

# Financial Report of Revenues and Expenses

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4th Quarter 2012



**proud past, promising future**

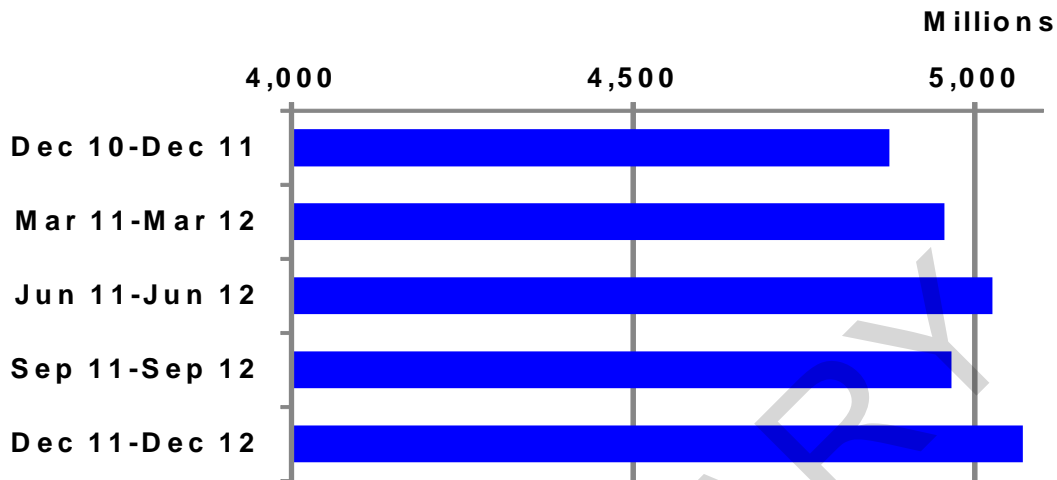
**CLARK COUNTY**  
WASHINGTON

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PRELIMINARY

## COUNTY LEADING INDICATORS

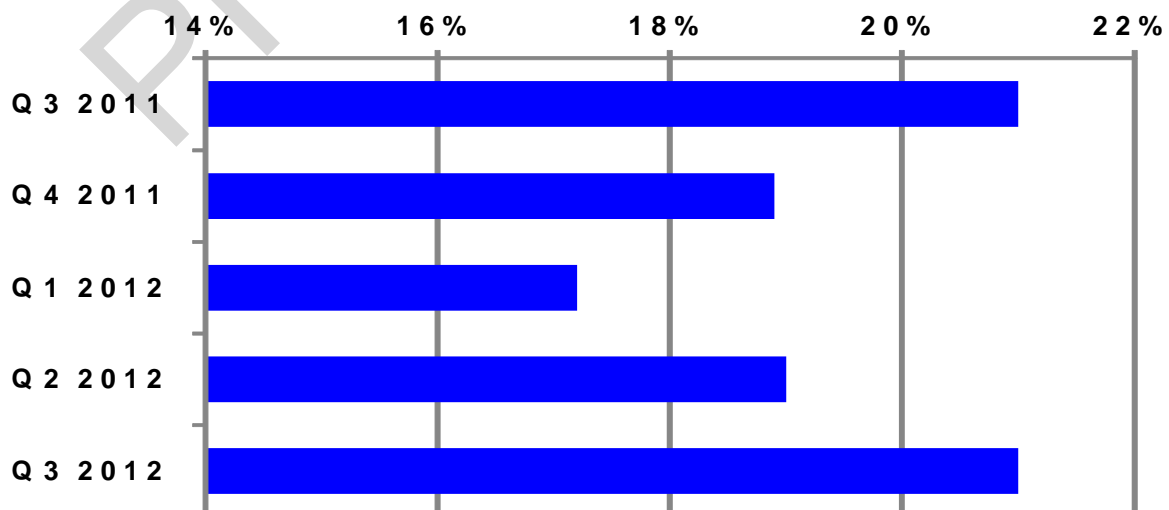
### Total County Retail Sales (12 Months rolling)



Clark County retail sales for the twelve months ending December 31, 2012 were at their highest level since the twelve months ending March 31, 2009. For the year, sales tax collections increased 2.3%, while 2012 fourth quarter collections increased 5.0% from the 2011 fourth quarter.

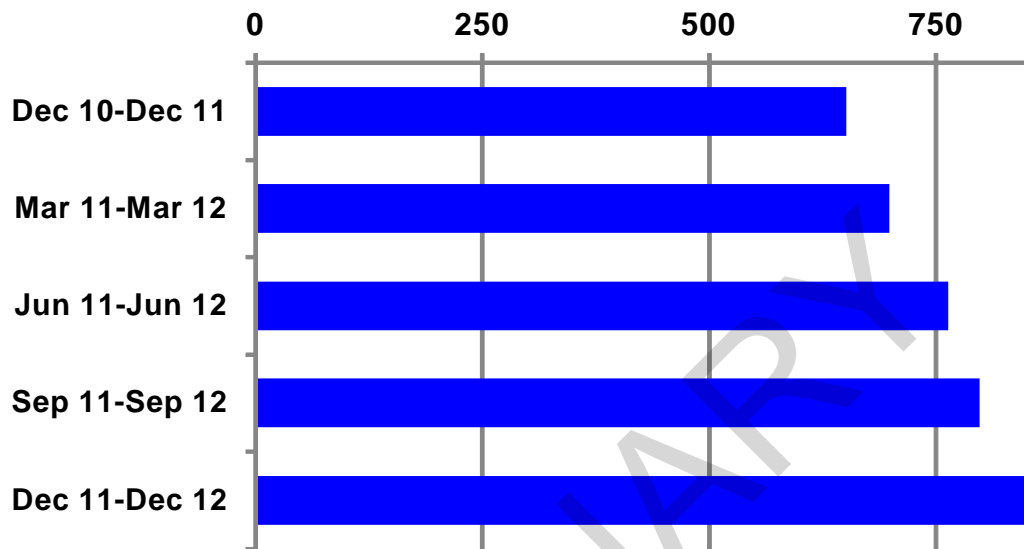
Construction sales as a percent of retail sales reached a high of approximately 38 percent in 2005 and early 2006. This high percentage was followed by a steady four year decline until construction sales reached a baseline level of about 20 percent in 2009-2010. In the latest quarter, construction sales were approximately 21 percent of retail sales. With the number of commercial and single family residence permits increasing, construction as a percent of retail sales should begin to improve.

### Construction As A Percent of Retail Sales



## COUNTY LEADING INDICATORS

### Building Permits (12 Months)



Building permits continue to slowly improve as the economy recovers. For the twelve months ended December 31, 2012, building permits are 32 percent higher than the previous year. Historically, the current activity level is 30 percent of the peak activity level experienced in 2003. In comparison to building permits, development permits and revenue continue to lag significantly. (See pages 40-41)

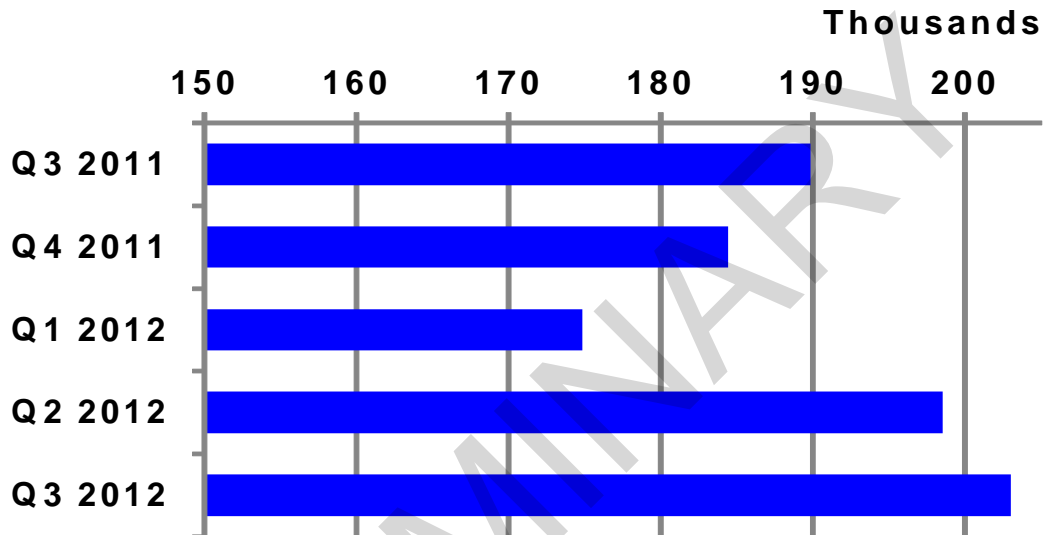
### Average Value Building Permits (12 Months)



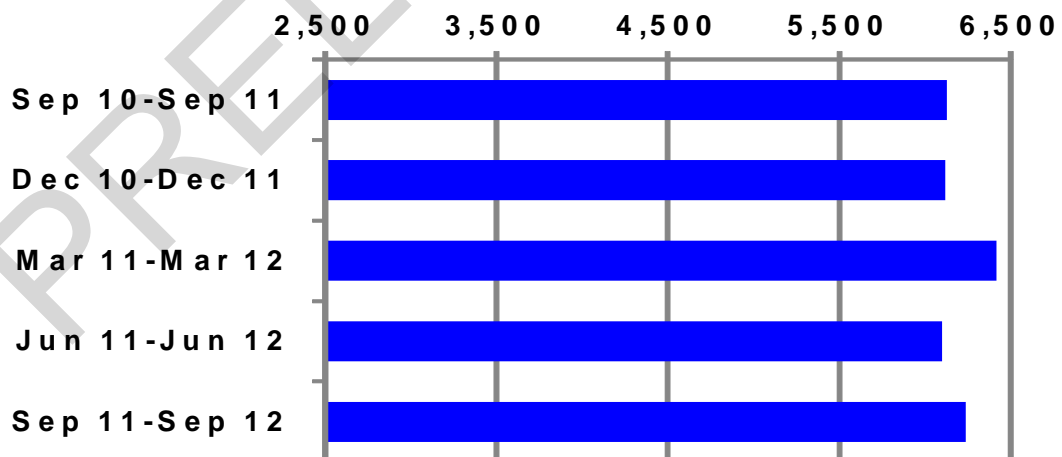
## COUNTY LEADING INDICATORS

Home sales are also an indicator of the economic activity in the County. Over the past year there has been a little improvement in home sales. In the latest quarter, the median home sales price was higher than any of the previous four quarters. However, it will take several quarters of improvement to determine if home sales prices have stabilized.

### Median Home Sales Price



### Existing Home Sales (S A A R)



Construction related leading indicators began declining in late 2005. Indicators hit bottom in 2009 and stayed there through most of 2011. In 2012 there was marginal improvement. The unemployment rate is slowly declining and economic conditions are gradually improving. The construction industry, which generates significant sales, use, and REET taxes, is beginning to once again contribute to the County's economic base.

## COUNTY LEADING INDICATORS

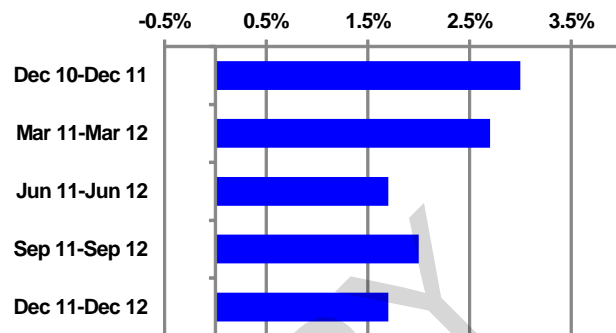
There are many indicators of Clark County's economic health and general direction. This section includes a few of the indicators that are relevant to current issues and concerns within the County.

The December 2012 inflation was 1.7 percent. Inflation growth has been minimal and is not currently a national economic concern.

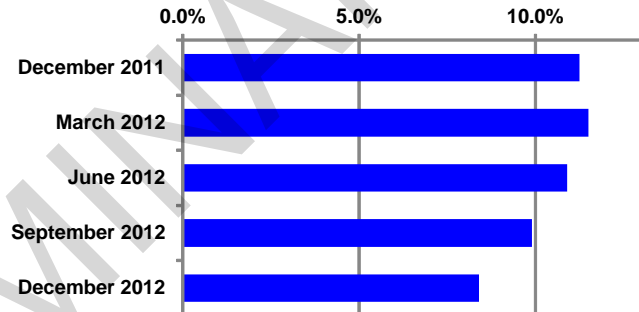
Unemployment in Clark County has been slow to improve. In the past two quarters, the unemployment rate dropped below 10 percent for the first time since 2008.

Jail Bed Days are of a particular concern due to the finite space to house inmates. Total annual bed days peaked in June 2007 at 309K and dropped to 264K by December 2011. For the past 3 quarters, Jail Bed have been fairly stable at approximately 283K days annually. Statistics indicate 50 percent of the inmates are sentenced, 41 percent are felons, and 60 percent are jailed one week or less.

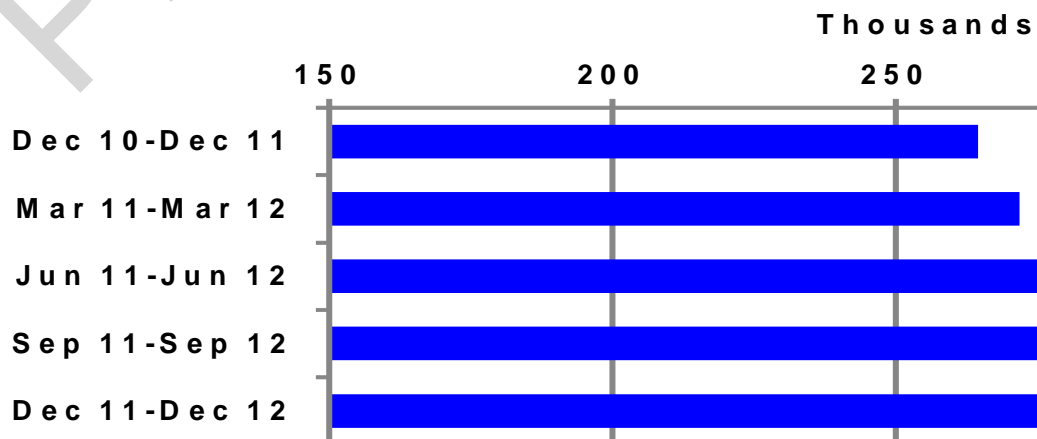
**Annual Inflation Rate (12 Months rolling)**



**Clark County Unemployment Rate**



**Jail Bed Days (12 Months)**

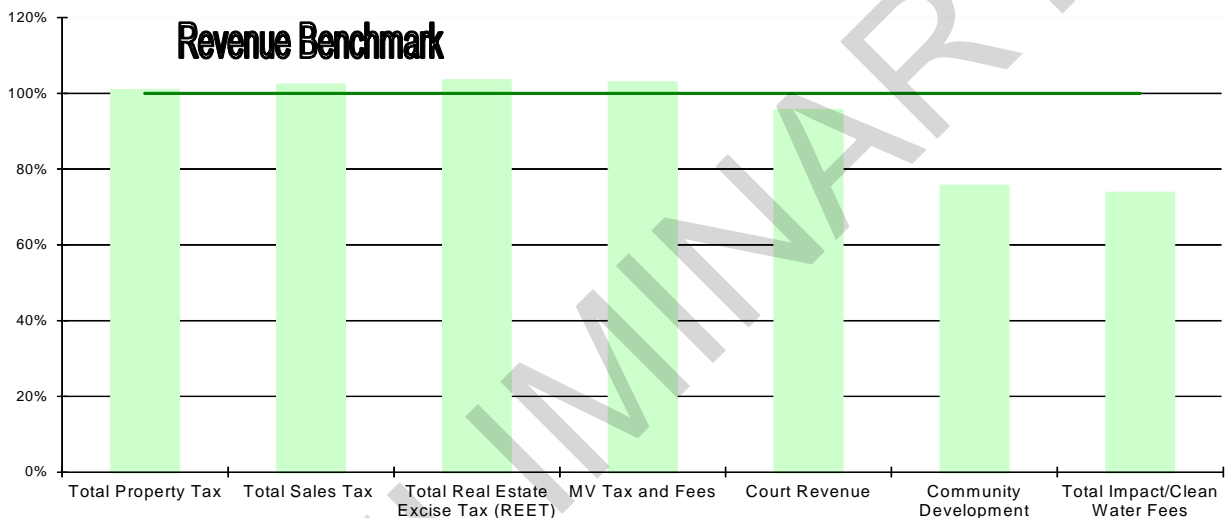


## COUNTY REVENUE OVERVIEW

The 2011-2012 County revenue budget, excluding inter-fund transfers and fiduciary funds, is \$733M. Through December 2012, the County received revenue of \$684M or 93 percent. Taxes collected of \$271M represents 102 percent of the 2011-2012 current budget for tax revenues. For the biennium, the County's property and sales tax receipts, which make up 60 percent of General Fund revenue, were \$3.5M more than budget.

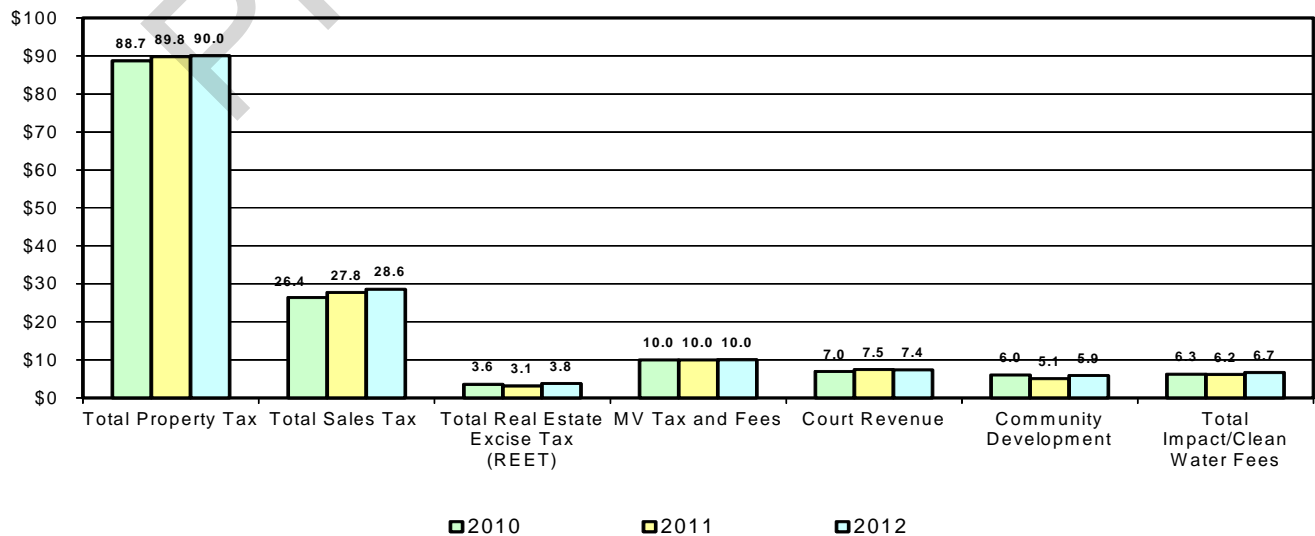
REET funds, which primarily support debt service and capital facilities have shown slight improvement. In 2011, the BOCC recommitted REET funds to service existing debt. Based on the BOCC's REET policy, current projections indicate REET should be able to sustain current debt payments through 2016.

Major Revenues Collected Biennium-To-Date As a Percent of Budget



Another way to assess trends is to compare revenue types over time. The following chart shows revenue collection for major revenue sources for the fourth quarter of years 2010-2012.

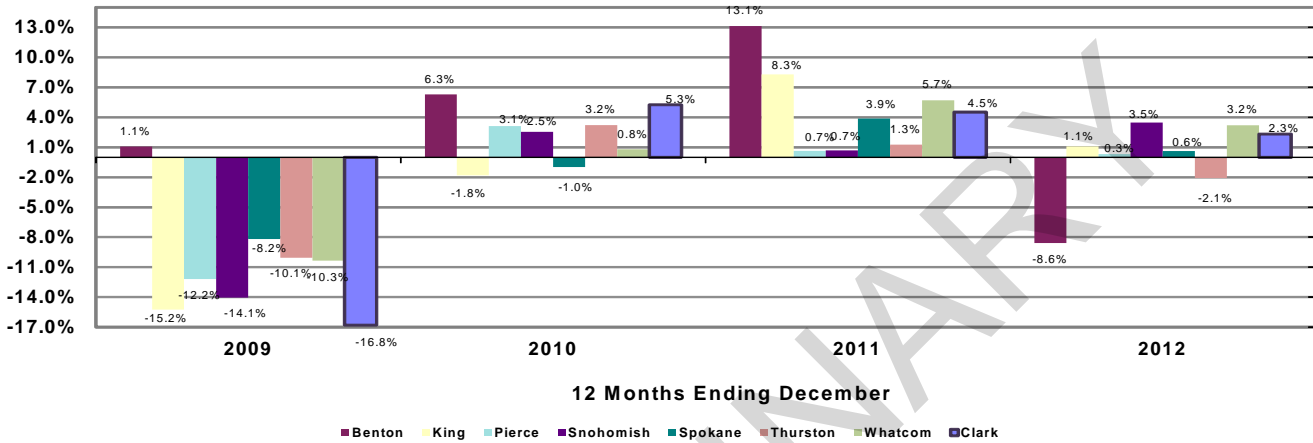
Fourth Quarter Year-To-Date Major Revenue Comparison (In Millions)



# SALES TAX REVENUE

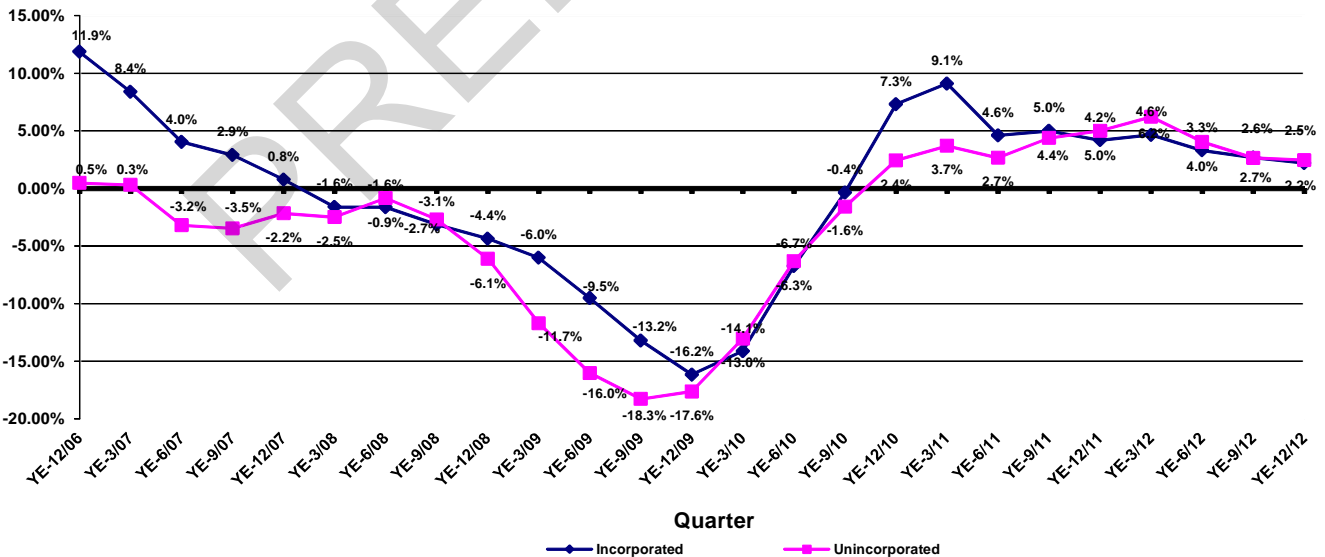
The sales tax picture for most Washington counties is uneven. In 2012, most major counties sales tax receipts increased. For the 12 months ending December 2012, Clark County's retail sales tax collected increased 2.3 percent.

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



Unincorporated Clark County received approximately \$10.4M (basic 0.5 percent) in retail sales tax revenue for the 12 months ending December 2012. This represents 41 percent of the basic retail sales tax received in the county. In 2010, Benton County (Tri-Cities area) overtook Whatcom County as the eight largest recipient of sales tax revenue. In 2011 it overtook Kitsap county for seventh place.

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



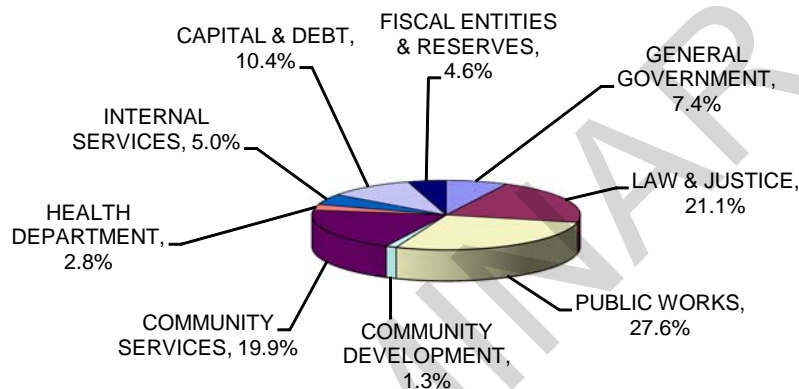
Historically, construction spending in unincorporated Clark County is about 30 percent of retail sales. Construction spending declined from a high of 38 percent in late 2005-early 2006 to the current 21 percent in 2012.



## COUNTY EXPENSE OVERVIEW

Spending, as represented by the 2011-2012 budget has shifted marginally from the prior biennial budget. Community Development and Debt have declined slightly. Public Works, Internal Services, Fiscal Reserves, and the Health Department have stayed approximately the same. General Government, Community Services and Law and Justice have seen a slight increase.

**Clark County Expense Distribution  
2011-2011 Budget**



Total Clark County expenses through December 2012 are approximately 86 percent of budget. The expenditure percentage is heavily weighted by capital and debt transfers including impact fees and REET. These revenues are transferred as needed rather than evenly spent. Spending on General Fund supported activities is tight. General government, law and justice, and internal services are spending at 100 percent of the 2011 pace and are 96 percent of budget.

## **CLARK COUNTY EXPENSE DISTRIBUTION**

(Dollars in thousands)

	4Q11	4Q12	11-12 Budget	11/10	YTD/Budget
GENERAL GOVERNMENT	\$ 30,197	\$ 30,045	\$ 66,883	99.5%	89.9%
LAW & JUSTICE	\$ 92,061	\$ 94,040	190,131	102.2%	97.8%
PUBLIC WORKS	\$ 99,674	\$ 127,268	249,118	127.7%	90.2%
COMMUNITY DEVELOPMENT	\$ 5,219	\$ 5,240	11,677	100.4%	89.7%
COMMUNITY SERVICES	\$ 59,606	\$ 59,947	179,226	100.6%	66.7%
HEALTH DEPARTMENT	\$ 12,197	\$ 11,599	24,905	95.1%	95.0%
INTERNAL SERVICES	\$ 22,267	\$ 21,068	45,076	94.6%	95.7%
CAPITAL & DEBT	\$ 47,088	\$ 27,259	94,323	57.9%	78.5%
FISCAL ENTITIES & RESERVES	\$ 17,625	\$ 20,781	41,554	117.9%	90.0%
<b>TOTAL</b>	<b>\$385,934</b>	<b>\$397,247</b>	<b>\$902,894</b>	<b>102.9%</b>	<b>86.3%</b>

## GENERAL FUND

The December 2012 General Fund unassigned fund balance improved from the December 2011 balance by \$4.2M. For the biennium, unassigned fund balance increased \$7.8M.

### FUND 0001-GENERAL FUND CONDENSED HISTORY

(In Millions)

	Actual 12 Months					Year End			
	2008 \$ M	2009 \$ M	Change 09/08	2010 \$ M	Change 10/09	2011 \$ M	Change 11/10	2012 \$ M	Change 12/11
Total Revenue	136.7	135.9	-0.5%	139.1	2.3%	140.6	1.1%	144.6	2.9%
Total Expenses	143.0	134.8	-5.7%	131.2	-2.6%	135.7	3.4%	141.5	4.3%
Surplus/(Deficit)	(6.3)	1.2		7.9		4.9		3.1	
One-time In	2.3	-		0.9		0.6		-	
One-time Out	(2.3)	(2.7)		-		(0.9)		-	
Net Gain/(Loss)	(1.7)	(1.5)		8.7		4.6		3.1	
Fund Balance	10.8	9.3		18.0		22.6		25.7	
Assigned	4.7	1.9		7.1		8.1		7.0	
Unassigned	6.1	7.4		10.9		14.5		18.7	

In 2012, revenue is about \$4.0M more than the 2011 revenue, while expense increased \$5.8M or 4.3 percent. The 2012 fourth quarter net revenue increase is \$0.3M. The 2011 one-time transfer out is for a \$0.6M transfer to the IT fund for the R-12 upgrade and a \$0.3M transfer to the Event Center Fund (formerly Fair Fund).

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

	Quarter Ending (3 months)			YTD Ending		
	Dec-12	Adj-11	Change	Dec-12	Adj-11	Change
Total Revenue	50.3	50.1	0.3	144.6	140.6	4.0
Total Expenses	40.4	37.1	3.3	141.5	135.7	5.8
Surplus/(Deficit)	10.0	13.0	(3.0)	3.1	4.9	(1.8)
One-time In	-	-	-	-	0.6	(0.6)
One-time Out	-	-	-	-	(0.9)	0.9
Net Gain/(Loss)	10.0	13.0	(3.0)	3.1	4.6	(1.5)

## GENERAL FUND

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

	ACTUAL	BUDGET	ACT/BUD	ACTUAL	BUDGET	ACT/BUD	
	2012 \$ M	Original Annual \$ M		2011/12 \$ M	Original Adopted \$ M	Current Dec-11 \$ M	2011/12 Current
Total Revenue	144.6	140.6	102.9%	285.3	279.4	284.9	100.1%
Total Expenses	141.5	140.2	100.9%	277.2	279.3	284.3	97.5%
Surplus/(Deficit)	3.1	0.4		8.0	0.1	0.6	
One-time revenues	-	-		0.6	-	-	
One-time expenses	-	-		(0.9)	-	(5.0)	
Net Gain/(Loss)	3.1	0.4		7.7	0.1	(4.4)	
Ending Fund Balance	25.7	-		25.7	-	-	

General Fund biennial-to-date expenses through December 2012 are \$277.2M or 97.5 percent of the current biennial budget.

Future expense growth pressure from other funds including the Events Center Fund and the Events Center Reserve Fund is expected to increase the demand on the General Fund for funding.

Each biennial budget sets aside an amount to deal with contingencies. Contingencies are generally items that are known, not part of the baseline budget, and the amount may be estimated. For example, contingency items include labor settlements, and merit increases. For 2011-2012, \$4.8M has been set aside for these purposes. Approximately \$2.7M was distributed in September 2012 for labor settlements and to supplement salary expense budgets.

### GENERAL FUND DEPARTMENT 308 CONTINGENCY

Account	Description	11-12 Adopted			Current Budget
		Budget	2011 Activity	2012 Activity	
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	4,830,115	-	(2,653,714)	2,176,401
Available Balance		4,830,115	-	(2,653,714)	2,176,401

## 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 and is funded by a combination of fees and General Fund support. The new entity shares in the costs of the permit service center. Staffing in the remaining DCD departments has been reduced to 40 FTEs.

The DCD fund balance at the end of December 2012 is \$3.0M, higher than the balance of \$1.5M as at the end of 2011. Overall, DCD has managed to retain a positive fund balance due to the Building activity within the fund. The adjusted building activity fund balance has grown to approximately \$3.1M, after considering the impact of the fee holiday. Land Use Review (LUR) has a \$0.0M balance after receiving \$0.9M support from the General Fund.

### FUND 1011-COMMUNITY DEVELOPMENT CONDENSED HISTORY

	Actual 12 Months					Year End			
	2008 \$ M	2009 \$ M	Change 09/08	2010 \$ M	Change 10/09	2011 \$ M	Change 11/10	2012 \$ M	Change 12/11
Operating Revenue	7.5	6.3	-4.3%	5.2	-17.0%	4.9	-15.2%	5.8	29.0%
GF Transfer	0.2	1.1	430.0%	0.9	-11.8%	0.3	-66.0%	0.9	
Total Revenue	7.7	7.4		6.1		5.2		6.7	
Total Expenses	11.8	7.1	-39.5%	4.7	-33.3%	4.6	-2.6%	5.2	13.3%
Surplus/(Deficit)	(4.1)	0.2		1.4		0.6		1.4	
One-time In	2.3	2.7		-		-		-	
One-time Out	-	-		-		0.6		-	
Net Gain/(Loss)	(1.8)	2.9		1.4		(0.0)		1.4	
Fund Balance END of period	(2.7)	0.2		1.6		1.5		3.0	

(1) 2008 and 2009 General Fund transfer to reduce operating deficit.

DCD earned revenue for 2012 is \$5.8M, \$0.9M more than the \$4.9M earned in 2011. Only \$0.4M in revenue is attributed to Land Use Review related activities. Approximately \$4.2M is for Building.

In 2010, the Board of Commissioner's approved a fee holiday for Community Development activities. Through December 2012, the fee holiday amount reimbursable from the General Fund is \$111.5K for building, \$53.3K for development services, and \$135.7K for development engineering.

In 2012, the General Fund transferred \$0.9M to support Land Use Review non-fee activities performed in 2011-2012. From 2006-2008, LUR generated losses of approximately \$10M. From 2009-2012 (YTD), LUR has reduced its loss \$3.1M. This loss is primarily associated with non-fee activities LUR is responsible for and is paid for by the General Fund.

## DEPARTMENT OF COMMUNITY DEVELOPMENT

### FUND1011-COMMUNITY DEVELOPMENT ACTUAL VS. BUDGET

	ACTUAL	BUDGET	ACT/BUD	ACTUAL	BUDGET	ACT/BUD
	2012 \$ M	Annual \$ M		2011/12 \$ M	Adopted \$ M	Current \$ M
Total Revenue	6.7	5.9	114.1%	11.9	11.6	106.3%
Total Expenses	5.2	4.1	129.1%	9.9	8.2	89.1%
Surplus/(Deficit)	1.4	1.8		2.0	3.4	0.1
One-time In	0.0	-		0.0	-	-
One-time Out	0.0	-		0.6	-	(0.6)
Net Gain/(Loss)	1.4	1.8		2.6	3.4	(0.5)
Fund Balance END of period	3.0	-		3.0	-	-

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

At the end of 2012, the surplus in the Public Works Engineering (PWE) department is approximately \$0.7M. The schedule below illustrates the combined positions of the activities including the transfers between the General Fund and DCD and DCD and Public Works Engineering.

### FUND1011 2010 ADJUSTED FUND BALANCE BY ACTIVITY

	2012 Beg	1st Quarter Activity	2nd Quarter Activity	3rd Quarter Activity	4rd Quarter Activity	Total 2012 Activity	General	Delayed Fee	Allocated Fund Balance
	Fund Balance						Fund Transfers	Holiday Billings	
Building	1,743,983	(12,208)	361,362	726,276	199,827	1,275,257		111,485	3,130,736
Land Use Review	(196,009)	(187,474)	178,427	(462,161)	(237,285)	(708,499)	850,954	53,341	(207)
Total DCD	1,547,974	(199,682)	539,789	264,115	(37,458)	566,764		164,836	3,130,529
Public Works Engineering	484,278	(57,773)	163,910	168,576	(136,210)	138,503		103,704	726,485
Total DCD and PWE	2,032,252	(257,455)	703,699	432,691	(173,668)	705,267		268,540	3,857,014

## ROAD FUND (DEPARTMENT OF PUBLIC WORKS)

The Road Fund fund balance stayed at approximately the same level as 2011. The December 2012 fund balance is \$28.3M. At the end of 2012 there are no Public Work Trust Fund Loans (PWTFLL) draws that remain unspent.

The Road Fund collected revenue collected is \$57.0M on 2012. After adjusting for PWTFLL draws, revenues were approximately the same as in 2011. The majority of the operating revenues are received in the second and fourth quarter from property taxes. Capital revenues are received from grants, traffic improvement fees, and loans depending on the nature and timing of the construction projects.

### FUND 1012-ROAD FUND CONDENSED HISTORY

	Actual 12 Months					Year End			
	2008 \$M	2009 \$M	Change 09/08	2010 \$M	Change 10/09	2011 \$M	Change 11/10	2012 \$M	Change 12/11
Total Revenue	71.5	63.9	-10.6%	56.5	-11.7%	62.5	10.7%	57.0	-8.8%
Total Expenses	74.4	59.9	-19.6%	48.8	-18.4%	55.2	13.2%	60.8	10.0%
Surplus/(Deficit)	(2.9)	4.1		7.7		7.3		(3.8)	
One-time In	-	-		-		-		-	
One-time Out	-	-		-		-		-	
Net Gain/(Loss)	(2.9)	4.1		7.7		7.3		(3.8)	
Fund Balance END of period	130	17.1		24.7		320		28.3	
December Fund Balance	130	17.1		24.7		320		28.3	
PWTFLL	23	26		21		31		0.0	
Balance net of PWTFLL	10.7	14.5		22.7		28.9		28.3	

Operating expenses, including maintenance, preservation, administration, and overhead have been very steady over the past 5 years with expenditures of \$25M-\$26M. The lone exception was 2008 when expenditures reached \$30M. Capital expenses are a result of the timing and nature of transportation construction projects and are more heavily spent during the summer construction months. The 2012 ending fund balance of \$28.3M is close to the forecast fund balance of \$27.0M that was used in developing the 2013-2018 TIP.

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

	ACTUAL	BUDGET	ACT/BUD	ACTUAL	BUDGET	ACT/BUD
	2012 \$ M	Annual \$ M		2011/12 \$ M	Adopted \$ M	Current \$ M
Total Revenue	57.0	69.2	82.5%	119.6	134.5	121.5
Total Expenses	60.8	66.3	91.7%	116.0	129.0	131.2
Surplus/(Deficit)	(3.8)	2.8		3.5	5.5	(9.7)
One-time In	0.0			0.0		
One-time Out	0.0	-		0.0	-	-
Net Gain/(Loss)	(3.8)	2.8		3.5	5.5	(9.7)
Fund Balance END of period	28.3	-		28.3	-	-

## HEALTH DEPARTMENT

The Health Department became a county department at the beginning of the 03-04 biennium. In 2008, the department underwent a major change shifting its clinical services to a private company, Seamar, and ending its support for Skamania County. This change reduced the number of employees from 128 to it's current level of 78 employees. The biennial budget decreased from \$35M to \$24M.

In November 2010, the Board of Commissioner's passed a 1 percent General Fund Property Tax increase to support Public Health. In 2011, the Health Department received \$2M in General Fund support. The year end fund balance over the past five years has been very consistent within the range of \$2.0M to \$2.6M

### FUND 1025-HEALTH DEPARTMENT CONDENSED HISTORY

	Actual 12 Months					Year End			
	2008 \$ M	2009 \$ M	Change 09/08	2010 \$ M	Change 10/09	2011 \$ M	Change 11/10	2012 \$ M	Change 12/11
Total Revenue	17.1	17.2	0.2%	13.4	-21.9%	11.7	-12.6%	12.2	3.7%
Total Expenses	18.6	17.2	-7.7%	13.1	-23.5%	12.1	-8.2%	11.6	-3.9%
Surplus/(Deficit)	(1.5)	0.0		0.3		(0.3)		0.6	
Net Transfers	-	-		-		-		-	
Net Gain/(Loss)	(1.5)	0.0		0.3		(0.3)		0.6	
Fund Balance END of period	21	21		24		20		26	

The Health Department's December 2012 expenses are 96 percent of the current biennial budget. This compares to a benchmark percentage of 100 percent. The indication is that spending is extremely tight. Expense savings have been minimal and added only \$0.2M or .08 percent to fund balance over the biennium.

### FUND1025-HEALTH DEPARTMENT ACTUAL VS. BUDGET

	ACTUAL	BUDGET	ACT/BUD	ACTUAL	BUDGET		ACT/BUD
	2012 \$ M	Annual \$ M		2011/12 \$ M	Adopted \$ M	Current \$ M	2011/12 Current
Total Revenue	12.2	11.9	102.4%	23.9	23.9	23.9	100.0%
Total Expenses	11.6	12.4	93.2%	23.7	24.9	24.6	96.2%
Surplus/(Deficit)	0.6	(0.6)		0.2	(1.1)	(0.7)	
Net Transfers	0.0	-		0.0	-	-	
Net Gain/(Loss)	0.6	(0.6)		0.2	(1.1)	(0.7)	
Fund Balance END of period	2.6	-		2.6	-	-	



## EVENTS CENTER

In preparation for the opening of the Events Center 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 provided working capital for the ten day fair. The Events Center received an additional \$0.4M for working capital.

In 2012, the Event Center Fund operated at a \$346K loss after a loss of \$501K in 2011. Compared to 2011, 2012 revenues were down 11.6 percent and expenses decreased 13.7 percent. For the biennium, the 10 day fair generated \$61K of income, however, non-fair events lost \$263K and the Exhibit Hall lost \$346K. The cumulative fund balance is now a negative \$912K.

### FUND 1003-EVENTS CENTER FUND CONDENSED HISTORY

	Actual 12 Months					Year End			
	2008 \$K	2009 \$K	Change 09/08	2010 \$K	Change 10/09	2011 \$K	Change 11/10	2012 \$K	Change 12/11
Total Revenue	3,543	3,561	0.5%	3,854	8.2%	4,103	6.5%	3,625	-11.6%
Total Expenses	3,687	4,111	11.5%	3,955	-3.8%	4,604	16.4%	3,971	-13.7%
Surplus/(Deficit)	(144)	(550)		(102)		(501)		(346)	
Net Transfers	-	-		-		300		-	
Net Gain/(Loss)	(144)	(550)		(102)		(201)		(346)	
Fund Balance END of period	287	(263)		(365)		(566)		(912)	

Event Center operations from 2004 through 2008 were largely self-supporting. In 2009 and 2012, the fair broke even and was unable to contribute to the non-profitable operations in the fund, eliminating the positive fund balance. New strategies implemented in 2011 to increase revenues did not offset the additional costs incurred. Currently, the fund balance is worse than one year ago, despite a \$300K transfer from the General Fund made in December to help support fund balance.

The Events Center Debt Reserve Fund which pays the debt on the Events Center also is experiencing reduced revenues and the current balance will only service the debt through 2012. The debt payment will need an annual subsidy of approximately \$500k beginning 2013.

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

	ACTUAL	BUDGET	ACT/BUD	ACTUAL	BUDGET	ACT/BUD
	2012 \$K	Annual \$ K		2011/12 \$K	Adopted \$ K	Current \$ K
Total Revenue	3,625	4,352	83.3%	7,728	8,705	9,278
Total Expenses	3,971	4,272	93.0%	8,575	8,539	9,166
Surplus/(Deficit)	(346)	81		(847)	165	111
Net Transfers	0	0		300	0	300
Net Gain/(Loss)	(346)	81		(547)	165	411
Fund Balance END of period	(912)	0		(912)	0	0



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

The December 2012 Facilities fund balance is a \$794K deficit. In recent years, the Facilities fund balance has been able to stabilize around breakeven, due to the better timing of fund transfers.

Through December, principle payments of \$110K were expensed through operations. The fund balance also includes \$498K in depreciation. These payments will be transferred to the balance sheet before the 2012 general ledger is closed at year end. When these expenses are eliminated the fund balance deficit will be reduces to \$186K.

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

	Actual 12 Months					Year End			
	2008 \$K	2009 \$K	Change 08/07	2010 \$K	Change 09/08	2011 \$K	Change 10/09	2012 \$K	Change 11/10
Total Revenue	8,825	8,885	0.7%	8,229	-7.4%	8,624	4.8%	7,922	-8.1%
Total Expenses	9,047	8,754	-3.2%	8,107	-7.4%	8,987	10.9%	8,364	-6.9%
Surplus/(Deficit)	(221)	131		122		(363)		(442)	
Net Transfers	-	-		-		-		-	
Net Gain/(Loss)	(221)	131		122		(363)		(442)	
Ending Fund Balanc	(241)	(110)		12		(352)		(794)	

Revenue through the end of 2012 is 100 percent of budget. Biennial-to-date expenses, excluding depreciation and capital are running 102 percent of budget. The overage is primarily related to building specific projects. Since building specific project costs are eventually recovered through the cost allocation plan, the fund balance deficit will be resolved as contributions for central support services are adjusted in the upcoming biennium.

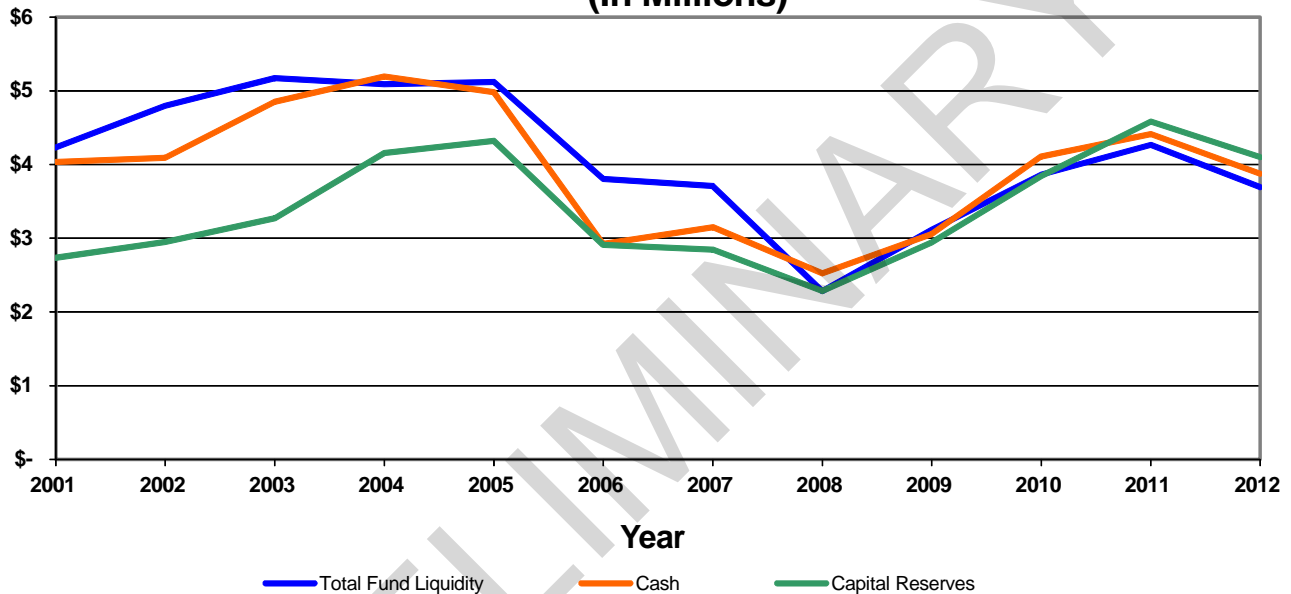
### **FUND 5093-CENTRAL SERVICES ACTUAL VS. BUDGET**

	ACTUAL	BUDGET	ACT/BUD	ACTUAL	BUDGET		ACT/BUD
	2012 \$K	Annual \$ K		2011/12 \$K	Adopted \$ K	Current \$ K	2011/12 Current
Total Revenue	7,922	8,024	98.7%	16,545	16,009	16,398	100.9%
Total Expenses	8,364	8,098	103.3%	17,351	16,112	16,427	105.6%
Surplus/(Deficit)	(442)	(74)		(806)	(103)	(28)	
Net Transfers	0	-		0	0	0	
Net Gain/(Loss)	(442)	(74)		(442)	(103)	(28)	
Ending Fund Balanc	(794)	-		(794)	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 December 2012, the inventory component is \$2.3M or 38 percent of the fund balance. The non-inventory component of fund balance is \$3.7M, most of which is cash.

**5091 Fund Liquidity and Cash Balance  
(In Millions)**



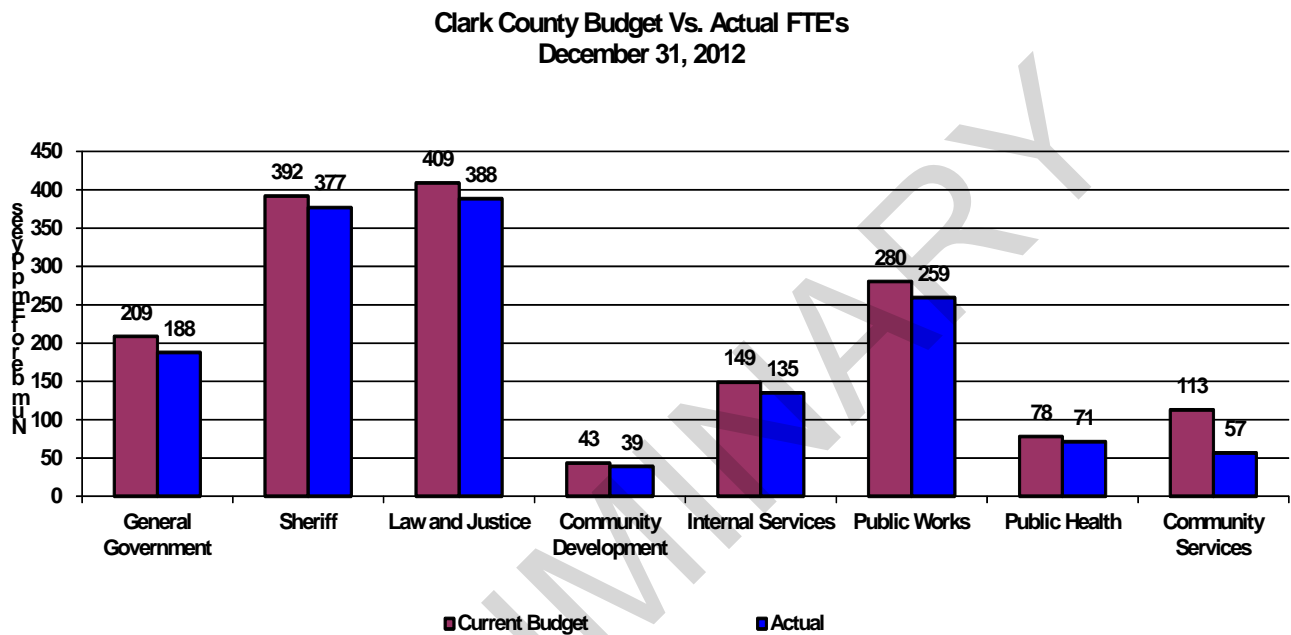
County equipment is scheduled for replacement based on standard replacement lives. A few years ago equipment lives were extended to better match the equipment's actual utility. County customers pay into the fund based on forecast usage and the County's 10 year replacement plan. Over the life of the vehicle,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

### Capital Reserves: 2012 Results

Source	Begin Balance	Revenue	Capital Replcmt	Reimburse	Sales/Auction	Ending Balance
General Fund	636,133	474,170	(852,449)	0	9,759	267,612
Road Fund	3,027,417	1,211,633	(1,286,207)	0	46,443	2,999,286
Other	917,741	371,070	(448,513)	(19,835)	14,079	834,542
<b>Total</b>	<b>4,581,290</b>	<b>2,056,873</b>	<b>(2,587,168)</b>	<b>(19,835)</b>	<b>70,281</b>	<b>4,101,441</b>

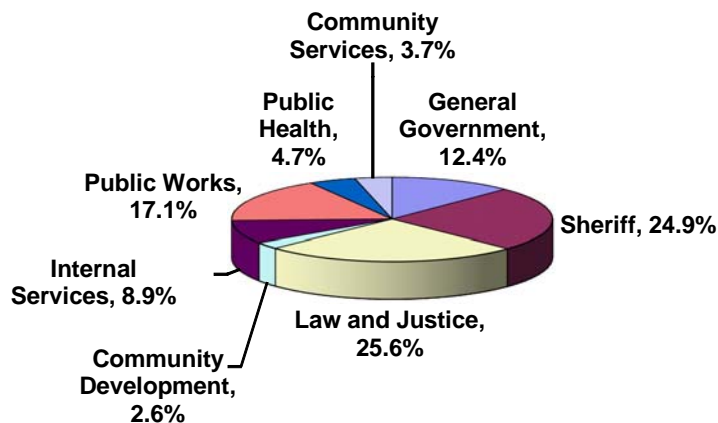
## COUNTY EMPLOYMENT

The County employed 1,528 FTE's at the end of December 2012. Filled positions have been reduced 15 percent from a high of 1,806 at the end of 2007. Reductions have come primarily from Community Development and the Health Department losing 49 and 72 FTEs respectively. General Government has declined 32 employees, Law and Justice 41, Public Works 30, Internal Services 17, and Community Services 5.



In the 2012 current budget there are 1,675 approved positions (including project employees) representing 148 fewer positions than the 09-10 approved budget, or a 8.1 percent decrease.

### 2012 Employees By Function



# Clark County Budgeted-Actual Staffing Summary By Function

							B					
A							Excluding Project and End-Dated Positions			B/A		
Fund	Dept	Description	05-06 Adopted Budget	07-08 Adopted Budget (2)	07-08 Final Budget	09-10 Adopted Budget	09-10 Final Budget	11-12 Adopted Budget	Current Approved Positions	4Q12 Actual	Difference	Current Positions/ 05-06 Budget (1)
<b>General Government</b>												
0001	110	Assessment	52.75	57.13	56.75	52.35	45.35	45.55	45.00	36.90	(8.10)	-14.7%
0001	140	Auditor	46.60	47.10	46.60	45.60	41.60	41.60	41.60	39.60	(2.00)	-10.7%
0001	170	Treasurer	24.00	33.50	31.50	30.50	25.50	25.50	25.00	25.00	0.00	4.2%
0001	300	Commissioners	11.00	12.00	13.00	12.00	11.00	10.00	10.00	10.00	0.00	-9.1%
0001	306	Countywide Services	1.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
0001	307	Conservation Land Dept	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
0001	317	ESA Countywide Services	2.95	2.50	2.90	1.90	0.00	0.00	0.00	0.00	0.00	-100.0%
0001	380	Coop Extension Service	3.00	3.00	3.00	3.00	1.50	1.50	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	25.00	24.00	19.00	(5.00)	0.0%
0001	545	Community Planning (LRP)	12.00	12.50	13.50	12.50	10.50	10.50	10.50	10.30	(0.20)	-12.5%
0001	566	Animal Control	10.50	10.50	10.00	9.00	5.40	6.00	6.00	6.00	0.00	-42.9%
0001	589	Code Enforcement	9.50	9.50	10.00	6.00	5.95	4.75	5.00	5.00	0.00	-47.4%
0001	599	Fire Marshal	9.00	9.00	9.00	9.00	7.85	7.85	7.85	7.00	(0.85)	-12.8%
1003	373	Fairgrounds (4)	1.00	5.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
1007	110	GIS	19.00	20.00	21.00	21.00	21.00	21.00	21.00	18.00	(3.00)	10.5%
1047	385	Weed Management (3)	5.00	7.75	10.00	9.00	0.00	0.00	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	7.40	(2.00)	0.0%
<b>Total General Government</b>			<b>218.95</b>	<b>241.88</b>	<b>238.65</b>	<b>223.25</b>	<b>207.05</b>	<b>210.65</b>	<b>208.85</b>	<b>187.70</b>	<b>(21.15)</b>	<b>-4.6%</b>
<b>Law and Justice</b>												
0001	200	County Clerk	40.00	46.50	49.00	48.00	45.54	45.54	47.80	44.25	(3.55)	19.5%
0001	210	District Court	48.17	49.50	54.00	52.00	47.48	47.48	50.75	48.18	(2.58)	5.4%
0001	230	Superior Court	27.00	28.80	33.00	34.00	34.00	34.00	32.00	31.61	(0.39)	18.5%
0001	231	Juvenile	94.50	93.50	96.50	99.50	92.50	92.50	92.00	87.85	(4.15)	-2.6%
0001	250	Sheriff Law Enforcement	138.50	160.00	164.00	160.00	145.50	144.50	141.00	136.00	(5.00)	1.8%
0001	254	Sheriff Civil/Support	60.50	65.00	68.00	65.00	63.50	63.50	63.50	56.50	(7.00)	5.0%
0001	256	Sheriff Executive/Admin	20.50	22.50	22.50	20.50	20.50	20.50	20.50	20.50	0.00	0.0%
0001	261	Sheriff Custody	165.00	179.50	182.00	173.00	167.00	167.00	167.00	164.00	(3.00)	1.2%
<b>Sheriff</b>			<b>384.50</b>	<b>427.00</b>	<b>436.50</b>	<b>418.50</b>	<b>396.50</b>	<b>395.50</b>	<b>392.00</b>	<b>377.00</b>	<b>(15.00)</b>	<b>2.0%</b>
0001	270	Prosecuting Attorney	81.67	85.50	88.00	82.25	75.25	75.25	76.75	75.00	(1.75)	-6.0%
0001	271	Pros Att Child Support	19.00	19.00	20.00	20.00	20.00	20.00	20.00	17.80	(2.20)	5.3%
0001	290	Medical Examiner	6.00	7.50	7.00	7.00	6.75	7.75	7.75	7.00	(0.75)	29.2%
0001	430	Community Corrections	70.00	72.75	73.00	72.00	74.60	74.60	71.75	66.75	(5.00)	2.5%
1018	252	Child Justice Center	5.00	5.00	5.00	5.00	4.00	4.00	5.00	5.00	0.00	0.0%
1022	270	Prosecuting Attorney VIC	4.00	4.00	5.00	5.00	5.00	5.00	5.00	4.75	(0.25)	25.0%
<b>Total Law and Justice</b>			<b>779.83</b>	<b>839.05</b>	<b>867.00</b>	<b>843.25</b>	<b>801.61</b>	<b>801.61</b>	<b>800.80</b>	<b>765.19</b>	<b>(35.62)</b>	<b>2.7%</b>
<b>Community Development</b>												
<b>Total Community Development</b>			<b>85.50</b>	<b>95.33</b>	<b>74.50</b>	<b>77.50</b>	<b>38.60</b>	<b>38.85</b>	<b>43.35</b>	<b>38.90</b>	<b>(4.45)</b>	<b>-49.3%</b>

# Clark County Budgeted-Actual Staffing Summary By Function

			A					
Fund	Dept	Description	05-06 Adopted Budget	07-08 Adopted Budget (2)	07-08 Final Budget	09-10 Adopted Budget	09-10 Final Budget	11-12 Adopted Budget
<b>Internal Services</b>								
0001	305	OBIS	53.00	55.75	59.00	44.00	41.00	42.00
0001	327	Budget				7.00	7.00	7.00
5092	390	Data Processing (MLTs)	12.50	14.00	14.75	14.00	13.00	13.00
<b>Total OBIS</b>			<b>65.50</b>	<b>69.75</b>	<b>73.75</b>	<b>65.00</b>	<b>61.00</b>	<b>62.00</b>
0001	310	Human Resources	14.55	16.00	19.00	19.00	17.35	17.35
0001	309	Loss Control	4.00	4.00	5.00	5.00	5.00	5.00
0001	320	General Services	19.30	22.30	22.30	22.30	20.00	21.00
0001	340	Public Information & Outreach	6.00	6.00	7.00	7.00	6.70	5.40
5093	330	Facilities Management	32.50	40.58	46.50	42.00	42.00	42.00
<b>Total Internal Services</b>			<b>141.85</b>	<b>158.63</b>	<b>173.55</b>	<b>160.30</b>	<b>152.05</b>	<b>152.75</b>
<b>TOTAL GENERAL FUND-FEE REVENUE</b>			<b>1,226.13</b>	<b>1,334.89</b>	<b>1,353.70</b>	<b>1,304.30</b>	<b>1,199.31</b>	<b>1,203.86</b>
<b>NON-GENERAL FUND REVENUE AND MAJOR GRANTS</b>								
<b>Public Works</b>								
Total Public Works			279.00	306.55	319.90	283.90	277.40	279.40
<b>Public Health</b>								
Total Public Health			143.55	145.98	149.15	131.05	92.85	81.40
<b>Community Services</b>								
Total Community Services			71.25	102.50	104.00	104.00	110.00	110.00
<b>TOTAL Non-GF REVENUE AND MAJOR GRANTS</b>			<b>493.80</b>	<b>555.03</b>	<b>573.05</b>	<b>518.95</b>	<b>480.25</b>	<b>470.80</b>
<b>TOTAL COUNTY</b>			<b>1,719.93</b>	<b>1,889.92</b>	<b>1,926.75</b>	<b>1,823.25</b>	<b>1,679.56</b>	<b>1,674.66</b>

B			
Excluding Project and End-Dated Positions			B/A
Current Approved Positions	4Q12 Actual	Difference	Current Positions/05-06 Budget (1)
38.00	35.00	(3.00)	-28.3%
7.00	7.00	0.00	0.0%
12.00	11.00	(1.00)	-4.0%
<b>57.00</b>	<b>53.00</b>	<b>(4.00)</b>	<b>-13.0%</b>
17.50	16.80	(0.70)	20.3%
5.00	4.00	(1.00)	25.0%
20.00	18.00	(2.00)	3.6%
6.70	6.70	0.00	11.7%
<b>42.50</b>	<b>36.50</b>	<b>(6.00)</b>	<b>30.8%</b>
<b>148.70</b>	<b>135.00</b>	<b>(13.70)</b>	<b>4.8%</b>
<b>1,201.70</b>	<b>1,126.79</b>	<b>(74.92)</b>	<b>-2.0%</b>
<b>280.40</b>	<b>259.33</b>	<b>(21.08)</b>	<b>0.5%</b>
<b>78.15</b>	<b>71.35</b>	<b>(6.80)</b>	<b>-45.6%</b>
<b>113.00</b>	<b>56.75</b>	<b>(56.25)</b>	<b>58.6%</b>
<b>471.55</b>	<b>387.43</b>	<b>(84.13)</b>	<b>-4.5%</b>
<b>1,673.25</b>	<b>1,514.21</b>	<b>(159.04)</b>	<b>-2.7%</b>

(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) Postions transferred to Facilities in 07-08

## MAJOR COUNTY REVENUES

	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2011-2012 Adopted Budget	2011-2012 Current Budget	Act/Bud	12/11
<b>Total Property Tax</b>								
	6,675,533	7,197,989	7,087,882	7,649,786				
	46,020,197	48,075,096	49,316,983	49,384,888				
	48,567,908	51,986,040	53,078,898	53,140,115				
	85,608,231	88,729,619	89,773,502	90,039,552	176,132,043	178,500,865	101%	100%
<b>Total Sales Tax</b>								
	6,595,960	6,397,761	6,574,805	7,042,581				
	12,560,672	12,837,130	13,192,487	13,587,029				
	19,268,908	19,583,049	20,272,657	20,899,986				
	25,767,339	26,417,617	27,780,977	28,568,157	54,209,467	55,156,191	102%	103%
<b>Total Real Estate Excise Tax (REET)</b>								
	677,994	907,996	696,659	596,181				
	1,530,044	2,074,762	1,488,888	1,578,330				
	2,664,310	2,916,613	2,341,777	2,670,552				
	3,766,557	3,609,190	3,146,751	3,802,801	8,202,000	6,720,603	103%	121%
<b>MV Tax and Fees</b>								
	2,271,493	2,392,054	2,410,924	2,373,655				
	4,639,062	4,841,403	4,935,112	4,845,664				
	6,697,821	7,474,682	7,480,867	7,484,911				
	9,692,005	10,016,067	9,994,745	10,029,923	19,578,069	19,486,133	103%	100%
<b>Investment Interest - G.F.</b>								
	178,865	46,668	32,572	25,126				
	392,260	128,257	71,280	48,820				
	475,434	172,817	106,987	91,220				
	567,810	228,494	136,497	115,832	531,342	263,376	96%	85%
<b>Recording Fees - G.F.</b>								
	245,954	132,519	208,914	218,666				
	567,334	445,854	391,163	466,576				
	817,915	676,147	588,717	733,565				
	1,020,578	955,122	809,155	1,038,463	1,950,000	1,799,941	103%	128%
<b>Court Revenue</b>								
	1,570,489	1,695,967	1,734,920	1,784,533				
	3,319,312	3,444,885	3,566,510	3,659,276				
	4,961,763	5,183,026	5,521,958	5,524,635				
	6,654,909	6,982,413	7,458,495	7,486,307	14,736,285	15,649,463	95%	100%
<b>Community Development</b>								
	1,177,901	1,601,144	739,937	828,281				
	5,175,050	3,050,384	1,844,082	2,359,720				
	7,547,268	4,647,683	3,236,521	4,174,091				
	9,888,544	6,049,677	5,072,712	6,331,245	11,221,784	15,102,867	76%	125%
<b>Total DNR Timber Sales</b>								
	45,404	565,826	273,903	346,467				
	78,239	1,193,601	510,641	1,661,868				
	200,132	1,910,565	666,763	2,156,495				
	587,898	2,425,197	1,205,684	2,406,109	1,230,000	2,201,190	164%	200%
<b>Corrections Program Revenues (excluding SB 6211)</b>								
	322,491	509,859	490,654	616,533				
	834,729	1,142,386	1,182,132	1,310,052				
	1,420,712	1,778,936	1,895,949	1,982,271				
	2,145,800	2,655,045	2,583,616	2,620,423	4,564,938	5,040,924	103%	101%
<b>Total Impact/Clean Water Fees</b>								
	2,347,286	2,410,170	2,281,450	2,344,297				
	4,160,663	4,571,350	4,055,927	4,098,252				
	4,591,660	4,987,659	4,524,426	4,919,832				
	6,073,494	6,285,825	6,210,159	6,676,267	20,326,812	17,511,602	74%	108%
<b>Criminal Justice Revenues</b>								
	1,094,392	923,505	1,195,674	1,064,276				
	3,547,094	3,933,226	3,794,594	3,790,016				
	6,069,984	6,978,630	6,235,313	6,146,455				
	11,389,508	11,717,723	10,770,476	10,348,724	21,815,967	21,377,446	99%	96%

## 2010-2011 EXPENDITURES BY DEPARTMENT

Dec-12

	YTD Dec-10	YTD Dec-11	YTD Dec-12	BTD Dec-12	Current 12 Budget	12/11 %	Percent Budget
<b>GENERAL GOVERNMENT</b>							
Assessor	3,804,503	3,900,466	3,764,479	7,628,203	8,246,587	97%	92.5%
GIS Fund	2,040,445	1,965,330	2,134,051	4,065,496	4,493,178	109%	90.5%
Auditor	3,322,251	3,185,847	3,425,484	6,619,268	7,079,064	108%	93.5%
County Fair	3,945,650	4,605,703	3,970,620	8,574,619	9,786,467	86%	87.6%
Treasurer	2,186,618	2,260,462	2,314,108	4,585,958	4,701,761	102%	97.5%
Banking Services	340,863	251,336	330,828	582,164	754,378	132%	77.2%
Commissioners	1,266,416	1,207,631	1,267,755	2,472,912	2,503,739	105%	98.8%
<u>Countywide Services</u>							
ESA	0	0	0	0	0	0%	0.0%
Other Countywide Services	425,743	406,775	414,939	821,714	1,004,794	102%	81.8%
Cable TV	445,947	455,705	455,705	911,410	911,410	100%	100.0%
Public Access Cable TV	5,382	0	0	0	0	0%	0.0%
Coop Extension	515,622	465,649	443,060	905,047	1,022,690	95%	88.5%
Comm. Support	346,276	275,567	219,810	495,378	580,632	80%	85.3%
Air Pollution	67,854	69,087	69,810	138,897	143,900	101%	96.5%
CREDC	100,000	100,000	100,000	200,000	200,000	100%	100.0%
Historical musuem/studies	178,422	106,480	50,000	156,480	236,732	47%	66.1%
Weed Management	105,999	0	0	0	0	0%	0.0%
Environmental Service	2,435,109	3,827,748	3,334,736	7,126,434	7,513,468	87%	94.8%
Community Planning	1,162,916	1,185,498	1,249,611	2,443,747	3,806,080	105%	64.2%
Animal Control	822,111	849,670	967,871	1,827,535	1,881,383	114%	97.1%
Code Enforcement	502,285	541,574	583,774	1,117,750	1,140,486	108%	98.0%
Fire Marshall	1,116,618	1,075,900	1,008,806	2,060,251	2,337,762	94%	88.1%
Board of Equalization	166,467	172,990	184,329	355,308	362,013	107%	98.1%
Elections	2,138,616	1,806,113	2,220,051	3,999,048	4,673,683	123%	85.6%
Tri Mountain Golf O&M Fund	1,507,820	1,481,164	1,534,860	3,016,023	3,503,140	104%	86.1%
<b>Total</b>	28,949,931	30,196,698	30,044,684	60,103,641	66,883,347	99%	89.9%

## 2010-2011 EXPENDITURES BY DEPARTMENT

Dec-12

	YTD Dec-10	YTD Dec-11	YTD Dec-12	BTD Dec-12	Current 12 Budget	12/11 %	Percent Budget
<b>LAW &amp; JUSTICE</b>							
Sheriff	18,201,080	19,082,853	18,898,884	38,089,404	38,545,520	99%	98.8%
Sheriff Civil/Support	4,331,117	6,736,792	7,478,320	14,076,565	14,473,819	111%	97.3%
Sheriff Exec/Admin	3,148,992	2,195,080	2,357,070	4,614,545	4,705,862	107%	98.1%
Jail	18,460,028	19,308,978	19,585,442	38,969,571	39,178,982	101%	99.5%
<b>Sub-Total Law Enforcement</b>	<b>44,141,218</b>	<b>47,323,703</b>	<b>48,319,717</b>	<b>95,750,085</b>	<b>96,904,183</b>	<b>102%</b>	<b>98.8%</b>
Prosecuting Attorney	7,908,240	7,770,431	8,046,428	15,717,465	15,967,998	104%	98.4%
Child Support	1,785,709	1,841,227	1,857,064	3,713,028	3,843,432	101%	96.6%
Victim/Witness Assist	405,413	365,770	360,118	727,506	897,936	98%	81.0%
Juvenile	7,688,749	8,121,349	8,470,340	16,501,740	16,548,562	104%	99.7%
Corrections	5,976,983	6,056,419	6,090,226	12,148,800	12,699,851	101%	95.7%
Emergency Services-CRESA	1,595,528	165,212	176,800	342,012	342,012	107%	100.0%
EMS Fund - 1004	774,224	786,901	788,718	1,575,619	1,726,263	100%	91.3%
Regional Radio Systems	1,344,637	1,159,648	991,220	2,150,868	2,465,269	85%	87.2%
Radio ER&R	159,723	165,280	69,153	234,433	632,640	42%	37.1%
Child Abuse Intervention	636,441	610,875	684,413	1,289,329	1,355,544	112%	95.1%
Indigent Defense	4,704,886	5,085,408	5,107,921	10,193,329	10,193,450	100%	100.0%
District Court	4,281,268	4,350,543	4,658,992	8,987,247	9,297,894	107%	96.7%
Superior Court	3,648,229	3,765,381	3,862,121	7,627,652	8,188,277	103%	93.2%
Clerk	3,011,648	3,066,494	3,131,351	6,166,589	6,240,510	102%	98.8%
Medical Examiner	819,036	994,892	963,744	1,959,781	1,980,084	97%	99.0%
Clark Skamania Drug Task Force	<u>459,439</u>	<u>431,022</u>	<u>461,967</u>	<u>892,989</u>	<u>846,855</u>	<u>107%</u>	<u>105.4%</u>
<b>Total</b>	<b>89,341,369</b>	<b>92,060,557</b>	<b>94,040,293</b>	<b>185,978,473</b>	<b>190,130,760</b>	<b>102%</b>	<b>97.8%</b>



## 2010-2011 EXPENDITURES BY DEPARTMENT

Dec-12

	YTD Dec-10	YTD Dec-11	YTD Dec-12	BTD Dec-12	Current 12 Budget	12/11 %	Percent Budget
<b>PUBLIC WORKS</b>							
Parks	1,096,176	877,180	802,132	1,679,312	1,760,722	91%	95.4%
Parks Operations	1,031,634	1,181,255	1,311,483	2,510,236	2,754,199	111%	91.1%
Sanitary Sewer	158,657	130,802	119,902	250,703	0	92%	0.0%
Waste Water Maintenance	6,486,637	6,934,901	16,765,280	23,692,171	31,448,249	242%	75.3%
Waste Water Debt Service	3,429,594	3,432,762	15,776,819	15,776,819	22,182,358	460%	71.1%
Waste Water Construction	2,733,628	2,736,578	2,513,790	6,029,326	2,693,478	92%	223.8%
Waste Water Repair & Maint.	14,467	268,570	219,172	487,742	870,000	82%	56.1%
Clean Water Fund	13,846,525	10,002,194	8,352,443	18,386,457	20,061,373	84%	91.7%
Solid Waste	2,624,778	2,937,043	3,232,469	6,159,749	6,745,069	110%	91.3%
ER & R	13,016,637	15,381,240	16,255,995	31,582,680	36,201,074	106%	87.2%
Lewis & Clark Railroad	1,534,881	999,317	759,191	1,758,508	2,307,804	76%	76.2%
Road Fund	48,539,137	54,791,866	61,159,721	116,408,082	122,094,137	112%	95.3%
Water Resources	0	0	0	0	0	0%	0.0%
Burnt Bridge Creek	0	0	0	0	0	0%	0.0%
<b>Total</b>	94,512,751	99,673,708	127,268,397	224,721,783	249,118,463	128%	90.2%
<b>COMMUNITY DEVELOPMENT</b>							
Contingency	0	0	0	0	830	0%	0.0%
Administration	1,176,164	1,297,261	1,425,353	2,704,770	3,494,240	110%	77.4%
Development Review	(432)	0	0	0	0	0%	0.0%
Engineering	0	0	0	0	0	0%	0.0%
Inspection	0	0	0	0	0	0%	0.0%
Development Services (Planning)	1,053,516	867,000	860,155	1,725,983	2,007,741	99%	86.0%
Customer Service	827,746	778,449	1,005,764	1,813,256	2,063,674	129%	87.9%
Building	1,677,095	2,276,021	1,948,601	4,228,603	4,110,097	86%	102.9%
<b>Total</b>	4,734,088	5,218,731	5,239,873	10,473,023	11,676,581	100%	89.7%

## 2010-2011 EXPENDITURES BY DEPARTMENT

Dec-12

	YTD Dec-10	YTD Dec-11	YTD Dec-12	BTD Dec-12	Current 12 Budget	12/11 %	Percent Budget
<b>COMMUNITY SERVICES</b>							
Veterans' Assistance	533,023	636,456	569,634	1,206,089	1,269,501	90%	95.0%
Misc DCS Grants	819,758	883,885	926,284	1,810,169	1,812,692	105%	99.9%
Community Services	1,320,355	959,358	928,618	1,887,976	2,584,966	97%	73.0%
Prevention	134,969	151,544	138,271	289,815	495,699	91%	58.5%
Youth & Family Services	331,027	331,441	324,502	655,943	2,576,413	98%	25.5%
DCS-Aministration/Grants	289,955	246,014	269,528	580,829	7,808,737	110%	7.4%
Weatherization/Energy	5,386,825	5,944,224	4,461,343	10,405,567	11,701,812	75%	88.9%
CHIF	3,762,103	2,294,147	2,633,341	4,927,488	7,238,268	115%	68.1%
HOME	1,534,420	479,919	1,119,047	1,598,966	6,266,170	233%	25.5%
Housing Programs	2,276,735	1,855,084	1,230,751	3,085,835	5,145,946	66%	60.0%
Mental Health	34,427,342	34,842,845	35,390,265	70,196,643	100,964,916	102%	69.5%
Development Disability	3,819,284	3,885,972	4,285,324	8,165,797	8,734,948	110%	93.5%
Substance Abuse	6,647,649	6,810,808	5,614,554	12,448,318	17,685,589	82%	70.4%
Mental Health Reserve	0	0	1,876,000	1,876,000	3,376,000	#DIV/0!	55.6%
Children's System of Care	0	0	0	0	780,708	0%	0.0%
Human Services Council	237,541	284,724	179,605	464,329	783,956	63%	59.2%
Sub-Total DCS	61,520,986	59,606,421	59,947,068	119,599,765	179,226,321	101%	66.7%
Heath Department	13,117,265	12,197,462	11,598,644	23,661,704	24,905,304	95%	95.0%
<b>INTERNAL SERVICES</b>							
Human Resources	1,753,608	1,786,044	1,849,257	3,645,855	3,716,554	104%	98.1%
Loss Control	318,237	0	0	0	0	0%	0.0%
General Services	2,259,876	2,173,381	2,429,212	4,595,042	4,675,855	112%	98.3%
Public Information	516,758	540,123	637,013	1,178,448	1,203,692	118%	97.9%
Office of Budget	815,340	869,087	909,690	1,781,286	1,812,714	0%	98.3%
Dept. of Info Tech - 0001	5,266,421	5,828,226	6,371,588	12,161,378	12,799,541	109%	95.0%
Facilities Maintenance	8,178,515	9,145,558	8,384,685	17,371,665	17,150,106	92%	101.3%
Major Maintenance	285,041	1,924,898	486,865	2,411,763	3,717,044	25%	64.9%
<b>Total</b>	19,393,797	22,267,317	21,068,309	43,145,438	45,075,506	95%	95.7%
<b>TOTAL OPERATING EXPENSES</b>	311,570,187	321,220,893	349,207,267	667,683,828	767,016,282	109%	87.0%

## 2010-2011 EXPENDITURES BY DEPARTMENT

Dec-12

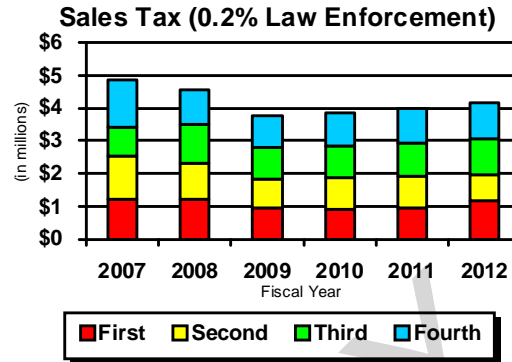
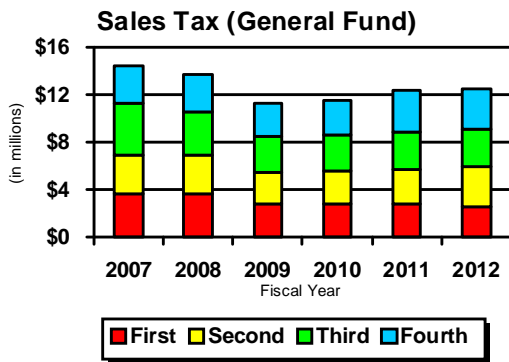
	YTD Dec-10	YTD Dec-11	YTD Dec-12	BTD Dec-12	Current 12 Budget	12/11 %	Percent Budget
<b>CAPITAL &amp; DEBT</b>							
Capital Acquisition	0	0	0	0	0	0%	0.0%
Building Construction	0	0	0	0	0	0%	0.0%
Campus Development	0	0	0	0	0	0%	0.0%
Tri Mountain Golf Capital Fund	0	0	0	0	0	0%	0.0%
Parks County Urban	4,214,115	10,912,562	1,473,309	12,392,434	13,316,096	14%	93.1%
Debt Service	11,704,223	13,133,765	13,264,327	26,398,091	26,532,431	101%	99.5%
Tax Anticipation Notes	7,988	10,288	16,424	26,712	0	160%	0.0%
Conservation Futures	1,939,341	3,707,784	1,995,423	5,703,207	9,465,646	54%	60.3%
Conservation Futures II	0	0	0	0	0	0%	0.0%
Park Impact Fee Funds	29,569	39,402	59,607	80,671	379,350	151%	21.3%
REET I	5,427,970	4,860,773	3,051,173	7,809,123	9,477,265	63%	82.4%
REET II	4,214,115	10,912,562	1,473,309	12,392,434	13,316,096	14%	93.1%
REET III	1,927,048	1,305,709	3,764,552	5,070,261	10,622,964	0%	47.7%
Parks County Regional (70%)	1,258,375	905,132	695,310	1,600,443	2,178,153	77%	73.5%
Health District Campus	0	0	0	0	0	0%	0.0%
Traffic Impact Fee Funds	1,527,752	68,570	199,360	267,931	1,415,348	291%	18.9%
Water Quality Capital	0	0	0	0	0	0%	0.0%
Park District #6	84,531	219,441	197,539	220,031	1,539,910	90%	14.3%
Information Tech Reserve	<u>1,814,141</u>	<u>1,011,928</u>	<u>1,068,847</u>	<u>2,095,995</u>	<u>6,080,051</u>	<u>106%</u>	<u>34.5%</u>
<b>Total</b>	<b>34,149,168</b>	<b>47,087,915</b>	<b>27,259,182</b>	<b>74,057,333</b>	<b>94,323,310</b>	<b>58%</b>	<b>78.5%</b>

## 2010-2011 EXPENDITURES BY DEPARTMENT

Dec-12

	YTD Dec-10	YTD Dec-11	YTD Dec-12	BTD Dec-12	Current 12 Budget	12/11 %	Percent Budget
<b>FISCAL ENTITIES &amp; RESERVES</b>							
Auditor's O & M	377,494	325,823	432,380	758,203	1,299,190	133%	58.4%
DP Revolving	1,931,547	1,802,651	2,414,875	4,253,990	4,581,784	134%	92.8%
General Liability Ins	1,722,056	2,538,029	3,005,457	4,515,271	5,659,751	118%	79.8%
Unemployment Ins	823,184	805,287	657,883	1,463,170	1,817,736	82%	80.5%
Industrial Ins	2,234,871	1,905,204	2,066,718	3,970,014	3,977,247	108%	99.8%
Retirement/Benefits Reserve	588,759	719,487	494,172	1,213,659	1,463,524	69%	82.9%
Permanent Reserve	0	0	0	0	0	0%	0.0%
Clearing	0	0	(25,292)	(25,292)	0	0%	0.0%
Contingency	0	0	0	0	1,249,650	0%	0.0%
Special Purpose Paths & Trails	0	0	0	0	0	0%	0.0%
Sales Tax-Criminal Justice Asst	2,456,020	2,481,359	2,828,954	5,310,313	5,310,313	114%	100.0%
Special Law Enforcement	3,824,962	3,671,044	4,473,828	8,144,872	8,144,872	122%	100.0%
Sheriffs Special Investigation	40,000	40,000	444,750	484,750	514,500	1112%	94.2%
1010 CRESA 911 Tax	2,484,386	3,336,331	3,986,963	7,323,294	7,535,527	120%	97.2%
<b>Total</b>	<b>16,483,279</b>	<b>17,625,215</b>	<b>20,780,687</b>	<b>37,412,245</b>	<b>41,554,094</b>	<b>118%</b>	<b>90.0%</b>
<b>County Total</b>	<b>362,202,634</b>	<b>385,934,023</b>	<b>397,247,137</b>	<b>779,153,406</b>	<b>902,893,686</b>	<b>103%</b>	<b>86.3%</b>

## SALES TAX



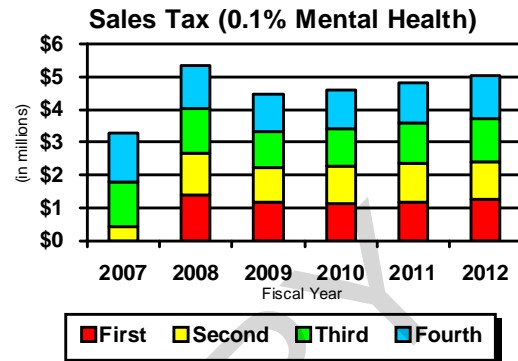
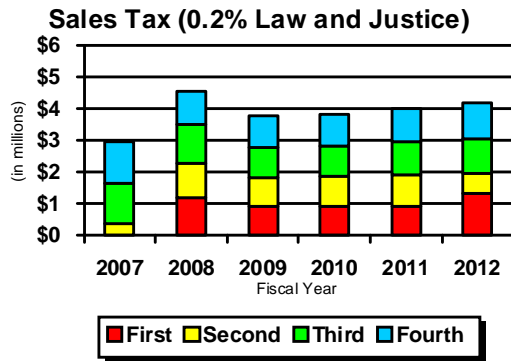
### Sales Tax Revenue (General Fund)

By Quarter	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	20112 Actual	11/12 Budget
First	3,649,719	3,656,607	2,859,480	2,787,415	2,853,999	2,621,714	
Second	3,223,667	3,268,972	2,602,627	2,795,320	2,886,780	3,313,035	
Third	4,367,245	3,594,563	3,000,091	2,974,475	3,121,495	3,197,480	
Fourth	<u>3,408,548</u>	<u>3,224,627</u>	<u>2,865,071</u>	<u>2,991,434</u>	<u>3,459,388</u>	<u>3,365,170</u>	
	14,649,179	13,744,769	11,327,269	11,548,644	12,321,662	12,497,399	24,754,339
% Change - YTD						1.4%	% of Budget
% Change - Annual	-2.4%	-6.2%	-17.6%	2.0%	6.7%		100.3%

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

By Quarter	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	11-12 Budget
First	1,204,279	1,211,878	951,034	927,109	951,333	1,176,766	
Second	1,343,566	1,082,529	864,536	926,779	956,891	799,928	
Third	874,766	1,198,463	983,444	988,614	1,038,488	1,065,931	
Fourth	<u>1,453,731</u>	<u>1,070,662</u>	<u>951,067</u>	<u>995,976</u>	<u>1,053,935</u>	<u>1,121,071</u>	
	4,876,342	4,563,532	3,750,081	3,838,478	4,000,647	4,163,696	7,709,488
% Change - YTD						4.1%	% of Budget
% Change - Annual	-2.4%	-6.4%	-17.8%	2.4%	4.2%		105.9%

## LAW AND JUSTICE and MENTAL HEALTH



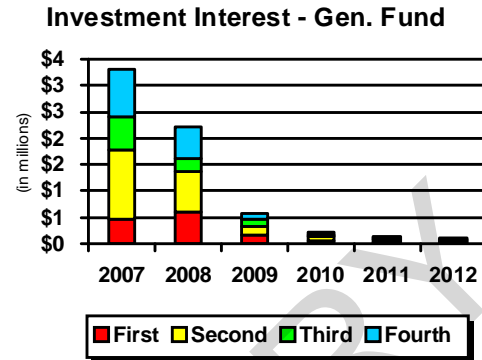
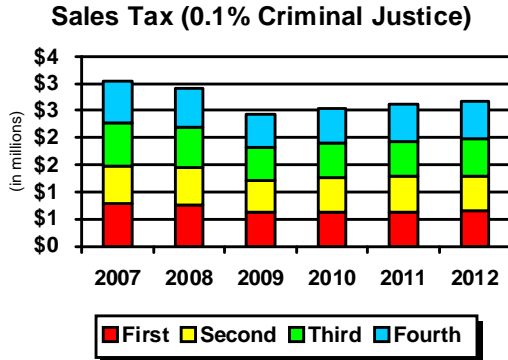
### Sales Tax Revenue (0.2% Optional - Law and Justice)

By Quarter	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	11/12 Budget
First	0	1,211,878	951,034	927,109	951,333	1,328,604	
Second	372,633	1,082,529	864,536	926,779	956,891	648,090	
Third	1,276,454	1,198,463	983,444	988,614	1,038,488	1,065,931	
Fourth	1,289,108	1,070,662	951,067	995,976	1,053,935	1,121,071	
	2,938,195	4,563,532	3,750,081	3,838,478	4,000,647	4,163,696	
% Change - YTD						4.1%	% of Budget
% Change - Annual	0.0%	55.3%	-17.8%	2.4%	4.2%		

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

By Quarter	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	11-12 Budget
First	0	1,385,788	1,171,235	1,124,765	1,176,096	1,248,349	
Second	406,067	1,277,721	1,043,531	1,134,677	1,169,938	1,162,558	
Third	1,390,986	1,373,435	1,118,149	1,152,786	1,220,110	1,294,033	
Fourth	1,484,047	1,290,542	1,111,416	1,192,618	1,262,156	1,342,502	
	3,281,100	5,327,486	4,444,331	4,604,846	4,828,300	5,047,442	
% Change - YTD						4.5%	% of Budget
% Change - Annual	0.0%	62.4%	-16.6%	3.6%	4.9%		

## CRIMINAL JUSTICE and INTEREST EARNINGS



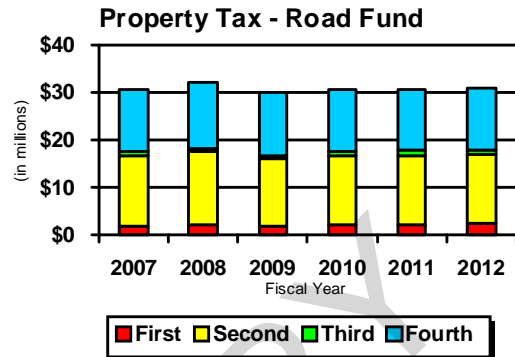
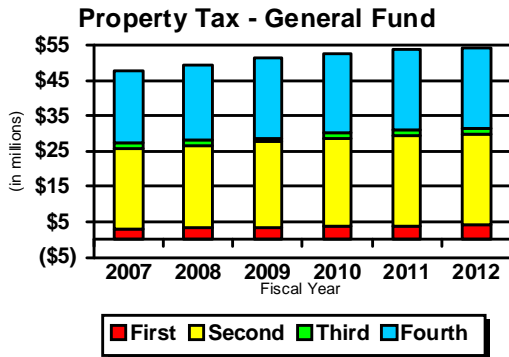
### Sales Taxes (0.1% Criminal Justice)

By Quarter	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012	11-12 Budget
First	775,188	758,897	635,922	617,749	637,389	662,345	
Second	699,430	693,329	571,949	645,573	644,206	618,215	
Third	796,057	750,080	619,125	633,659	656,899	688,112	
Fourth	<u>780,207</u>	<u>708,344</u>	<u>606,741</u>	<u>650,662</u>	<u>673,210</u>	<u>716,437</u>	
	3,050,882	2,910,650	2,433,737	2,547,643	2,611,704	2,685,109	
% Change - YTD						2.8%	% of Budget
% Change - Annual	-0.9%	-4.6%	-16.4%	4.7%	2.5%		

### Investment Interest - General Fund

By Quarter	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	11-12 Budget
First	483,013	599,614	178,865	46,668	32,572	25,126	
Second	1,282,601	759,242	154,816	81,589	38,708	24,694	
Third	642,343	252,647	141,753	44,560	35,707	41,400	
Fourth	<u>910,164</u>	<u>608,625</u>	<u>92,376</u>	<u>56,454</u>	<u>29,510</u>	<u>24,612</u>	
	3,318,121	2,220,128	567,810	229,271	136,497	115,832	
% Change - YTD						-15.1%	% of Budget
% Change - Annual	17.0%	-33.1%	-74.4%	-59.6%	-40.5%		

## PROPERTY TAXES



### Property Tax Revenue - General Fund

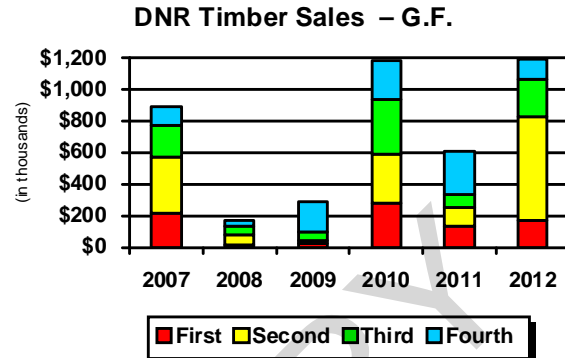
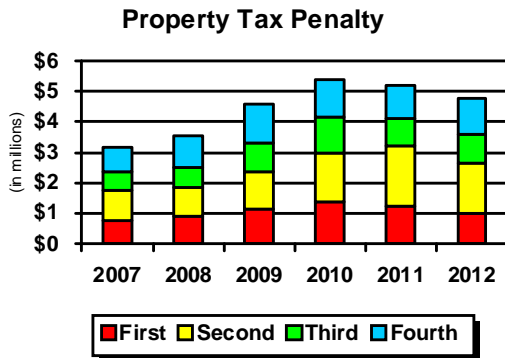
By Quarter	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	11-12 Budget
First	3,066,795	3,217,087	3,411,562	3,617,283	3,683,738	4,246,832	
Second	22,785,913	23,447,483	24,113,399	24,850,110	25,686,895	25,512,986	
Third	1,421,921	1,276,660	1,042,947	1,686,196	1,814,427	1,747,552	
Fourth	20,488,426	21,386,618	22,502,561	22,449,030	22,630,937	22,732,718	
	47,763,055	49,327,848	51,070,469	52,602,619	53,815,997	54,240,088	
% Change - YTD						0.8%	% of Budget
% Change - Annual	5.1%	3.3%	3.5%	3.0%	2.3%		99.9%

### Property Tax Revenue - Road Fund

By Quarter	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	11-12 Budget
First	2,040,359	2,214,360	2,113,703	2,190,801	2,159,734	2,424,507	
Second	14,766,076	15,271,525	14,031,165	14,463,076	14,596,938	14,538,710	
Third	698,688	834,362	609,743	1,040,847	1,051,339	1,068,389	
Fourth	13,062,532	13,804,742	13,189,521	13,043,634	12,938,708	12,996,633	
	30,567,655	32,124,989	29,944,132	30,738,358	30,746,719	31,028,239	
% Change - YTD						0.9%	% of Budget
% Change - Annual	8.7%	5.1%	-6.8%	2.7%	0.0%		101.7%



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



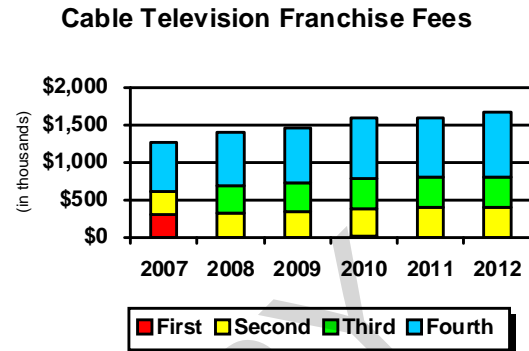
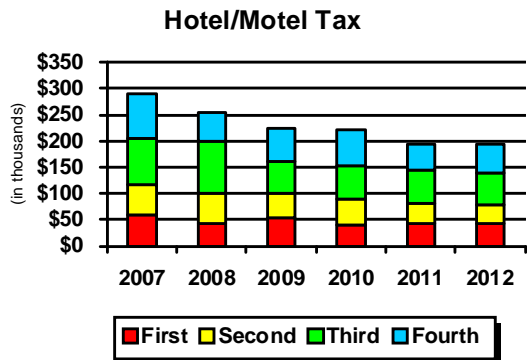
### Property Tax Penalty - General Fund

By Quarter	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	11-12 Budget
First	742,310	893,109	1,150,269	1,389,905	1,244,411	978,448	
Second	984,402	931,773	1,200,099	1,563,921	1,945,266	1,683,405	
Third	651,729	670,815	950,914	1,183,901	896,151	939,286	
Fourth	<u>782,475</u>	<u>1,048,233</u>	<u>1,292,348</u>	<u>1,250,915</u>	<u>1,124,708</u>	<u>1,170,086</u>	
	3,160,916	3,543,930	4,593,630	5,388,642	5,210,536	4,771,225	9,558,493
% Change - YTD						-8.4%	% of Budget
% Change - Annual	1.8%	12.1%	29.6%	17.3%	-3.3%		

### DNR Timber Sales - General Fund

By Quarter	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	11-12 Budget
First	209,857	17,423	22,473	276,004	136,226	171,215	
Second	354,714	56,794	16,252	306,923	117,389	650,122	
Third	204,621	61,684	60,332	349,611	77,415	244,432	
Fourth	<u>121,184</u>	<u>32,655</u>	<u>191,946</u>	<u>250,948</u>	<u>270,160</u>	<u>123,352</u>	
	890,376	168,556	291,003	1,183,486	601,190	1,189,121	1,801,190
% Change - YTD						97.8%	% of Budget
% Change - Annual	54.0%	-81.1%	72.6%	306.7%	-49.2%		

## HOTEL/MOTEL TAX and CABLE TELEVISION FRANCHISE FEES



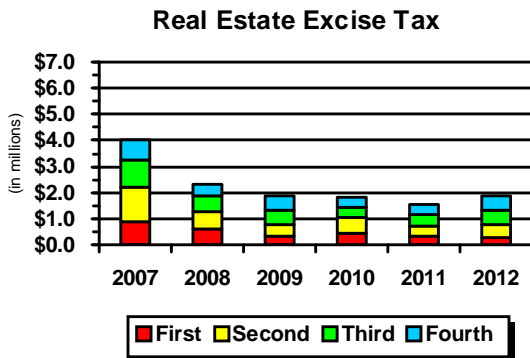
### Hotel/Motel Tax

By Quarter	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	11-12 Budget
First	58,744	42,780	53,564	41,824	43,340	42,434	
Second	57,419	58,827	47,899	47,675	37,646	36,239	
Third	87,616	97,866	59,061	62,109	62,338	60,164	
Fourth	85,213	55,656	63,558	69,965	49,629	55,460	
	288,992	255,129	224,082	221,573	192,953	194,297	384,750
% Change - YTD						0.7%	% of Budget
% Change - Annual	11.8%	-11.7%	-12.2%	-1.1%	-12.9%		100.6%

### Cable Television Franchise Fees

By Quarter	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	11-12 Budget
First	303,682	0	0	3,289	0	0	
Second	296,914	331,103	345,679	379,459	395,368	400,072	
Third	12,223	349,704	369,036	391,159	398,221	405,190	
Fourth	647,004	714,753	745,080	811,457	799,768	855,919	
	1,259,823	1,395,560	1,459,795	1,585,364	1,593,357	1,661,181	3,266,382
% Change - YTD						4.3%	% of Budget
% Change - Annual	15.1%	10.8%	4.6%	8.6%	0.5%		99.6%

## EXCISE TAXES



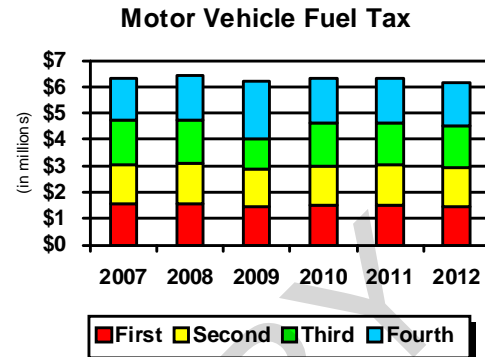
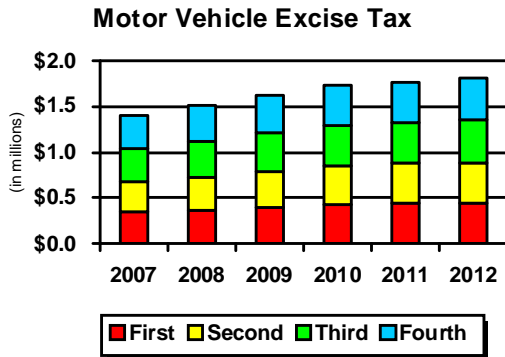
### Real Estate Excise Tax Revenue (REET I)

By Quarter	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	11-12 Budget	
First	869,553	607,697	369,176	454,458	348,647	298,156		
Second	1,336,057	691,686	426,174	583,969	396,514	491,075		
Third	1,034,268	575,014	531,993	421,014	426,875	546,112		
Fourth	799,059	461,115	551,682	346,638	402,894	566,124		
	4,038,937	2,335,512	1,879,025	1,806,079	1,574,930	1,901,467	4,500,000	
% Change - YTD							20.7%	% of Budget
% Change - Annual	-24.9%	-42.2%	-19.5%	-3.9%	-12.8%		77.3%	

### Gambling Excise Tax Revenue

By Quarter	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	11-12 Budget	
First	65,151	84,318	50,605	75,042	55,207	43,388		
Second	60,367	81,553	77,520	61,964	59,302	54,224		
Third	126,367	78,420	62,867	57,568	56,250	54,762		
Fourth	99,716	66,053	68,861	53,536	49,789	46,395		
	351,601	310,344	259,853	248,110	220,548	198,769	441,096	
% Change - YTD							-9.9%	% of Budget
% Change - Annual	48.9%	-11.7%	-16.3%	-4.5%	-11.1%		95.1%	

## MOTOR VEHICLE EXCISE TAX and MOTOR VEHICLE FUEL TAX



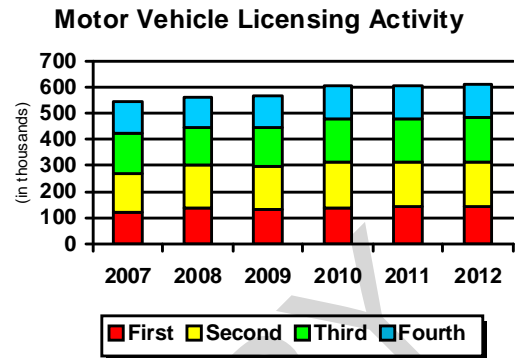
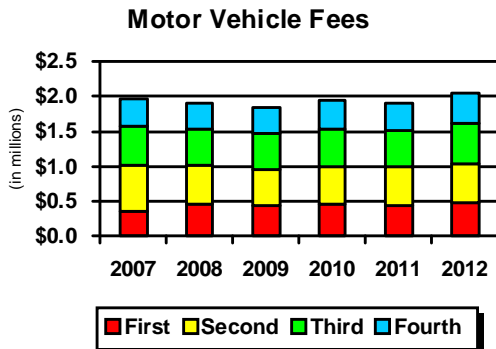
### Motor Vehicle Excise Tax - Criminal Justice

By Quarter	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	11-12 Budget
First	340,553	364,100	391,873	421,322	443,845	441,343	
Second	340,539	364,037	391,655	421,447	443,008	441,235	
Third	363,825	392,492	422,440	444,524	441,135	465,977	
Fourth	<u>363,783</u>	<u>391,823</u>	<u>421,545</u>	<u>444,062</u>	<u>441,286</u>	<u>465,895</u>	
	1,408,700	1,512,452	1,627,513	1,731,355	1,769,274	1,814,450	
% Change - YTD						2.6%	% of Budget
% Change - Annual	5.6%	7.4%	7.6%	6.4%	2.2%		100.0%

### Motor Vehicle Fuel Tax (Road Fund)

By Quarter	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	11-12 Budget
First	1,555,020	1,570,292	1,445,035	1,515,729	1,522,908	1,446,355	
Second	1,501,369	1,517,713	1,452,401	1,487,244	1,536,289	1,481,235	
Third	1,695,974	1,650,587	1,121,418	1,643,407	1,582,669	1,598,392	
Fourth	<u>1,607,927</u>	<u>1,720,135</u>	<u>2,193,935</u>	<u>1,690,930</u>	<u>1,685,341</u>	<u>1,638,421</u>	
	6,360,290	6,458,727	6,212,789	6,337,310	6,327,207	6,164,403	
% Change - YTD						-2.6%	% of Budget
% Change - Annual	2.3%	1.5%	-3.8%	2.0%	-0.2%		104.1%

## MOTOR VEHICLE LICENSING



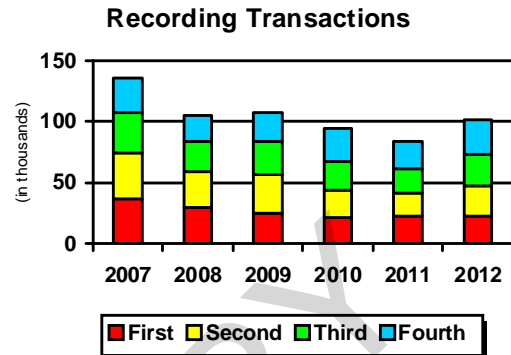
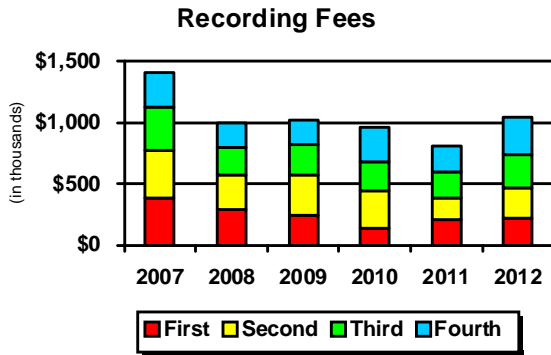
### Fee Revenues

By Quarter	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	11-12 Budget
First	494,566	351,658	466,501	434,586	455,004	444,171	485,956	
Second	570,373	661,091	550,525	523,512	540,657	544,895	549,541	
Third	551,672	555,743	519,338	514,902	545,347	521,947	574,877	
Fourth	416,457	409,250	373,088	378,702	406,702	387,250	440,695	
	2,033,068	1,977,742	1,909,452	1,851,702	1,947,710	1,898,263	2,051,069	3,902,326
% Change - YTD							8.0%	% of Budget
% Change - Annual	4.2%	-2.7%	-3.5%	-3.0%	5.2%	-2.5%		101.2%

### Transactions

By Quarter	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual
First	123,291	135,633	130,412	138,218	140,621	144,144
Second	146,108	164,914	166,966	175,246	172,744	169,968
Third	156,867	147,611	147,868	167,311	165,212	169,522
Fourth	119,142	112,838	122,320	124,565	126,957	128,619
	545,408	560,996	567,566	605,340	605,534	612,253
% Change - YTD						1.1%
% Change - Annual	-1.6%	2.9%	1.2%	6.7%	0.0%	

## RECORDING



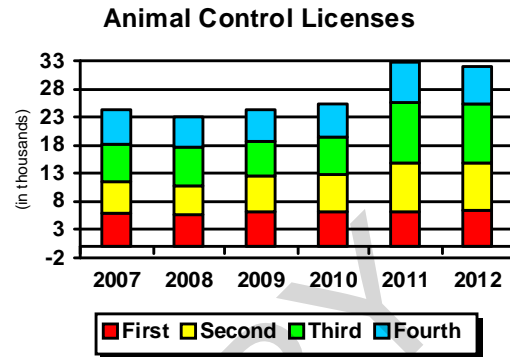
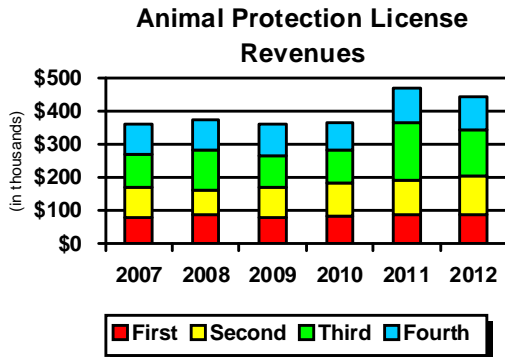
### Recording Fee Revenues

By Quarter	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	11-12 Budget
First	378,311	291,197	245,954	132,519	208,914	218,666	
Second	392,690	280,607	321,380	313,335	179,704	250,142	
Third	348,341	225,280	250,581	230,293	203,310	264,757	
Fourth	<u>282,992</u>	<u>195,842</u>	<u>202,663</u>	<u>278,975</u>	<u>217,227</u>	<u>304,868</u>	
	1,402,334	992,926	1,020,578	955,122	809,155	1,038,433	1,799,941
% Change - YTD						28.3%	% of Budget
% Change - Annual	-15.5%	-29.2%	2.8%	-6.4%	-15.3%		102.6%

### Documents Recorded

By Quarter	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual
First	36,318	29,245	25,281	21,062	22,120	22,320
Second	38,222	29,864	31,771	22,941	19,461	24,367
Third	33,458	25,204	26,274	23,511	19,902	26,005
Fourth	<u>28,327</u>	<u>20,531</u>	<u>23,854</u>	<u>27,174</u>	<u>21,948</u>	<u>29,163</u>
	136,325	104,844	107,180	94,688	83,431	101,855
% Change - YTD						22.1%
% Change - Annual	-14.0%	-23.1%	2.2%	-11.7%	-11.9%	

## ANIMAL CONTROL / PROTECTION



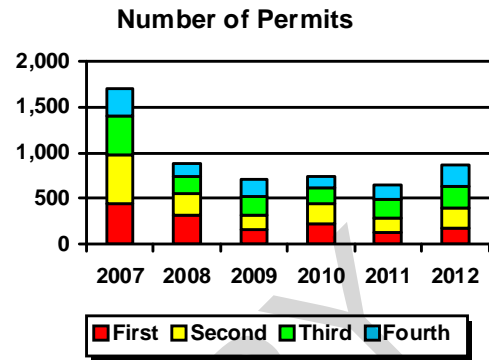
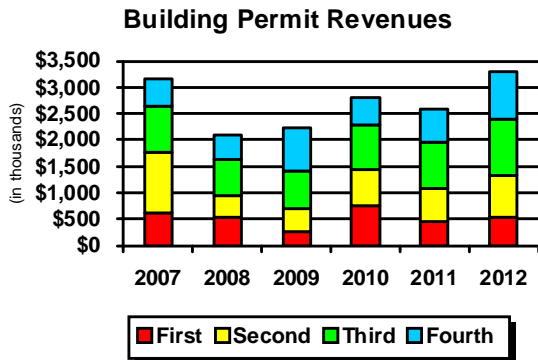
### License Revenue

By Quarter	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	11-12 Budget
First	77,555	85,909	79,080	82,928	87,313	89,005	
Second	91,537	74,497	91,848	98,381	105,220	114,894	
Third	101,453	123,050	92,712	101,172	173,836	140,139	
Fourth	93,218	91,930	94,690	81,336	103,982	99,918	
	363,763	375,386	358,330	363,817	470,351	443,956	950,317
% Change - YTD						-5.6%	% of Budget
% Change - Annual	5.3%	3.2%	-4.5%	1.5%	29.3%		96.2%

### License Transactions

By Quarter	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual
First	5,867	5,566	6,060	6,207	6,150	6,415
Second	5,673	5,099	6,357	6,531	8,630	8,398
Third	6,713	6,999	6,326	6,770	10,891	10,360
Fourth	6,120	5,419	5,680	5,727	7,034	6,768
	24,373	23,083	24,423	25,235	32,705	31,941
% Change - YTD						-2.3%
% Change - Annual	5.1%	-5.3%	5.8%	3.3%	29.6%	

## BUILDING PERMITS



### Building Permit Revenue

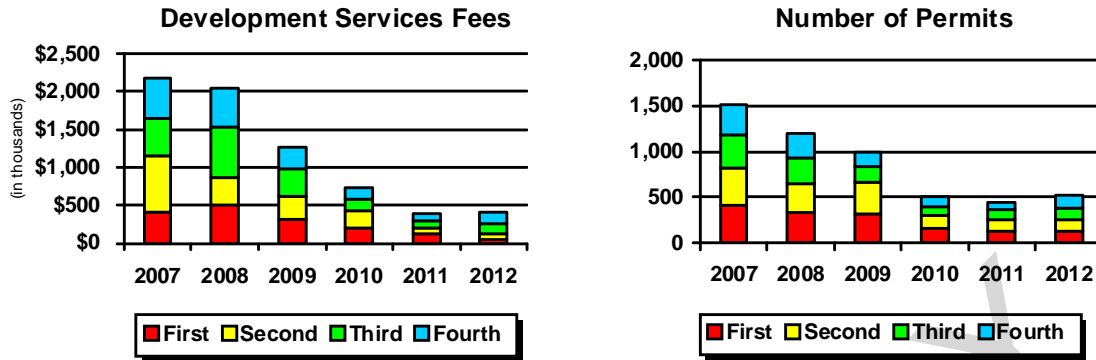
By Quarter	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2012 Budget	
First	618,449	548,280	262,740	756,474	441,899	533,309		
Second	1,142,788	406,184	432,106	680,061	644,001	797,820		
Third	876,059	675,651	711,560	842,626	862,424	1,080,800		
Fourth	536,051	476,741	818,230	520,255	629,997	880,714		
	3,173,347	2,106,856	2,224,636	2,799,416	2,578,321	3,292,643	5,269,225	
% Change - YTD							27.7%	% of Budget
% Change - Annual	-12.7%	-33.6%	5.6%	25.8%	-7.9%		111.4%	

### Number of Permits

By Quarter	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	
First	435	315	154	216	124	169	
Second	547	235	164	220	165	226	
Third	419	196	197	181	204	238	
Fourth	302	138	196	130	158	225	
	1,703	884	711	747	651	858	
% Change - YTD							31.8%
% Change - Annual	-12.3%	-48.1%	-19.6%	5.1%	-12.9%		



## DEVELOPMENT SERVICES PERMITS



### Development Services (Planning) Fees

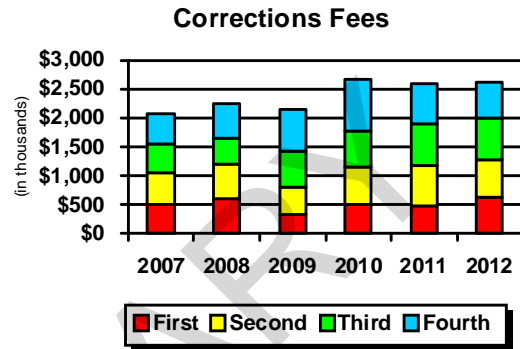
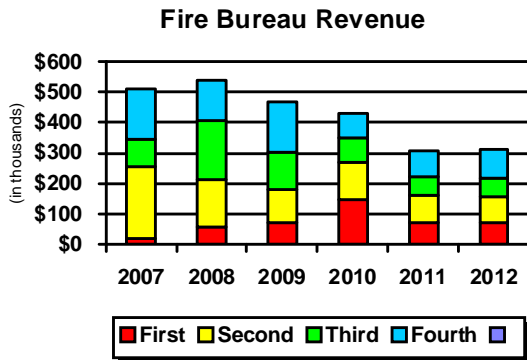
By Quarter	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	11/12 Budget
First	825,875	411,833	499,102	308,035	201,217	124,698	45,442	
Second	634,152	738,179	372,263	314,175	219,901	77,849	91,318	
Third	708,216	499,441	651,785	351,225	156,821	97,053	128,585	
Fourth	881,557	519,573	529,208	293,387	151,223	88,061	126,044	
	3,049,800	2,169,026	2,052,358	1,266,822	729,162	387,661	391,389	986,708
% Change - YTD							1.0%	% of Budget
% Change - Annual	-12.0%	-28.9%	-5.4%	-38.3%	-42.4%	-46.8%		79.0%

### Number of Permits

By Quarter	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual
First	418	424	379	134	125	127
Second	401	312	343	148	117	119
Third	364	282	175	103	112	125
Fourth	336	268	152	101	82	156
	1,519	1,286	1,049	486	436	527
% Change - YTD						20.9%
% Change - Annual	-20.0%	-15.3%	-18.4%	-53.7%	-10.3%	

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

## FIRE BUREAU and CORRECTION FEES



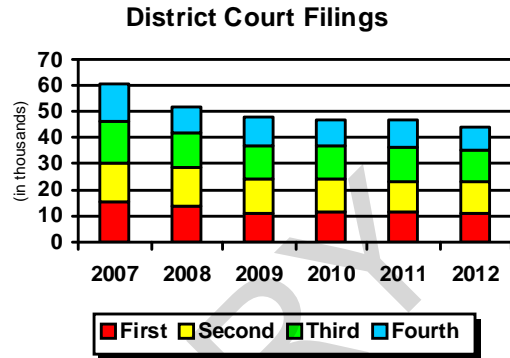
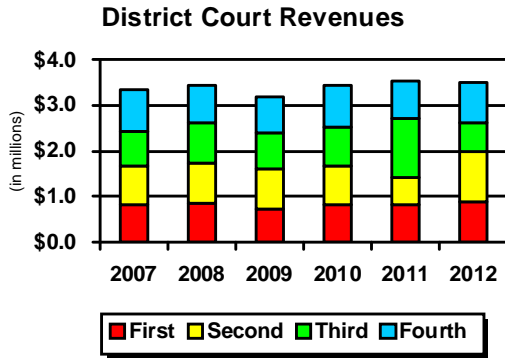
### Fire Bureau Revenue

By Quarter	2007	Actual	2008	Actual	2009	Actual	2010	Actual	2011	Actual	2012	Actual	11-12	Budget
First		21,003		56,621		72,608		147,160		70,817		71,378		
Second		235,183		153,763		105,291		123,801		90,010		82,886		
Third		90,791		194,300		137,045		78,709		61,868		63,376		
Fourth		<u>162,498</u>		<u>164,022</u>		<u>165,033</u>		<u>82,555</u>		<u>83,783</u>		<u>94,080</u>		
		509,475		568,706		479,977		432,225		306,478		311,720		643,520
% Change - YTD												1.7%		% of Budget
% Change - Annual		11.1%		11.6%		-15.6%		-9.9%		-29.1%				96.1%

### Corrections Fees

By Quarter	2007	2008	2009	2010	2011	2012	11-12	Budget
	Actual	Actual	Actual	Actual	Actual	Actual		
First	509,119	590,047	322,491	509,859	490,654	616,533		
Second	530,263	621,857	487,533	632,527	690,963	646,601		
Third	507,621	552,785	610,688	636,550	714,332	718,583		
Fourth	<u>523,833</u>	<u>491,171</u>	<u>725,088</u>	<u>876,109</u>	<u>687,667</u>	<u>638,666</u>		
	2,070,836	2,255,860	2,145,800	2,655,045	2,583,616	2,620,383		5,040,924
% Change - YTD						1.4%		% of Budget
% Change - Annual		-0.5%		8.9%		-4.9%		23.7%
								-2.7%
								103.2%

## DISTRICT COURT



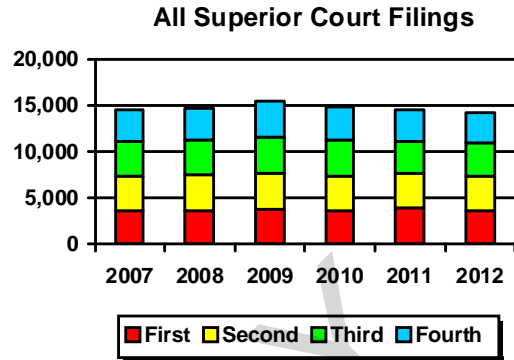
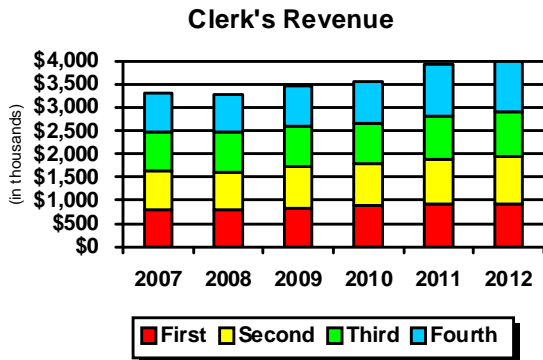
### District Court Revenue

By Quarter	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	11-12 Budget
First	810,321	864,037	734,436	810,501	831,074	876,267	
Second	850,626	850,741	853,344	859,834	576,931	1,110,232	
Third	769,712	898,358	794,595	850,638	1,294,916	631,733	
Fourth	898,759	834,329	810,586	913,238	831,501	893,815	
	3,329,418	3,447,465	3,192,961	3,434,211	3,534,422	3,512,047	7,558,461
% Change - YTD						-0.6%	% of Budget
% Change - Annual	7.2%	3.5%	-7.4%	7.6%	2.9%		
							93.2%

### Case Filings

By Quarter	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual
First	15,747	14,000	11,098	11,720	11,509	11,307
Second	14,437	14,567	13,116	12,507	11,458	11,570
Third	15,954	13,458	12,926	12,523	13,520	12,237
Fourth	14,469	9,758	10,678	10,319	10,323	9,026
	60,607	51,783	47,818	47,069	46,810	44,140
% Change - YTD						-5.7%
% Change - Annual	-1.6%	-14.6%	-7.7%	-1.6%	-0.6%	

## CLERK'S REVENUE and SUPERIOR COURT ACTIVITY



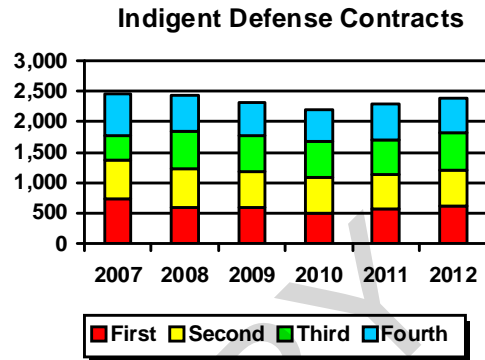
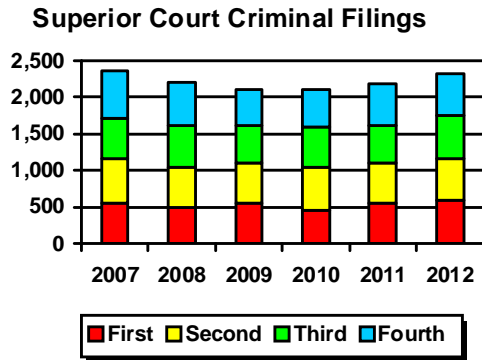
### Clerk's (Superior Court) Revenue

By Quarter	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	11-12 Budget
First	782,253	792,297	836,052	885,466	903,846	908,265	
Second	852,539	815,856	895,480	889,083	984,081	1,018,627	
Third	827,072	859,972	847,856	887,504	931,110	979,511	
Fourth	842,377	813,920	882,560	886,149	1,105,037	1,067,857	
	3,304,241	3,282,045	3,461,948	3,548,202	3,924,074	3,974,260	7,885,433
% Change - YTD						1.3%	% of Budget
% Change - Annual	4.7%	-0.7%	5.5%	2.5%	10.6%		100.2%

### All Superior Court Filings

By Quarter	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual
First	3,605	3,631	3,708	3,596	3,923	3,663
Second	3,772	3,780	3,999	3,732	3,745	3,610
Third	3,664	3,794	3,907	3,949	3,464	3,619
Fourth	3,512	3,534	3,883	3,602	3,348	3,345
	14,553	14,739	15,497	14,879	14,480	14,237
% Change - YTD						-1.7%
% Change - Annual	2.6%	1.3%	5.1%	-4.0%	-2.7%	

## SUPERIOR COURT ACTIVITY



### Superior Court Criminal Filings

By Quarter	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual
First	553	497	560	456	555	584
Second	598	553	544	578	543	572
Third	564	571	513	557	512	597
Fourth	646	581	495	517	573	563
	2,361	2,202	2,112	2,108	2,183	2,316
% Change - YTD						6.1%
% Change - Annual	-4.6%	-6.7%	-4.1%	-0.2%	3.6%	

### Number of Adult Indigent Defense Contracts

By Quarter	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual
First	735	585	588	487	576	615
Second	641	635	597	595	564	576
Third	403	619	578	588	550	617
Fourth	685	605	562	557	593	585
	2,463	2,444	2,325	2,227	2,283	2,393
% Change - YTD						4.8%
% Change - Annual	-15.1%	-0.8%	-4.9%	-4.2%	2.5%	