moving the Fire Marshall, Animal Control, Community Planning, and Code Enforcement to General Fund has been eliminated.

DCD revenue for the 2010 third quarter of \$4.8M includes \$.7M in General Fund support. Excluding General Fund support, revenue increased \$0.5M or 14 percent through the 2010 third quarter. In the third quarter, the Building activity operations were positive, however, the Development Service activity operated at a loss. Since 2006, the Community Development Fund has generated operating losses of approximately \$8.5M. (Operating deficit plus standard general fund transfer.)

## DEPARTMENT OF COMMUNITY DEVELOPMENT

### FUND1011-COMMUNITY DEVELOPMENT ACTUAL VS. BUDGET

|                            | ACTUAL | BUDGET | ACT/BUD | ACTUAL | BUDGET  | ACT/BUD |
|----------------------------|--------|--------|---------|--------|---------|---------|
|                            | 2010   | Annual |         | 09-10  | Adopted | Current |
|                            | \$ M   | \$ M   |         | \$ M   | \$ M    | \$ M    |
| Total Revenue              | 4.8    | 15.3   | 31.2%   | 12.1   | 30.5    | 13.0    |
| Total Expenses             | 3.3    | 11.9   | 28.1%   | 10.5   | 15.2    | 12.7    |
| Surplus/(Deficit)          | 1.4    | 3.4    |         | 1.7    | 15.3    | 0.3     |
| One-time In (1)            | 0.0    | -      |         | 2.7    | -       | -       |
| One-time Out               | 0.0    | -      |         | 0.0    | -       | -       |
| Net Gain/(Loss)            | 1.4    | 3.4    |         | 4.4    | 15.3    | 0.3     |
| Fund Balance END of period | 1.6    | -      |         | 1.6    | -       | -       |

In June of 2009, the Board of Commissioner's approved an increase in development and building fees, as well as a significantly reduced expense budget. At the projected activity levels, the new budget for the Community Development Fund as a whole will break even by the end of the biennium.

Community Development activities include Building and Development Services. Until 2008, building was supported entirely by fees. However, the deficit at the end of 2008 required support from the General Fund. Now that this activity is once again self supporting, 100 percent of General Fund support is attributed to Development Services.

At the end of September the surplus in the Public Works Engineering (PWE) department is approximately \$173K. The schedule below illustrates the combined positions of the activities adjusted for the committed transfers between the General Fund and DCD and DCD and Public Works Engineering.

### FUND1011 2010 ADJUSTED FUND BALANCE BY ACTIVITY

|                          | 2010                      |                         |                         |                         | Total 2010<br>Activity | Adjustments<br>for Delayed<br>Billings | Total<br>Allocated<br>Fund Balance |
|--------------------------|---------------------------|-------------------------|-------------------------|-------------------------|------------------------|--|------------------------------------|
|                          | Beginning<br>Fund Balance | 1st Quarter<br>Activity | 2nd Quarter<br>Activity | 3rd Quarter<br>Activity |                        |  |                                    |
| Building                 | -                         | 288,946                 | 318,374                 | 472,856                 | 1,080,176              | 20,000                                 | 1,100,176                          |
| Development Services     | 230,516                   | 179,547                 | 71,411                  | (152,313)               | 98,645                 | 388,183                                | 727,345                            |
| Total DCD                | 230,516                   | 468,493                 | 389,785                 | 320,543                 | 1,178,821              | 418,183                                | 1,827,520                          |
| Public Works Engineering | 66,839                    | 78,198                  | 109,842                 | 155,418                 | 343,458                | (237,000)                              | 173,297                            |
| Total DCD and PWE        | 297,355                   | 546,691                 | 499,627                 | 475,961                 | 1,522,279              | 181,183                                | 2,000,817                          |

## ROAD FUND (DEPARTMENT OF PUBLIC WORKS)

The Road Fund fund balance increased \$7.9M from September 2009 to \$13.1M at the end of September 2010. The fund balance is committed to various projects and includes approximately \$3M in Public Works Trust Fund Loans. The current project schedule may require the Road Fund to obtain financing, depending on the timing of cash flows. In the past, the fund balance is drawn down during the summer construction months, however, this has not been the case the past few years.

Revenue collected in 2010 is \$34.3M. This compares to \$36.3M received in 2009 and \$45.4M received in 2008. In 2008, the road fund received an additional \$4.3M in grants and \$4.2M in debt proceeds, compared to 2010 and 2009. Some Road Fund revenue is tied to property taxes with the majority of such revenues received in the second and fourth quarters of the year.

### FUND 1012-ROAD FUND CONDENSED HISTORY

|                            | Actual 12 Months |              |                 |              |                 | 9 Months     |                 |              |
|----------------------------|------------------|--------------|-----------------|--------------|-----------------|--------------|-----------------|--------------|
|                            | 2006<br>\$ M     | 2007<br>\$ M | Change<br>07/06 | 2008<br>\$ M | Change<br>08/07 | 2009<br>\$ M | Change<br>09/08 | 2010<br>\$ M |
| Total Revenue              | 54.4             | 61.3         | 12.8%           | 67.3         | 16.6%           | 63.9         | -10.6%          | 34.3         |
| Total Expenses             | 54.7             | 53.7         | -1.9%           | 74.4         | 38.6%           | 59.8         | -19.6%          | 38.3         |
| Surplus/(Deficit)          | (0.4)            | 7.6          |                 | (2.9)        |                 | 4.1          |                 | (4.0)        |
| One-time In                | -                | -            |                 | 4.2          |                 | -            |                 | -            |
| One-time Out               | -                | -            |                 | -            |                 | -            |                 | -            |
| Net Gain/(Loss)            | (0.4)            | 7.6          |                 | 1.3          |                 | 4.1          |                 | (4.0)        |
| Fund Balance END of period | 8.2              | 15.9         |                 | 13.0         |                 | 17.1         |                 | 13.1         |
| September Fund Balance     | (3.6)            | 3.2          |                 | 1.3          |                 | 5.2          |                 | 13.1         |

Expenses are a result of the timing and nature of transportation construction projects and are more heavily spent during the summer construction months. Revenues, as reimbursed through grants, are also dependent upon the timing of expenditures.

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

|                            | ACTUAL       | BUDGET         | ACT/BUD | ACTUAL        | BUDGET          | ACT/BUD         |                    |
|----------------------------|--------------|----------------|---------|---------------|-----------------|-----------------|--------------------|
|                            | 2010<br>\$ M | Annual<br>\$ M |         | 09-10<br>\$ M | Adopted<br>\$ M | Current<br>\$ M | 2009/10<br>Current |
| Total Revenue              | 34.3         | 74.7           | 45.9%   | 98.2          | 150.9           | 166.7           | 58.9%              |
| Total Expenses             | 38.3         | 72.2           | 53.0%   | 98.1          | 141.0           | 137.2           | 71.5%              |
| Surplus/(Deficit)          | (4.0)        | 2.4            |         | 0.2           | 10.0            | 29.5            |                    |
| One-time In                | 0.0          |                |         | 0.0           |                 |                 |                    |
| One-time Out               | 0.0          | -              |         | 0.0           | -               | -               |                    |
| Net Gain/(Loss)            | (4.0)        | 2.4            |         | 0.2           | 10.0            | 29.5            |                    |
| Fund Balance END of period | 13.1         | -              |         | 13.1          | -               | -               |                    |

## HEALTH DEPARTMENT

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

The September 2010 fund balance of \$2.4M is higher than the September 2009 fund balance of \$1.1M. The General Fund has budgeted \$1.4M to support the Health Department in 2010 of which 75 percent has been transferred.

### FUND 1025-HEALTH DEPARTMENT CONDENSED HISTORY

|                            | Actual 12 Months |              |                 |              |                 | 9 Months     |                 |              |
|----------------------------|------------------|--------------|-----------------|--------------|-----------------|--------------|-----------------|--------------|
|                            | 2006<br>\$ M     | 2007<br>\$ M | Change<br>07/06 | 2008<br>\$ M | Change<br>08/07 | 2009<br>\$ M | Change<br>09/08 | 2010<br>\$ M |
| Total Revenue              | 18.7             | 18.1         | -3.2%           | 17.1         | -5.4%           | 17.2         | 0.3%            | 10.5         |
| Total Expenses             | 18.9             | 17.9         | -5.3%           | 18.6         | 4.1%            | 17.3         | -7.2%           | 10.1         |
| Surplus/(Deficit)          | (0.1)            | 0.3          |                 | (1.5)        |                 | (0.1)        |                 | 0.5          |
| Net Transfers              | -                | -            |                 | -            |                 | -            |                 | -            |
| Net Gain/(Loss)            | (0.1)            | 0.3          |                 | (1.5)        |                 | (0.1)        |                 | 0.5          |
| Fund Balance END of period | 3.2              | 3.3          |                 | 2.1          |                 | 2.0          |                 | 2.4          |

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 through September 2010 are 84.7 percent of the current biennial budget compared to a benchmark of 87.5 percent. This indicates that expenses are tight. Expense reductions anticipated over the remaining 3 months are expected to keep expenses in line with budget, however, any expenditure savings will be minimal.

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

|                            | ACTUAL       | BUDGET         | ACT/BUD | ACTUAL        | BUDGET          | ACT/BUD         |                    |
|----------------------------|--------------|----------------|---------|---------------|-----------------|-----------------|--------------------|
|                            | 2010<br>\$ M | Annual<br>\$ M |         | 09-10<br>\$ M | Adopted<br>\$ M | Current<br>\$ M | 2009/10<br>Current |
| Total Revenue              | 10.5         | 15.4           | 68.3%   | 27.7          | 33.5            | 32.0            | 86.6%              |
| Total Expenses             | 10.1         | 15.6           | 64.5%   | 27.3          | 33.9            | 32.3            | 84.7%              |
| Surplus/(Deficit)          | 0.5          | (0.2)          |         | 0.4           | (0.4)           | (0.3)           |                    |
| Net Transfers              | 0.0          | -              |         | 0.0           | -               | -               |                    |
| Net Gain/(Loss)            | 0.5          | (0.2)          |         | 0.4           | (0.4)           | (0.3)           |                    |
| Fund Balance END of period | 2.4          | -              |         | 2.4           | -               | -               |                    |

## 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 \$0.25M of the transfer was to provide additional working capital for future fair operations. In addition, \$0.4M was set aside to provide working capital for the Exhibit Hall.

Through the 2010 third quarter, the Fair Fund has generated an operating gain of \$387K. This is a \$500K improvement over the same period last year and it is anticipated the fund will have a positive fund balance to carry over into 2011. The financial success of the fair is essential to retaining the fund's solvency. The other two activities supported by the fund, the Exhibit Hall and non-fair activities are operating at a loss.

### FUND 1003-CLARK COUNTY FAIR FUND CONDENSED HISTORY

|                     | Actual 12 Months |              |                 |              |                 | 9 Months     |                 |              |
|---------------------|------------------|--------------|-----------------|--------------|-----------------|--------------|-----------------|--------------|
|                     | 2006<br>\$ K     | 2007<br>\$ K | Change<br>07/06 | 2008<br>\$ K | Change<br>08/07 | 2009<br>\$ K | Change<br>09/08 | 2010<br>\$ K |
| Total Revenue       | 3,372            | 3,784        | 12.2%           | 3,543        | -6.4%           | 3,585        | 1.2%            | 3,577        |
| Total Expenses      | 3,271            | 3,701        | 13.1%           | 3,687        | -0.4%           | 4,099        | 11.2%           | 3,180        |
| Surplus/(Deficit)   | 101              | 82           |                 | (144)        |                 | (514)        |                 | 397          |
| Net Transfers       | -                | -            |                 | -            |                 | -            |                 | -            |
| Net Gain/(Loss)     | 101              | 82           |                 | (144)        |                 | (514)        |                 | 397          |
| Fund Balance END of | 363              | 547          |                 | 485          |                 | (30)         |                 | 368          |

Fair Fund operations from 2004 through 2008 have been largely self-supporting. In 2009, the operating loss eliminated the prior year's fund balance. Two annual transfers of \$215K from the Exhibit Hall Debt Reserve Fund were approved, however, due to the instability of the Reserve Fund's revenue sources, the transfers have not been made. Fair management has implemented new strategies which incorporate expense reductions and revenue enhancements to improve the sustainability of the Fair Fund.

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

|                     | ACTUAL       | BUDGET         | ACT/BUD | ACTUAL        | BUDGET          | ACT/BUD         |                    |
|---------------------|--------------|----------------|---------|---------------|-----------------|-----------------|--------------------|
|                     | 2010<br>\$ K | Annual<br>\$ K |         | 09-10<br>\$ K | Adopted<br>\$ K | Current<br>\$ K | 2009/10<br>Current |
| Total Revenue       | 3,577        | 3,696          | 96.8%   | 7,162         | 7,393           | 8,057           | 88.9%              |
| Total Expenses      | 3,180        | 3,555          | 89.4%   | 7,279         | 7,101           | 7,875           | 92.4%              |
| Surplus/(Deficit)   | 397          | 141            |         | (117)         | 292             | 181             |                    |
| Net Transfers       | 0            | 0              |         | 0             | 0               | 0               |                    |
| Net Gain/(Loss)     | 397          | 141            |         | (117)         | 292             | 181             |                    |
| Fund Balance END of | 368          | 0              |         | 368           | 0               | 0               |                    |



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

The September 2010 fund balance is holding steady at (\$242K) compared to a budgeted deficit of (\$1.5M). This is an improvement from the 2009 third quarter fund balance of (\$736K). At year end, approximately \$145K in debt payments will be transferred leaving the fund balance close to zero.

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

|                     | Actual 12 Months |             |                 |             |                 | 9 Months    |                 |             |
|---------------------|------------------|-------------|-----------------|-------------|-----------------|-------------|-----------------|-------------|
|                     | 2006<br>\$K      | 2007<br>\$K | Change<br>07/06 | 2008<br>\$K | Change<br>08/07 | 2009<br>\$K | Change<br>09/08 | 2010<br>\$K |
| Total Revenue       | 8,372            | 8,840       | 5.6%            | 8,825       | -0.2%           | 8,881       | 0.6%            | 5,696       |
| Total Expenses      | 7,729            | 8,856       | 14.6%           | 9,047       | 2.2%            | 8,725       | -3.6%           | 5,852       |
| Surplus/(Deficit)   | 643              | (17)        |                 | (221)       |                 | 156         |                 | (157)       |
| Net Transfers       | -                | -           |                 | -           |                 | -           |                 | -           |
| Net Gain/(Loss)     | 643              | (17)        |                 | (221)       |                 | 156         |                 | (157)       |
| Ending Fund Balance | (3)              | (20)        |                 | (241)       |                 | (85)        |                 | (242)       |

Expenses through the 2010 third quarter are approximately \$5.8M, a 13.5 percent decrease from 2009. In 2009, expenses shifted from services and supplies (utilities) to debt and interest payments as a results of the Johnson Control's projects to reduce energy costs. The principal payments of \$145K will be credited at year end.

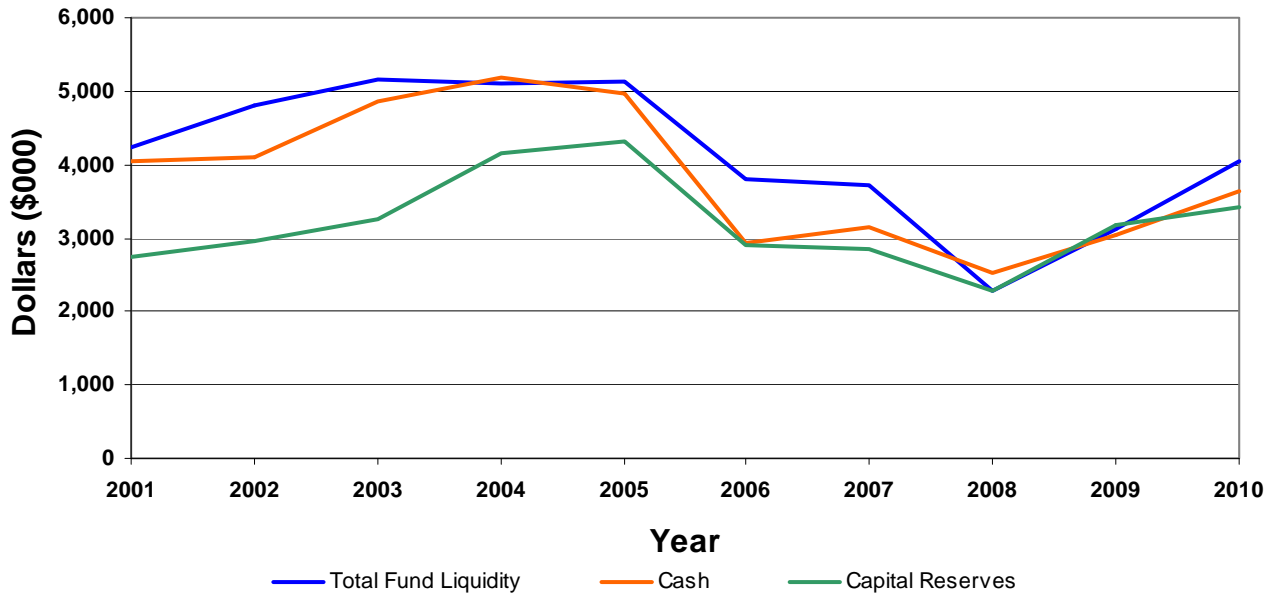
### **FUND 5093-CENTRAL SERVICES ACTUAL VS. BUDGET**

|                     | ACTUAL      | BUDGET         | ACT/BUD | ACTUAL       | BUDGET          | ACT/BUD         |
|---------------------|-------------|----------------|---------|--------------|-----------------|-----------------|
|                     | 2010<br>\$K | Annual<br>\$ K |         | 09-10<br>\$K | Adopted<br>\$ K | Current<br>\$ K |
| Total Revenue       | 5,696       | 7,819          | 72.8%   | 14,577       | 29,087          | 17,030          |
| Total Expenses      | 5,852       | 9,299          | 62.9%   | 14,577       | 16,758          | 18,272          |
| Surplus/(Deficit)   | (157)       | (1,480)        |         | (0)          | 12,329          | (1,242)         |
| Net Transfers       | 0           | -              |         | 0            | 0               | 0               |
| Net Gain/(Loss)     | (157)       | (1,480)        |         | (0)          | 12,329          | (1,242)         |
| Ending Fund Balance | (242)       | -              |         | (242)        | 0               | 0               |

## EQUIPMENT REPAIR AND REPLACEMENT

The Equipment Repair and Replacement Fund was established to accumulate capital funds to replace vehicles at the end of their useful lives, prepare vehicles for service, and repair and maintain the County's vehicle fleet. It also maintains replacement parts and road stores. The fund balance typically includes a significant inventory component. As of September 2010, the inventory component is \$1.7M or 29 percent of the fund balance. The non-inventory component of fund balance is \$3.8M, most of which is cash.

### 5091 Fund Liquidity and Cash Balance



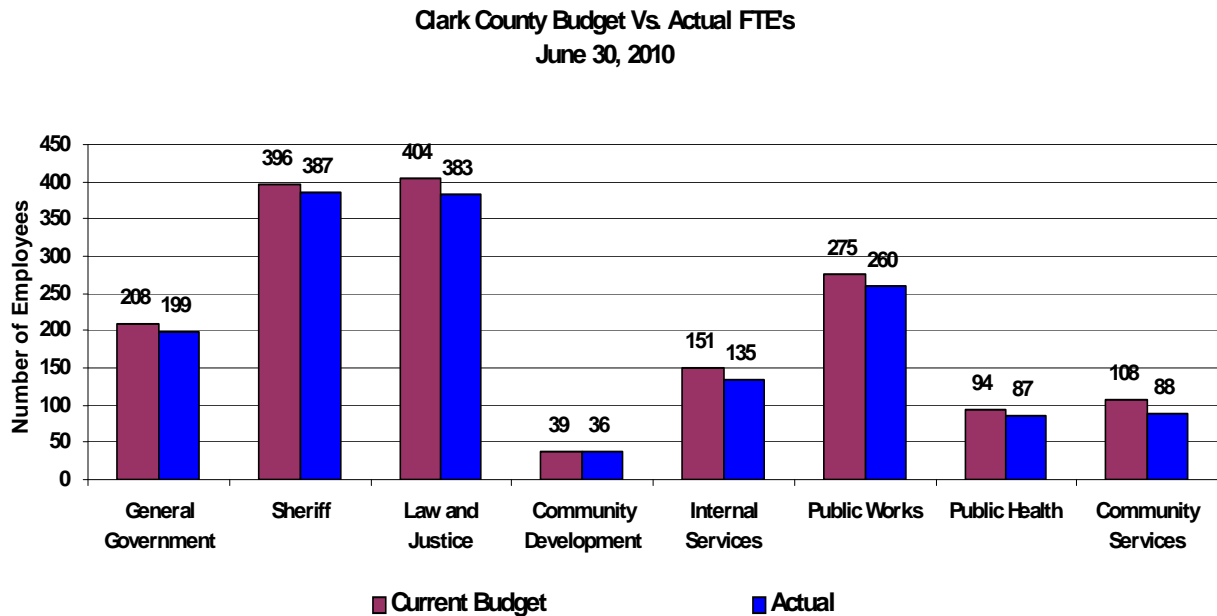
County equipment is scheduled for replacement based on standard replacement lives. Recently, it was determined to extend the lives of equipment to better match the equipment's actual utility. County customers pay into the fund based on forecast usage and the County's 10 year replacement plan. Departments do not contribute the full replacement value of each vehicle, as resources are pooled and purchases are made based on assessed needs.

#### Capital Reserves: 2010 Results

| Source       | Begin Balance    | Revenue          | Capital Replcmt | Reimburse      | Sales/ Auction | End Balance      |
|--------------|------------------|------------------|-----------------|----------------|----------------|------------------|
| General Fund | 156,666          | 674,856          | 471,567         | 0              | 0              | 359,955          |
| Road Fund    | 2,134,023        | 775,828          | 268,284         | 0              | 0              | 2,641,567        |
| Other        | 879,357          | 214,031          | 40,464          | 186,263        | 0              | 866,661          |
| <b>Total</b> | <b>3,170,046</b> | <b>1,664,715</b> | <b>780,315</b>  | <b>186,263</b> | <b>0</b>       | <b>3,868,183</b> |

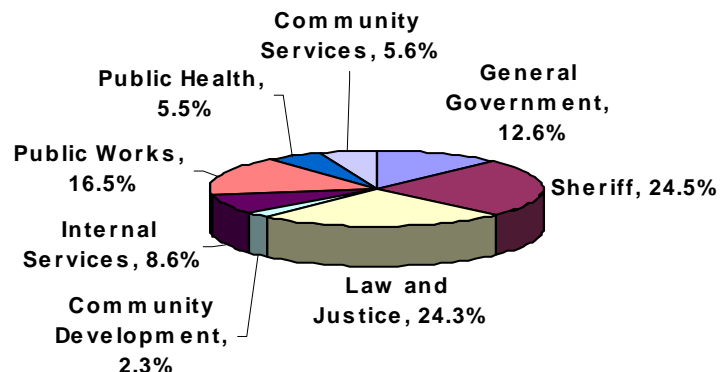
## COUNTY EMPLOYMENT

The County employed 1,579 FTE's at the end of September 2010. Filled positions have been reduced 13 percent from a high of 1,806 at the end of 2007. Reductions have come primarily from Community Development and the Health Department losing 48 and 62 FTE's respectively. General Government has declined 31 employees, Law and Justice 39, Public Works 26, Internal Services 19, and Community Services 10.



At the end of September 2010 there were 1,674 approved positions (including project employees) representing 252 fewer positions than the 07-08 approved budget, or a 13 percent decrease.

### **2010 Employees By Function**



### Clark County Budgeted-Actual Staffing Summary By Function

|                           |      |                          |                      |                      |                    |                          | B   |                      |                             |   | APPROVED           |         | FILLED |      |  |
|---------------------------|------|--------------------------|----------------------|----------------------|--------------------|--------------------------|---|----------------------|-----------------------------|---|--------------------|---------|--------|------|--|
|                           |      |                          |                      |                      |                    |                          | Excluding Project and End-Dated Positions |                      |                             | B/A                                     | INFORMATIONAL ONLY |         |        |      |  |
|                           |      |                          |                      |                      |                    |                          | Current Approved Positions                |                      | Current                     | Current Project and End-Dated Positions |                    |         |        |      |  |
|                           |      |                          |                      |                      |                    |                          | 3Q10 Actual                               | Difference           | Positions/ 03-04 Budget (1) |   |                    |         |        |      |  |
| Fund                      | Dept | Description              | 03-04 Adopted Budget | 05-06 Adopted Budget | 05-06 Final Budget | 07-08 Adopted Budget (2) | 07-08 Final Budget                        | 09-10 Adopted Budget |                             |   |                    |         |        |      |  |
| <b>General Government</b> |      |                          |                      |                      |                    |                          |   |                      |                             |   |                    |         |        |      |  |
| 0001                      | 110  | Assessment               | 51.75                | 52.75                | 52.50              | 57.13                    | 56.75                                     | 52.35                | 45.35                       | 44.45                                   | (0.90)             | -12.4%  | 1.00   | 1.00 |  |
| 0001                      | 140  | Auditor                  | 46.60                | 46.60                | 46.60              | 47.10                    | 46.60                                     | 45.60                | 41.60                       | 39.60                                   | (2.00)             | -10.7%  |        |      |  |
| 0001                      | 170  | Treasurer                | 23.00                | 24.00                | 24.50              | 33.50                    | 31.50                                     | 30.50                | 25.50                       | 25.50                                   | 0.00               | 10.9%   |        |      |  |
| 0001                      | 300  | Commissioners            | 11.00                | 11.00                | 12.00              | 12.00                    | 13.00                                     | 12.00                | 11.00                       | 11.00                                   | 0.00               | 0.0%    |        |      |  |
| 0001                      | 306  | Countywide Services      | 1.00                 | 1.25                 | 0.00               | 0.00                     | 0.00                                      | 0.00                 | 0.00                        | 0.00                                    | 0.00               | 0.0%    |        |      |  |
| 0001                      | 307  | Conservation Land Dept   | 0.00                 | 0.00                 | 0.00               | 1.00                     | 0.00                                      | 0.00                 | 0.00                        | 0.00                                    | 0.00               | 0.0%    |        |      |  |
| 0001                      | 317  | ESA Countywide Services  | 3.00                 | 2.95                 | 2.50               | 2.50                     | 2.90                                      | 1.90                 | 0.00                        | 0.00                                    | 0.00               | -100.0% |        |      |  |
| 0001                      | 380  | Coop Extension Service   | 3.00                 | 3.00                 | 3.00               | 3.00                     | 3.00                                      | 3.00                 | 1.50                        | 1.50                                    | 0.00               | -50.0%  |        |      |  |
| 0001                      | 382  | Board of Equalization    | 2.00                 | 2.00                 | 2.00               | 2.00                     | 2.00                                      | 2.00                 | 2.00                        | 2.00                                    | 0.00               | 0.0%    |        |      |  |
| 0001                      | 533  | Environmental Services   |                      |                      |                    |                          |   |                      | 20.00                       | 19.00                                   | (1.00)             |         |        |      |  |
| 0001                      | 545  | Community Planning (LRP) | 13.00                | 12.00                | 11.50              | 12.50                    | 13.50                                     | 12.50                | 10.50                       | 10.30                                   | (0.20)             | -19.2%  |        |      |  |
| 0001                      | 566  | Animal Control           | 11.00                | 10.50                | 10.50              | 10.50                    | 10.00                                     | 9.00                 | 6.00                        | 5.90                                    | (0.10)             | -45.5%  |        |      |  |
| 0001                      | 589  | Code Enforcement         | 9.50                 | 9.50                 | 9.50               | 9.50                     | 10.00                                     | 6.00                 | 5.95                        | 4.00                                    | (1.95)             | -37.4%  |        |      |  |
| 0001                      | 599  | Fire Marshal             | 9.00                 | 9.00                 | 9.00               | 9.00                     | 9.00                                      | 9.00                 | 7.85                        | 7.00                                    | (0.85)             | -12.8%  |        |      |  |
| 1003                      | 373  | Fairgrounds (4)          | 1.00                 | 1.00                 | 5.00               | 5.00                     | 0.00                                      | 0.00                 | 0.00                        | 0.00                                    | 0.00               | 0.0%    |        |      |  |
| 1007                      | 110  | GIS                      | 21.00                | 19.00                | 19.00              | 20.00                    | 21.00                                     | 21.00                | 21.00                       | 20.00                                   | (1.00)             | 0.0%    |        |      |  |
| 1047                      | 385  | Weed Management (3)      | 4.00                 | 5.00                 | 7.00               | 7.75                     | 10.00                                     | 9.00                 | 0.00                        | 0.00                                    | 0.00               | -100.0% |        |      |  |
| 5006                      | 141  | Elections                | 9.40                 | 9.40                 | 9.40               | 9.40                     | 9.40                                      | 9.40                 | 9.40                        | 8.40                                    | (1.00)             | 0.0%    |        |      |  |
| Total General Government  |      |                          | 219.25               | 218.95               | 224.00             | 241.88                   | 238.65                                    | 223.25               | 207.65                      | 198.65                                  | (9.00)             | -5.3%   | 1.00   | 1.00 |  |
| <b>Law and Justice</b>    |      |                          |                      |                      |                    |                          |   |                      |                             |   |                    |         |        |      |  |
| 0001                      | 200  | County Clerk             | 38.00                | 40.00                | 40.50              | 46.50                    | 49.00                                     | 48.00                | 45.54                       | 44.09                                   | (1.45)             | 19.8%   |        |      |  |
| 0001                      | 210  | District Court           | 46.50                | 48.17                | 48.00              | 49.50                    | 54.00                                     | 52.00                | 47.48                       | 46.85                                   | (0.63)             | 2.1%    |        |      |  |
| 0001                      | 230  | Superior Court           | 25.00                | 27.00                | 26.63              | 28.80                    | 33.00                                     | 34.00                | 34.00                       | 32.00                                   | (2.00)             | 36.0%   |        |      |  |
| 0001                      | 231  | Juvenile                 | 94.50                | 94.50                | 93.50              | 93.50                    | 96.50                                     | 99.50                | 90.50                       | 84.30                                   | (6.20)             | -4.2%   | 1.00   | 1.00 |  |
| 0001                      | 250  | Sheriff Law Enforcement  | 137.00               | 138.50               | 143.00             | 160.00                   | 164.00                                    | 160.00               | 144.50                      | 140.70                                  | (3.80)             | 5.5%    |        |      |  |
| 0001                      | 254  | Sheriff Civil/Support    | 59.00                | 60.50                | 62.00              | 65.00                    | 68.00                                     | 65.00                | 63.50                       | 59.50                                   | (4.00)             | 7.6%    |        |      |  |
| 0001                      | 256  | Sheriff Executive/Admin  | 20.30                | 20.50                | 20.50              | 22.50                    | 22.50                                     | 20.50                | 20.50                       | 20.50                                   | 0.00               | 1.0%    |        |      |  |
| 0001                      | 261  | Sheriff Custody          | 165.00               | 165.00               | 178.00             | 179.50                   | 182.00                                    | 173.00               | 167.00                      | 166.00                                  | (1.00)             | 1.2%    |        |      |  |
| Sheriff                   |      |                          | 381.30               | 384.50               | 403.50             | 427.00                   | 436.50                                    | 418.50               | 395.50                      | 386.70                                  | (8.80)             | 3.7%    | 0.00   | 0.00 |  |
| 0001                      | 270  | Prosecuting Attorney     | 78.00                | 81.67                | 81.00              | 85.50                    | 88.00                                     | 82.25                | 76.25                       | 73.05                                   | (3.20)             | -2.2%   |        |      |  |
| 0001                      | 271  | Pros Att Child Support   | 19.00                | 19.00                | 19.00              | 19.00                    | 20.00                                     | 20.00                | 20.00                       | 17.80                                   | (2.20)             | 5.3%    |        |      |  |
| 0001                      | 290  | Medical Examiner         | 6.00                 | 6.00                 | 7.00               | 7.50                     | 7.00                                      | 7.00                 | 6.75                        | 6.00                                    | (0.75)             | 12.5%   |        |      |  |
| 0001                      | 430  | Community Corrections    | 69.00                | 70.00                | 69.75              | 72.75                    | 73.00                                     | 72.00                | 74.60                       | 70.60                                   | (4.00)             | 8.1%    |        |      |  |
| 1018                      | 252  | Child Justice Center     | 5.00                 | 5.00                 | 5.00               | 5.00                     | 5.00                                      | 5.00                 | 4.00                        | 4.00                                    | 0.00               | -20.0%  |        |      |  |
| 1022                      | 270  | Prosecuting Attorney VIC | 4.00                 | 4.00                 | 4.00               | 4.00                     | 5.00                                      | 5.00                 | 5.00                        | 4.75                                    | (0.25)             | 25.0%   |        |      |  |
| Total Law and Justice     |      |                          | 766.30               | 779.83               | 797.88             | 839.05                   | 867.00                                    | 843.25               | 799.61                      | 770.14                                  | (29.47)            | 4.3%    | 1.00   | 1.00 |  |

## Clark County Budgeted-Actual Staffing Summary By Function

|  |     |                               |       |       |       |       | B   |             |            |                  | APPROVED                                |          | FILLED                                  |          |         |        |      |      |
|--|-----|-------------------------------|-------|-------|-------|-------|---|-------------|------------|------------------|---|----------|---|----------|---------|--------|------|------|
|  |     |                               |       |       |       |       | Excluding Project and End-Dated Positions |             |            | B/A              | INFORMATIONAL ONLY                      |          | INFORMATIONAL ONLY                      |          |         |        |      |      |
|  |     |                               |       |       |       |       | Current                                   | 3Q10 Actual | Difference | Current          | Current Project and End-Dated Positions |          | Current Project and End-Dated Positions |          |         |        |      |      |
|  |     |                               |       |       |       |       | Approved                                  |             |            | Positions/ 03-04 |   |          |   |          |         |        |      |      |
|  |     |                               |       |       |       |       | Positions                                 |             |            | Budget (1)       |   |          |   |          |         |        |      |      |
| <b>Community Development</b>                     |     |                               |       |       |       |       |   |             |            |                  |   |          |   |          |         |        |      |      |
| Total Community Development (5)                  |     |                               |       |       |       |       | 84.50                                     | 85.50       | 87.50      | 95.33            | 74.50                                   | 77.50    | 38.60                                   | 36.40    | (2.20)  | -54.3% | 0.00 | 0.00 |
| <b>Internal Services</b>                         |     |                               |       |       |       |       |   |             |            |                  |   |          |   |          |         |        |      |      |
| 0001   | 305 | OBIS                          | 53.00 | 53.00 | 52.00 | 55.75 | 59.00                                     | 44.00       | 40.00      | 36.00            | (4.00)                                  | -24.5%   | 0.00                                    | -        |         |        |      |      |
| 0001   | 327 | Budget                        |       |       |       |       |   | 7.00        | 7.00       | 7.00             | 0.00                                    | 0.0%     |   |          |         |        |      |      |
| 5092   | 390 | Data Processing (MLTs)        | 12.00 | 12.50 | 12.00 | 14.00 | 14.75                                     | 14.00       | 13.00      | 12.00            | (1.00)                                  | 8.3%     |   |          |         |        |      |      |
| Total OBIS                                       |     |                               |       |       |       |       | 65.00                                     | 65.50       | 64.00      | 69.75            | 73.75                                   | 65.00    | 55.00                                   | (5.00)   | -7.7%   | 0.00   | 0.00 |      |
| 0001   | 310 | Human Resources               | 13.00 | 14.55 | 14.00 | 16.00 | 19.00                                     | 19.00       | 17.35      | 17.35            | 0.00                                    | 33.5%    |   |          |         |        |      |      |
| 0001   | 311 | Loss Control                  | 4.00  | 4.00  | 4.00  | 4.00  | 5.00                                      | 5.00        | 5.00       | 4.00             | (1.00)                                  | 25.0%    |   |          |         |        |      |      |
| 0001   | 320 | General Services              | 19.10 | 19.30 | 20.30 | 22.30 | 22.30                                     | 22.30       | 20.00      | 18.80            | (1.20)                                  | 4.7%     |   |          |         |        |      |      |
| 0001   | 340 | Public Information & Outreach | 7.00  | 6.00  | 5.00  | 6.00  | 7.00                                      | 7.00        | 6.70       | 6.40             | (0.30)                                  | -4.3%    |   |          |         |        |      |      |
| 5093   | 330 | Facilities Management         | 32.50 | 32.50 | 36.50 | 40.58 | 46.50                                     | 42.00       | 42.00      | 33.20            | (8.80)                                  | 29.2%    |   |          |         |        |      |      |
| Total Internal Services                          |     |                               |       |       |       |       | 140.60                                    | 141.85      | 143.80     | 158.63           | 173.55                                  | 160.30   | 151.05                                  | 134.75   | (16.30) | 7.4%   | 0.00 | 0.00 |
| <b>TOTAL GENERAL FUND-FEE REVENUE</b>            |     |                               |       |       |       |       | 1,210.65                                  | 1,226.13    | 1,253.18   | 1,334.89         | 1,353.70                                | 1,304.30 | 1,196.91                                | 1,139.94 | (56.97) | -1.1%  | 2.00 | 2.00 |
| <b>NON-GENERAL FUND REVENUE AND MAJOR GRANTS</b> |     |                               |       |       |       |       |   |             |            |                  |   |          |   |          |         |        |      |      |
| <b>Public Works</b>                              |     |                               |       |       |       |       |   |             |            |                  |   |          |   |          |         |        |      |      |
| Total Public Works                               |     |                               |       |       |       |       | 276.00                                    | 279.00      | 284.80     | 306.55           | 319.90                                  | 283.90   | 275.40                                  | 260.13   | (15.28) | -0.2%  | 1.00 | 1.00 |
| <b>Public Health</b>                             |     |                               |       |       |       |       |   |             |            |                  |   |          |   |          |         |        |      |      |
| Total Public Health                              |     |                               |       |       |       |       | 126.20                                    | 143.55      | 144.00     | 145.98           | 149.15                                  | 131.05   | 93.85                                   | 86.90    | (6.95)  | -25.6% | 0.50 | 0.50 |
| <b>Community Services</b>                        |     |                               |       |       |       |       |   |             |            |                  |   |          |   |          |         |        |      |      |
| Total Community Services                         |     |                               |       |       |       |       | 70.75                                     | 71.25       | 78.00      | 102.50           | 104.00                                  | 104.00   | 108.00                                  | 88.33    | (19.68) | 52.7%  | 0.00 | 0.00 |
| <b>TOTAL N-GF REVENUE AND MAJOR GRANTS</b>       |     |                               |       |       |       |       | 472.95                                    | 493.80      | 506.80     | 555.03           | 573.05                                  | 518.95   | 477.25                                  | 435.35   | (41.90) | 0.9%   | 1.50 | 1.50 |
| <b>TOTAL COUNTY</b>                              |     |                               |       |       |       |       | 1,683.60                                  | 1,719.93    | 1,759.98   | 1,889.92         | 1,926.75                                | 1,823.25 | 1,674.16                                | 1,575.29 | (98.87) | -0.6%  | 3.50 | 3.50 |

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

(2) Adopted and Final Budgets contain project and end-dated positions

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

(4) Positions transferred to Facilities in 07-08

(5) Current approved positions do not reflect the reductions incorporated in the 2010 re-adopt.

## MAJOR COUNTY REVENUES

|   | 2007<br>Actual | 2008<br>Actual | 2009<br>Actual | 2010<br>Actual | 2009-2010<br>Adopted Budget | 2009-2010<br>Current Budget | Act/Bud | 10/09 |
|---|----------------|----------------|----------------|----------------|-----------------------------|-----------------------------|---------|-------|
| <b>Total Property Tax</b>                               |                |                |                |                |                             |                             |         |       |
|   | 5,849,465      | 6,324,556      | 6,675,533      | 7,197,989      |                             |                             |         |       |
|   | 44,385,854     | 45,975,338     | 46,020,197     | 48,075,096     |                             |                             |         |       |
|   | 47,158,192     | 48,757,174     | 48,567,908     | 51,986,040     |                             |                             |         |       |
|   | 81,491,626     | 84,994,325     | 85,608,231     | 0              | 172,148,310                 | 173,884,530                 | 79%     | 107%  |
| <b>Total Sales Tax</b>                                  |                |                |                |                |                             |                             |         |       |
|   | 5,652,318      | 8,258,338      | 6,595,960      | 6,397,761      |                             |                             |         |       |
|   | 11,704,300     | 15,689,032     | 12,560,672     | 12,837,130     |                             |                             |         |       |
|   | 20,409,808     | 23,825,019     | 19,268,908     | 19,583,049     |                             |                             |         |       |
|   | 28,911,359     | 31,211,266     | 25,767,339     | 0              | 63,172,460                  | 52,496,783                  | 86%     | 102%  |
| <b>Total Real Estate Excise Tax (REET)</b>              |                |                |                |                |                             |                             |         |       |
|   | 1,737,222      | 1,212,650      | 677,994        | 907,996        |                             |                             |         |       |
|   | 4,406,788      | 2,595,849      | 1,530,044      | 2,074,762      |                             |                             |         |       |
|   | 6,468,524      | 3,746,151      | 2,664,310      | 2,916,613      |                             |                             |         |       |
|   | 8,063,866      | 4,668,381      | 3,766,557      | 0              | 14,779,974                  | 14,779,974                  | 45%     | 109%  |
| <b>MV Tax and Fees</b>                                  |                |                |                |                |                             |                             |         |       |
|   | 2,247,231      | 2,400,892      | 2,271,493      | 2,392,054      |                             |                             |         |       |
|   | 4,750,230      | 4,833,168      | 4,639,062      | 4,841,403      |                             |                             |         |       |
|   | 7,365,772      | 7,395,586      | 6,697,821      | 7,474,682      |                             |                             |         |       |
|   | 9,746,732      | 9,880,632      | 9,692,005      | 0              | 20,125,671                  | 19,574,462                  | 88%     | 112%  |
| <b>Investment Interest - G.F.</b>                       |                |                |                |                |                             |                             |         |       |
|   | 483,013        | 599,614        | 178,865        | 46,668         |                             |                             |         |       |
|   | 1,765,614      | 1,358,856      | 392,260        | 128,257        |                             |                             |         |       |
|   | 2,407,957      | 1,702,014      | 475,434        | 172,817        |                             |                             |         |       |
|   | 3,318,121      | 2,220,128      | 567,810        | 0              | 5,769,042                   | 1,132,633                   | 65%     | 36%   |
| <b>Recording Fees - G.F.</b>                            |                |                |                |                |                             |                             |         |       |
|   | 378,311        | 291,197        | 245,954        | 132,519        |                             |                             |         |       |
|   | 771,001        | 571,804        | 567,334        | 445,854        |                             |                             |         |       |
|   | 1,119,342      | 797,084        | 817,915        | 676,147        |                             |                             |         |       |
|   | 1,402,334      | 992,926        | 1,020,578      | 0              | 2,364,138                   | 1,839,043                   | 92%     | 83%   |
| <b>Court Revenue</b>                                    |                |                |                |                |                             |                             |         |       |
|   | 1,592,574      | 1,656,334      | 1,570,489      | 1,695,967      |                             |                             |         |       |
|   | 3,295,739      | 3,322,932      | 3,319,312      | 3,444,885      |                             |                             |         |       |
|   | 4,892,522      | 5,081,261      | 4,961,763      | 5,183,026      |                             |                             |         |       |
|   | 6,633,660      | 6,729,510      | 6,654,909      | 0              | 17,986,114                  | 13,932,171                  | 85%     | 104%  |
| <b>Community Development</b>                            |                |                |                |                |                             |                             |         |       |
|   | 1,710,158      | 1,555,179      | 1,177,901      | 1,601,144      |                             |                             |         |       |
|   | 5,031,633      | 3,170,947      | 5,175,050      | 3,050,384      |                             |                             |         |       |
|   | 9,430,083      | 4,978,703      | 7,547,268      | 4,647,683      |                             |                             |         |       |
|   | 11,445,182     | 11,444,086     | 9,888,544      | 0              | 42,350,662                  | 20,542,713                  | 71%     | 62%   |
| <b>Total DNR Timber Sales</b>                           |                |                |                |                |                             |                             |         |       |
|   | 467,120        | 39,332         | 45,404         | 565,826        |                             |                             |         |       |
|   | 1,261,068      | 167,750        | 78,239         | 1,193,601      |                             |                             |         |       |
|   | 1,713,304      | 307,052        | 200,132        | 1,910,565      |                             |                             |         |       |
|   | 1,931,336      | 380,797        | 587,898        | 0              | 2,980,752                   | 2,275,000                   | 110%    | 955%  |
| <b>Corrections Program Revenues (excluding SB 6211)</b> |                |                |                |                |                             |                             |         |       |
|   | 509,119        | 590,047        | 322,491        | 509,859        |                             |                             |         |       |
|   | 1,039,382      | 1,211,904      | 834,729        | 1,142,386      |                             |                             |         |       |
|   | 1,547,003      | 1,764,689      | 1,420,712      | 1,778,936      |                             |                             |         |       |
|   | 2,070,836      | 2,255,860      | 2,145,800      | 0              | 6,793,860                   | 5,510,795                   | 71%     | 125%  |
| <b>Total Impact/Clean Water Fees</b>                    |                |                |                |                |                             |                             |         |       |
|   | 920,037        | 911,214        | 2,347,286      | 2,410,170      |                             |                             |         |       |
|   | 3,131,174      | 1,750,894      | 4,160,663      | 4,571,350      |                             |                             |         |       |
|   | 8,017,699      | 6,937,918      | 4,591,660      | 4,987,659      |                             |                             |         |       |
|   | 9,928,611      | 7,350,804      | 6,073,494      | 0              | 39,096,274                  | 23,565,812                  | 47%     | 109%  |
| <b>Criminal Justice Revenues</b>                        |                |                |                |                |                             |                             |         |       |
|   | 1,137,164      | 989,053        | 1,094,392      | 923,505        |                             |                             |         |       |
|   | 3,736,050      | 3,798,609      | 3,547,094      | 3,933,226      |                             |                             |         |       |
|   | 6,399,329      | 6,597,019      | 6,069,984      | 6,978,630      |                             |                             |         |       |
|   | 11,006,063     | 10,930,608     | 11,389,508     | 0              | 20,782,661                  | 21,783,908                  | 84%     | 115%  |

## 2009-2010 EXPENDITURES BY DEPARTMENT

Sep-10

|                            | YTD<br>Sep-08 | YTD<br>Sep-09 | YTD<br>Sep-10 | BTD<br>Sep-10 | Current 10<br>Budget | 10/09<br>% | Percent<br>Budget |
|----------------------------|---------------|---------------|---------------|---------------|----------------------|------------|-------------------|
| <b>GENERAL GOVERNMENT</b>  |               |               |               |               |                      |            |                   |
| Assessor                   | 3,351,444     | 3,310,762     | 2,857,037     | 7,236,765     | 8,123,812            | 86%        | 89.1%             |
| GIS Fund                   | 1,598,335     | 1,574,863     | 1,573,502     | 3,667,535     | 4,485,073            | 100%       | 81.8%             |
| Auditor                    | 2,675,465     | 2,565,048     | 2,494,289     | 5,879,281     | 6,989,389            | 97%        | 84.1%             |
| County Fair                | 2,864,585     | 3,366,516     | 3,180,114     | 7,291,302     | 7,875,427            | 94%        | 92.6%             |
| Treasurer                  | 1,866,002     | 1,772,677     | 1,641,472     | 4,023,038     | 4,536,362            | 93%        | 88.7%             |
| Banking Services           | 164,331       | 318,451       | 239,303       | 663,070       | 754,377              | 75%        | 87.9%             |
| Commissioners              | 973,193       | 949,396       | 939,498       | 2,197,921     | 2,504,457            | 99%        | 87.8%             |
| <u>Countywide Services</u> |               |               |               |               |                      |            |                   |
| ESA                        | 0             | 0             | 0             | 0             | 0                    | 0%         | 0.0%              |
| Other Countywide Services  | 403,178       | 308,512       | 291,265       | 717,056       | 898,405              | 94%        | 79.8%             |
| Cable TV                   | 349,097       | 349,097       | 433,447       | 898,910       | 911,410              | 124%       | 98.6%             |
| Public Access Cable TV     | 60,000        | 0             | 5,382         | 5,382         | 6,000                | 0%         | 89.7%             |
| Coop Extension             | 513,590       | 456,100       | 342,736       | 978,847       | 1,188,581            | 75%        | 82.4%             |
| <u>Comm. Support</u>       | 350,164       | 273,202       | 291,812       | 631,508       | 694,632              | 107%       | 90.9%             |
| Air Pollution              | 49,079        | 49,481        | 50,890        | 116,865       | 133,900              | 103%       | 87.3%             |
| CREDC                      | 75,000        | 75,000        | 75,000        | 175,000       | 200,000              | 100%       | 87.5%             |
| Historical musuem/studies  | 226,085       | 148,721       | 165,922       | 339,643       | 360,732              | 112%       | 94.2%             |
| Weed Management            | 628,791       | 662,377       | 105,999       | 965,698       | 965,698              | 16%        | 100.0%            |
| Environmental Service      | 0             | 0             | 1,579,638     | 1,650,466     | 3,101,031            | 0%         | 53.2%             |
| Community Planning         | 0             | 963,611       | 850,805       | 2,150,318     | 3,371,784            | 88%        | 63.8%             |
| Animal Control             | 22            | 679,456       | 556,363       | 1,594,477     | 1,863,282            | 82%        | 85.6%             |
| Code Enforcement           | 0             | 360,199       | 325,543       | 946,635       | 1,256,605            | 90%        | 75.3%             |
| Fire Marshall              | 0             | 778,334       | 684,516       | 1,817,262     | 2,351,974            | 88%        | 77.3%             |
| Board of Equalization      | 134,780       | 131,247       | 127,050       | 296,448       | 348,687              | 97%        | 85.0%             |
| Elections                  | 2,261,766     | 1,276,741     | 1,672,448     | 3,469,512     | 5,029,946            | 131%       | 69.0%             |
| Tri Mountain Golf O&M Fund | 447,976       | 1,200,990     | 1,197,829     | 2,891,382     | 3,954,109            | 100%       | 73.1%             |
| <b>Total</b>               | 18,992,883    | 21,570,781    | 21,681,861    | 50,604,319    | 61,905,673           | 101%       | 81.7%             |

## 2009-2010 EXPENDITURES BY DEPARTMENT

Sep-10

|                                | YTD<br>Sep-08     | YTD<br>Sep-09     | YTD<br>Sep-10     | BTD<br>Sep-10     | Current 10<br>Budget | 10/09<br>% | Percent<br>Budget |
|--------------------------------|-------------------|-------------------|-------------------|-------------------|----------------------|------------|-------------------|
| <b>LAW &amp; JUSTICE</b>       |                   |                   |                   |                   |                      |            |                   |
| Sheriff                        | 13,467,467        | 14,147,167        | 13,925,623        | 32,576,371        | 36,853,219           | 98%        | 88.4%             |
| Sheriff Civil/Support          | 3,147,025         | 3,180,711         | 3,099,185         | 7,272,310         | 8,507,106            | 97%        | 85.5%             |
| Sheriff Exec/Admin             | 2,779,490         | 2,342,848         | 2,314,451         | 5,390,210         | 6,454,173            | 99%        | 83.5%             |
| Jail                           | <u>13,669,275</u> | <u>14,127,648</u> | <u>13,338,302</u> | <u>32,481,455</u> | <u>37,940,723</u>    | <u>94%</u> | <u>85.6%</u>      |
| Sub-Total Law Enforcement      | <u>33,063,257</u> | <u>33,798,373</u> | <u>32,677,560</u> | <u>77,720,346</u> | <u>89,755,221</u>    | <u>97%</u> | <u>86.6%</u>      |
| Prosecuting Attorney           | 6,426,296         | 6,246,000         | 5,871,972         | 14,089,043        | 16,027,281           | 94%        | 87.9%             |
| Child Support                  | 1,383,667         | 1,424,765         | 1,351,884         | 3,221,347         | 4,167,159            | 95%        | 77.3%             |
| Victim/Witness Assist          | 298,855           | 306,079           | 311,558           | 726,653           | 900,762              | 102%       | 80.7%             |
| Juvenile                       | 6,220,697         | 6,141,617         | 5,719,979         | 13,987,781        | 16,098,981           | 93%        | 86.9%             |
| Corrections                    | 4,553,506         | 4,437,764         | 4,451,272         | 10,265,060        | 11,972,196           | 100%       | 85.7%             |
| Emergency Services-CRESA       | 1,684,212         | 1,757,637         | 1,595,528         | 3,353,165         | 3,353,165            | 91%        | 100.0%            |
| EMS Fund - 1004                | 444,084           | 515,369           | 519,680           | 1,344,398         | 1,689,753            | 101%       | 79.6%             |
| Regional Radio Systems         | 953,796           | 979,949           | 955,296           | 2,291,059         | 2,847,255            | 97%        | 80.5%             |
| Radio ER&R                     | 210,996           | 79,304            | 130,396           | 233,648           | 632,640              | 164%       | 36.9%             |
| Child Abuse Intervention       | 459,366           | 627,448           | 489,697           | 1,269,275         | 1,787,550            | 78%        | 71.0%             |
| Indigent Defense               | 3,029,209         | 3,483,231         | 3,406,084         | 8,373,303         | 8,997,979            | 98%        | 93.1%             |
| District Court                 | 3,251,750         | 3,472,582         | 3,131,448         | 7,687,463         | 8,763,403            | 90%        | 87.7%             |
| Superior Court                 | 2,882,865         | 2,694,904         | 2,713,316         | 6,541,694         | 8,031,883            | 101%       | 81.4%             |
| Clerk                          | 2,285,549         | 2,318,492         | 2,242,524         | 5,333,961         | 5,987,195            | 97%        | 89.1%             |
| Medical Examiner               | 725,763           | 675,158           | 612,951           | 1,497,990         | 1,734,821            | 91%        | 86.3%             |
| Clark Skamania Drug Task Force | <u>501,889</u>    | <u>420,711</u>    | <u>316,484</u>    | <u>898,253</u>    | <u>1,115,079</u>     | <u>75%</u> | <u>80.6%</u>      |
| <b>Total</b>                   | 68,375,756        | 69,379,383        | 66,497,629        | 158,834,439       | 183,862,323          | 96%        | 86.4%             |



## 2009-2010 EXPENDITURES BY DEPARTMENT

Sep-10

|                                 | YTD<br>Sep-08    | YTD<br>Sep-09    | YTD<br>Sep-10    | BTD<br>Sep-10    | Current 10<br>Budget | 10/09<br>% | Percent<br>Budget |
|---------------------------------|------------------|------------------|------------------|------------------|----------------------|------------|-------------------|
| <b>PUBLIC WORKS</b>             |                  |                  |                  |                  |                      |            |                   |
| Parks                           | 865,079          | 665,495          | 579,688          | 1,571,687        | 2,132,721            | 87%        | 73.7%             |
| Parks Operations                | 1,698,342        | 1,442,203        | 645,683          | 2,617,429        | 3,423,338            | 45%        | 76.5%             |
| Sanitary Sewer                  | 87,215           | 65,410           | 136,857          | 267,682          | 40,047               | 209%       | 668.4%            |
| Waste Water Maintenance         | 3,947,121        | 3,021,341        | 2,759,462        | 10,332,297       | 10,585,137           | 91%        | 97.6%             |
| Waste Water Debt Service        | 859,514          | 757,550          | 613,851          | 613,851          | 6,949,819            | 81%        | 8.8%              |
| Waste Water Construction        | 16,992,152       | 4,066,761        | 2,254,861        | 8,530,423        | 11,410,082           | 55%        | 74.8%             |
| Waste Water Repair & Maint.     | 31,133           | 100,279          | 72,175           | 217,788          | 245,678              | 72%        | 88.6%             |
| Clean Water Fund                | 4,606,936        | 4,545,047        | 9,695,087        | 17,817,167       | 20,567,614           | 213%       | 86.6%             |
| Solid Waste                     | 2,166,436        | 1,725,574        | 1,802,961        | 4,386,320        | 10,727,177           | 104%       | 40.9%             |
| ER & R                          | 13,678,487       | 9,896,768        | 10,397,583       | 23,332,776       | 35,712,083           | 105%       | 65.3%             |
| Lewis & Clark Railroad          | 134,792          | 264,391          | 103,803          | 399,778          | 2,808,984            | 39%        | 14.2%             |
| Road Fund                       | 59,883,504       | 44,044,519       | 38,277,633       | 98,101,895       | 163,286,698          | 87%        | 60.1%             |
| Water Resources                 | 0                | 0                | 0                | 0                | 0                    | 0%         | 0.0%              |
| Burnt Bridge Creek              | <u>0</u>         | <u>0</u>         | <u>0</u>         | <u>0</u>         | <u>0</u>             | <u>0%</u>  | <u>0.0%</u>       |
| <b>Total</b>                    | 104,950,711      | 70,595,339       | 67,339,644       | 168,189,093      | 267,889,378          | 95%        | 62.8%             |
| <b>COMMUNITY DEVELOPMENT</b>    |                  |                  |                  |                  |                      |            |                   |
| Contingency                     | 0                | 0                | 0                | 0                | 0                    | 0%         | 0.0%              |
| Administration                  | 851,715          | 1,134,767        | 819,812          | 2,151,229        | 2,752,976            | 72%        | 78.1%             |
| Development Review              | 1,454,591        | 126              | (454)            | 95               | 0                    | -360%      | 0.0%              |
| Engineering                     | 941,716          | 1,670            | 0                | 1,431            | 0                    | 0%         | 0.0%              |
| Inspection                      | 780,402          | 15,375           | 0                | 12,162           | 0                    | 0%         | 0.0%              |
| Development Services (Planning) | 660,247          | 1,752,512        | 743,179          | 3,168,663        | 3,628,529            | 42%        | 87.3%             |
| Customer Service                | 1,455,386        | 899,794          | 573,580          | 1,948,980        | 2,324,576            | 64%        | 83.8%             |
| Building                        | <u>2,738,192</u> | <u>1,232,907</u> | <u>1,206,399</u> | <u>2,998,583</u> | <u>3,965,124</u>     | 98%        | 75.6%             |
| <b>Total</b>                    | 8,882,250        | 5,037,153        | 3,342,515        | 10,281,141       | 12,671,205           | 66%        | 81.1%             |

## 2009-2010 EXPENDITURES BY DEPARTMENT

Sep-10

|                                 | YTD<br>Sep-08 | YTD<br>Sep-09 | YTD<br>Sep-10 | BTD<br>Sep-10 | Current 10<br>Budget | 10/09<br>% | Percent<br>Budget |
|---------------------------------|---------------|---------------|---------------|---------------|----------------------|------------|-------------------|
| <b>COMMUNITY SERVICES</b>       |               |               |               |               |                      |            |                   |
| Veterans' Assistance            | 389,468       | 193,498       | 274,880       | 580,546       | 1,212,456            | 142%       | 47.9%             |
| Misc DCS Grants                 | 0             | 577,948       | 536,897       | 1,279,887     | 3,974,546            | 93%        | 32.2%             |
| Community Services              | 565,560       | 720,102       | 1,002,687     | 2,047,874     | 2,996,109            | 139%       | 68.4%             |
| Prevention                      | 80,217        | 108,975       | 109,083       | 325,956       | 452,628              | 100%       | 72.0%             |
| Youth & Family Services         | 236,170       | 255,545       | 260,172       | 586,271       | 1,284,500            | 102%       | 45.6%             |
| DCS-Aministration/Grants        | 508,068       | 506,633       | 185,829       | 398,106       | 7,319,057            | 37%        | 5.4%              |
| Weatherization/Energy           | 2,534,225     | 3,808,449     | 4,173,153     | 9,624,863     | 11,238,007           | 110%       | 85.6%             |
| CHIF                            | 974,034       | 963,536       | 2,602,798     | 4,495,196     | 9,325,294            | 270%       | 48.2%             |
| HOME                            | 826,749       | 1,135,689     | 1,068,713     | 2,798,569     | 6,362,562            | 94%        | 44.0%             |
| Housing Programs                | 1,416,492     | 831,549       | 1,284,128     | 2,490,677     | 5,522,854            | 154%       | 45.1%             |
| Mental Health                   | 19,932,438    | 22,063,651    | 22,825,993    | 56,081,564    | 76,961,182           | 103%       | 72.9%             |
| Development Disability          | 3,015,712     | 2,741,528     | 2,669,981     | 6,617,519     | 8,803,621            | 97%        | 75.2%             |
| Substance Abuse                 | 4,910,349     | 4,251,750     | 4,931,521     | 11,327,926    | 17,126,293           | 116%       | 66.1%             |
| Mental Health Reserve           | 0             | 0             | 0             | 0             | 1,500,000            | 0%         | 0.0%              |
| Children's System of Care       | 250,384       | 166,350       | 0             | 166,350       | 796,714              | 0%         | 20.9%             |
| Human Services Council          | 111,984       | 226,558       | 173,975       | 464,473       | 770,454              | 77%        | 60.3%             |
| Sub-Total DCS                   | 35,751,851    | 38,551,761    | 42,099,809    | 99,285,776    | 155,646,277          | 109%       | 63.8%             |
| Heath Department                | 12,596,654    | 11,726,999    | 10,066,711    | 27,240,292    | 33,444,092           | 86%        | 81.5%             |
| <b>INTERNAL SERVICES</b>        |               |               |               |               |                      |            |                   |
| Human Resources                 | 1,511,327     | 1,395,075     | 1,305,564     | 3,144,367     | 3,683,421            | 94%        | 85.4%             |
| Loss Control                    | 313,585       | 254,829       | 241,216       | 582,737       | 673,973              | 95%        | 86.5%             |
| General Services                | 1,910,547     | 1,777,722     | 1,666,504     | 3,889,695     | 4,555,215            | 94%        | 85.4%             |
| Public Information              | 412,786       | 409,116       | 390,082       | 902,293       | 1,053,656            | 95%        | 85.6%             |
| Office of Budget                | 934,380       | 34            | 0             | 0             | 0                    | 0%         | 0.0%              |
| Dept. of Info Tech - 0001       | 5,430,839     | 5,260,336     | 3,917,383     | 10,495,711    | 11,873,267           | 74%        | 88.4%             |
| Facilities Maintenance          | 6,447,751     | 6,768,243     | 5,852,297     | 14,578,347    | 19,821,858           | 86%        | 73.5%             |
| Major Maintenance               | 526,203       | 183,747       | 209,214       | 478,038       | 1,365,536            | 114%       | 35.0%             |
| <b>Total</b>                    | 17,487,418    | 16,049,100    | 13,582,260    | 34,071,187    | 43,026,926           | 85%        | 79.2%             |
| <b>TOTAL OPERATING EXPENSES</b> | 267,037,523   | 232,910,518   | 224,610,429   | 548,506,247   | 758,445,874          | 96%        | 72.3%             |

## 2009-2010 EXPENDITURES BY DEPARTMENT

Sep-10

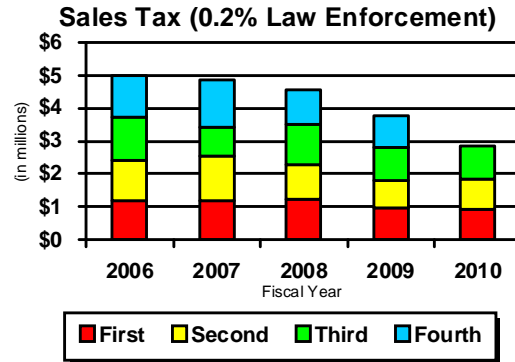
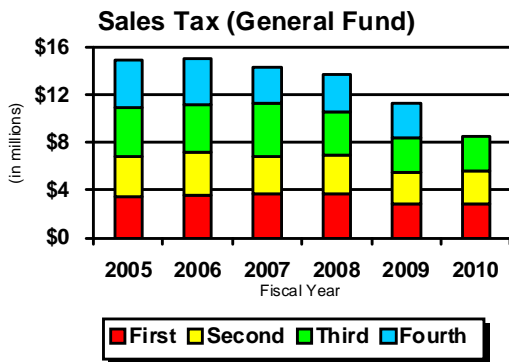
|                                  | YTD<br>Sep-08     | YTD<br>Sep-09     | YTD<br>Sep-10     | BTD<br>Sep-10     | Current 10<br>Budget | 10/09<br>% | Percent<br>Budget |
|----------------------------------|-------------------|-------------------|-------------------|-------------------|----------------------|------------|-------------------|
| <b>CAPITAL &amp; DEBT</b>        |                   |                   |                   |                   |                      |            |                   |
| Capital Acquisition              | 0                 | 0                 | 0                 | 0                 | 0                    | 0%         | 0.0%              |
| Building Construction            | 0                 | 0                 | 0                 | 0                 | 0                    | 0%         | 0.0%              |
| Campus Development               | 0                 | 0                 | 0                 | 0                 | 0                    | 0%         | 0.0%              |
| Tri Mountain Golf Capital Fund   | 0                 | 0                 | 0                 | 0                 | 0                    | 0%         | 0.0%              |
| Parks County Urban               | 0                 | 3,190,767         | 2,854,016         | 9,852,427         | 24,181,848           | 89%        | 40.7%             |
| Debt Service                     | 5,359,683         | 5,170,733         | 5,527,379         | 18,679,307        | 26,702,126           | 107%       | 70.0%             |
| Tax Anticipation Notes           | 36,470            | 17,803            | 6,844             | 30,232            | 0                    | 38%        | 0.0%              |
| Conservation Futures             | 819,837           | 511,312           | 434,832           | 6,685,138         | 11,382,919           | 85%        | 58.7%             |
| Conservation Futures II          | 1,915,630         | 0                 | 0                 | 0                 | 1,820,000            | 0%         | 0.0%              |
| County Building Cumulative-Parks | 0                 | 2,400,000         | 0                 | 2,400,000         | 2,800,000            | 0%         | 85.7%             |
| Park Impact Fee Funds            | 12,071            | 6,571             | 25,189            | 23,126            | 379,350              | 383%       | 6.1%              |
| REET I                           | 2,105,201         | 2,935,765         | 2,957,543         | 9,630,678         | 15,638,106           | 101%       | 61.6%             |
| REET II                          | 2,706,756         | 3,742,362         | 3,469,602         | 11,820,204        | 30,569,165           | 93%        | 38.7%             |
| REET III                         | 399,366           | 2,938,651         | 941,118           | 5,522,274         | 18,727,779           | 0%         | 29.5%             |
| Parks County Regional (70%)      | 0                 | 551,595           | 615,586           | 1,967,777         | 6,387,317            | 112%       | 30.8%             |
| Health District Campus           | 10,843            | 1,319,019         | 0                 | 1,319,019         | 2,780,000            | 0%         | 47.4%             |
| Traffic Impact Fee Funds         | 51,475            | 7,507,269         | 3,265,538         | 21,907,513        | 59,424,641           | 43%        | 36.9%             |
| Water Quality Capital            | 0                 | 0                 | 0                 | 0                 | 0                    | 0%         | 0.0%              |
| Park District #6                 | 60,480            | 64,922            | 76,812            | 91,027            | 1,539,910            | 118%       | 5.9%              |
| Information Tech Reserve         | <u>1,181,313</u>  | <u>1,371,879</u>  | <u>907,801</u>    | <u>3,194,503</u>  | <u>5,580,888</u>     | <u>66%</u> | <u>57.2%</u>      |
| <b>Total</b>                     | <b>14,659,125</b> | <b>31,728,647</b> | <b>21,082,260</b> | <b>93,123,227</b> | <b>207,914,049</b>   | <b>66%</b> | <b>44.8%</b>      |

## 2009-2010 EXPENDITURES BY DEPARTMENT

Sep-10

|                                       | YTD<br>Sep-08    | YTD<br>Sep-09    | YTD<br>Sep-10    | BTD<br>Sep-10    | Current 10<br>Budget | 10/09<br>%  | Percent<br>Budget |
|---------------------------------------|------------------|------------------|------------------|------------------|----------------------|-------------|-------------------|
| <b>FISCAL ENTITIES &amp; RESERVES</b> |                  |                  |                  |                  |                      |             |                   |
| Auditor's O & M                       | 228,851          | 258,774          | 269,560          | 706,444          | 1,308,171            | 104%        | 54.0%             |
| DP Revolving                          | 1,493,669        | 1,289,900        | 1,416,507        | 3,103,903        | 4,611,933            | 110%        | 67.3%             |
| General Liability Ins                 | (144,322)        | 1,532,917        | 1,463,367        | 3,401,815        | 4,242,679            | 95%         | 80.2%             |
| Unemployment Ins                      | 450,020          | 878,298          | 576,026          | 1,857,910        | 2,817,736            | 66%         | 65.9%             |
| Industrial Ins                        | 878,523          | 1,319,044        | 1,512,569        | 3,364,898        | 4,232,558            | 115%        | 79.5%             |
| Retirement/Benefits Reserve           | 386,348          | 294,247          | 481,234          | 925,433          | 1,463,524            | 164%        | 63.2%             |
| Permanent Reserve                     | 0                | 0                | 0                | 0                | 0                    | 0%          | 0.0%              |
| Clearing                              | 37,349           | (9,490)          | (7,518)          | (7,518)          | 0                    | 79%         | 0.0%              |
| Contingency                           | 0                | 0                | 0                | 0                | 2,292,620            | 0%          | 0.0%              |
| Special Purpose Paths & Trails        | 0                | 0                | 0                | 0                | 0                    | 0%          | 0.0%              |
| Sales Tax-Criminal Justice Asst       | 2,554,498        | 1,714,306        | 1,681,195        | 4,203,169        | 5,190,876            | 98%         | 81.0%             |
| Special Law Enforcement               | 4,002,896        | 2,891,058        | 2,501,044        | 6,978,624        | 8,302,542            | 87%         | 84.1%             |
| Sheriffs Special Investigation        | 30,000           | 30,000           | 30,000           | 70,000           | 109,500              | 100%        | 63.9%             |
| 1010 CRESA 911 Tax                    | <u>1,575,751</u> | <u>1,351,705</u> | <u>2,241,729</u> | <u>4,835,226</u> | <u>6,236,790</u>     | <u>166%</u> | <u>77.5%</u>      |
| <b>Total</b>                          | 11,493,584       | 11,550,759       | 12,165,713       | 29,439,902       | 40,808,929           | 105%        | 72.1%             |
| <b>County Total</b>                   | 293,190,232      | 276,189,924      | 257,858,402      | 671,069,376      | 1,007,168,852        | 93%         | 66.6%             |

## SALES TAX



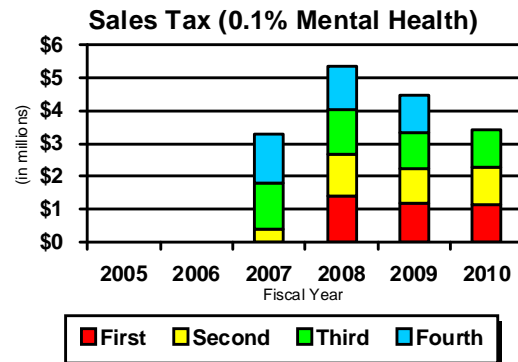
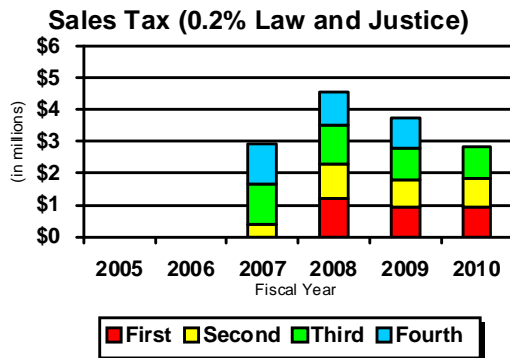
### Sales Tax Revenue (General Fund)

| By Quarter        | 2005<br>Actual   | 2006<br>Actual   | 2007<br>Actual   | 2008<br>Actual   | 2009<br>Actual   | 2010<br>Actual | 09/10<br>Budget |
|-------------------|------------------|------------------|------------------|------------------|------------------|----------------|-----------------|
| First             | 3,495,843        | 3,589,590        | 3,649,719        | 3,656,607        | 2,859,480        | 2,787,415      |                 |
| Second            | 3,376,046        | 3,622,095        | 3,223,667        | 3,268,972        | 2,602,627        | 2,795,320      |                 |
| Third             | 4,007,334        | 3,983,522        | 4,367,245        | 3,594,563        | 3,000,091        | 2,974,475      |                 |
| Fourth            | <u>4,053,789</u> | <u>3,811,155</u> | <u>3,408,548</u> | <u>3,224,627</u> | <u>2,865,071</u> | <u>0</u>       |                 |
|                   | 14,933,012       | 15,006,362       | 14,649,179       | 13,744,769       | 11,327,269       | 8,557,210      | 22,873,357      |
| % Change - YTD    |                  |                  |                  |                  |                  | 1.1%           | % of Budget     |
| % Change - Annual | 15.8%            | 0.5%             | -2.4%            | -6.2%            | -17.6%           |                | 86.9%           |

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

| By Quarter        | 2005<br>Actual   | 2006<br>Actual   | 2007<br>Actual   | 2008<br>Actual   | 2009<br>Actual | 2010<br>Actual | 09-10<br>Budget |
|-------------------|------------------|------------------|------------------|------------------|----------------|----------------|-----------------|
| First             | 1,160,702        | 1,193,149        | 1,204,279        | 1,211,878        | 951,034        | 927,109        |                 |
| Second            | 1,125,844        | 1,202,476        | 1,343,566        | 1,082,529        | 864,536        | 926,779        |                 |
| Third             | 1,334,192        | 1,330,798        | 874,766          | 1,198,463        | 983,444        | 988,614        |                 |
| Fourth            | <u>1,347,816</u> | <u>1,269,880</u> | <u>1,453,731</u> | <u>1,070,662</u> | <u>951,067</u> | <u>0</u>       |                 |
|                   | 4,968,554        | 4,996,303        | 4,876,342        | 4,563,532        | 3,750,081      | 2,842,502      | 7,709,487       |
| % Change - YTD    |                  |                  |                  |                  |                | 1.6%           | % of Budget     |
| % Change - Annual | 15.7%            | 0.6%             | -2.4%            | -6.4%            | -17.8%         |                | 85.5%           |

## LAW AND JUSTICE and MENTAL HEALTH



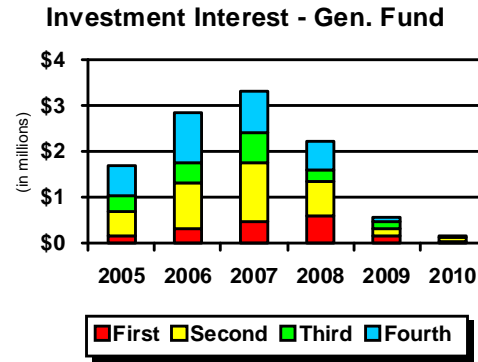
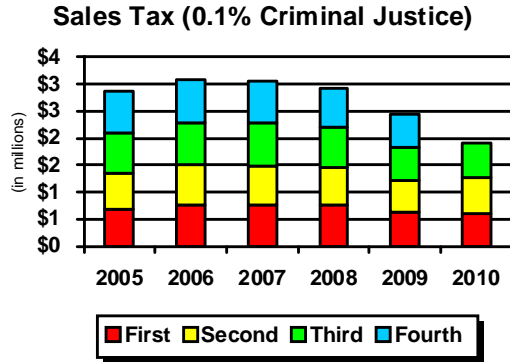
### Sales Tax Revenue (0.2% Optional - Law and Justice)

| By Quarter        | 2005<br>Actual | 2006<br>Actual | 2007<br>Actual | 2008<br>Actual | 2009<br>Actual | 2010<br>Actual | 09/10<br>Budget |
|-------------------|----------------|----------------|----------------|----------------|----------------|----------------|-----------------|
| First             | 0              | 0              | 0              | 1,211,878      | 951,034        | 927,109        |                 |
| Second            | 0              | 0              | 372,633        | 1,082,529      | 864,536        | 926,779        |                 |
| Third             | 0              | 0              | 1,276,454      | 1,198,463      | 983,444        | 988,614        |                 |
| Fourth            | 0              | 0              | 1,289,108      | 1,070,662      | 951,067        | -              |                 |
|                   | 0              | 0              | 2,938,195      | 4,563,532      | 3,750,081      | 2,842,502      |                 |
| % Change - YTD    |                |                |                |                |                | 1.6%           | % of Budget     |
| % Change - Annual |                |                |                |                |                |                |                 |
|                   | 0.0%           | 0.0%           | 0.0%           | 55.3%          | -17.8%         |                |                 |

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

| By Quarter        | 2005<br>Actual | 2006<br>Actual | 2007<br>Actual | 2008<br>Actual | 2009<br>Actual | 2010<br>Actual | 09-10<br>Budget |
|-------------------|----------------|----------------|----------------|----------------|----------------|----------------|-----------------|
| First             | 0              | 0              | 0              | 1,385,788      | 1,171,235      | 1,124,765      |                 |
| Second            | 0              | 0              | 406,067        | 1,277,721      | 1,043,531      | 1,134,677      |                 |
| Third             | 0              | 0              | 1,390,986      | 1,373,435      | 1,118,149      | 1,152,786      |                 |
| Fourth            | 0              | 0              | 1,484,047      | 1,290,542      | 1,111,416      | 0              |                 |
|                   | 0              | 0              | 3,281,100      | 5,327,486      | 4,444,331      | 3,412,228      |                 |
| % Change - YTD    |                |                |                |                |                | 2.4%           | % of Budget     |
| % Change - Annual |                |                |                |                |                |                |                 |
|                   | 0.0%           | 0.0%           | 0.0%           | 62.4%          | -16.6%         |                |                 |

## CRIMINAL JUSTICE and INTEREST EARNINGS



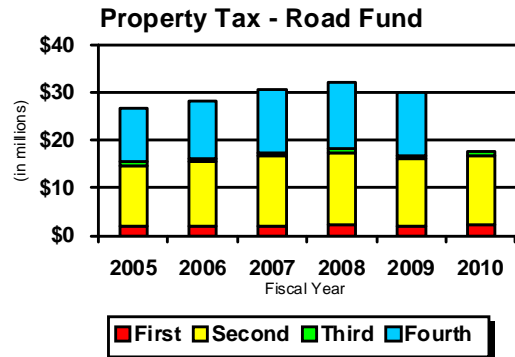
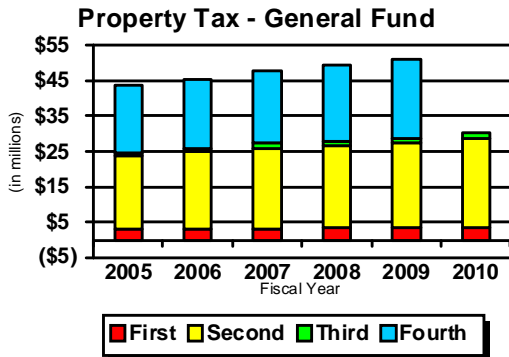
### Sales Taxes (0.1% Criminal Justice)

| By Quarter        | 2005 Actual    | 2006 Actual    | 2007 Actual    | 2008 Actual    | 2009 Actual    | 2010 Actual | 09-10 Budget |
|-------------------|----------------|----------------|----------------|----------------|----------------|-------------|--------------|
| First             | 684,293        | 761,353        | 775,188        | 758,897        | 635,922        | 617,749     |              |
| Second            | 650,994        | 733,644        | 699,430        | 693,329        | 571,949        | 645,573     |              |
| Third             | 762,525        | 794,503        | 796,057        | 750,080        | 619,125        | 633,659     |              |
| Fourth            | <u>776,024</u> | <u>788,758</u> | <u>780,207</u> | <u>708,344</u> | <u>606,741</u> | <u>0</u>    |              |
|                   | 2,873,836      | 3,078,258      | 3,050,882      | 2,910,650      | 2,433,737      | 1,896,981   | 5,190,876    |
| % Change - YTD    |                |                |                |                |                | 3.8%        | % of Budget  |
| % Change - Annual | 12.2%          | 7.1%           | -0.9%          | -4.6%          | -16.4%         |             | 83.4%        |

### Investment Interest - General Fund

| By Quarter        | 2005 Actual    | 2006 Actual      | 2007 Actual    | 2008 Actual    | 2009 Actual   | 2010 Actual | 09-10 Budget |
|-------------------|----------------|------------------|----------------|----------------|---------------|-------------|--------------|
| First             | 149,352        | 333,243          | 483,013        | 599,614        | 178,865       | 46,668      |              |
| Second            | 562,390        | 978,931          | 1,282,601      | 759,242        | 154,816       | 81,589      |              |
| Third             | 315,720        | 455,154          | 642,343        | 252,647        | 141,753       | 44,560      |              |
| Fourth            | <u>651,732</u> | <u>1,067,618</u> | <u>910,164</u> | <u>608,625</u> | <u>92,376</u> | <u>0</u>    |              |
|                   | 1,679,194      | 2,834,946        | 3,318,121      | 2,220,128      | 567,810       | 172,817     | 1,132,633    |
| % Change - YTD    |                |                  |                |                |               | -63.7%      | % of Budget  |
| % Change - Annual | 86.4%          | 68.8%            | 17.0%          | -33.1%         | -74.4%        |             | 65.4%        |

## PROPERTY TAXES



### Property Tax Revenue - General Fund

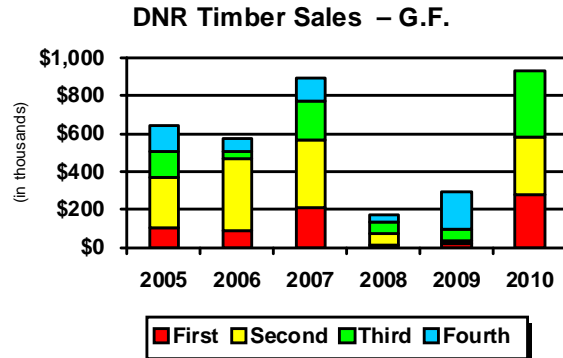
| By Quarter        | 2005 Actual | 2006 Actual | 2007 Actual | 2008 Actual | 2009 Actual | 2010 Actual | 09-10 Budget |
|-------------------|-------------|-------------|-------------|-------------|-------------|-------------|--------------|
| First             | 2,900,556   | 3,131,738   | 3,066,795   | 3,217,087   | 3,411,562   | 3,617,283   |              |
| Second            | 20,641,343  | 21,703,112  | 22,785,913  | 23,447,483  | 24,113,399  | 24,850,110  |              |
| Third             | 1,215,496   | 1,054,130   | 1,421,921   | 1,276,660   | 1,042,947   | 1,686,196   |              |
| Fourth            | 18,652,460  | 19,535,432  | 20,488,426  | 21,386,618  | 22,502,561  | 0           |              |
|                   | 43,409,855  | 45,424,412  | 47,763,055  | 49,327,848  | 51,070,469  | 30,153,589  | 103,102,126  |
| % Change - YTD    |             |             |             |             |             | 5.6%        | % of Budget  |
| % Change - Annual | 4.9%        | 4.6%        | 5.1%        | 3.3%        | 3.5%        |             | 78.8%        |

### Property Tax Revenue - Road Fund

| By Quarter        | 2005 Actual | 2006 Actual | 2007 Actual | 2008 Actual | 2009 Actual | 2010 Actual | 09-10 Budget |
|-------------------|-------------|-------------|-------------|-------------|-------------|-------------|--------------|
| First             | 1,898,838   | 2,064,510   | 2,040,359   | 2,214,360   | 2,113,703   | 2,190,801   |              |
| Second            | 12,767,296  | 13,485,398  | 14,766,076  | 15,271,525  | 14,031,165  | 14,463,076  |              |
| Third             | 761,591     | 697,068     | 698,688     | 834,362     | 609,743     | 1,040,847   |              |
| Fourth            | 11,424,303  | 11,883,808  | 13,062,532  | 13,804,742  | 13,189,521  | 0           |              |
|                   | 26,852,028  | 28,130,784  | 30,567,655  | 32,124,989  | 29,944,132  | 17,694,724  | 62,590,506   |
| % Change - YTD    |             |             |             |             |             | 5.6%        | % of Budget  |
| % Change - Annual | 5.0%        | 4.8%        | 8.7%        | 5.1%        | -6.8%       |             | 76.1%        |



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



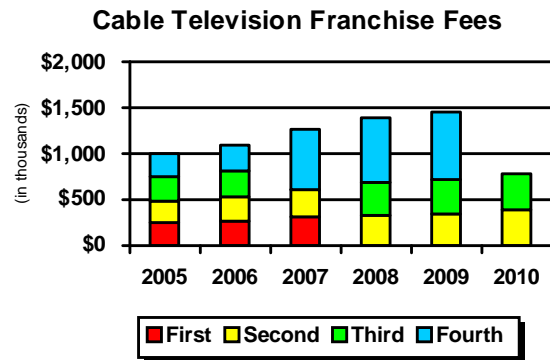
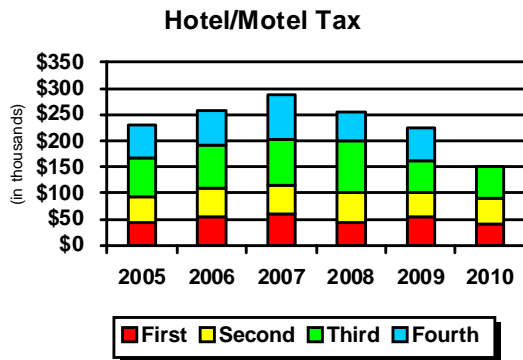
### Property Tax Penalty - General Fund

| By Quarter        | 2005<br>Actual | 2006<br>Actual | 2007<br>Actual | 2008<br>Actual   | 2009<br>Actual   | 2010<br>Actual | 09-10<br>Budget |
|-------------------|----------------|----------------|----------------|------------------|------------------|----------------|-----------------|
| First             | 794,943        | 756,832        | 742,310        | 893,109          | 1,150,269        | 1,389,905      |                 |
| Second            | 858,399        | 1,010,853      | 984,402        | 931,773          | 1,200,099        | 1,563,921      |                 |
| Third             | 632,777        | 523,815        | 651,729        | 670,815          | 950,914          | 1,183,901      |                 |
| Fourth            | <u>821,172</u> | <u>812,801</u> | <u>782,475</u> | <u>1,048,233</u> | <u>1,292,348</u> | <u>0</u>       |                 |
|                   | 3,107,291      | 3,104,301      | 3,160,916      | 3,543,930        | 4,593,630        | 4,137,727      | 8,191,898       |
| % Change - YTD    |                |                |                |                  |                  | 25.3%          | % of Budget     |
| % Change - Annual | -6.5%          | -0.1%          | 1.8%           | 12.1%            | 29.6%            |                | 106.6%          |

### DNR Timber Sales - General Fund

| By Quarter        | 2005<br>Actual | 2006<br>Actual | 2007<br>Actual | 2008<br>Actual | 2009<br>Actual | 2010<br>Actual | 09-10<br>Budget |
|-------------------|----------------|----------------|----------------|----------------|----------------|----------------|-----------------|
| First             | 100,843        | 85,415         | 209,857        | 17,423         | 22,473         | 276,004        |                 |
| Second            | 266,251        | 382,544        | 354,714        | 56,794         | 16,252         | 306,923        |                 |
| Third             | 137,673        | 35,666         | 204,621        | 61,684         | 60,332         | 349,611        |                 |
| Fourth            | <u>136,088</u> | <u>74,464</u>  | <u>121,184</u> | <u>32,655</u>  | <u>191,946</u> | <u>0</u>       |                 |
|                   | 640,855        | 578,089        | 890,376        | 168,556        | 291,003        | 932,538        | 1,075,000       |
| % Change - YTD    |                |                |                |                |                | 841.4%         | % of Budget     |
| % Change - Annual | -8.1%          | -9.8%          | 54.0%          | -81.1%         | 72.6%          |                | 113.8%          |

## HOTEL/MOTEL TAX and CABLE TELEVISION FRANCHISE FEES



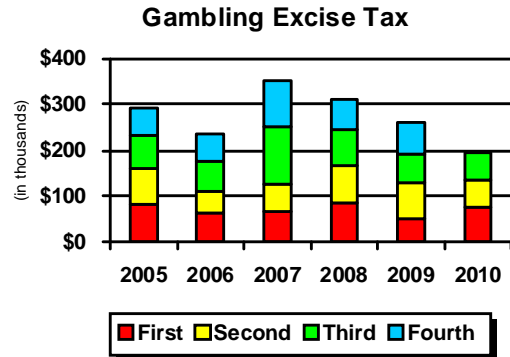
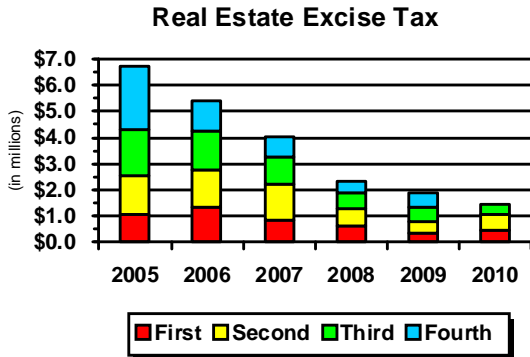
### Hotel/Motel Tax

| By Quarter        | 2005<br>Actual | 2006<br>Actual | 2007<br>Actual | 2008<br>Actual | 2009<br>Actual | 2010<br>Actual | 09-10<br>Budget |
|-------------------|----------------|----------------|----------------|----------------|----------------|----------------|-----------------|
| First             | 42,274         | 54,021         | 58,744         | 42,780         | 53,564         | 41,824         |                 |
| Second            | 50,909         | 56,379         | 57,419         | 58,827         | 47,899         | 47,675         |                 |
| Third             | 73,821         | 81,343         | 87,616         | 97,866         | 59,061         | 62,109         |                 |
| Fourth            | 63,489         | 66,767         | 85,213         | 55,656         | 63,558         | 0              |                 |
|                   | 230,493        | 258,510        | 288,992        | 255,129        | 224,082        | 151,608        | 384,750         |
| % Change - YTD    |                |                |                |                |                | -5.6%          | % of Budget     |
| % Change - Annual | 6.6%           | 12.2%          | 11.8%          | -11.7%         | -12.2%         |                | 97.6%           |

### Cable Television Franchise Fees

| By Quarter        | 2005<br>Actual | 2006<br>Actual | 2007<br>Actual | 2008<br>Actual | 2009<br>Actual | 2010<br>Actual | 09-10<br>Budget |
|-------------------|----------------|----------------|----------------|----------------|----------------|----------------|-----------------|
| First             | 242,583        | 261,478        | 303,682        | 0              | 0              | 3,289          |                 |
| Second            | 243,832        | 259,576        | 296,914        | 331,103        | 345,679        | 379,459        |                 |
| Third             | 255,000        | 281,485        | 12,223         | 349,704        | 369,036        | 391,159        |                 |
| Fourth            | 250,354        | 291,706        | 647,004        | 714,753        | 745,080        | 0              |                 |
|                   | 991,769        | 1,094,245      | 1,259,823      | 1,395,560      | 1,459,795      | 773,907        | 3,003,943       |
| % Change - YTD    |                |                |                |                |                | 8.3%           | % of Budget     |
| % Change - Annual | 9.2%           | 10.3%          | 15.1%          | 10.8%          | 4.6%           |                | 74.4%           |

## EXCISE TAXES



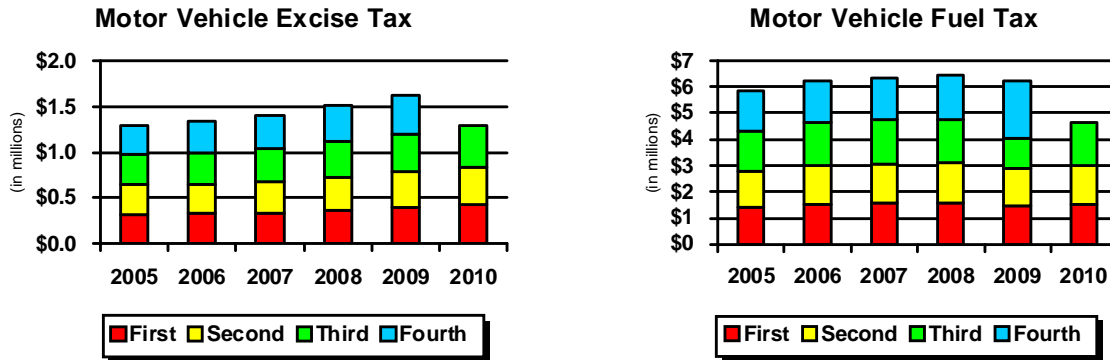
### Real Estate Excise Tax Revenue (REET I)

| By Quarter        | 2005<br>Actual | 2006<br>Actual | 2007<br>Actual | 2008<br>Actual | 2009<br>Actual | 2010<br>Actual | 09-10<br>Budget |
|-------------------|----------------|----------------|----------------|----------------|----------------|----------------|-----------------|
| First             | 1,057,264      | 1,343,848      | 869,553        | 607,697        | 369,176        | 454,458        |                 |
| Second            | 1,511,898      | 1,425,131      | 1,336,057      | 691,686        | 426,174        | 583,969        |                 |
| Third             | 1,763,943      | 1,504,046      | 1,034,268      | 575,014        | 531,993        | 421,014        |                 |
| Fourth            | 2,423,286      | 1,106,796      | 799,059        | 461,115        | 551,682        | 0              |                 |
|                   | 6,756,391      | 5,379,821      | 4,038,937      | 2,335,512      | 1,879,025      | 1,459,441      |                 |
| % Change - YTD    |                |                |                |                |                | 10.0%          | % of Budget     |
| % Change - Annual |                |                |                |                |                |                |                 |

### Gambling Excise Tax Revenue

| By Quarter        | 2005<br>Actual | 2006<br>Actual | 2007<br>Actual | 2008<br>Actual | 2009<br>Actual | 2010<br>Actual | 09-10<br>Budget |
|-------------------|----------------|----------------|----------------|----------------|----------------|----------------|-----------------|
| First             | 82,859         | 63,629         | 65,151         | 84,318         | 50,605         | 75,042         |                 |
| Second            | 76,432         | 45,187         | 60,367         | 81,553         | 77,520         | 61,964         |                 |
| Third             | 72,284         | 67,350         | 126,367        | 78,420         | 62,867         | 57,568         |                 |
| Fourth            | 59,254         | 60,033         | 99,716         | 66,053         | 68,861         | 0              |                 |
|                   | 290,829        | 236,199        | 351,601        | 310,344        | 259,853        | 194,574        |                 |
| % Change - YTD    |                |                |                |                |                | 1.9%           | % of Budget     |
| % Change - Annual |                |                |                |                |                |                |                 |

## MOTOR VEHICLE EXCISE TAX and MOTOR VEHICLE FUEL TAX



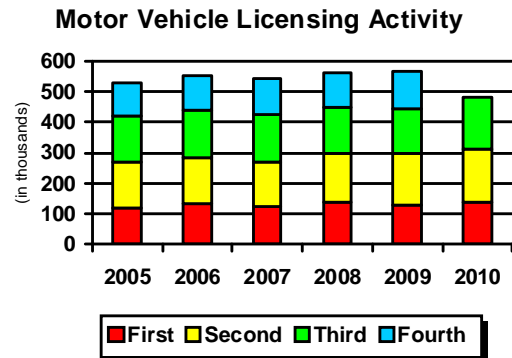
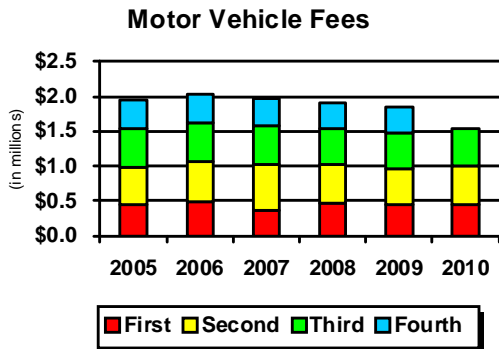
### Motor Vehicle Excise Tax - Criminal Justice

| By Quarter        | 2005<br>Actual | 2006<br>Actual | 2007<br>Actual | 2008<br>Actual | 2009<br>Actual | 2010<br>Actual                       | 09-10<br>Budget |
|-------------------|----------------|----------------|----------------|----------------|----------------|--------------------------------------|-----------------|
| First             | 323,012        | 326,656        | 340,553        | 364,100        | 391,873        | 421,322                              |                 |
| Second            | 323,195        | 327,055        | 340,539        | 364,037        | 391,655        | 421,447                              |                 |
| Third             | 326,104        | 340,092        | 363,825        | 392,492        | 422,440        | 444,524                              |                 |
| Fourth            | <u>326,392</u> | <u>340,496</u> | <u>363,783</u> | <u>391,823</u> | <u>421,545</u> | <u>0</u>                             |                 |
|                   | 1,298,703      | 1,334,299      | 1,408,700      | 1,512,452      | 1,627,513      | 1,287,293                            |                 |
| % Change - YTD    |                |                |                |                |                | 6.7%                                 | % of Budget     |
| % Change - Annual |                |                |                |                |                | 3.7%    2.7%    5.6%    7.4%    7.6% |                 |

### Motor Vehicle Fuel Tax (Road Fund)

| By Quarter        | 2005<br>Actual   | 2006<br>Actual   | 2007<br>Actual   | 2008<br>Actual   | 2009<br>Actual   | 2010<br>Actual                        | 09-10 Budget |
|-------------------|------------------|------------------|------------------|------------------|------------------|---------------------------------------|--------------|
| First             | 1,398,165        | 1,512,949        | 1,555,020        | 1,570,292        | 1,445,035        | 1,515,729                             |              |
| Second            | 1,362,484        | 1,470,972        | 1,501,369        | 1,517,713        | 1,452,401        | 1,487,244                             |              |
| Third             | 1,532,175        | 1,648,096        | 1,695,974        | 1,650,587        | 1,121,418        | 1,643,407                             |              |
| Fourth            | <u>1,542,233</u> | <u>1,585,127</u> | <u>1,607,927</u> | <u>1,720,135</u> | <u>2,193,935</u> | <u>0</u>                              |              |
|                   | 5,835,057        | 6,217,144        | 6,360,290        | 6,458,727        | 6,212,789        | 4,646,380                             |              |
| % Change - YTD    |                  |                  |                  |                  |                  | 15.6%                                 | % of Budget  |
| % Change - Annual |                  |                  |                  |                  |                  | 2.9%    6.5%    2.3%    1.5%    -3.8% |              |

## MOTOR VEHICLE LICENSING



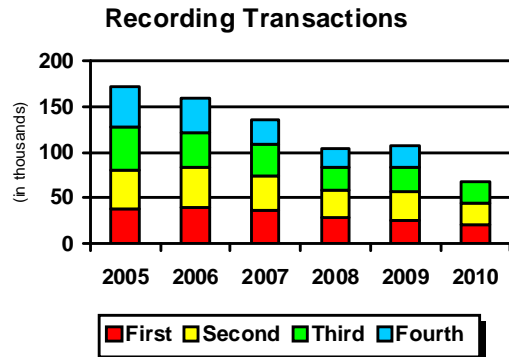
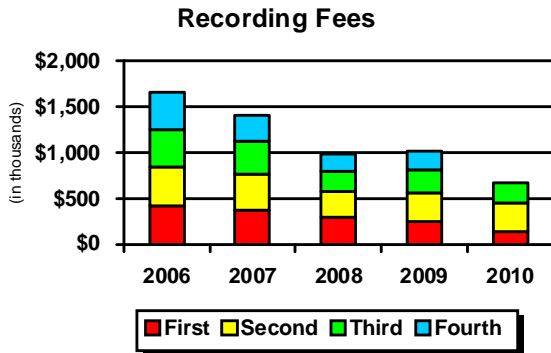
### Fee Revenues

| By Quarter        | 2005<br>Actual | 2006<br>Actual | 2007<br>Actual | 2008<br>Actual | 2009<br>Actual | 2010<br>Actual | 09-10<br>Budget |
|-------------------|----------------|----------------|----------------|----------------|----------------|----------------|-----------------|
| First             | 441,472        | 494,566        | 351,658        | 466,501        | 434,586        | 455,004        |                 |
| Second            | 544,505        | 570,373        | 661,091        | 550,525        | 523,512        | 540,657        |                 |
| Third             | 551,756        | 551,672        | 555,743        | 519,338        | 514,902        | 545,347        |                 |
| Fourth            | <u>412,975</u> | <u>416,457</u> | <u>409,250</u> | <u>373,088</u> | <u>378,702</u> | <u>0</u>       |                 |
|                   | 1,950,708      | 2,033,068      | 1,977,742      | 1,909,452      | 1,851,702      | 1,541,008      | 3,873,735       |
| % Change - YTD    |                |                |                |                |                | 4.6%           | % of Budget     |
| % Change - Annual | -0.1%          | 4.2%           | -2.7%          | -3.5%          | -3.0%          |                | 87.6%           |

### Transactions

| By Quarter        | 2005<br>Actual | 2006<br>Actual | 2007<br>Actual | 2008<br>Actual | 2009<br>Actual | 2010<br>Actual |
|-------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| First             | 119,337        | 131,394        | 123,291        | 135,633        | 130,412        | 138,218        |
| Second            | 153,005        | 154,442        | 146,108        | 164,914        | 166,966        | 175,246        |
| Third             | 146,840        | 151,989        | 156,867        | 147,611        | 147,868        | 167,311        |
| Fourth            | <u>112,924</u> | <u>116,517</u> | <u>119,142</u> | <u>112,838</u> | <u>122,320</u> | <u>0</u>       |
|                   | 532,106        | 554,342        | 545,408        | 560,996        | 567,566        | 480,775        |
| % Change - YTD    |                |                |                |                |                | 8.0%           |
| % Change - Annual | 3.1%           | 4.2%           | -1.6%          | 2.9%           | 1.2%           |                |

## RECORDING



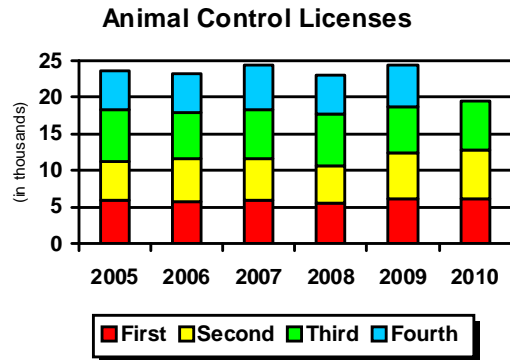
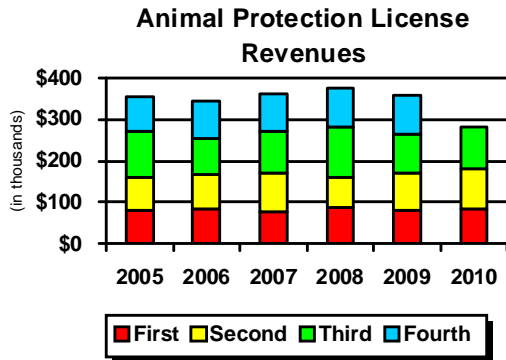
### Recording Fee Revenues

| By Quarter        | 2005<br>Actual | 2006<br>Actual | 2007<br>Actual | 2008<br>Actual | 2009<br>Actual | 2010<br>Actual | 09-10<br>Budget |
|-------------------|----------------|----------------|----------------|----------------|----------------|----------------|-----------------|
| First             | 367,129        | 419,931        | 378,311        | 291,197        | 245,954        | 132,519        |                 |
| Second            | 437,837        | 422,070        | 392,690        | 280,607        | 321,380        | 313,335        |                 |
| Third             | 484,936        | 411,465        | 348,341        | 225,280        | 250,581        | 230,293        |                 |
| Fourth            | <u>540,096</u> | <u>405,173</u> | <u>282,992</u> | <u>195,842</u> | <u>201,051</u> | <u>0</u>       |                 |
|                   | 1,829,998      | 1,658,639      | 1,402,334      | 992,926        | 1,018,966      | 676,147        | 1,839,043       |
| % Change - YTD    |                |                |                |                |                | -17.3%         | % of Budget     |
| % Change - Annual | 30.3%          | -9.4%          | -15.5%         | -29.2%         | 2.6%           |                | 92.2%           |

### Documents Recorded

| By Quarter        | 2005<br>Actual | 2006<br>Actual | 2007<br>Actual | 2008<br>Actual | 2009<br>Actual | 2010<br>Actual |
|-------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| First             | 38,421         | 40,142         | 36,318         | 29,245         | 25,281         | 21,062         |
| Second            | 42,708         | 43,210         | 38,222         | 29,864         | 31,771         | 22,941         |
| Third             | 46,209         | 37,990         | 33,458         | 25,204         | 26,274         | 23,511         |
| Fourth            | <u>45,106</u>  | <u>37,179</u>  | <u>28,327</u>  | <u>20,531</u>  | <u>23,854</u>  | <u>0</u>       |
|                   | 172,444        | 158,521        | 136,325        | 104,844        | 107,180        | 67,514         |
| % Change - YTD    |                |                |                |                |                | -19.0%         |
| % Change - Annual | 15.7%          | -8.1%          | -14.0%         | -23.1%         | 2.2%           |                |

## ANIMAL CONTROL / PROTECTION



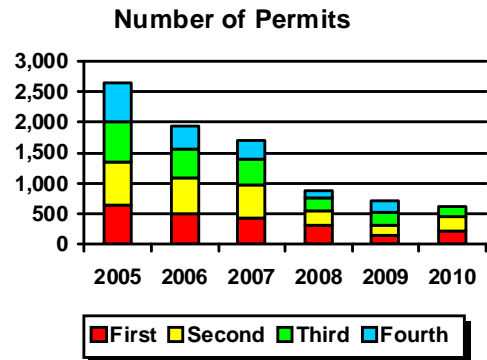
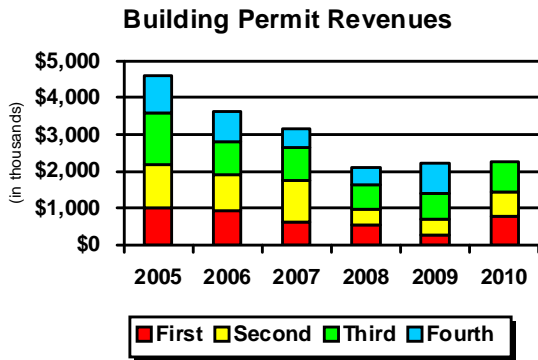
### License Revenue

| By Quarter        | 2005 Actual | 2006 Actual | 2007 Actual | 2008 Actual | 2009 Actual | 2010 Actual | 09-10 Budget |             |
|-------------------|-------------|-------------|-------------|-------------|-------------|-------------|--------------|-------------|
| First             | 81,169      | 84,384      | 77,555      | 85,909      | 79,080      | 82,928      |              |             |
| Second            | 80,288      | 82,350      | 91,537      | 74,497      | 91,848      | 98,381      |              |             |
| Third             | 110,327     | 88,251      | 101,453     | 123,050     | 92,712      | 101,172     |              |             |
| Fourth            | 84,345      | 90,519      | 93,218      | 91,930      | 94,690      | 0           |              |             |
|                   | 356,128     | 345,504     | 363,763     | 375,386     | 358,330     | 282,481     | 588,656      |             |
| % Change - YTD    |             |             |             |             |             |             | 7.1%         | % of Budget |
| % Change - Annual | 1.1%        | -3.0%       | 5.3%        | 3.2%        | -4.5%       |             | 108.9%       |             |

### License Transactions

| By Quarter        | 2005 Actual | 2006 Actual | 2007 Actual | 2008 Actual | 2009 Actual | 2010 Actual |      |
|-------------------|-------------|-------------|-------------|-------------|-------------|-------------|------|
| First             | 5,938       | 5,809       | 5,867       | 5,566       | 6,060       | 6,207       |      |
| Second            | 5,362       | 5,926       | 5,673       | 5,099       | 6,357       | 6,531       |      |
| Third             | 6,940       | 6,279       | 6,713       | 6,999       | 6,326       | 6,770       |      |
| Fourth            | 5,446       | 5,168       | 6,120       | 5,419       | 5,680       | 0           |      |
|                   | 23,686      | 23,182      | 24,373      | 23,083      | 24,423      | 19,508      |      |
| % Change - YTD    |             |             |             |             |             |             | 4.1% |
| % Change - Annual | -1.0%       | -2.1%       | 5.1%        | -5.3%       | 5.8%        |             |      |

## BUILDING PERMITS



### Building Permit Revenue

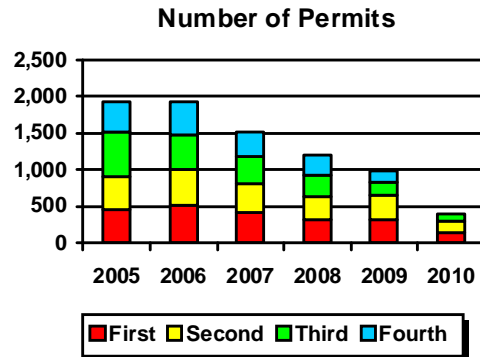
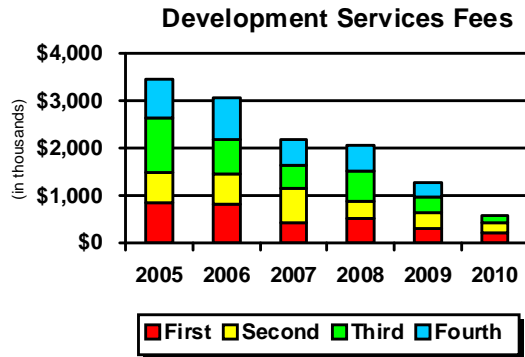
| By Quarter        | 2005<br>Actual | 2006<br>Actual | 2007<br>Actual | 2008<br>Actual | 2009<br>Actual | 2010<br>Actual | 09-10<br>Budget |
|-------------------|----------------|----------------|----------------|----------------|----------------|----------------|-----------------|
| First             | 1,000,960      | 938,870        | 618,449        | 548,280        | 262,740        | 756,474        |                 |
| Second            | 1,184,003      | 955,694        | 1,142,788      | 406,184        | 432,106        | 680,061        |                 |
| Third             | 1,386,240      | 932,418        | 876,059        | 675,651        | 711,560        | 842,626        |                 |
| Fourth            | 1,042,197      | 809,699        | 536,051        | 476,741        | 818,230        | 0              |                 |
|                   | 4,613,400      | 3,636,681      | 3,173,347      | 2,106,856      | 2,224,636      | 2,279,161      | 9,963,730       |
| % Change - YTD    |                |                |                |                |                | 62.1%          | % of Budget     |
| % Change - Annual | -1.8%          | -21.2%         | -12.7%         | -33.6%         | 5.6%           |                | 45.2%           |

### Number of Permits

| By Quarter        | 2005<br>Actual | 2006<br>Actual | 2007<br>Actual | 2008<br>Actual | 2009<br>Actual | 2010<br>Actual |
|-------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| First             | 637            | 489            | 435            | 315            | 154            | 216            |
| Second            | 715            | 593            | 547            | 235            | 164            | 221            |
| Third             | 660            | 480            | 419            | 196            | 197            | 182            |
| Fourth            | 628            | 380            | 302            | 138            | 196            | 0              |
|                   | 2,640          | 1,942          | 1,703          | 884            | 711            | 619            |
| % Change - YTD    |                |                |                |                |                | 20.2%          |
| % Change - Annual | -5.0%          | -26.4%         | -12.3%         | -48.1%         | -19.6%         |                |



## DEVELOPMENT SERVICES PERMITS



### Development Services (Planning) Fees

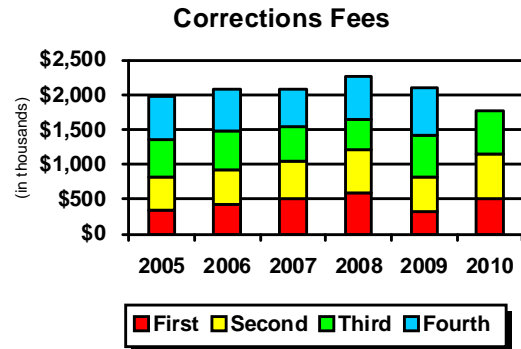
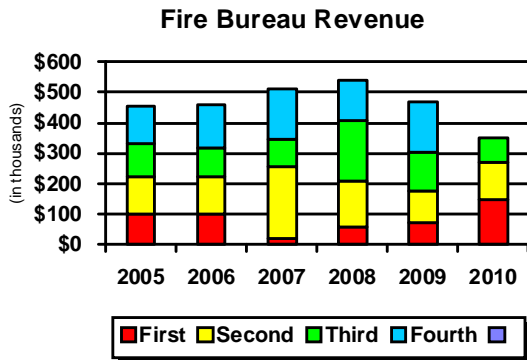
| By Quarter        | 2005 Actual | 2006 Actual | 2007 Actual | 2008 Actual | 2009 Actual | 2010 Actual | 09/10 Budget |
|-------------------|-------------|-------------|-------------|-------------|-------------|-------------|--------------|
| First             | 858,137     | 825,875     | 411,833     | 499,102     | 308,035     | 201,217     |              |
| Second            | 622,565     | 634,152     | 738,179     | 372,263     | 314,175     | 219,901     |              |
| Third             | 1,170,693   | 708,216     | 499,441     | 651,785     | 351,225     | 156,821     |              |
| Fourth            | 813,902     | 881,557     | 519,573     | 529,208     | 293,387     | 0           |              |
|                   | 3,465,297   | 3,049,800   | 2,169,026   | 2,052,358   | 1,266,822   | 577,939     | 10,903,361   |
| % Change - YTD    |             |             |             |             |             | -40.6%      | % of Budget  |
| % Change - Annual | 9.9%        | -12.0%      | -28.9%      | -5.4%       | -38.3%      |             | 16.9%        |

### Number of Permits

| By Quarter        | 2005 Actual | 2006 Actual | 2007 Actual | 2008 Actual | 2009 Actual | 2010 Actual |
|-------------------|-------------|-------------|-------------|-------------|-------------|-------------|
| First             | 455         | 521         | 418         | 326         | 314         | 149         |
| Second            | 460         | 492         | 401         | 312         | 343         | 148         |
| Third             | 585         | 426         | 364         | 282         | 175         | 103         |
| Fourth            | 422         | 460         | 336         | 268         | 152         | 0           |
|                   | 1,922       | 1,899       | 1,519       | 1,188       | 984         | 400         |
| % Change - YTD    |             |             |             |             |             | -51.9%      |
| % Change - Annual | 15.2%       | -1.2%       | -20.0%      | -21.8%      | -17.2%      |             |

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

## FIRE BUREAU and CORRECTION FEES



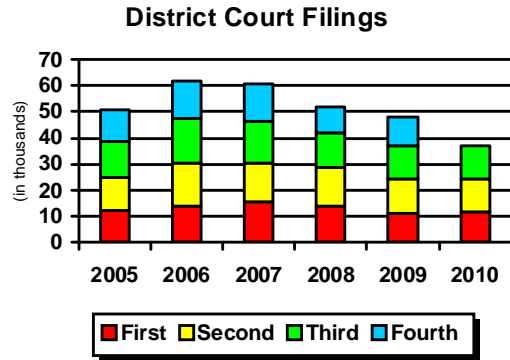
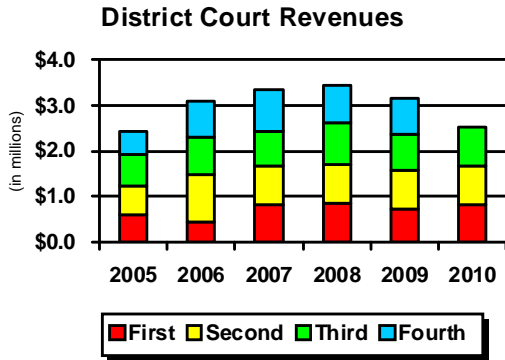
### Fire Bureau Revenue

| By Quarter        | 2005 Actual    | 2006 Actual    | 2007 Actual    | 2008 Actual    | 2009 Actual    | 2010 Actual | 09-10 Budget |
|-------------------|----------------|----------------|----------------|----------------|----------------|-------------|--------------|
| First             | 100,514        | 100,069        | 21,003         | 56,621         | 72,608         | 147,160     |              |
| Second            | 124,043        | 122,673        | 235,183        | 153,763        | 105,291        | 123,801     |              |
| Third             | 108,359        | 94,603         | 90,791         | 194,300        | 137,045        | 78,709      |              |
| Fourth            | <u>122,479</u> | <u>141,127</u> | <u>162,498</u> | <u>164,022</u> | <u>165,033</u> | <u>0</u>    |              |
|                   | 455,395        | 458,472        | 509,475        | 568,706        | 479,977        | 349,670     | 1,020,815    |
| % Change - YTD    |                |                |                |                |                | 11.0%       | % of Budget  |
| % Change - Annual |                |                |                |                |                | 0.8%        | 81.3%        |
|                   |                |                |                |                |                | 0.7%        |              |
|                   |                |                |                |                |                | 11.1%       |              |
|                   |                |                |                |                |                | 11.6%       |              |
|                   |                |                |                |                |                | -15.6%      |              |

### Corrections Fees

| By Quarter        | 2005 Actual    | 2006 Actual    | 2007 Actual    | 2008 Actual    | 2009 Actual    | 2010 Actual | 09-10 Budget |
|-------------------|----------------|----------------|----------------|----------------|----------------|-------------|--------------|
| First             | 352,130        | 425,843        | 509,119        | 590,047        | 322,491        | 509,859     |              |
| Second            | 461,546        | 486,296        | 530,263        | 621,857        | 487,533        | 632,527     |              |
| Third             | 547,190        | 561,594        | 507,621        | 552,785        | 610,688        | 636,550     |              |
| Fourth            | <u>605,018</u> | <u>607,294</u> | <u>523,833</u> | <u>491,171</u> | <u>725,088</u> | <u>0</u>    |              |
|                   | 1,965,884      | 2,081,027      | 2,070,836      | 2,255,860      | 2,145,800      | 1,778,936   | 5,510,795    |
| % Change - YTD    |                |                |                |                |                | 25.2%       | % of Budget  |
| % Change - Annual |                |                |                |                |                | 13.6%       | 71.2%        |
|                   |                |                |                |                |                | 5.9%        |              |
|                   |                |                |                |                |                | -0.5%       |              |
|                   |                |                |                |                |                | 8.9%        |              |
|                   |                |                |                |                |                | -4.9%       |              |

## DISTRICT COURT



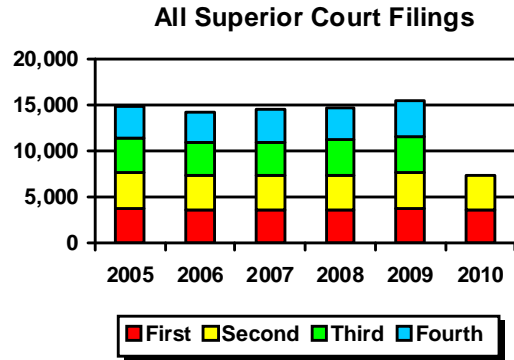
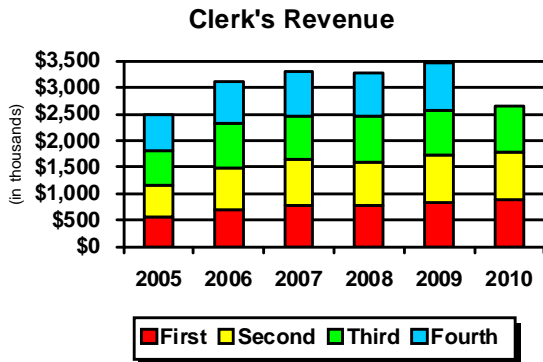
### District Court Revenue

| By Quarter        | 2005      | Actual | 2006      | Actual | 2007      | Actual | 2008      | Actual | 2009      | Actual | 2010      | Actual | 09-10 Budget |
|-------------------|-----------|--------|-----------|--------|-----------|--------|-----------|--------|-----------|--------|-----------|--------|--------------|
| First             | 603,410   |        | 440,708   |        | 810,321   |        | 864,037   |        | 734,436   |        | 810,501   |        |              |
| Second            | 639,361   |        | 1,042,656 |        | 850,626   |        | 850,741   |        | 853,344   |        | 859,834   |        |              |
| Third             | 696,156   |        | 837,109   |        | 769,712   |        | 898,358   |        | 794,595   |        | 850,638   |        |              |
| Fourth            | 487,772   |        | 785,660   |        | 898,759   |        | 834,329   |        | 810,586   |        | 0         |        |              |
|                   | 2,426,699 |        | 3,106,133 |        | 3,329,418 |        | 3,447,465 |        | 3,192,961 |        | 2,520,973 |        | 6,764,854    |
| % Change - YTD    |           |        |           |        |           |        |           |        |           |        | 5.8%      |        | % of Budget  |
| % Change - Annual | -20.0%    |        | 28.0%     |        | 7.2%      |        | 3.5%      |        | -7.4%     |        |           |        | 84.5%        |

### Case Filings

| By Quarter        | 2005   | 2006   | 2007   | 2008   | 2009   | 2010   |
|-------------------|--------|--------|--------|--------|--------|--------|
|                   | Actual | Actual | Actual | Actual | Actual | Actual |
| First             | 12,161 | 13,905 | 15,747 | 14,000 | 11,098 | 11,720 |
| Second            | 12,849 | 16,777 | 14,437 | 14,567 | 13,116 | 12,507 |
| Third             | 13,684 | 16,819 | 15,954 | 13,458 | 12,926 | 12,523 |
| Fourth            | 12,037 | 14,061 | 14,469 | 9,758  | 10,678 | -      |
|                   | 50,731 | 61,562 | 60,607 | 51,783 | 47,818 | 36,750 |
| % Change - YTD    |        |        |        |        |        | -1.1%  |
| % Change - Annual | 6.2%   | 21.3%  | -1.6%  | -14.6% | -7.7%  |        |

## CLERK'S REVENUE and SUPERIOR COURT ACTIVITY



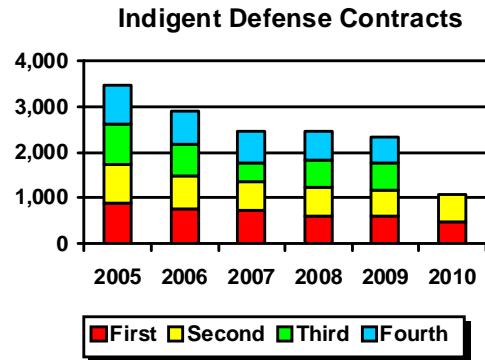
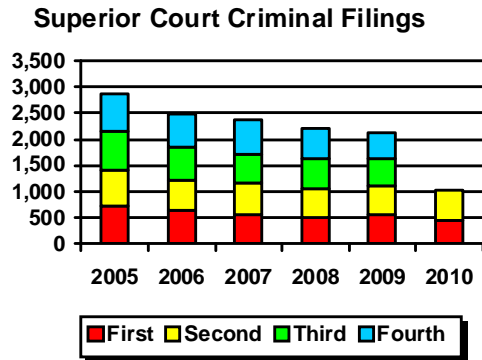
### Clerk's (Superior Court) Revenue

| By Quarter        | 2005 Actual    | 2006 Actual    | 2007 Actual    | 2008 Actual    | 2009 Actual    | 2010 Actual | 09-10 Budget |
|-------------------|----------------|----------------|----------------|----------------|----------------|-------------|--------------|
| First             | 556,313        | 699,642        | 782,253        | 792,297        | 836,052        | 885,466     |              |
| Second            | 601,753        | 778,591        | 852,539        | 815,856        | 895,480        | 889,083     |              |
| Third             | 658,405        | 852,416        | 827,072        | 859,972        | 847,856        | 887,504     |              |
| Fourth            | <u>678,047</u> | <u>825,375</u> | <u>842,377</u> | <u>813,920</u> | <u>882,560</u> | <u>0</u>    |              |
|                   | 2,494,518      | 3,156,024      | 3,304,241      | 3,282,045      | 3,461,948      | 2,662,053   | 7,167,317    |
| % Change - YTD    |                |                |                |                |                | 3.2%        | % of Budget  |
| % Change - Annual | 28.1%          | 26.5%          | 4.7%           | -0.7%          | 5.5%           |             | 85.4%        |

### All Superior Court Filings

| By Quarter        | 2005 Actual  | 2006 Actual  | 2007 Actual  | 2008 Actual  | 2009 Actual  | 2010 Actual |
|-------------------|--------------|--------------|--------------|--------------|--------------|-------------|
| First             | 3,760        | 3,568        | 3,605        | 3,631        | 3,708        | 3,596       |
| Second            | 3,917        | 3,759        | 3,772        | 3,780        | 3,999        | 3,732       |
| Third             | 3,791        | 3,654        | 3,664        | 3,794        | 3,907        | 0           |
| Fourth            | <u>3,472</u> | <u>3,206</u> | <u>3,512</u> | <u>3,534</u> | <u>3,883</u> | <u>0</u>    |
|                   | 14,940       | 14,187       | 14,553       | 14,739       | 15,497       | 7,328       |
| % Change - YTD    |              |              |              |              |              | -4.9%       |
| % Change - Annual | -1.8%        | -5.0%        | 2.6%         | 1.3%         | 5.1%         |             |

## SUPERIOR COURT ACTIVITY



### Superior Court Criminal Filings

| By Quarter        | 2005<br>Actual | 2006<br>Actual | 2007<br>Actual | 2008<br>Actual | 2009<br>Actual | 2010<br>Actual |
|-------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| First             | 722            | 641            | 553            | 497            | 560            | 456            |
| Second            | 701            | 578            | 598            | 553            | 544            | 578            |
| Third             | 736            | 629            | 564            | 571            | 513            | 0              |
| Fourth            | 711            | 626            | 646            | 581            | 495            | 0              |
|                   | 2,870          | 2,474          | 2,361          | 2,202          | 2,112          | 1,034          |
| % Change - YTD    |                |                |                |                |                | <b>-6.3%</b>   |
| % Change - Annual |                |                |                |                |                |                |
|                   | 11.8%          | -13.8%         | -4.6%          | -6.7%          | -4.1%          |                |

### Number of Adult Indigent Defense Contracts

| By Quarter        | 2005<br>Actual | 2006<br>Actual | 2007<br>Actual | 2008<br>Actual | 2009<br>Actual | 2010<br>Actual |
|-------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| First             | 884            | 748            | 735            | 585            | 588            | 487            |
| Second            | 863            | 721            | 641            | 635            | 597            | 595            |
| Third             | 874            | 723            | 403            | 619            | 578            | 0              |
| Fourth            | 840            | 708            | 685            | 605            | 562            | 0              |
|                   | 3,461          | 2,900          | 2,463          | 2,444          | 2,325          | 1,082          |
| % Change - YTD    |                |                |                |                |                | <b>-8.7%</b>   |
| % Change - Annual |                |                |                |                |                |                |
|                   | 17.5%          | -16.2%         | -15.1%         | -0.8%          | -4.9%          |                |