

# Financial Report of Revenues and Expenses

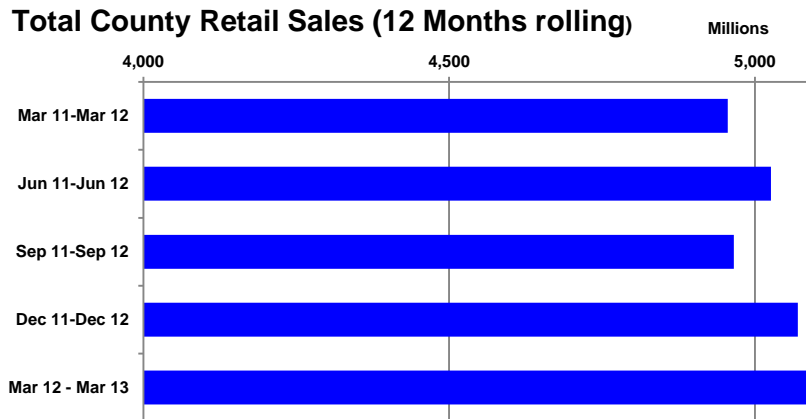
1<sup>st</sup> Quarter 2013



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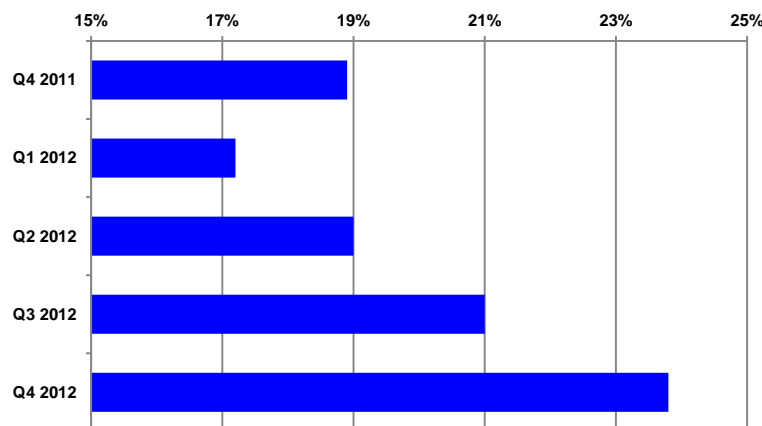
## County Leading Indicators



Clark County retail sales for the twelve months ending March 31, 2013 increased slightly (~1%) over the prior twelve months ending December 31, 2012. Taxable retail sales increased 5 percent, over the same quarter in the previous year.

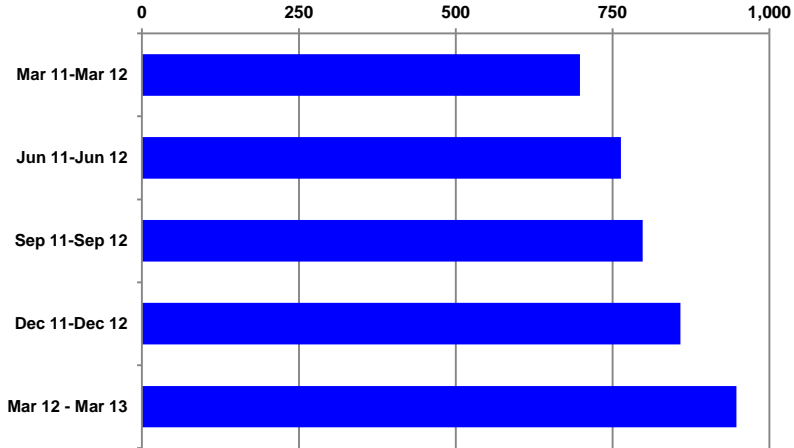
Construction sales as a percent of retail sales reached a high of approximately 38 percent in 2005 and early 2006. This high percentage was followed by a steady four year decline until construction sales reached a baseline level of about 20 percent in 2009-2010. In the latest quarter, construction sales increased to almost 24 percent of retail sales. Sale of building materials was essentially flat. Most of the increase was from heavy construction and highways.

### **Construction As A Percent of Retail Sales**



# County Leading Indicators

### Building Permits (12 Months)



Building permits improved in the current quarter leading to a 36% increase year over year. Historically, current permit activity is still significantly below the peak activity level experienced in 2003. In comparison to building permits, development permits and revenue continue to lag significantly. (See pages 40-41)

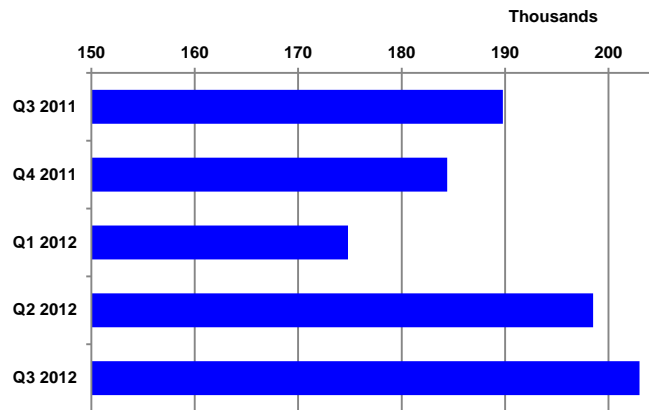
### Average Value Building Permits (12 Months)



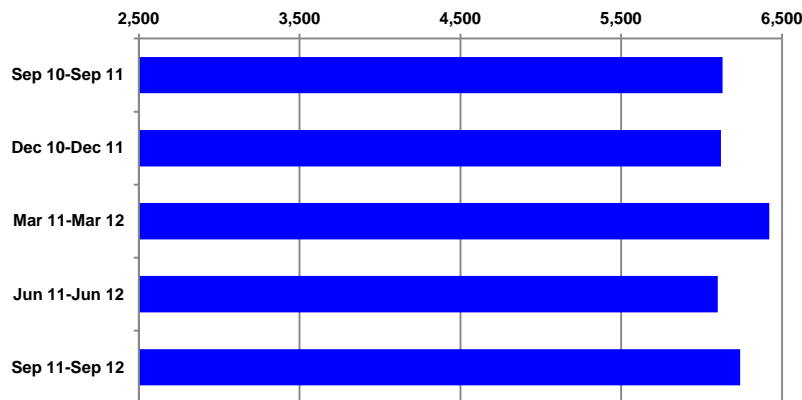
## County Leading Indicators

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 (SAAR)



Construction related leading indicators began declining in late 2005. Indicators hit bottom in 2009 and stayed there through most of 2011. The marginal improvement that began in 2012 is continuing into the first quarter of 2013. The unemployment rate declined slightly and other economic indicators improved a bit. The construction industry, primarily through major infrastructure projects, is beginning to once again contribute to the County's economic base.

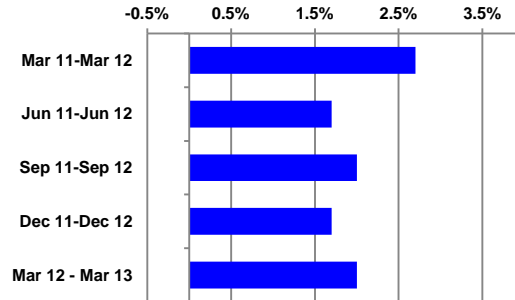
## County Leading Indicators

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.

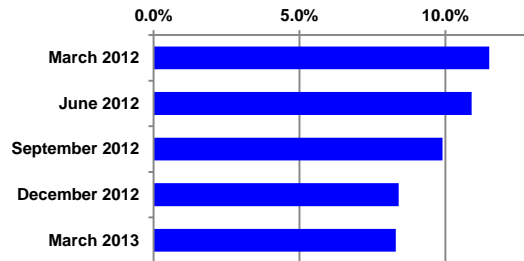
The March 2013 inflation rate was up slightly at 2.0 percent. Inflation growth has been minimal and is not currently a national economic concern.

Unemployment in Clark County has been slow to improve. The rate dropped a tenth of a point in March 2013 to 8.3%.

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

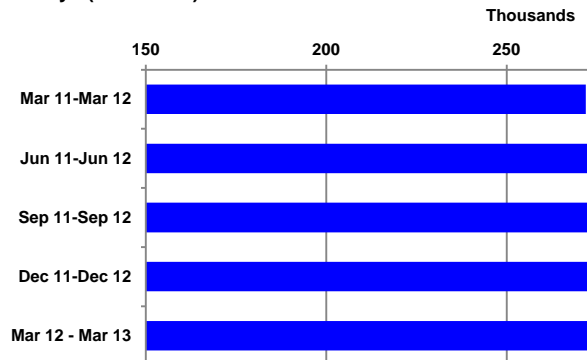


**Clark County Unemployment Rate**



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.

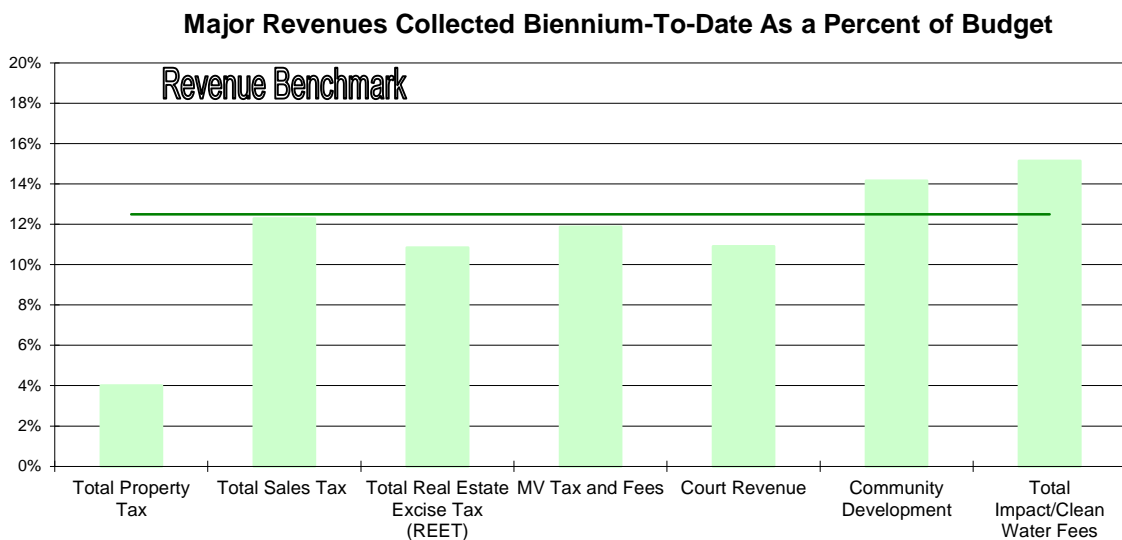
**Jail Bed Days (12 Months)**



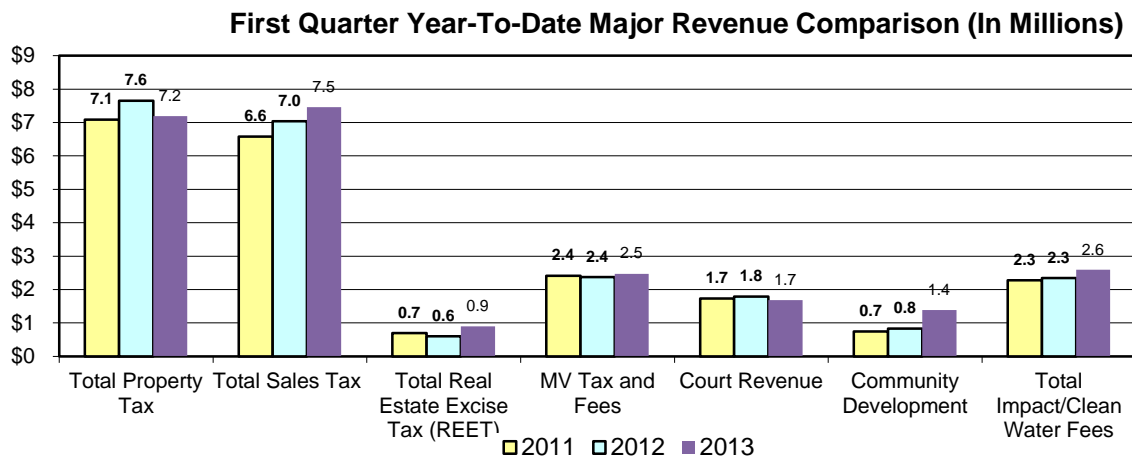
## County Revenue Overview

The 2013-2014 County revenue budget, excluding inter-fund transfers and fiduciary funds, is \$694M. Through March 2013, the County received revenue of \$50M or 7 percent. Overall there was an increase in revenue collected over previous years. Part of that increase came from Building Permit fees. The number of permits issued increased and permit fees increased almost 90% over the same period in the previous year.

REET receipts were also higher by about 50% over the same period in the previous year. REET funds support debt service and capital facilities.



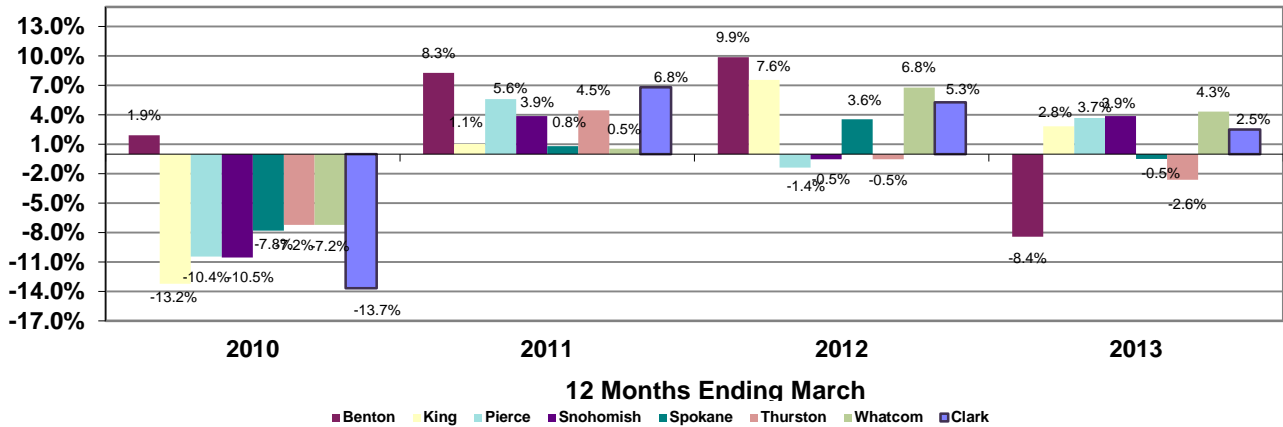
Another way to assess trends is to compare revenue types over time. The following chart shows revenue collection for major revenue sources for the first quarter of years 2011-2013.



## Sales Tax Review

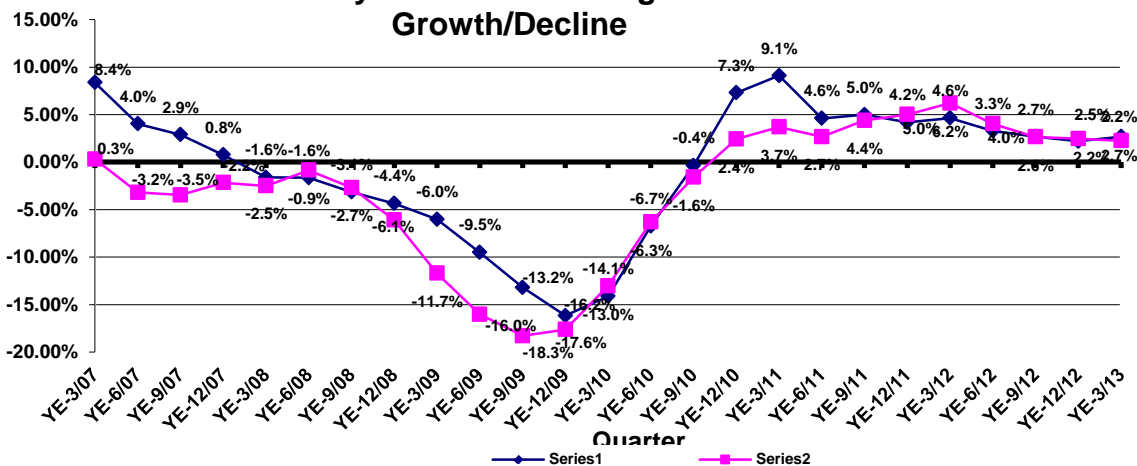
Sales tax receipts for most Washington counties continue to be volatile. For the first quarter of 2013, almost half major counties sales tax receipts decreased, some significantly. For the 12 months ending March 2013, Clark County's retail sales tax collected increased 2.5 percent.

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



Unincorporated Clark County received approximately \$10.6M (basic 0.5 percent) in retail sales tax revenue for the 12 months ending March 31, 2013. This represents 37 percent of the basic retail sales tax received in the county and a 2.5 percent increase over the previous 12 month period.

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



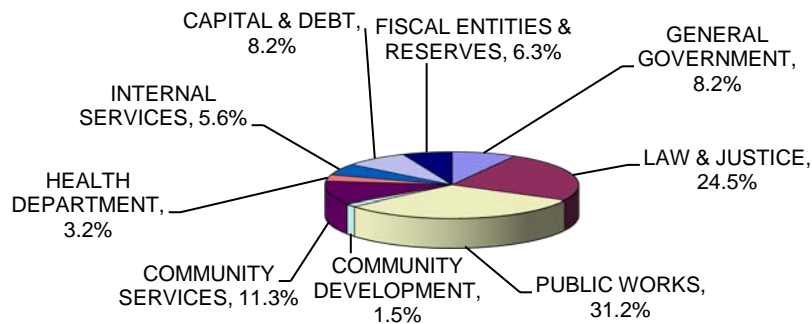
Prior to 2008, construction spending in unincorporated Clark County was about 30 percent of retail sales. Construction spending declined from a high of 38 percent in late 2005-early 2006 to below 20 percent in 2011. It has rebounded slightly to the around 24 percent for the latest period.



## County Expense Overview

Spending, as represented by the 2013-2014 budget has changed from the prior biennial budget. Community Services decreased with the formation of Southwest Behavioral Health Regional Support Network. Capital and Debt have declined. Public Works, Law & Justice, and Fiscal Reserves increased. The Health Department, General Government, Internal Services and Community Development have stayed approximately the same.

### Clark County Expense Distribution 2013-2014 Budget



Total Clark County expenses through March 2013 are approximately 8.3 percent of budget. Law & Justice and Internal Services have spent close over 12 percent, putting them on track to use 100 percent of budget. Community Services, Public Works, Fiscal Reserves, and Capital & Debt have spent the lowest amounts of their respective budgets.

### CLARK COUNTY EXPENSE DISTRIBUTION

(Dollars in thousands)

	1Q12	1Q13	13-14 Budget	13/12	YTD/Budget
GENERAL GOVERNMENT	\$ 6,433	\$ 6,208	\$ 62,169	96.5%	10.0%
LAW & JUSTICE	\$ 22,725	\$ 22,721	185,794	100.0%	12.2%
PUBLIC WORKS	\$ 16,176	\$ 14,639	236,461	90.5%	6.2%
COMMUNITY DEVELOPMENT	\$ 1,233	\$ 1,280	11,465	103.8%	11.2%
COMMUNITY SERVICES	\$ 10,162	\$ 4,749	85,943	46.7%	5.5%
HEALTH DEPARTMENT	\$ 2,469	\$ 2,346	24,107	95.0%	9.7%
INTERNAL SERVICES	\$ 5,783	\$ 5,323	42,534	92.0%	12.5%
CAPITAL & DEBT	\$ 5,682	\$ 4,381	61,941	77.1%	7.1%
FISCAL ENTITIES & RESERVES	\$ 3,321	\$ 1,533	47,978	46.2%	3.2%
<b>TOTAL</b>	<b>\$73,985</b>	<b>\$63,179</b>	<b>\$758,392</b>	<b>85.4%</b>	<b>8.3%</b>

## General Fund

The unassigned fund balance at March 31, 2013 was \$3.5M higher than the March 2012 unassigned fund balance even though the operating deficit for the quarter was \$2.2M greater than the deficit in the first quarter 2012. The County was able to achieve a higher unassigned fund balance in 2013 first quarter by increasing fund balance in 2012 in conformance with recommended best practices.

### FUND 0001-GENERAL FUND CONDENSED HISTORY

(In Millions)	Actual 12 Months				Year End		Quarter End			
	2009 \$ M	Change 09/08	2010 \$ M	Change 10/09	2011 \$ M	Change 11/10	2012 \$ M	Change 12/11	2013 \$ M	Change 13/12
Total Revenue	135.9	-0.5%	139.1	2.3%	140.6	1.1%	144.6	2.9%	18.0	-87.6%
Total Expenses	134.8	-5.7%	131.2	-2.6%	135.7	3.4%	141.5	4.3%	34.6	-75.6%
Surplus/(Deficit)	1.2		7.9		4.9		3.1		(16.6)	
One-time In	-		0.9		0.6		-		-	
One-time Out	(2.7)		-		(0.9)		-		(0.3)	
Net Gain/(Loss)	(1.5)		8.7		4.6		3.1		(16.9)	
Fund Balance	9.3		18.0		22.6		25.7		8.8	
Assigned	1.9		7.1		8.1		7.0		7.0	
Unassigned	7.4		10.9		14.5		18.7		1.8	
March Fund Balance	(10.1)		(6.8)		3.2		5.1		8.8	

In the first quarter of 2013, revenue is lagging over the same period last year. Expenditures in the current quarter have been higher by \$1M than 2012. General Fund has relied on fund balance to fund the deficit without having to resort to short term borrowing. The 2013 one-time transfer out is for a \$0.3M transfer to the Event Center Fund (formerly Fair Fund). That is the first of 2 transfers budgeted this biennium.

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

	Quarter Ending (3 months)			YTD Ending		
	Mar-13	Mar-12	Change	Mar-13	Mar-12	Change
Total Revenue	18.0	19.0	(1.1)	18.0	18.4	(0.5)
Total Expenses	34.6	33.7	0.9	34.6	32.8	1.8
Surplus/(Deficit)	(16.6)	(14.7)	(1.9)	(16.6)	(14.4)	(2.3)
One-time In	-	-	-	-	0.6	(0.6)
One-time Out	(0.3)	-	(0.3)	(0.3)	(0.9)	0.7
Net Gain/(Loss)	(16.9)	(14.7)	(2.2)	(16.9)	(14.7)	(2.2)

## General Fund

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

	ACTUAL	BUDGET	ACT/BUD	ACTUAL	BUDGET	ACT/BUD	
	2013	Original		2013/14	Original	Current	
	\$ M	Annual		\$ M	Adopted	Dec-13	
		\$ M			\$ M	\$ M	
						2013/14	
						Current	
Total Revenue	18.0	143.5	12.5%	18.0	288.7	288.7	6.2%
Total Expenses	34.6	147.1	23.5%	34.6	294.9	290.9	11.9%
Surplus/(Deficit)	(16.6)	(3.6)		(16.6)	(6.2)	(2.2)	
One-time revenues	-	-		0.0	-	-	
One-time expenses	(0.3)	-		(0.3)	-	(4.1)	
Net Gain/(Loss)	(16.9)	(3.6)		(16.9)	(6.2)	(6.2)	
Ending Fund Balance	8.8	-		8.8	-	-	

General Fund biennial-to-date expenses through March 2013 are \$34.6M or 11.8 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 2013-2014, \$7.3M has been set aside for these purposes. This is an increase of \$2.5M from the previous biennium.

<b>General Fund Department 308 Contingency</b>		2013/2014		2013/2014
<b>Object</b>		Adopted	2013	Current
<b>code</b>	<b>Contingency Budget Detail</b>	Budget	Activity	Budget
110	Salaries	0	0	0
211	PERS/LEOFF	0	0	0
324	Food/Water	0	0	0
414	Medical & Dental	134,400	0	134,400
419	Other Prof. Services	0	0	0
997	Contingency	7,199,888	0	7,199,888
	<b>Total</b>	<b>7,334,288</b>	<b>0</b>	<b>7,334,288</b>

## 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.

The DCD fund balance at the end of March 2013 is \$3.2M, an increase of \$0.2M over 2012 year end. 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			Quarter End		
	2009 \$ M	Change 09/08	2010 \$ M	Change 10/09	2011 \$ M	Change 11/10	2012 \$ M	Change 12/11	2013 \$ M	Change 12/11
Operating Revenue	6.3	-4.3%	5.2	-17.0%	4.9	-15.2%	5.7	29.0%	1.5	-77.3%
GF Transfer	1.1	430.0%	0.9	-11.8%	0.3	-66.0%	1.0		-	
Total Revenue	7.4		6.1		5.2		6.7		1.5	
Total Expenses	7.1	-39.5%	4.7	-33.3%	4.6	-2.6%	5.2	13.3%	1.3	-75.6%
Surplus/(Deficit)	0.2		1.4		0.6		1.4		0.2	
One-time In <sup>1</sup>	2.7		-		-		-		-	
One-time Out	-		-		0.6		-		-	
Net Gain/(Loss)	2.9		1.4		(0.0)		1.4		0.2	
Fund Balance END of period	0.2		1.6		1.5		3.0		3.2	

(1) 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 March 2013, the fee holiday amount reimbursable from the General Fund is \$219.2K for building, \$61.5K for development services, and \$144.7K 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
	2013 \$ M	Annual \$ M		2013/14 \$ M	Adopted \$ M	Current \$ M
Total Revenue	1.5	5.0	30.4%	1.5	10.3	10.3
Total Expenses	1.3	5.7	22.4%	1.3	11.5	11.5
Surplus/(Deficit)	0.2	(0.7)		0.2	(1.2)	(1.2)
One-time In 1	0.0	-		0.0	-	-
One-time Out	0.0	-		0.0	-	-
Net Gain/(Loss)	0.2	(0.7)		0.2	(1.2)	(1.2)
Fund Balance END of period	3.2	-		3.2	-	-

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 quarter, the surplus in the Public Works Engineering (PWE) department is approximately \$0.8M. 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.

### FUND 1011 ADJUSTED FUND BALANCE BY ACTIVITY

	2013 Beginning Fund Balance	1st Quarter Activity	Delayed Fee Holiday Billings	Total Allocated Fund Balance
Building	3,130,736	522,959	219,202	3,872,897
Development Services	(207)	(193,936)	61,493	(132,650)
Total DCD	3,130,529	329,023	280,695	3,740,247
Public Works Engineering	726,485	(54,063)	144,659	817,081
Total DCD and PWE	3,857,014	274,960	425,354	4,557,328

## Road Fund (Department of Public Works)

The Road Fund fund balance is down slightly from the 2012 year end balance. The March 2013 fund balance is \$24.9M.

The Road Fund had revenue during the quarter of \$5.6M, an increase over the \$4.7M collected during the same period of 2012. After adjusting for PWTFM draws and sale of assets though, revenues were approximately the same. The majority of the operating revenues are received in the second and fourth quarter from property taxes.

### FUND 1012-ROAD FUND CONDENSED HISTORY

	Actual 12 Months				Year End				Quarter End	
	2009 \$ M	Change 09/08	2010 \$ M	Change 10/09	2011 \$ M	Change 11/10	2012 \$ M	Change 12/11	2013 \$ M	Change 13/12
Total Revenue	63.9	-10.6%	56.5	-11.7%	62.5	10.7%	57.0	-8.8%	5.6	-90.1%
Total Expenses	59.9	-19.6%	48.8	-18.4%	55.2	13.2%	60.8	10.0%	9.0	-85.2%
Surplus/(Deficit)	4.1		7.7		7.3		(3.8)		(3.3)	
One-time In	-		-		-		-		-	
One-time Out	-		-		-		-		-	
Net Gain/(Loss)	4.1		7.7		7.3		(3.8)		(3.3)	
Fund Balance END of period	17.1		24.7		32.0		28.3		24.9	
March Fund Balance	8.6		10.9		21.2		27.9		24.9	
PWTFM	2.3		3.2		2.1		3.1		0.5	
Balance net of PWTFM	6.3		7.7		19.1		24.8		24.4	

Operating expenses and Capital Outlay for the first quarter 2013 are approximately the same as 2012. Capital expenses are a result of the timing and nature of transportation construction projects and are more heavily spent during the summer construction months.

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

	ACTUAL	BUDGET	ACT/BUD	ACTUAL	BUDGET	ACT/BUD
	2013 \$ M	Annual \$ M		2013/14 \$ M	Adopted \$ M	Current \$ M
Total Revenue	5.6	59.0	9.6%	5.6	127.3	127.3
Total Expenses	9.0	72.6	12.4%	9.0	145.3	145.3
Surplus/(Deficit)	(3.3)	(13.6)		(3.3)	(17.9)	(17.9)
One-time In	0.0			0.0		
One-time Out	0.0	-		0.0	-	-
Net Gain/(Loss)	(3.3)	(13.6)		(3.3)	(17.9)	(17.9)
Fund Balance END of period	24.9	-		24.9	-	-

## 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 its current level of 80 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 2012, the Health Department received \$2M in General Fund support and a similar amount is budgeted for support in 2013.

### FUND 1025-HEALTH DEPARTMENT CONDENSED HISTORY

	Actual 12 Months				Year End					
	2009 \$ M	Change 09/08	2010 \$ M	Change 10/09	2011 \$ M	Change 11/10	2012 \$ M	Change 12/11	2013 \$ M	Change 13/12
Total Revenue	17.2	0.2%	13.4	-21.9%	11.7	-12.6%	12.2	3.7%	2.5	-79.2%
Total Expenses	17.2	-7.7%	13.1	-23.5%	12.1	-8.2%	11.6	-3.9%	2.3	-79.8%
Surplus/(Deficit)	0.0		0.3		(0.3)		0.6		0.2	
Net Transfers	-		-		-		-		-	
Net Gain/(Loss)	0.0		0.3		(0.3)		0.6		0.2	
Fund Balance END of period	2.1		2.4		2.0		2.6		2.8	

The Health Department's March 2013 expenses are 9.7 percent of the current biennial budget. This is lower than for the same period in the last biennium, which was at 10.7 percent of budget. This is a result of the department's efforts to maintain a positive fund balance.

### FUND1025-HEALTH DEPARTMENT ACTUAL VS. BUDGET

	ACTUAL	BUDGET	ACT/BUD	ACTUAL	BUDGET	ACT/BUD
	2013 \$ M	Annual \$ M		2013/14 \$ M	Adopted \$ M	Current \$ M
Total Revenue	2.5	11.9	21.2%	2.5	23.8	23.8
Total Expenses	2.3	12.0	19.5%	2.3	24.1	24.1
Surplus/(Deficit)	0.2	(0.1)		0.2	(0.3)	(0.3)
Net Transfers	0.0	-		0.0	-	-
Net Gain/(Loss)	0.2	(0.1)		0.2	(0.3)	(0.3)
Fund Balance END of period	2.8	-		2.8	-	-

## 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.

For the first quarter 2013, the Event Center Fund generated revenues in excess of expenditures of \$149K. This positive result is due to General Fund support in the amount of \$250K. Other revenues were slightly higher than the first quarter of 2012

### FUND 1003-EVENTS CENTER FUND CONDENSED HISTORY

	Actual 12 Months				Year End			Quarter End		
	2009 \$K	Change 09/08	2010 \$K	Change 10/09	2011 \$K	Change 11/10	2012 \$K	Change 12/11	2013 \$K	Change 13/12
Total Revenue	3,561	0.5%	3,854	8.2%	4,103	6.5%	3,635	-11.4%	450	-87.6%
Total Expenses	4,111	11.5%	3,955	-3.8%	4,604	16.4%	4,027	-12.5%	551	-86.3%
Surplus/(Deficit)	(550)		(102)		(501)		(392)		(101)	
Net Transfers	-		-		300		-		250	
Net Gain/(Loss)	(550)		(102)		(201)		(392)		149	
Fund Balance END of period	(263)		(365)		(566)		(958)		(809)	
March Fund Balance	184		368		(465)		(958)		(809)	

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. The 2013 General Fund budget is scheduled to transfer \$958K to the Event Center fund to support fund balance accumulated deficit from prior years' operations.

The Events Center Debt Reserve Fund which pays the debt on the Events Center also is experiencing reduced revenues. The outstanding debt was refunded in 2012, which will reduce debt service payments. However, it may not reduce them enough to eliminate the need for General Fund support beginning 2013.

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

	ACTUAL	BUDGET	ACT/BUD	ACTUAL	BUDGET	ACT/BUD
	2013 \$K	Annual \$ K		2013/14 \$K	Adopted \$ K	Current \$ K
Total Revenue	450	4,602	9.8%	450	9,205	9,205
Total Expenses	551	4,266	12.9%	551	8,534	8,534
Surplus/(Deficit)	(101)	336		(101)	671	671
Net Transfers	250	0		250	0	0
Net Gain/(Loss)	149	336		149	671	671
Fund Balance END of period	(809)	0		(809)	0	0



## Central Support Services (Facilities)

Facilities fund balance at the beginning of 2013 was a deficit. Fund balance is recovering slowly though. A portion of the deficit (about \$200K) is due to depreciation of assets that were transferred out of the fund in 2011

Current biennium budget projects a small loss of \$46K. Fund balance should stabilize and possibly recover further, due to cost containment efforts and better timing of fund transfers.

### FUND 5093-CENTRAL SERVICES CONDENSED HISTORY

	Actual 12 Months				Year End		Quarter End			
	2009 \$K	Change 08/07	2010 \$K	Change 09/08	2011 \$K	Change 10/09	2012 \$K	Change 11/10	2013 \$K	Change 13/12
Total Revenue	8,885	0.7%	8,229	-7.4%	8,827	7.3%	7,672	-13.1%	1,840	-76.0%
Total Expenses	8,754	-3.2%	8,107	-7.4%	9,058	11.7%	8,057	-11.1%	1,765	-78.1%
Surplus/(Deficit)	131		122		(231)		(384)		75	
Net Transfers	-		-		-		-		-	
Net Gain/(Loss)	131		122		(231)		(384)		75	
Ending Fund Balance	(110)		12		(219)		(603)		(528)	

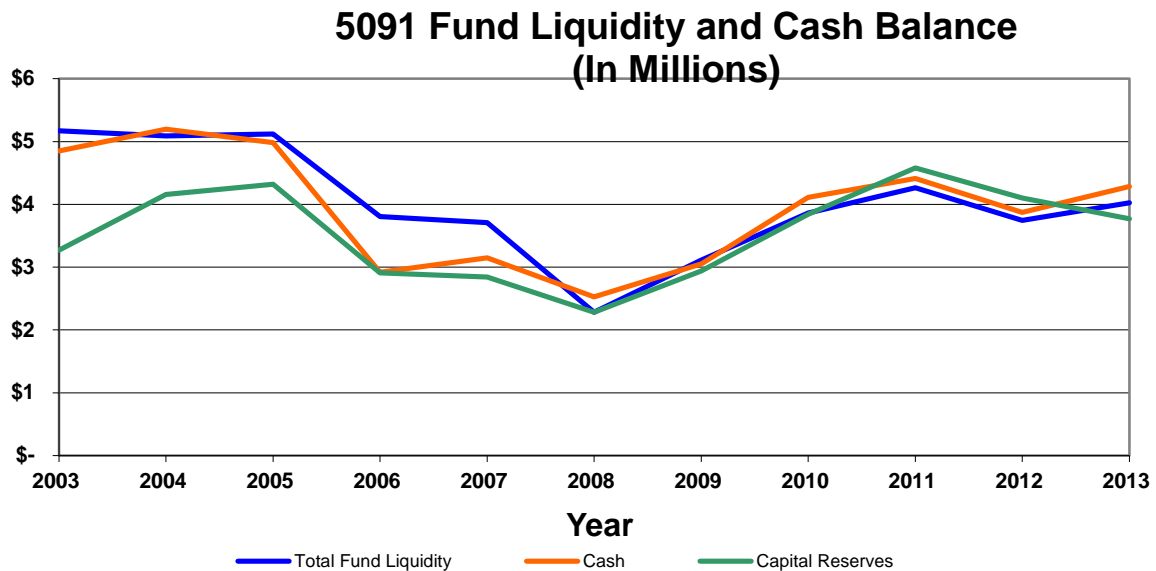
Revenue through the end of 2012 was at 100 percent of budget. Year-to-date expenses at the end of 2012 were in excess of budget by nearly \$400K. The overage was due to new facilities added without related revenue, such as the 78<sup>th</sup> Street Heritage Farm.

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

	ACTUAL	BUDGET	ACT/BUD	ACTUAL	BUDGET	ACT/BUD
	2013 \$K	Annual \$ K		2013/14 \$K	Adopted \$ K	Current \$ K
Total Revenue	1,840	8,004	23.0%	1,840	16,053	11.5%
Total Expenses	1,765	8,038	22.0%	1,765	16,098	11.0%
Surplus/(Deficit)	75	(34)		75	(46)	
Net Transfers	0	-		0	0	
Net Gain/(Loss)	75	(34)		(384)	(46)	
Ending Fund Balance	(528)	-		(528)	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 March 2013, the inventory component is \$2.1M or 35 percent of the fund balance. The non-inventory component of fund balance is \$4.2M, most of which is cash.



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.

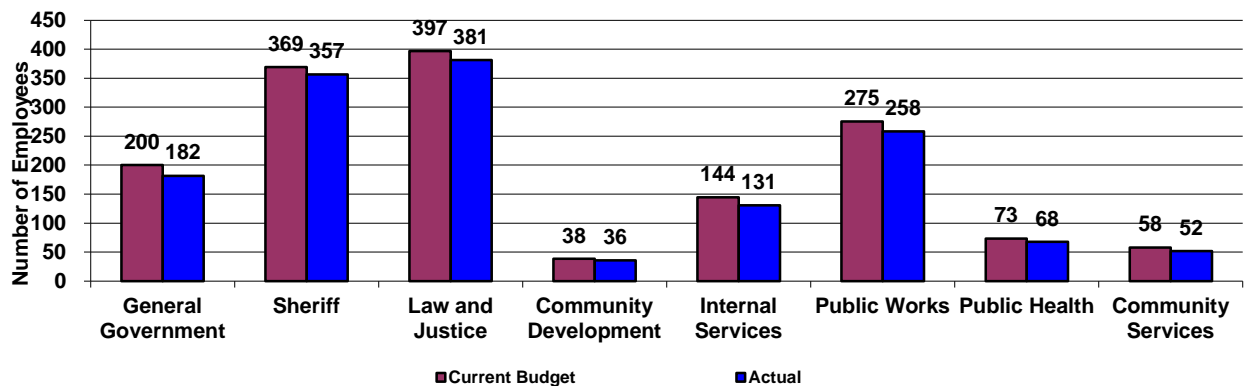
### Capital Reserves: 2013 Results

Source	Begin Balance	Revenue	Capital Replcmt	Reimburse	Sales/ Auction	Ending Balance
General Fund	267,612	0	(62,199)	0	0	205,413
Road Fund	2,999,286	0	(229,912)	0	0	2,769,374
Other	834,542	0	(39,368)	0	0	795,174
<b>Total</b>	<b>4,101,441</b>	<b>0</b>	<b>(331,479)</b>	<b>0</b>	<b>0</b>	<b>3,769,962</b>

## County Employment

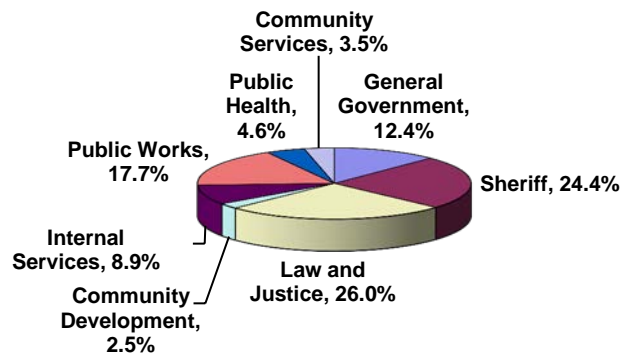
The County employed 1,464 FTE's at the end of March 2013. Filled positions have been reduced 15 percent from a high of 1,806 at the end of 2007. Reductions have come primarily from Community Development and the Health Department losing 49 and 72 FTEs respectively. General Government has declined 32 employees, Law and Justice 41, Public Works 30, Internal Services 17, and Community Services 45.

**Clark County Budget Vs. Actual FTE's  
March 31, 2013**



In the 2013 current budget there are 1,631 approved positions (including project employees) representing 48 fewer positions than the 2009-2010 final budget, or a 2.9 percent decrease. Thirty eight of those positions were related to the RSN spinoff.

**2013 Employees By Function**



# Clark County Budgeted-Actual Staffing Summary By Function

Fund Dept Description		07-08 Final Budget	09-10 Adopted Budget	09-10 Final Budget	11-12 Adopted Budget	13-14 Adopted Budget	Excluding Project and End-Dated Positions		B/A	
							Current Approved Positions	1Q13 Actual	Difference	Current Positions/05-06 Budget (1)
<b>General Government</b>										
0001	110 Assessment	56.75	52.35	45.35	45.55	45.00	45.00	34.90	(10.10)	-14.7%
0001	140 Auditor	46.60	45.60	41.60	41.60	42.00	42.00	39.00	(3.00)	-9.9%
0001	170 Treasurer	31.50	30.50	25.50	25.50	25.00	25.00	25.00	0.00	4.2%
0001	300 Commissioners	13.00	12.00	11.00	10.00	10.00	10.00	10.00	0.00	-9.1%
0001	306 Countywide Services	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
0001	317 ESA Countywide Services	2.90	1.90	0.00	0.00	0.00	0.00	0.00	0.00	-100.0%
0001	380 Coop Extension Service	3.00	3.00	1.50	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	0.00	0.0%
0001	533 Environmental Services			20.00	25.00	22.00	20.00	17.00	(3.00)	0.0%
0001	545 Community Planning (LRP)	13.50	12.50	10.50	10.50	10.50	10.50	10.30	(0.20)	-12.5%
0001	566 Animal Control	10.00	9.00	5.40	6.00	6.00	6.00	6.00	0.00	-42.9%
0001	589 Code Enforcement	10.00	6.00	5.95	4.75	5.00	5.00	5.00	0.00	-47.4%
0001	599 Fire Marshal	9.00	9.00	7.85	7.85	7.00	7.00	7.00	0.00	-22.2%
1003	373 Fairgrounds (4)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
1007	110 GIS	21.00	21.00	21.00	21.00	18.00	18.00	17.00	(1.00)	-5.3%
1047	385 Weed Management (3)	10.00	9.00	0.00	0.00	0.00	0.00	0.00	0.00	-100.0%
5006	141 Elections	9.40	9.40	9.40	9.40	8.00	8.00	7.00	(1.00)	-14.9%
<b>Total General Government</b>		<b>238.65</b>	<b>223.25</b>	<b>207.05</b>	<b>210.65</b>	<b>202.00</b>	<b>200.00</b>	<b>181.70</b>	<b>(18.30)</b>	<b>-8.7%</b>
<b>Law and Justice</b>										
0001	200 County Clerk	49.00	48.00	45.54	45.54	48.80	46.00	43.70	(2.30)	15.0%
0001	210 District Court	54.00	52.00	47.48	47.48	49.75	48.00	46.63	(1.38)	-0.3%
0001	230 Superior Court	33.00	34.00	34.00	34.00	32.00	32.00	31.61	(0.39)	18.5%
0001	231 Juvenile	96.50	99.50	92.50	92.50	93.00	91.00	87.93	(3.08)	-3.7%
0001	250 Sheriff Law Enforcement	164.00	160.00	145.50	144.50	141.00	134.00	132.00	(2.00)	-3.2%
0001	254 Sheriff Civil/Support	68.00	65.00	63.50	63.50	63.50	61.50	55.00	(6.50)	1.7%
0001	256 Sheriff Executive/Admin	22.50	20.50	20.50	20.50	20.50	20.50	20.50	0.00	0.0%
0001	261 Sheriff Custody	182.00	173.00	167.00	167.00	167.00	153.00	149.00	(4.00)	-7.3%
	<b>Sheriff</b>	<b>436.50</b>	<b>418.50</b>	<b>396.50</b>	<b>395.50</b>	<b>392.00</b>	<b>369.00</b>	<b>356.50</b>	<b>(12.50)</b>	<b>-4.0%</b>
0001	270 Prosecuting Attorney	88.00	82.25	75.25	75.25	76.75	75.25	73.00	(2.25)	-7.9%
0001	271 Pros Att Child Support	20.00	20.00	20.00	20.00	20.00	20.00	17.80	(2.20)	5.3%
0001	290 Medical Examiner	7.00	7.00	6.75	7.75	7.75	7.75	7.00	(0.75)	29.2%
0001	430 Community Corrections	73.00	72.00	74.60	74.60	72.75	67.75	65.75	(2.00)	-3.2%
1018	252 Child Justice Center	5.00	5.00	4.00	5.00	5.00	5.00	3.00	(1.00)	-20.0%
1022	270 Prosecuting Attorney VIC	5.00	5.00	5.00	5.00	5.00	5.00	4.75	(0.25)	25.0%
<b>Total Law and Justice</b>		<b>867.00</b>	<b>843.25</b>	<b>801.61</b>	<b>801.61</b>	<b>802.80</b>	<b>765.75</b>	<b>737.66</b>	<b>(28.09)</b>	<b>-1.8%</b>

# Clark County Budgeted-Actual Staffing Summary By Function

B		Excluding Project and End-Dated Positions		B/A
Fund Dept Description	07-08 Final Budget	1Q13 Actual	Difference	Current Positions/ 05-06 Budget (1)
<b>Community Development</b>				
Total Community Development	74.50	35.90	(2.45)	-55.1%
<b>Internal Services</b>				
0001 305 OBIS	59.00	32.00	(4.00)	-32.1%
0001 327 Budget	7.00	7.00	0.00	0.0%
5092 390 Data Processing (MLTs)	14.75	12.00	0.00	-4.0%
<b>Total OBIS</b>	<b>73.75</b>	<b>51.00</b>	<b>(4.00)</b>	<b>-16.0%</b>
0001 310 Human Resources	19.00	16.80	(0.70)	20.3%
0001 309 Loss Control	5.00	4.00	(1.00)	25.0%
0001 320 General Services	22.30	18.00	(2.00)	3.6%
0001 340 Public Information & Outreach	7.00	5.80	0.00	-3.3%
5093 330 Facilities Management	46.50	35.00	(6.00)	26.2%
<b>Total Internal Services</b>	<b>173.55</b>	<b>130.60</b>	<b>(13.70)</b>	<b>1.7%</b>
<b>TOTAL GENERAL FUND-FEE REVENUE</b>	<b>1,353.70</b>	<b>1,085.86</b>	<b>(62.54)</b>	<b>-6.3%</b>

Fund Dept Description	07-08 Final Budget	09-10 Adopted Budget	09-10 Final Budget	11-12 Adopted Budget	13-14 Adopted Budget
<b>Community Development</b>					
Total Community Development	74.50	77.50	38.60	38.85	46.35
<b>Internal Services</b>					
0001 305 OBIS	59.00	44.00	41.00	42.00	37.00
0001 327 Budget	7.00	7.00	7.00	7.00	7.00
5092 390 Data Processing (MLTs)	14.75	14.00	13.00	13.00	12.00
<b>Total OBIS</b>	<b>73.75</b>	<b>65.00</b>	<b>61.00</b>	<b>62.00</b>	<b>56.00</b>
0001 310 Human Resources	19.00	19.00	17.35	17.35	17.50
0001 309 Loss Control	5.00	5.00	5.00	5.00	5.00
0001 320 General Services	22.30	22.30	20.00	21.00	20.00
0001 340 Public Information & Outreach	7.00	7.00	6.70	5.40	6.70
5093 330 Facilities Management	46.50	42.00	42.00	42.00	42.50
<b>Total Internal Services</b>	<b>173.55</b>	<b>160.30</b>	<b>152.05</b>	<b>152.75</b>	<b>147.70</b>
<b>TOTAL GENERAL FUND-FEE REVENUE</b>	<b>1,353.70</b>	<b>1,304.30</b>	<b>1,199.31</b>	<b>1,203.86</b>	<b>1,198.85</b>

<b>Public Works</b>	275.40	258.33	(17.08)	-1.3%
<b>Public Health</b>	73.25	67.55	(5.70)	-49.0%
<b>Community Services</b>	58.00	51.75	(6.25)	-18.6%
<b>TOTAL Non-GF REVENUE AND MAJOR GRANTS</b>	<b>406.65</b>	<b>377.63</b>	<b>(29.03)</b>	<b>-17.6%</b>
<b>TOTAL COUNTY</b>	<b>1,555.05</b>	<b>1,463.49</b>	<b>(91.57)</b>	<b>-9.6%</b>

<b>Public Works</b>	319.90	283.90	277.40	279.40	280.40
<b>Public Health</b>	149.15	131.05	92.85	81.40	79.85
<b>Community Services</b>	104.00	104.00	110.00	110.00	72.00
<b>TOTAL Non-GF REVENUE AND MAJOR GRANTS</b>	<b>573.05</b>	<b>518.95</b>	<b>480.25</b>	<b>470.80</b>	<b>432.25</b>
<b>TOTAL COUNTY</b>	<b>1,926.75</b>	<b>1,823.25</b>	<b>1,679.56</b>	<b>1,674.66</b>	<b>1,631.10</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) Positions transferred to Facilities in 07-08

## MAJOR COUNTY REVENUES

2010 Actual	2011 Actual	2012 Actual	2013 Actual	2013-2014 Adopted Budget	2013-2014 Current Budget	Act/Bud	13/12
<b>Total Property Tax</b>							
7,197,989	7,087,882	7,649,786	7,188,371				
48,075,096	49,316,983	49,384,888	0				
51,986,040	53,078,898	53,140,115	0				
88,729,619	89,773,502	90,039,552	0	179,105,712	179,105,712	4.01%	94%
<b>Total Sales Tax</b>							
6,397,761	6,574,805	7,042,581	7,455,250				
12,837,130	13,192,487	13,587,029	0				
19,583,049	20,272,657	20,899,986	0				
26,417,617	27,780,977	28,568,157	0	60,636,260	60,636,260	12.30%	106%
<b>Total Real Estate Excise Tax (REET)</b>							
907,996	696,659	596,181	901,169				
2,074,762	1,488,888	1,578,330	0				
2,916,613	2,341,777	2,670,552	0				
3,609,190	3,146,751	3,802,801	0	8,312,158	8,312,158	10.84%	151%
<b>MV Tax and Fees</b>							
2,392,054	2,410,924	2,373,655	2,472,378				
4,841,403	4,935,112	4,845,664	0				
7,474,682	7,480,867	7,484,911	0				
10,016,067	9,994,745	10,029,923	0	20,824,032	20,824,032	11.87%	104%
<b>Investment Interest - G.F.</b>							
46,668	32,572	25,126	26,906				
128,257	71,280	48,820	0				
172,817	106,987	91,220	0				
228,494	136,497	115,832	0	507,317	507,317	5.30%	107%
<b>Recording Fees - G.F.</b>							
132,519	208,914	218,666	277,552				
445,854	391,163	466,576	0				
676,147	588,717	733,565	0				
955,122	809,155	1,038,463	0	2,071,635	2,071,635	13.40%	127%
<b>Court Revenue</b>							
1,695,967	1,734,920	1,784,533	1,681,977				
3,444,885	3,566,510	3,659,276	0				
5,183,026	5,521,958	5,524,635	0				
6,982,413	7,458,495	7,522,024	0	15,421,079	15,421,079	10.91%	94%
<b>Community Development</b>							
1,601,144	739,937	828,281	1,381,971				
3,050,384	1,844,082	2,359,720	0				
4,647,683	3,236,521	4,174,091	0				
6,049,677	5,072,712	6,492,855	0	9,885,513	9,760,176	14.16%	167%
<b>Total DNR Timber Sales</b>							
565,826	273,903	346,467	427,027				
1,193,601	510,641	1,661,868	0				
1,910,565	666,763	2,156,495	0				
2,425,197	1,205,684	2,406,109	0	1,950,000	1,950,000	21.90%	123%
<b>Corrections Program Revenues (excluding SB 6211)</b>							
509,859	490,654	616,533	532,712				
1,142,386	1,182,132	1,310,052	0				
1,778,936	1,895,949	1,982,271	0				
2,655,045	2,583,616	2,623,759	0	4,680,987	4,680,987	11.38%	86%
<b>Total Impact/Clean Water Fees</b>							
2,410,170	2,281,450	2,344,297	2,589,891				
4,571,350	4,055,927	4,098,252	0				
4,987,659	4,524,426	4,919,832	0				
6,285,825	6,210,159	6,664,909	0	17,098,210	17,098,210	15.15%	110%
<b>Criminal Justice Revenues</b>							
923,505	1,195,674	1,064,276	494,342				
3,933,226	3,794,594	3,790,016	0				
6,978,630	6,235,313	6,146,455	0				
11,717,723	10,770,476	10,353,555	0	20,045,454	19,962,982	2.48%	46%

## 2010-2011 EXPENDITURES BY DEPARTMENT

Mar-13

	YTD Mar-11	YTD Mar-12	YTD Mar-13	BTD Mar-13	Current 13/14 Budget	13/12 %	Percent Budget
<b>GENERAL GOVERNMENT</b>							
Assessor	1,016,295	973,701	868,485	868,485	8,243,983	89%	10.5%
GIS Fund	597,811	571,488	0	0	0	0%	0.0%
Auditor	833,890	867,879	864,626	864,626	7,107,820	100%	12.2%
County Fair	563,668	542,520	551,007	551,007	8,533,827	102%	6.5%
Treasurer	605,394	635,094	611,027	611,027	4,613,568	96%	13.2%
Banking Services	36,179	43,486	58,364	58,364	754,378	134%	7.7%
Commissioners	295,950	324,341	311,679	311,679	2,530,450	96%	12.3%
<u>Countywide Services</u>							
ESA	0	0	0	0	0	0%	0.0%
Other Countywide Services	107,479	86,470	63,175	63,175	944,794	73%	6.7%
Cable TV	215,353	113,926	230,422	230,422	981,383	202%	23.5%
Public Access Cable TV	0	0	0	0	0	0%	0.0%
Coop Extension	68,638	83,193	2,489	2,489	244	3%	1020.0%
Comm. Support	76,616	54,953	54,143	54,143	580,632	99%	9.3%
Air Pollution	17,272	17,453	16,768	16,768	143,900	96%	11.7%
CREDC	25,000	25,000	0	0	200,000	0%	0.0%
Historical musuem/studies	34,344	12,500	37,375	37,375	236,732	299%	15.8%
Weed Management	0	0	0	0	0	0%	0.0%
Environmental Service	768,500	731,186	852,869	852,869	8,999,515	117%	9.5%
Community Planning	287,771	295,003	294,724	294,724	4,001,073	100%	7.4%
Animal Control	158,801	189,298	197,657	197,657	2,129,952	104%	9.3%
Code Enforcement	109,690	121,566	128,703	128,703	1,205,598	106%	10.7%
Fire Marshall	243,054	235,563	223,693	223,693	2,335,639	95%	9.6%
Board of Equalization	46,641	45,544	44,938	44,938	344,857	99%	13.0%
Elections	259,460	456,812	598,564	598,564	4,927,184	131%	12.1%
Tri Mountain Golf O&M Fund	142,477	5,736	197,501	197,501	3,353,140	3443%	5.9%
<b>Total</b>	6,510,281	6,432,709	6,208,209	6,208,209	62,168,669	97%	10.0%

## 2010-2011 EXPENDITURES BY DEPARTMENT

Mar-13

	YTD Mar-11	YTD Mar-12	YTD Mar-13	BTD Mar-13	Current 13/14 Budget	13/12 %	Percent Budget
<b>LAW &amp; JUSTICE</b>							
Sheriff	5,029,679	4,672,349	5,004,516	5,004,516	37,652,109	107%	13.3%
Sheriff Civil/Support	1,081,097	1,698,973	1,618,476	1,618,476	14,583,977	95%	11.1%
Sheriff Exec/Admin	896,787	584,270	594,309	594,309	4,568,467	102%	13.0%
Jail	4,511,637	4,585,754	4,863,817	4,863,817	40,027,358	106%	12.2%
<b>Sub-Total Law Enforcement</b>	<b>11,519,199</b>	<b>11,541,346</b>	<b>12,081,118</b>	<b>12,081,118</b>	<b>96,831,911</b>	<b>105%</b>	<b>12.5%</b>
Prosecuting Attorney	2,017,608	2,041,721	2,036,562	2,036,562	15,452,431	100%	13.2%
Child Support	487,729	506,303	509,011	509,011	4,039,246	101%	12.6%
Victim/Witness Assist	99,468	91,800	92,676	92,676	823,518	101%	11.3%
Juvenile	1,985,219	2,096,193	2,093,597	2,093,597	16,437,281	100%	12.7%
Corrections	1,537,866	1,551,522	1,504,531	1,504,531	12,445,596	97%	12.1%
Emergency Services-CRESA	82,606	88,400	44,043	44,043	353,600	50%	12.5%
EMS Fund - 1004	104,036	114,950	0	0	1,689,754	0%	0.0%
Regional Radio Systems	184,107	188,873	0	0	234,389	0%	0.0%
Radio ER&R	33,078	13,135	11,660	11,660	746,640	89%	1.6%
Child Abuse Intervention	165,893	177,509	159,441	159,441	1,529,764	90%	10.4%
Indigent Defense	983,518	1,100,448	1,111,370	1,111,370	9,815,023	101%	11.3%
District Court	1,085,025	1,143,922	1,131,501	1,131,501	8,792,087	99%	12.9%
Superior Court	924,178	926,278	839,207	839,207	7,212,210	91%	11.6%
Clerk	779,452	807,762	764,831	764,831	6,488,003	95%	11.8%
Medical Examiner	223,255	260,702	249,508	249,508	2,058,027	96%	12.1%
Clark Skamania Drug Task Force	101,771	73,846	91,595	91,595	844,267	124%	10.8%
<b>Total</b>	<b>22,314,008</b>	<b>22,724,709</b>	<b>22,720,651</b>	<b>22,720,651</b>	<b>185,793,747</b>	<b>100%</b>	<b>12.2%</b>



## 2010-2011 EXPENDITURES BY DEPARTMENT

Mar-13

	YTD Mar-11	YTD Mar-12	YTD Mar-13	BTD Mar-13	Current 13/14 Budget	13/12 %	Percent Budget
<b>PUBLIC WORKS</b>							
Parks	0	0	114,445	114,445	1,760,722	0%	6.5%
Parks Operations	209,112	246,648	255,266	255,266	2,569,380	103%	9.9%
Sanitary Sewer	0	32,700	0	0	0	0%	0.0%
Waste Water Maintenance	647,571	1,258,615	825,472	825,472	14,578,315	66%	5.7%
Waste Water Debt Service	0	0	0	0	6,549,620	0%	0.0%
Waste Water Construction	28,461	681,416	0	0	6,699,620	0%	0.0%
Waste Water Repair & Maint.	9,422	26,860	44,295	44,295	1,140,000	165%	3.9%
Clean Water Fund	1,299,328	767,416	762,210	762,210	18,635,138	99%	4.1%
Solid Waste	462,325	529,289	485,890	485,890	7,213,545	92%	6.7%
ER & R	2,456,875	3,446,830	2,816,972	2,816,972	31,325,277	82%	9.0%
Lewis & Clark Railroad	38,019	15,926	357,920	357,920	706,216	2247%	50.7%
Road Fund	8,271,648	9,170,430	8,976,359	8,976,359	145,283,306	98%	6.2%
Water Resources	0	0	0	0	0	0%	0.0%
Burnt Bridge Creek	0	0	0	0	0	0%	0.0%
<b>Total</b>	<b>13,422,761</b>	<b>16,176,131</b>	<b>14,638,828</b>	<b>14,638,828</b>	<b>236,461,139</b>	<b>90%</b>	<b>6.2%</b>
<b>COMMUNITY DEVELOPMENT</b>							
Contingency	0	0	0	0	309,302	0%	0.0%
Administration	381,580	364,643	401,617	401,617	3,135,362	110%	12.8%
Development Review	19	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)	234,424	221,980	222,387	222,387	1,901,796	100%	11.7%
Long Range Planning(1)	0	0	0	0	0	0%	0.0%
Customer Service	232,720	202,673	262,836	262,836	2,002,256	130%	13.1%
Animal Control(1)	0	0	0	0	0	0%	0.0%
Building	434,678	443,947	393,106	393,106	4,116,541	89%	9.5%
Code Enforcement(1)	0	0	0	0	0	0%	0.0%
Fire Bureau(1)	0	0	0	0	0	0%	0.0%
<b>Total</b>	<b>1,283,421</b>	<b>1,233,243</b>	<b>1,279,946</b>	<b>1,279,946</b>	<b>11,465,257</b>	<b>104%</b>	<b>11.2%</b>

## 2010-2011 EXPENDITURES BY DEPARTMENT

Mar-13

	YTD Mar-11	YTD Mar-12	YTD Mar-13	BTD Mar-13	Current 13/14 Budget	13/12 %	Percent Budget
<b>COMMUNITY SERVICES</b>							
Veterans' Assistance	108,016	95,808	19,541	19,541	1,286,481	20%	1.5%
Misc DCS Grants	154,394	228,316	0	0	1,812,000	0%	0.0%
Community Services	134,872	87,061	144,391	144,391	2,596,297	166%	5.6%
Prevention	29,293	34,283	(164)	(164)	456,318	0%	0.0%
Youth & Family Services	95,229	78,224	75,784	75,784	1,171,598	97%	6.5%
DCS-Administration/Grants	337,408	625,052	446,750	446,750	6,068,635	71%	7.4%
Weatherization/Energy	1,050,536	926,463	835,927	835,927	11,443,493	90%	7.3%
CHIF	370,079	272,148	311,776	311,776	7,221,562	115%	4.3%
HOME	191,508	83,368	35,103	35,103	6,148,641	42%	0.6%
Housing Programs	701,209	180,368	377,081	377,081	4,838,433	209%	7.8%
Mental Health	6,810,865	5,805,620	704,868	704,868	13,142,365	12%	5.4%
Development Disability	639,960	720,858	712,990	712,990	8,675,016	99%	8.2%
Substance Abuse	1,244,530	1,006,693	1,062,377	1,062,377	17,976,912	106%	5.9%
Mental Health Reserve	0	0	0	0	1,500,000	0%	0.0%
Children's System of Care	0	0	0	0	777,626	0%	0.0%
Human Services Council	41,157	17,972	22,689	22,689	827,902	126%	2.7%
Sub-Total DCS	11,909,057	10,162,234	4,749,114	4,749,114	85,943,279	47%	5.5%
Health Department	2,664,515	2,469,433	2,345,508	2,345,508	24,106,507	95%	9.7%
<b>INTERNAL SERVICES</b>							
Human Resources	474,174	453,637	453,599	453,599	3,800,006	100%	11.9%
Loss Control	0	0	0	0	0	0%	0.0%
General Services	517,525	655,493	620,766	620,766	4,689,261	95%	13.2%
Public Information	144,400	168,738	160,462	160,462	1,310,128	95%	12.2%
Office of Budget	230,204	233,293	221,340	221,340	1,805,669	95%	12.3%
Dept. of Info Tech - 0001	1,689,271	2,148,393	1,899,101	1,899,101	13,046,684	88%	14.6%
Facilities Maintenance	1,916,581	2,116,685	1,764,880	1,764,880	16,098,097	83%	11.0%
Major Maintenance	198,441	7,258	202,794	202,794	1,784,500	2794%	11.4%
<b>Total</b>	5,170,596	5,783,496	5,322,942	5,322,942	42,534,345	92%	12.5%
<b>TOTAL OPERATING EXPENSES</b>	63,274,639	64,981,955	57,265,198	57,265,198	648,472,943	88%	8.8%

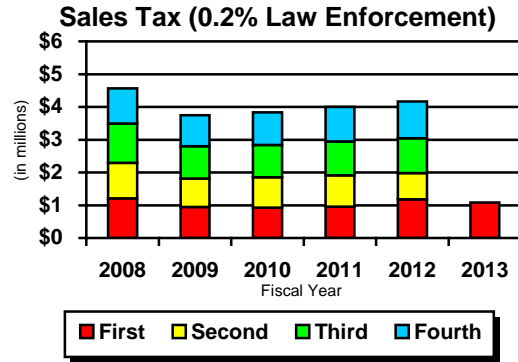
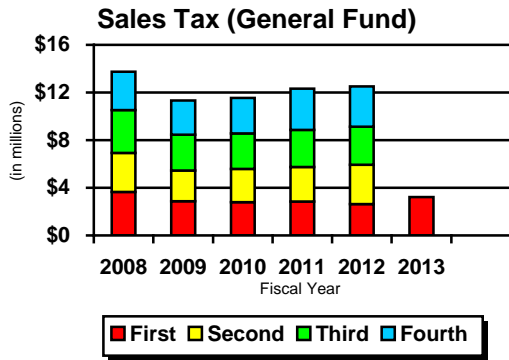
## 2010-2011 EXPENDITURES BY DEPARTMENT

Mar-13

	YTD Mar-11	YTD Mar-12	YTD Mar-13	BTD Mar-13	Current 13/14 Budget	13/12 %	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	311,369	723,104	23,205	23,205	568,819	3%	4.1%
Debt Service	1,196,975	2,060,875	2,245,500	2,245,500	27,080,205	109%	8.3%
Tax Anticipation Notes	1,698	5,280	571	571	0	11%	0.0%
Conservation Futures	1,250,950	20,563	25,708	25,708	7,130,403	125%	0.4%
Conservation Futures II	0	0	0	0	0	0%	0.0%
Park Impact Fee Funds	5,475	1	7,661	7,661	90,000	736667%	8.5%
REET I	952,939	1,638,147	0	0	9,543,929	0%	0.0%
REET II	311,369	723,104	23,205	23,205	568,819	3%	4.1%
REET III	127,789	127,789	1,931,620	1,931,620	8,500,702	1512%	22.7%
Parks County Regional (70%)	24,337	4,409	(115,177)	(115,177)	2,178,154	-2612%	-5.3%
Health District Campus	0	0	0	0	0	0%	0.0%
Traffic Impact Fee Funds	0	0	6,040	6,040	1,595,000	0%	0.4%
Water Quality Capital	0	0	0	0	0	0%	0.0%
Park District #6	2	1	57,589	57,589	460,000	4234478%	12.5%
Information Tech Reserve	3,175	378,502	175,322	175,322	4,225,446	46%	4.1%
<b>Total</b>	<u>4,186,081</u>	<u>5,681,775</u>	<u>4,381,245</u>	<u>4,381,245</u>	<u>61,941,477</u>	<u>77%</u>	<u>7.1%</u>

2010-2011 EXPENDITURES BY DEPARTMENT									
Mar-13									
	YTD Mar-11	YTD Mar-12	YTD Mar-13	BTD Mar-13	Current 13/14 Budget	13/12 %	Percent Budget		
<b>FISCAL ENTITIES &amp; RESERVES</b>									
Auditor's O & M	71,390	78,578	63,872	63,872	1,035,836	81%	6.2%		
DP Revolving	461,241	479,582	505,383	505,383	4,736,287	105%	10.7%		
General Liability Ins	423,610	1,101,482	300,631	300,631	4,212,756	27%	7.1%		
Unemployment Ins	126,794	127,224	127,228	127,228	1,817,736	100%	7.0%		
Industrial Ins	248,185	258,732	202,915	202,915	3,982,589	78%	5.1%		
Retirement/Benefits Reserve	119,448	138,645	102,655	102,655	1,463,524	74%	7.0%		
Permanent Reserve	0	0	0	0	0	0%	0.0%		
Clearing	16,500	43,168	105,753	105,753	0	245%	0.0%		
Contingency	0	0	0	0	7,334,288	0%	0.0%		
Special Purpose Paths & Trails	0	0	0	0	0	0%	0.0%		
Sales Tax-Criminal Justice Asst	549,273	430,991	79,313	79,313	5,786,534	18%	1.4%		
Special Law Enforcement	696,889	662,997	35,265	35,265	8,888,509	5%	0.4%		
Sheriffs Special Investigation	10,000	0	10,000	10,000	109,500	0%	9.1%		
1010 CRESA 911 Tax	0	0	0	0	8,610,316	0%	0.0%		
<b>Total</b>	2,723,330	3,321,399	1,533,016	1,533,016	47,977,875	46%	3.2%		
<b>County Total</b>	70,184,050	73,985,129	63,179,459	63,179,459	758,392,295	85%	8.3%		

## Sales Tax



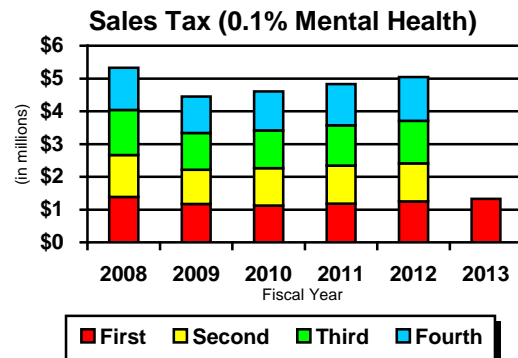
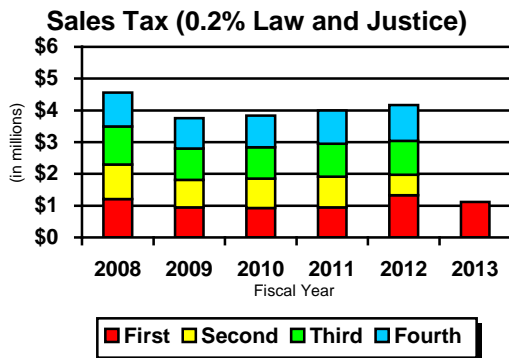
### Sales Tax Revenue (General Fund)

By Quarter	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	13-14 Budget	
First	3,656,607	2,859,480	2,787,415	2,853,999	2,621,714	3,226,993		
Second	3,268,972	2,602,627	2,795,320	2,886,780	3,313,035	0		
Third	3,594,563	3,000,091	2,974,475	3,121,495	3,197,480	0		
Fourth	<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>	<u>0</u>		
	13,744,769	11,327,269	11,548,644	12,321,662	12,497,399	3,226,993		
% Change - YTD							23.1%	% of Budget
% Change - Annual	-6.2%	-17.6%	2.0%	6.7%	1.4%		12.1%	

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

By Quarter	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	13-14 Budget	
First	1,211,878	951,034	927,109	951,333	1,176,766	1,085,353		
Second	1,082,529	864,536	926,779	956,891	799,928	0		
Third	1,198,463	983,444	988,614	1,038,488	1,065,931	0		
Fourth	<u>1,070,662</u>	<u>951,067</u>	<u>995,976</u>	<u>1,053,935</u>	<u>1,121,071</u>	<u>0</u>		
	4,563,532	3,750,081	3,838,478	4,000,647	4,163,696	1,085,353		
% Change - YTD							-7.8%	% of Budget
% Change - Annual	-6.4%	-17.8%	2.4%	4.2%	4.1%		12.2%	

## LAW AND JUSTICE and MENTAL HEALTH



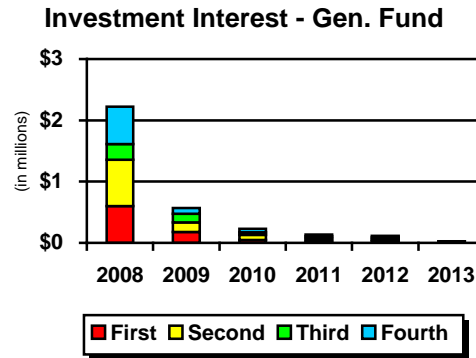
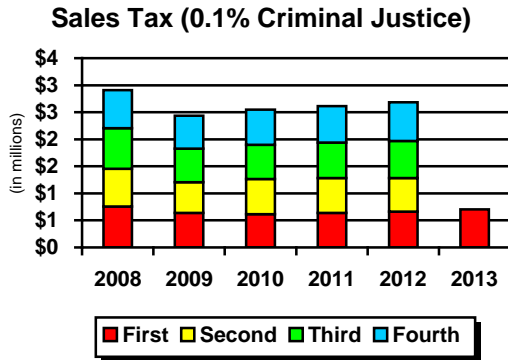
### Sales Tax Revenue (0.2% Optional - Law and Justice)

By Quarter	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	13-14 Budget	
First	1,211,878	951,034	927,109	951,333	1,328,604	1,114,353		
Second	1,082,529	864,536	926,779	956,891	648,090	-		
Third	1,198,463	983,444	988,614	1,038,488	1,065,931	-		
Fourth	<u>1,070,662</u>	<u>951,067</u>	<u>995,976</u>	<u>1,053,935</u>	<u>1,121,071</u>	-		
	4,563,532	3,750,081	3,838,478	4,000,647	4,163,696	1,114,353	8,888,509	
% Change - YTD							-16.1%	% of Budget
% Change - Annual	55.3%	-17.8%	2.4%	4.2%	4.1%		12.5%	

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

By Quarter	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	13-14 Budget	
First	1,385,788	1,171,235	1,124,765	1,176,096	1,248,349	1,325,896		
Second	1,277,721	1,043,531	1,134,677	1,169,938	1,162,558	0		
Third	1,373,435	1,118,149	1,152,786	1,220,110	1,294,033	0		
Fourth	<u>1,290,542</u>	<u>1,111,416</u>	<u>1,192,618</u>	<u>1,262,156</u>	<u>1,342,502</u>	<u>0</u>		
	5,327,486	4,444,331	4,604,846	4,828,300	5,047,442	1,325,896	10,407,182	
% Change - YTD							6.2%	% of Budget
% Change - Annual	62.4%	-16.6%	3.6%	4.9%	4.5%		94.9%	

## CRIMINAL JUSTICE and INTEREST EARNINGS



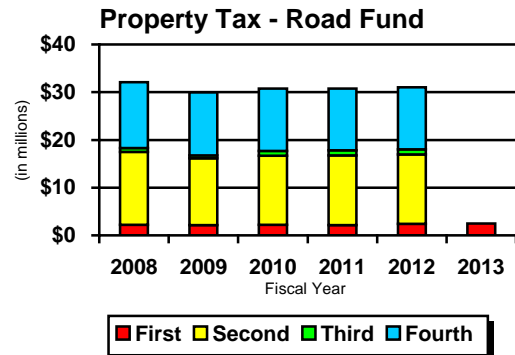
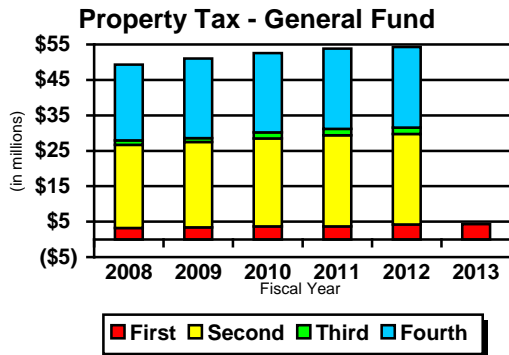
### Sales Taxes (0.1% Criminal Justice)

By Quarter	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	13-14 Budget
First	758,897	635,922	617,749	637,389	662,345	702,654	
Second	693,329	571,949	645,573	644,206	618,215	0	
Third	750,080	619,125	633,659	656,899	688,112	0	
Fourth	<u>708,344</u>	<u>606,741</u>	<u>650,662</u>	<u>673,210</u>	<u>716,437</u>	<u>0</u>	
	2,910,650	2,433,737	2,547,643	2,611,704	2,685,109	702,654	5,786,534
% Change - YTD						6.1%	% of Budget
% Change - Annual	-4.6%	-16.4%	4.7%	2.5%	2.8%		12.1%

### Investment Interest - General Fund

By Quarter	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	13-14 Budget
First	599,614	178,865	46,668	32,572	25,126	26,906	
Second	759,242	154,816	81,589	38,708	24,694	0	
Third	252,647	141,753	44,560	35,707	41,400	0	
Fourth	<u>608,625</u>	<u>92,376</u>	<u>56,454</u>	<u>29,510</u>	<u>24,612</u>	<u>0</u>	
	2,220,128	567,810	229,271	136,497	115,832	26,906	507,317
% Change - YTD						7.1%	% of Budget
% Change - Annual	-33.1%	-74.4%	-59.6%	-40.5%	-15.1%		5.3%

## PROPERTY TAXES



### Property Tax Revenue - General Fund

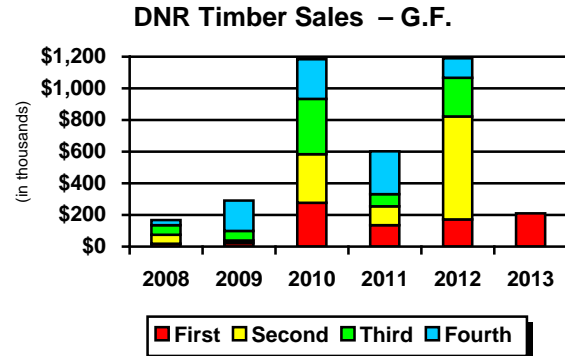
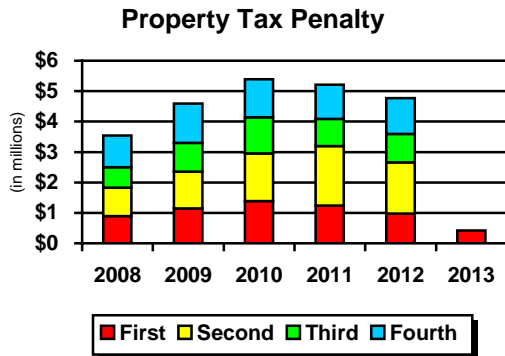
By Quarter	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	13-14 Budget
First	3,217,087	3,411,562	3,617,283	3,683,738	4,246,832	4,262,052	
Second	23,447,483	24,113,399	24,850,110	25,686,895	25,512,986	0	
Third	1,276,660	1,042,947	1,686,196	1,814,427	1,747,552	0	
Fourth	<u>21,386,618</u>	<u>22,502,561</u>	<u>22,449,030</u>	<u>22,630,937</u>	<u>22,732,718</u>	<u>0</u>	
	49,327,848	51,070,469	52,602,619	53,815,997	54,240,088	4,262,052	
% Change - YTD						0.4%	% of Budget
% Change - Annual	3.3%	3.5%	3.0%	2.3%	0.8%	3.9%	

### Property Tax Revenue - Road Fund

By Quarter	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	13-14 Budget
First	2,214,360	2,113,703	2,190,801	2,159,734	2,424,507	2,509,427	
Second	15,271,525	14,031,165	14,463,076	14,596,938	14,538,710	0	
Third	834,362	609,743	1,040,847	1,051,339	1,068,389	0	
Fourth	<u>13,804,742</u>	<u>13,189,521</u>	<u>13,043,634</u>	<u>12,938,708</u>	<u>12,996,633</u>	<u>0</u>	
	32,124,989	29,944,132	30,738,358	30,746,719	31,028,239	2,509,427	
% Change - YTD						3.5%	% of Budget
% Change - Annual	5.1%	-6.8%	2.7%	0.0%	0.9%	4.1%	



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



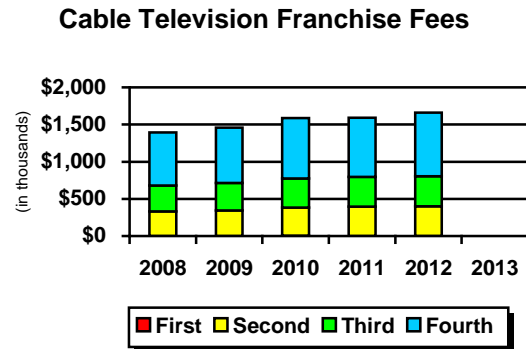
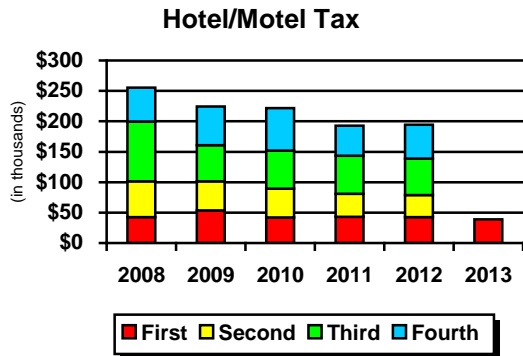
### Property Tax Penalty - General Fund

By Quarter	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	13-14 Budget	
First	893,109	1,150,269	1,389,905	1,244,411	978,448	416,893		
Second	931,773	1,200,099	1,563,921	1,945,266	1,683,405	0		
Third	670,815	950,914	1,183,901	896,151	939,286	0		
Fourth	<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>	<u>0</u>		
	3,543,930	4,593,630	5,388,642	5,210,536	4,771,225	416,893		
% Change - YTD							-57.4%	% of Budget
% Change - Annual	12.1%	29.6%	17.3%	-3.3%	-8.4%		5.2%	

### DNR Timber Sales - General Fund

By Quarter	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	13-14 Budget	
First	17,423	22,473	276,004	136,226	171,215	209,646		
Second	56,794	16,252	306,923	117,389	650,122	0		
Third	61,684	60,332	349,611	77,415	244,432	0		
Fourth	<u>32,655</u>	<u>191,946</u>	<u>250,948</u>	<u>270,160</u>	<u>123,352</u>	<u>0</u>		
	168,556	291,003	1,183,486	601,190	1,189,121	209,646		
% Change - YTD							22.4%	% of Budget
% Change - Annual	-81.1%	72.6%	306.7%	-49.2%	97.8%		15.5%	

## HOTEL/MOTEL TAX and CABLE TELEVISION FRANCHISE FEES



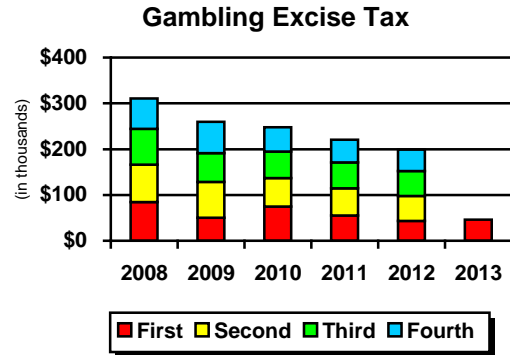
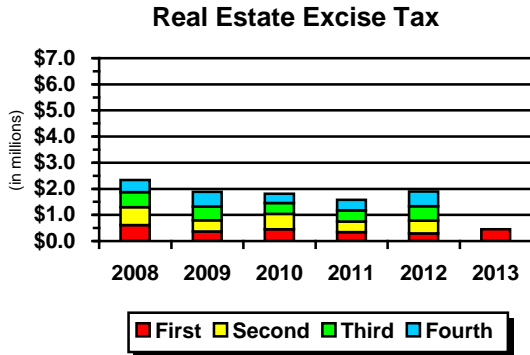
### Hotel/Motel Tax

By Quarter	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	11-12 Budget	
First	42,780	53,564	41,824	43,340	42,434	39,013		
Second	58,827	47,899	47,675	37,646	36,239	0		
Third	97,866	59,061	62,109	62,338	60,164	0		
Fourth	55,656	63,558	69,965	49,629	55,460	0		
	255,129	224,082	221,573	192,953	194,297	39,013	384,750	
% Change - YTD							-8.1%	% of Budget
% Change - Annual	-11.7%	-12.2%	-1.1%	-12.9%	0.7%		10.1%	

### Cable Television Franchise Fees

By Quarter	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	13-14 Budget	
First	0	0	3,289	0	0	0		
Second	331,103	345,679	379,459	395,368	400,072	0		
Third	349,704	369,036	391,159	398,221	405,190	0		
Fourth	714,753	745,080	811,457	799,768	855,919	0		
	1,395,560	1,459,795	1,585,364	1,593,357	1,661,181	0	3,601,186	
% Change - YTD								% of Budget
% Change - Annual	10.8%	4.6%	8.6%	0.5%	4.3%		0.0%	

## EXCISE TAXES



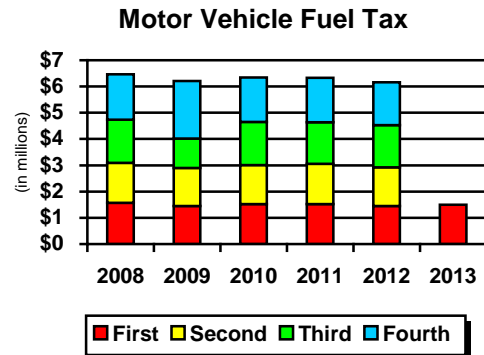
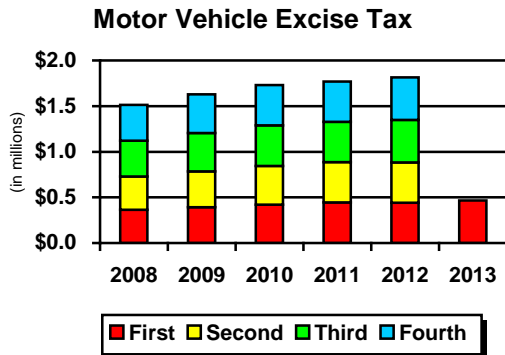
### Real Estate Excise Tax Revenue (REET I)

By Quarter	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	13-14 Budget
First	607,697	369,176	454,458	348,647	298,156	450,585	
Second	691,686	426,174	583,969	396,514	491,075	0	
Third	575,014	531,993	421,014	426,875	546,112	0	
Fourth	461,115	551,682	346,638	402,894	566,124	0	
	2,335,512	1,879,025	1,806,079	1,574,930	1,901,467	450,585	
% Change - YTD						51.1%	% of Budget
% Change - Annual							

### Gambling Excise Tax Revenue

By Quarter	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	13-14 Budget
First	84,318	50,605	75,042	55,207	43,388	45,864	
Second	81,553	77,520	61,964	59,302	54,224	0	
Third	78,420	62,867	57,568	56,250	54,762	0	
Fourth	66,053	68,861	53,536	49,789	46,395	0	
	310,344	259,853	248,110	220,548	198,769	45,864	
% Change - YTD						5.7%	% of Budget
% Change - Annual							

# MOTOR VEHICLE EXCISE TAX and MOTOR VEHICLE FUEL TAX



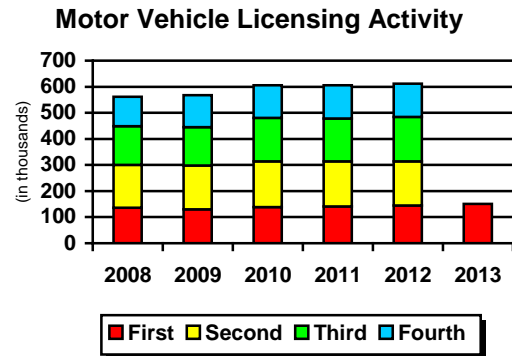
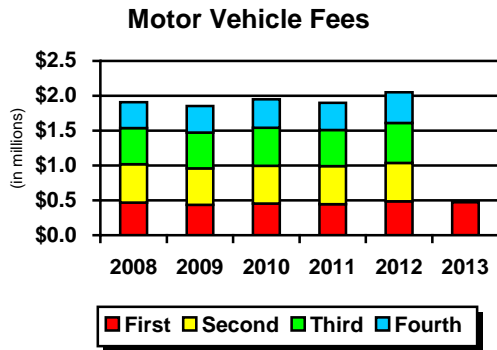
## Motor Vehicle Excise Tax - Criminal Justice

By Quarter	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	13-14 Budget
First	364,100	391,873	421,322	443,845	441,343	465,894	
Second	364,037	391,655	421,447	443,008	441,235	0	
Third	392,492	422,440	444,524	441,135	465,977	0	
Fourth	<u>391,823</u>	<u>421,545</u>	<u>444,062</u>	<u>441,286</u>	<u>465,895</u>	<u>0</u>	
	1,512,452	1,627,513	1,731,355	1,769,274	1,814,450	465,894	
% Change - YTD						5.6%	% of Budget
% Change - Annual						7.4%    7.6%    6.4%    2.2%    2.6%	

## Motor Vehicle Fuel Tax (Road Fund)

By Quarter	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	13-14 Budget
First	1,570,292	1,445,035	1,515,729	1,522,908	1,446,355	1,501,160	
Second	1,517,713	1,452,401	1,487,244	1,536,289	1,481,235	0	
Third	1,650,587	1,121,418	1,643,407	1,582,669	1,598,392	0	
Fourth	<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>	<u>0</u>	
	6,458,727	6,212,789	6,337,310	6,327,207	6,164,403	1,501,160	
% Change - YTD						3.8%	% of Budget
% Change - Annual						1.5%    -3.8%    2.0%    -0.2%    -2.6%	

## MOTOR VEHICLE LICENSING



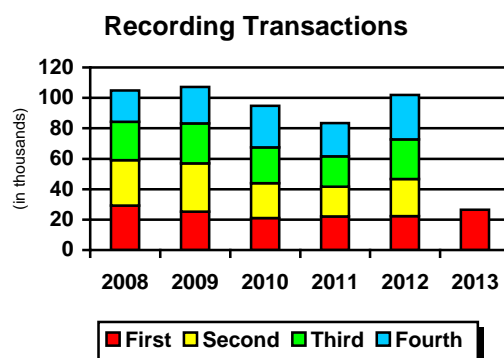
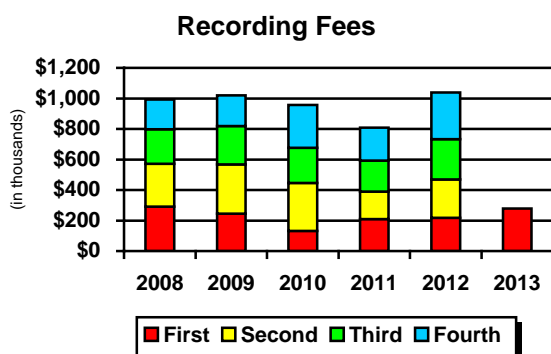
### Fee Revenues

By Quarter	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	13-14 Budget
First	466,501	434,586	455,004	444,171	485,956	472,395	
Second	550,525	523,512	540,657	544,895	549,541	0	
Third	519,338	514,902	545,347	521,947	574,877	0	
Fourth	373,088	378,702	406,702	387,250	440,695	0	
	1,909,452	1,851,702	1,947,710	1,898,263	2,051,069	472,395	4,190,293
% Change - YTD						-2.8%	% of Budget
% Change - Annual	-3.5%	-3.0%	5.2%	-2.5%	8.0%		11.3%

### Transactions

By Quarter	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual
First	585	588	487	576	615	577
Second	635	597	595	564	576	0
Third	619	578	588	550	617	0
Fourth	605	562	557	593	585	0
	2,444	2,325	2,227	2,283	2,393	577
% Change - YTD						-6.2%
% Change - Annual	-0.8%	-4.9%	-4.2%	2.5%	4.8%	

## RECORDING



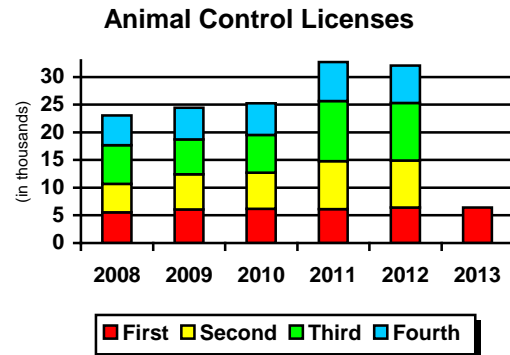
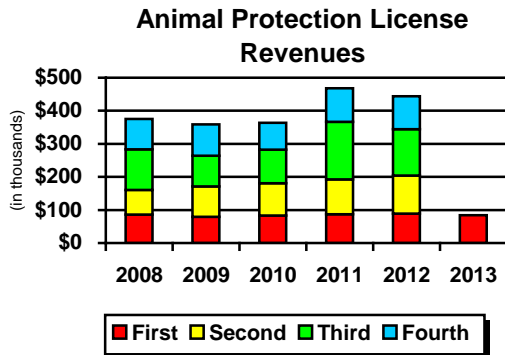
### Recording Fee Revenues

By Quarter	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	11-12 Budget
First	291,197	245,954	132,519	208,914	218,666	277,552	
Second	280,607	321,380	313,335	179,704	250,142	0	
Third	225,280	250,581	230,293	203,310	264,757	0	
Fourth	<u>195,842</u>	<u>202,663</u>	<u>278,975</u>	<u>217,227</u>	<u>304,868</u>	<u>0</u>	
	992,926	1,020,578	955,122	809,155	1,038,433	277,552	2,071,635
% Change - YTD						26.9%	% of Budget
% Change - Annual	-29.2%	2.8%	-6.4%	-15.3%	28.3%		13.4%

### Documents Recorded

By Quarter	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual
First	29,245	25,281	21,062	22,120	22,320	26,476
Second	29,864	31,771	22,941	19,461	24,367	0
Third	25,204	26,274	23,511	19,902	26,005	0
Fourth	<u>20,531</u>	<u>23,854</u>	<u>27,174</u>	<u>21,948</u>	<u>29,163</u>	<u>0</u>
	104,844	107,180	94,688	83,431	101,855	26,476
% Change - YTD						18.6%
% Change - Annual	-23.1%	2.2%	-11.7%	-11.9%	22.1%	

## ANIMAL CONTROL / PROTECTION



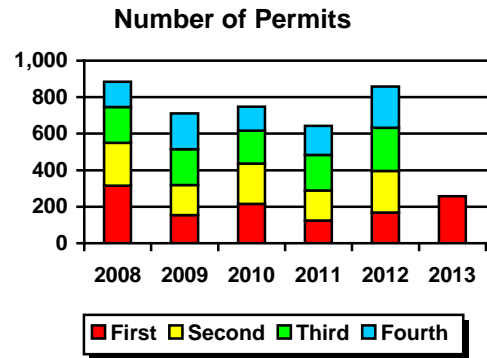
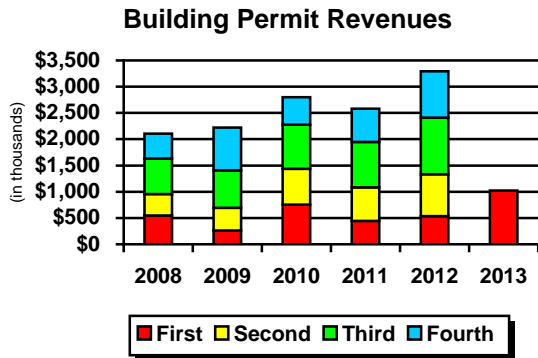
### License Revenue

By Quarter	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	13-14 Budget
First	85,909	79,080	82,928	87,313	89,005	83,950	
Second	74,497	91,848	98,381	105,220	114,894		
Third	123,050	92,712	101,172	173,836	140,139		
Fourth	91,930	94,690	81,336	103,982	99,918		
	375,386	358,330	363,817	470,351	443,956	83,950	973,058
% Change - YTD						-5.7%	% of Budget
% Change - Annual	3.2%	-4.5%	1.5%	29.3%	-5.6%		8.6%

### License Transactions

By Quarter	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	
First	5,566	6,060	6,207	6,150	6,415	6,403	
Second	5,099	6,357	6,531	8,630	8,398	0	
Third	6,999	6,326	6,770	10,891	10,360	0	
Fourth	5,419	5,680	5,727	7,034	6,768	0	
	23,083	24,423	25,235	32,705	31,941	6,403	
% Change - YTD							-0.2%
% Change - Annual	-5.3%	5.8%	3.3%	29.6%	-2.3%		

## BUILDING PERMITS



### Building Permit Revenue

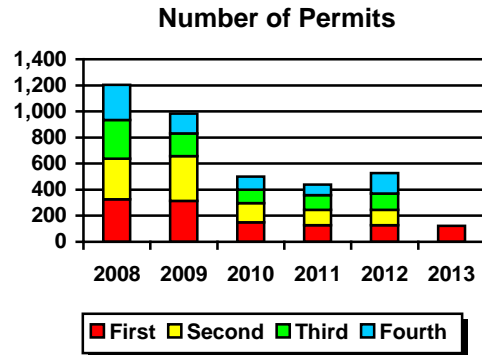
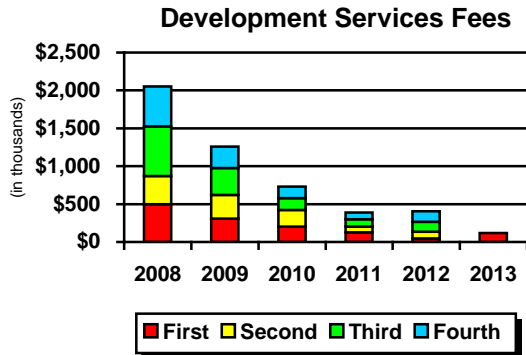
By Quarter	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	13-14 Budget				
First	548,280	262,740	756,474	441,899	533,309	1,019,966					
Second	406,184	432,106	680,061	644,001	797,820	0					
Third	675,651	711,560	842,626	862,424	1,080,800	0					
Fourth	476,741	818,230	520,255	629,997	880,714	0					
	<u>2,106,856</u>	<u>2,224,636</u>	<u>2,799,416</u>	<u>2,578,321</u>	<u>3,292,643</u>	<u>1,019,966</u>		6,433,377			
% Change - YTD						91.3%	% of Budget				
% Change - Annual						-33.6%	5.6%	25.8%	-7.9%	27.7%	15.9%

### Number of Permits

By Quarter	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual				
First	315	154	216	124	169	258				
Second	235	164	220	165	226	0				
Third	196	197	181	204	238	0				
Fourth	138	196	130	158	225	0				
	<u>884</u>	<u>711</u>	<u>747</u>	<u>651</u>	<u>858</u>	<u>0</u>				
% Change - YTD						52.7%				
% Change - Annual						-48.1%	-19.6%	5.1%	-12.9%	31.8%



## DEVELOPMENT SERVICES PERMITS



### Development Services (Planning) Fees

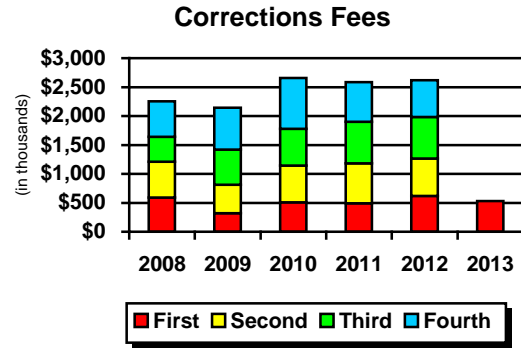
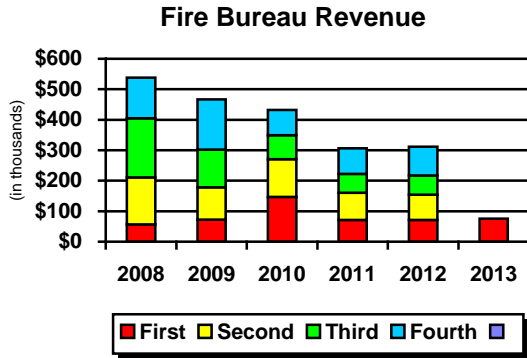
By Quarter	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	13-14 Budget
First	499,102	308,035	201,217	124,698	45,442	118,333	
Second	372,263	314,175	219,901	77,849	91,318	0	
Third	651,785	351,225	156,821	97,053	128,585	0	
Fourth	529,208	293,387	151,223	88,061	126,044	0	
	2,052,358	1,266,822	729,162	387,661	391,389	118,333	861,371
% Change - YTD						160.4%	% of Budget
% Change - Annual	-5.4%	-38.3%	-42.4%	-46.8%	1.0%		13.7%

### Number of Permits

By Quarter	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual
First	424	379	134	125	127	123
Second	312	343	148	117	119	0
Third	282	175	103	112	125	0
Fourth	268	152	101	82	156	0
	1,286	1,049	486	436	527	123
% Change - YTD						-3.1%
% Change - Annual	-15.3%	-18.4%	-53.7%	-10.3%	20.9%	

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

## FIRE BUREAU and CORRECTION FEES



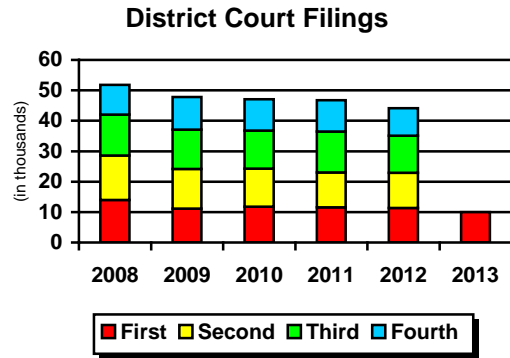
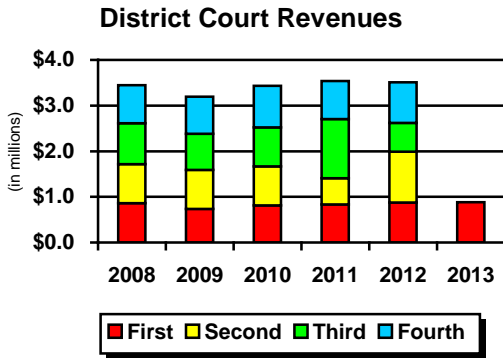
### Fire Bureau Revenue

By Quarter	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	13-14 Budget
First	56,621	72,608	147,160	70,817	71,378	75,350	
Second	153,763	105,291	123,801	90,010	82,886	0	
Third	194,300	137,045	78,709	61,868	63,376	0	
Fourth	<u>164,022</u>	<u>165,033</u>	<u>82,555</u>	<u>83,783</u>	<u>94,080</u>	<u>0</u>	
	568,706	479,977	432,225	306,478	311,720	75,350	732,175
% Change - YTD					1.7%	5.6%	% of Budget
% Change - Annual	11.6%	-15.6%	-9.9%	-29.1%	1.7%		

### Corrections Fees

By Quarter	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	13-14 Budget
First	590,047	322,491	509,859	490,654	616,533	532,712	
Second	621,857	487,533	632,527	690,963	646,601	0	
Third	552,785	610,688	636,550	714,332	718,583	0	
Fourth	<u>491,171</u>	<u>725,088</u>	<u>876,109</u>	<u>687,667</u>	<u>638,666</u>	<u>0</u>	
	2,255,860	2,145,800	2,655,045	2,583,616	2,620,383	532,712	4,680,987
% Change - YTD						-13.6%	% of Budget
% Change - Annual	8.9%	-4.9%	23.7%	-2.7%	1.4%		

## DISTRICT COURT



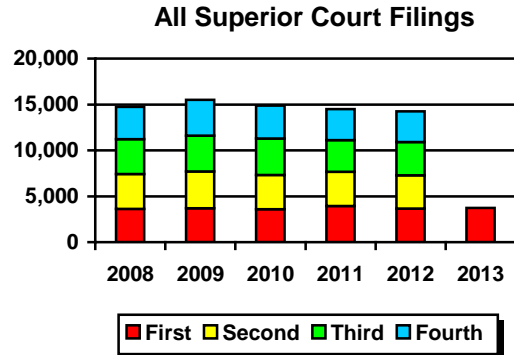
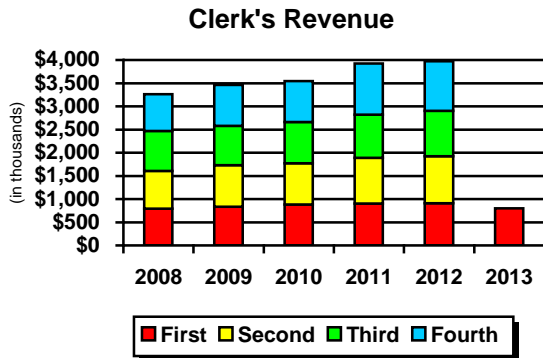
### District Court Revenue

By Quarter	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	13-14 Budget
First	864,037	734,436	810,501	831,074	876,267	884,218	
Second	850,741	853,344	859,834	576,931	1,110,232	0	
Third	898,358	794,595	850,638	1,294,916	631,733	0	
Fourth	<u>834,329</u>	<u>810,586</u>	<u>913,238</u>	<u>831,501</u>	<u>893,815</u>	<u>0</u>	
	3,447,465	3,192,961	3,434,211	3,534,422	3,512,047	884,218	
% Change - YTD						0.9%	% of Budget
% Change - Annual							
	3.5%	-7.4%	7.6%	2.9%	-0.6%		12.5%

### Case Filings

By Quarter	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual
First	14,000	11,098	11,720	11,509	11,307	10,013
Second	14,567	13,116	12,507	11,458	11,570	-
Third	13,458	12,926	12,523	13,520	12,237	-
Fourth	<u>9,758</u>	<u>10,678</u>	<u>10,319</u>	<u>10,323</u>	<u>9,026</u>	<u>-</u>
	51,783	47,818	47,069	46,810	44,140	10,013
% Change - YTD						-11.4%
% Change - Annual						
	-14.6%	-7.7%	-1.6%	-0.6%	-5.7%	

## CLERK'S REVENUE and SUPERIOR COURT ACTIVITY



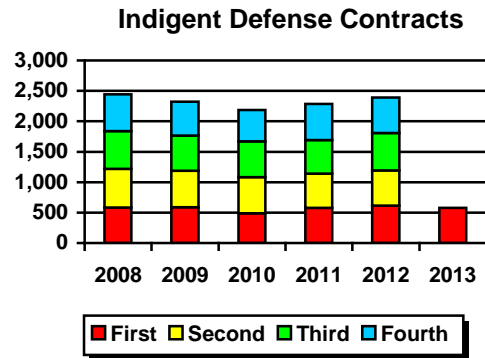
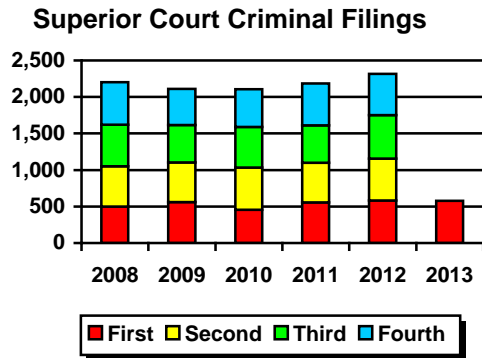
### Clerk's (Superior Court) Revenue

By Quarter	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	13-14 Budget
First	792,297	836,052	885,466	903,846	908,265	797,759	
Second	815,856	895,480	889,083	984,081	1,018,627	0	
Third	859,972	847,856	887,504	931,110	979,511	0	
Fourth	813,920	882,560	886,149	1,105,037	1,067,857	0	
	3,282,045	3,461,948	3,548,202	3,924,074	3,974,260	797,759	8,367,372
% Change - YTD						-12.2%	% of Budget
% Change - Annual	-0.7%	5.5%	2.5%	10.6%	1.3%		9.5%

### All Superior Court Filings

By Quarter	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual
First	3,631	3,708	3,596	3,923	3,663	3,734
Second	3,780	3,999	3,732	3,745	3,610	0
Third	3,794	3,907	3,949	3,464	3,619	0
Fourth	3,534	3,883	3,602	3,348	3,345	0
	14,739	15,497	14,879	14,480	14,237	3,734
% Change - YTD						1.9%
% Change - Annual	1.3%	5.1%	-4.0%	-2.7%	-1.7%	

## SUPERIOR COURT ACTIVITY



### Superior Court Criminal Filings

By Quarter	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual
First	497	560	456	555	584	579
Second	553	544	578	543	572	0
Third	571	513	557	512	597	0
Fourth	581	495	517	573	563	0
	2,202	2,112	2,108	2,183	2,316	579
% Change - YTD						-0.9%
% Change - Annual	-6.7%	-4.1%	-0.2%	3.6%	6.1%	

### Number of Adult Indigent Defense Contracts

By Quarter	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual
First	585	588	487	576	615	577
Second	635	597	595	564	576	0
Third	619	578	588	550	617	0
Fourth	605	562	557	593	585	0
	2,444	2,325	2,227	2,283	2,393	577
% Change - YTD						-6.2%
% Change - Annual	-0.8%	-4.9%	-4.2%	2.5%	4.8%	