

# Financial Report of Revenues and Expenses

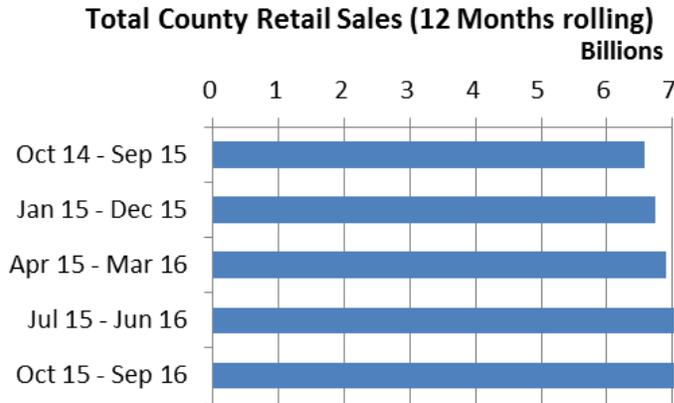
3rd Quarter 2016



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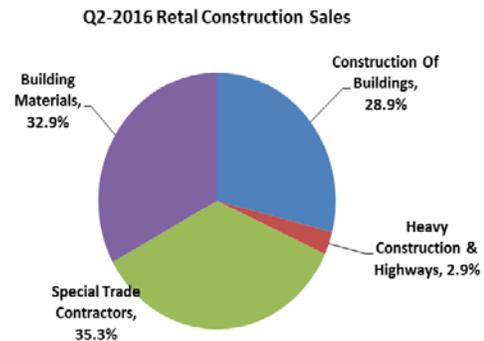
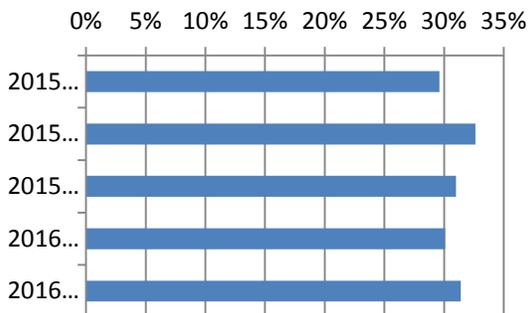
## County Leading Indicators



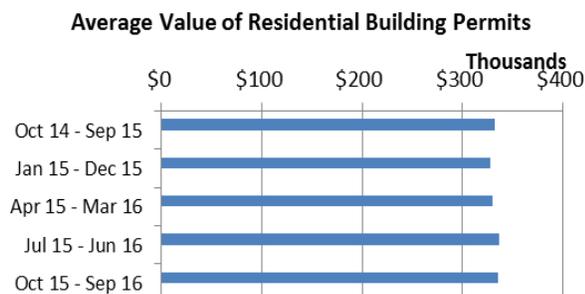
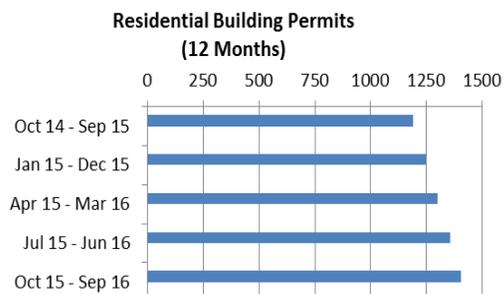
Clark County total retail sales for the 12 months ending September 30 were just below \$7.2B, which is a 9.2 percent increase over the same period ending in 2015. This compares to a 12.3 percent increase in 2015 over 2014. For the quarter ending September 30, 2016, retail sales increased 8.4 percent over the third quarter 2015. Taxable retail sales for the 12 months ended September 30, 2016 in Unincorporated Clark County increased 9.4 percent over the same 12 month period ending in 2015.

Retail construction sales, including building materials, increased slightly to 31.4 percent of retail sales in the second quarter 2016 (latest data available) over the first quarter (30.1%). Taxable retail sales related to construction also increased from \$82.5M in the first quarter 2016 to \$101.8M in the second quarter 2016. Special trade contractors and construction of buildings accounted for 20.1 percent of taxable retail sales in the second quarter 2016, building material accounted for 10.3 percent, and heavy construction and highways made up the balance.

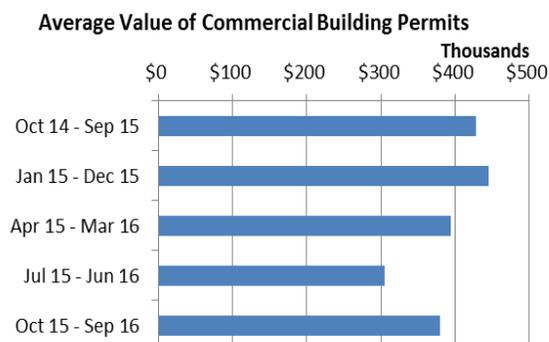
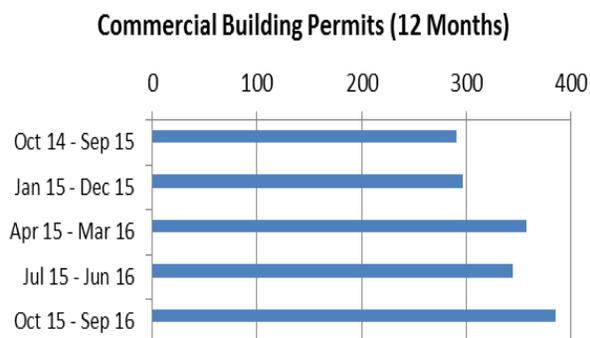
### Construction as a Percent of Retail Sales



## County Leading Indicators



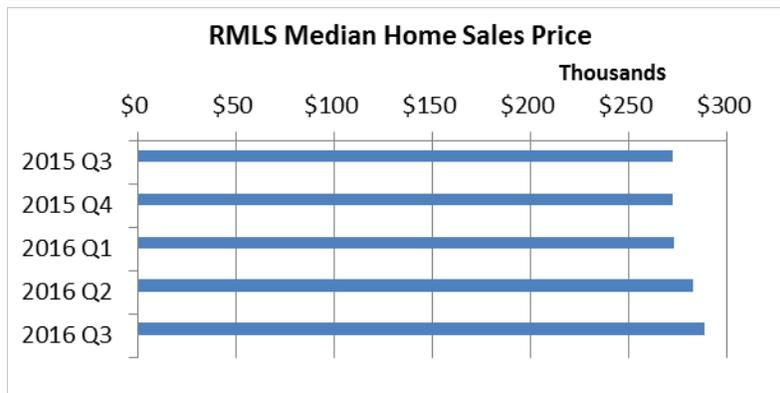
There were 1,406 residential building permits issued in the 12 months ending September, 2016 compared to 1,190 issued in the 12 months ending September 30, 2015, an 18.2 percent increase year over year. The average value of residential permits issued slightly decreased for the 12 months ending in September 2016 to \$335.6K from \$336.5K at the end of June 2016.



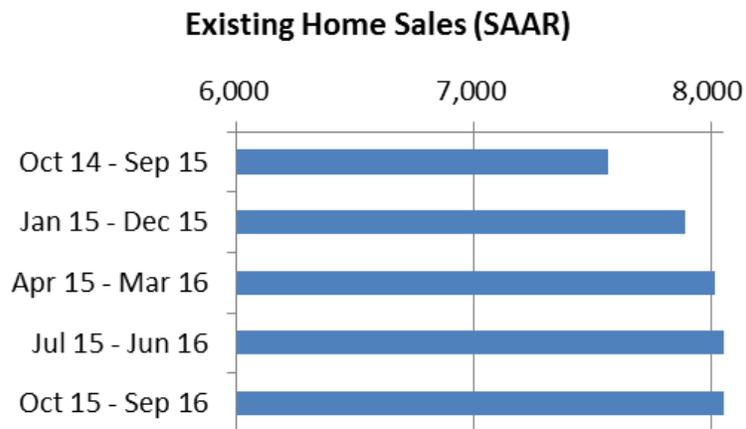
Commercial building permits have increased 11.9 percent for the 12 months ending September 30, 2016 and reached 385 permits for the last 12 month. Commercial activities rose from 68 permits in the second quarter of 2016 to 92 permits in third quarter. Total valuation of permits for the year ended September 30, 2016 was \$146.3M, rose from \$124.6M for the 12 months ending September 30, 2015. Average valuations of commercial permits increased from \$305.5K in the second quarter 2016 to \$379.9K in the third quarter 2016.

## County Leading Indicators

The median home sales price has been steadily increasing and reached \$288.5K in September 2016. That's a 1.9 percent increase over the median sales price of \$283.0K as in June 2016 and 9.5 percent increase over September 2015.



Comparing 2016 to 2015 through September of each year, the average sale price rose 9.9 percent from \$295.8K to \$325.1.8K. In the same comparison, the median sale price rose 9.5 percent from \$263.5K to \$288.5K. New listings (894) fared 5.5 percent better than in September 2015 (847) but fell 21.0 percent short of the 1,132 new listing offered last month in August 2016.



Existing home sales have been higher in 2016 than 2015. The 12 month total is above 2015 with a total of 8,198 compared to 7,568 for the 12 months ended September 2015. Home sales continue to improve despite continuing tight credit requirements and low housing inventory, which was almost stable during third quarter of 2016 and was 2.1 months in September 2016.

## 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 consumer price index was rose 0.8 percent for the 12 months ending July, 2016 (latest data available), a smaller increase than the 1.0 percent rise for 12 months ending June.

The index for all items less food and energy rose 2.2 percent for the 12 months ending July 2016.

The unemployment rate for Clark County for August 2016 was estimated at 6.5 percent (latest data available), three tenths of a point above the August 2015 rate, however stay the same as at the end of the second quarter of 2016.

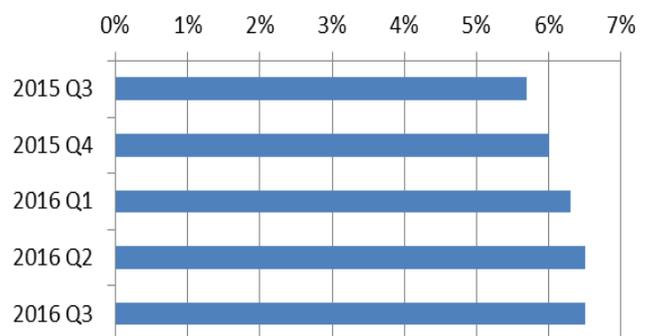
The statewide unemployment rate for August 2016 was 5.4 percent dropped down from 5.5 percent at the end of second quarter of 2016. A ten year history of Clark County job growth (decline) is found on p.1 of the appendix.

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. September 2016 jail bed days was 300K. Statistics indicate 50 percent of the inmates are sentenced, 40 percent are felons, and 60 percent are jailed one week or less.

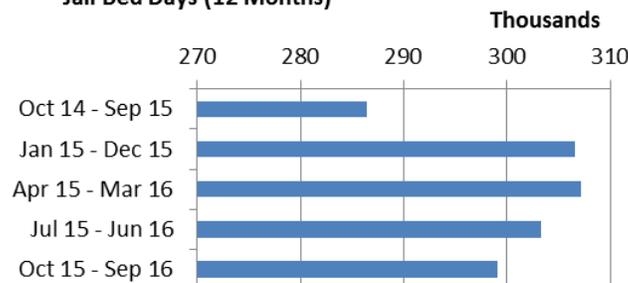
**Annual Inflation Rate  
(12 Months rolling)**



**Clark County Unemployment Rate**



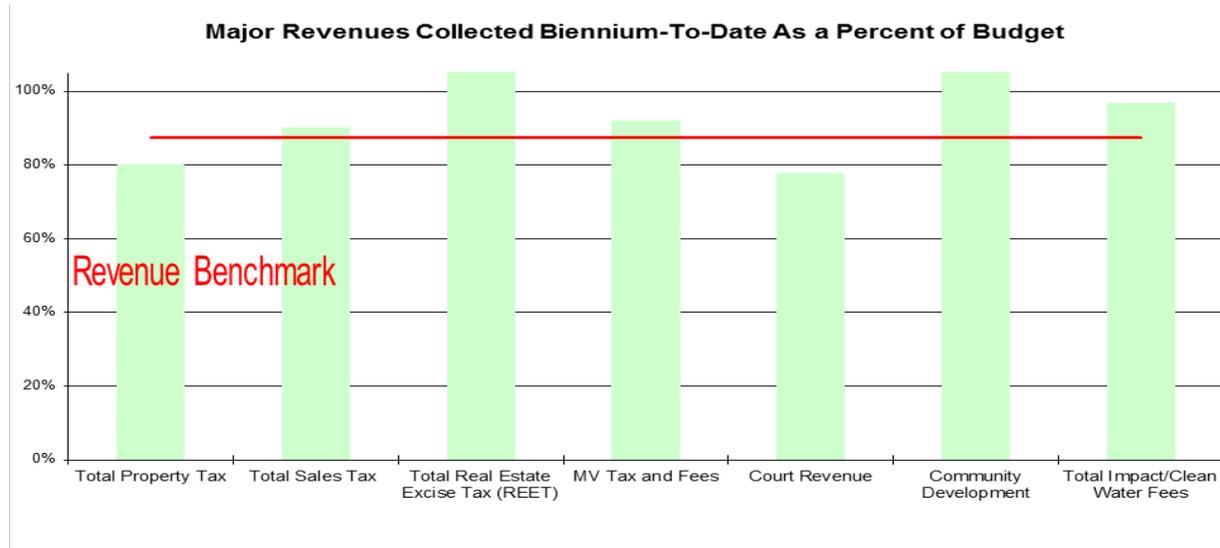
**Jail Bed Days (12 Months)**



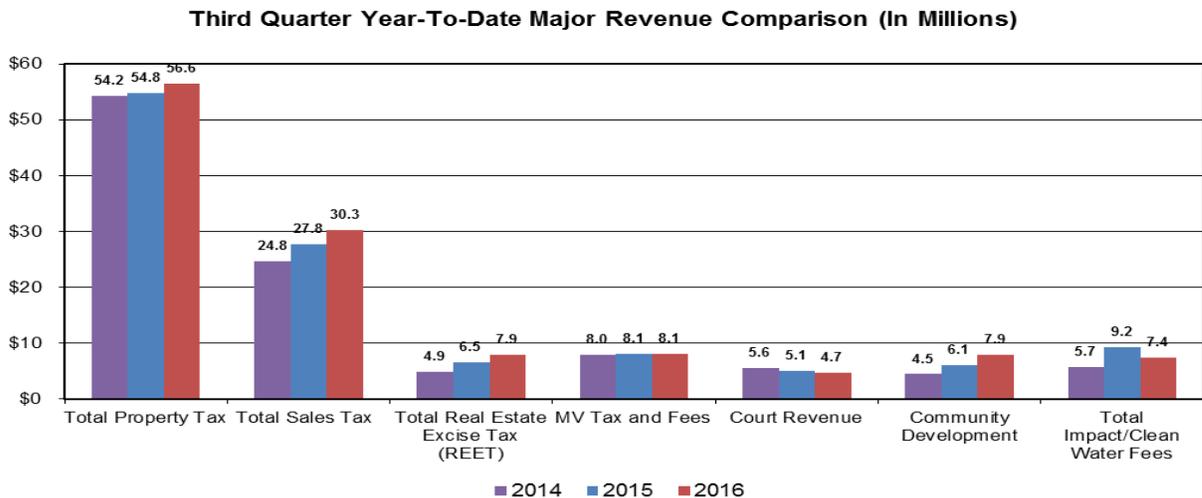
## County Revenue Overview

The 2015-2016 County revenue budget, excluding other financing sources, such as transfers, and fiduciary funds, is \$825.6M. Through September 2016, the County received revenue of approximately \$613.6M or 74.3 percent.

Sales tax receipts through September 30, 2016 are on target to be at budgeted amounts. REET receipts continue ahead of 2015 at 121 percent of previous year third quarter revenues (\$7.9M v. \$6.5M). Clean water/Impact fees are lower than they were in the third quarter of 2015 due to receipt of the County Road Funds annual clean water program assessment of \$2.7M earlier in 2015.

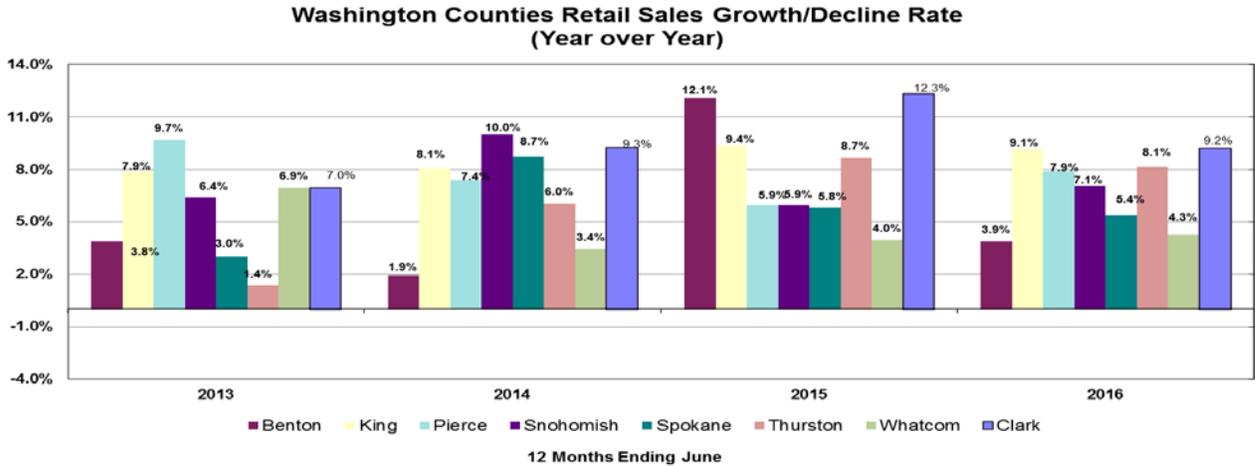


The following chart shows year-to-date revenue from major sources through the third quarters of years 2014-2016. Property and Sales tax increased by \$1.8M and \$2.5M respectively during the period ending September 30, 2016. Court revenue continue their downward trend.

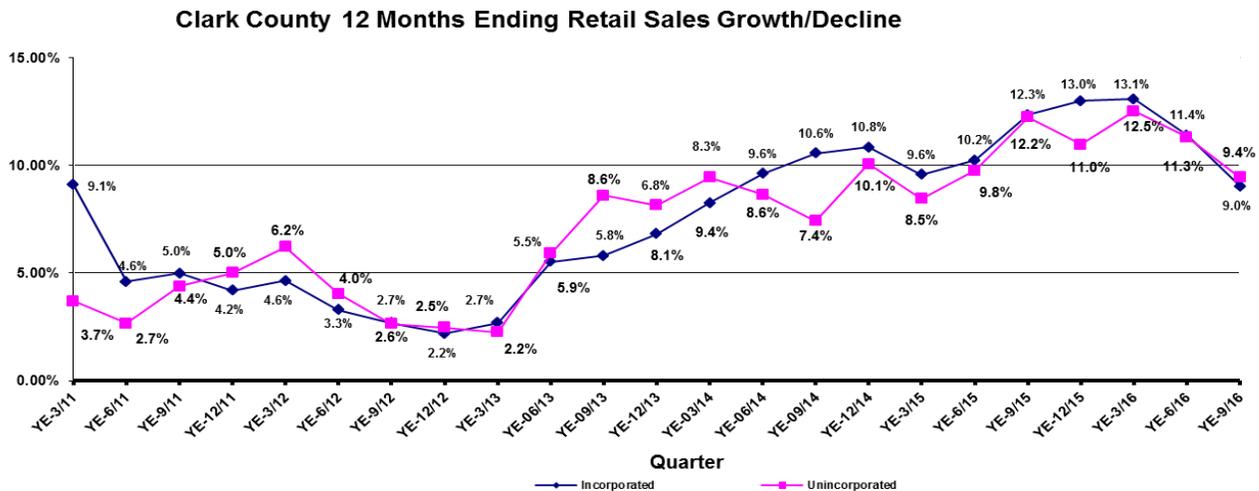


## Sales Tax Review

2016 is off to a good start for sales tax receipts. All of the large Washington Counties experienced increases in sales tax receipts for the 12 months ended September 30, 2016. Total County retail sales tax receipts increased 9.2 percent for the 12 months ended September 30, 2016.



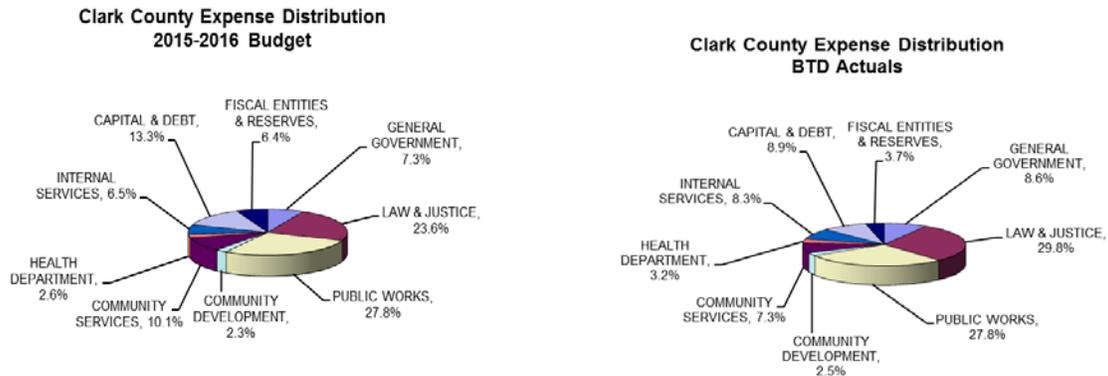
Unincorporated Clark County received approximately \$14.7M (basic 0.5 percent) in retail sales tax revenue for the 12 months ending September 30, 2016. Biennium-to-date, General Fund has received \$57.2M in sales tax, which is 88.2 percent of the budget, slightly below of biennium to date budget (87.5 percent).



Sales tax receipts in unincorporated and incorporate Clark County increased nearly the same amount by 9.4 and 9.0 percent respectively for the year ended September 30, 2016 over the year ended September 2015. A ten year history of Clark County retail sales growth (decline) is found on p.2 of the appendix. The sales tax policy, which became effective in 2015, compares actual sales tax growth to budgeted growth every 6 months. Fifty percent of sales tax receipts in excess of budgeted growth will be transferred to the Permanent Reserve fund. For the first half of 2016 the amount transferred to the permanent reserve is \$45.0K

## County Expense Overview

Current County expenditure budget for the 2015-2016 biennium is \$841.9M excluding transfers, which is nearly the same as previous biennium budget of \$840.6M. Public Works dropped from \$242.2M to \$233.8M. Community Development's budget increased from \$15.7M to \$19.1M, Internal Service fund budget decreased from \$58.7M to \$54.8M, Law and Justice's budget increased by \$1.8M.



Biennium to date expenses, excluding transfers, through September 2016, was \$644.3M or about 76.5 percent of budget. Law & Justice and Internal Services spending is extremely tight with 88.5 and 91.5 percent respectively of their budget expended. Community Services expenditures biennium-to-date was 54.9 percent of budget. Public work was also below biennium budget at 78.1 percent. Community Development was at 84.5 percent of budget, primarily due to the one-time expenditures of \$3.2M for the permitting software replacement project.

### CLARK COUNTY EXPENSE DISTRIBUTION

(Dollars in thousands)

	3Q15	3Q16	15-16 Budget	16/15	BTD/Budget
GENERAL GOVERNMENT	\$ 21,549	\$ 22,058	\$ 61,826	102.4%	82.6%
LAW & JUSTICE	74,001	76,659	198,817	103.6%	88.5%
PUBLIC WORKS	75,396	71,676	233,785	95.1%	78.1%
COMMUNITY DEVELOPMENT	8,081	6,422	19,054	79.5%	84.5%
COMMUNITY SERVICES	19,259	18,901	85,357	98.1%	54.9%
HEALTH DEPARTMENT	7,692	8,315	22,275	108.1%	84.6%
INTERNAL SERVICES	18,147	21,266	54,864	117.2%	91.5%
CAPITAL & DEBT	34,256	22,923	111,945	66.9%	62.6%
FISCAL ENTITIES & RESERVES	13,989	9,425	54,011	67.4%	60.1%
<b>TOTAL</b>	<b>\$ 272,369</b>	<b>\$ 257,645</b>	<b>\$ 841,935</b>	<b>94.6%</b>	<b>76.5%</b>

## General Fund

General Fund unassigned fund balance at September 30, 2016 was \$8.7M, down from \$11.0M at September 2015. A ten year history of the general fund fund balance is found on p.3 of the appendix.

<b>FUND 0001-GENERAL FUND CONDENSED HISTORY</b>										
(In Millions)	Actual 12 Months					Year End		Third Quarter		
	2011	2012	Change	2013	Change	2014	Change	2015	Change	2016
	\$ M	\$ M	12/11	\$ M	13/12	\$ M	14/13	\$ M	15/14	\$ M
Total Revenue	140.6	144.8	3.0%	146.9	1.4%	147.1	-0.7%	156.5	7.4%	100.0
Total Expenses	135.8	141.8	4.4%	141.5	-0.2%	146.9	2.7%	147.3	1.2%	113.6
Surplus/(Deficit)	4.8	3.0		5.4		0.3		9.2		(13.6)
One-time In	0.6	-		10.0		-		-		-
One-time Out	(0.9)	-		(11.5)		(8.1)		-		(3.6)
Net Gain/(Loss)	4.5	3.0		3.9		(7.8)		9.2		(17.2)
Fund Balance	22.5	25.6		29.5		21.6		30.8		13.6
Assigned	8.1	8.0		7.3		3.0		8.4		4.9
Unassigned	14.4	17.6		22.1		18.6		22.4		8.7
September Fund	2.8	11.2		8.1		9.7		11.0		8.7

In the third quarter of 2016, General fund revenue decreased by \$4.5M compared to the third quarter of 2015. The result for the third quarter 2016 was a deficit of \$11.5M, compared to a deficit of \$7.2M for the same period in 2015. One-time transfer of \$3.6M assigned fund balance was made during the year.

In 2016, three sales tax funds: Special Law Enforcement fund, Law & Justice fund, and Criminal Justice fund were combined with General fund. Overall, sales tax revenue for the 2016 third quarter was ahead of 2015. Other revenue including fines and penalties, intergovernmental, and miscellaneous revenue were down slightly.

Third quarter expenditure slightly decreased by 0.5 percent. Year-to-date expenditures, excluding \$3.6M of one-time transfer, increased by \$4.4M compare to the same period of 2015. The increases were primarily in labor costs, intergovernmental, and services expenditures, which were up \$3.8M, \$0.9M, and \$1.1M respectively in the three quarters of 2016.

## FUND 0001-GENERAL FUND QUARTERLY AND YTD COMPARISON

	Quarter Ending (3 months)			YTD Ending		
	Sep-16	Sep-15	Change	Sep-16	Sep-15	Change
Total Revenue	25.9	30.4	(4.5)	100.0	100.6	(0.6)
Total Expenses	37.4	37.6	(0.2)	113.6	109.2	4.4
Surplus/(Deficit)	(11.5)	(7.2)	(4.3)	(13.6)	(8.6)	(5.0)
One-time In	-	-	-	-	-	-
One-time Out	-	-	-	(3.6)	-	(3.6)
Net Gain/(Loss)	(11.5)	(7.2)	(4.3)	(17.2)	(8.6)	(8.6)

## General Fund

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

	ACTUAL	BUDGET	ACT/BUD	ACTUAL	BUDGET	ACT/BUD	
	2016	Original		2015/16	Original	Current	
	\$ M	Annual		\$ M	Adopted	Sep-16	
		\$ M			\$ M	\$ M	
						2015/16	
						Current	
Total Revenue	100.0	148.9	67.2%	256.5	295.7	305.1	84.1%
Total Expenses	113.6	149.8	75.9%	260.9	295.7	308.7	84.5%
Surplus/(Deficit)	(13.6)	(0.9)		(4.4)	0.0	(3.6)	
One-time revenues		-		0.0	-	-	
One-time expenses	(3.6)	-		(3.6)	-	-	
Net Gain/(Loss)	(17.2)	(0.9)		(8.0)	0.0	(3.6)	
Ending Fund Balance	13.6	-		13.6	-	18.2	

General Fund BTM revenues through September 2016 were \$256.5M or 84.1 percent of current biennial budget. General Fund BTM expenditures, excluding one-time transfer, through September 2016 were \$260.9M or 84.5 percent of current biennial budget.

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 2015-2016, \$7.6M has been set aside for these purposes. This is a decrease of \$289K from the previous biennium budget.

#### General Fund Department 308 Contingency

Sep-16

Object code	Contingency Budget Detail	2015/2016		2015/2016
		Adopted Budget	Budget Adj.	Current Budget
221	Medical Insurance	0	0	0
236	Disability Ins.	659,743	0	659,743
414	Medical & Dental	430,350	0	430,350
997	Contingency	4,413,263	2,041,358	6,454,621
		5,503,356	2,041,358	7,544,714

## Department of Community Development

The Department of Community Development (DCD) fund balance at the end of September 2016 had been increased by \$2.8M from 2015 year end and equal to \$6.4M. Permit revenue was higher for three quarters of 2016 than it was in the same period 2015 by \$1.5M. There have been 1,406 residential permits and 385 commercial permits issued during the 12 months ending September, 2016. For comparison, there were 1,190 residential permits and 291 commercial permits issued during the same period of 2015

FUND 1011-COMMUNITY DEVELOPMENT CONDENSED HISTORY										
	Actual 12 Months					Year End		Third Quarter		2016 \$ M
	2011 \$ M	2012 \$ M	Change 12/11	2013 \$ M	Change 13/12	2014 \$ M	Change 14/13	2015 \$ M	Change 15/14	
Operating Revenue	6.3	5.7	26.9%	6.6	0.5%	6.1	-1.7%	8.2	28.9%	8.3
GF Transfer	1.1	0.9	-18.2%	-	-100.0%	0.9		0.2	0.0%	0.2
Total Revenue	7.4	6.6		6.6		7.0		8.4		8.4
Total Expenses	7.2	5.2	12.0%	5.0	-3.8%	6.1	22.0%	10.0	63.1%	6.4
Surplus/(Deficit)	0.2	1.4		1.6		0.4		(1.5)		2.9
One-time In	2.7	-		-		-		-		0.9
One-time Out	-	-		-		-		-		-
Net Gain/(Loss)	2.9	1.4		1.6		0.4		(1.5)		2.9
Fund Balance END of period	1.6	3.0		4.6		5.0		3.6		6.4

Year-to-date DCD revenue, not including transfers, was \$8.1M, \$1.0M more than in the same period of 2015. Approximately \$6.0M of revenue was from Building activities and \$639.6 thousand in revenue was attributed to Land Use Review.

In 2010 and again in 2012, the Board of County Commissioner's approved a fee waiver for Community Development activities. Through December 2015 (latest data available), fees waived under these programs were \$598K for Building, \$248K for Land Use Review, and \$440K for Development Engineering. Effective July 2013, a new fee waiver program was established. The new program waives development and permit fees on all non-residential construction, and related traffic impact fees. In September 2016 the BOCC approved a revised building fee schedule that became effective October 1, 2016. The new fee schedule ends the current fee waiver program.

## Department of Community Development

### FUND1011-COMMUNITY DEVELOPMENT ACTUAL VS. BUDGET

	ACTUAL		BUDGET	ACT/BUD		ACTUAL		BUDGET		ACT/BUD	
	2016	Annual		2015/16	Adopted	Current	2015/16		Current	2015/16	
	\$ M	\$ M		\$ M	\$ M	\$ M	\$ M	\$ M	\$ M	Current	
Total Revenue	8.4	7.3	115.6%	16.8	13.9	13.9	121.2%				
Total Expenses	6.4	8.6	74.2%	16.4	17.4	19.0	86.0%				
Surplus/(Deficit)	2.0	(1.3)		0.5	(3.5)	(5.2)					
One-time In	0.9	1.2		0.9	1.2	1.2					
One-time Out	-	-		-	-	-					
Net Gain/(Loss)	2.9	(0.1)		1.3	(2.3)	(4.0)					
Fund Balance END of period	6.4	-		6.4	2.73	1.05					

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, Community Development transferred \$600K back 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. A ten year history, of Building Activity fund balance is found on p.4 of appendix.

The schedule below illustrates the combined positions of the activities including any transfers between the General Fund and DCD and DCD and Public Works Engineering. The general fund obligation to community development \$35K, after transfer of \$190K was made in third quarter 2016.

Community Development Activity						
Year/Month ending						September
	2011	2012	2013	2014	2015	2016
Fund Balance						
Land Use	49,098	249,039	(375,960)	(305,943)	(654,320)	(20,629)
Building	1,498,878	2,934,896	5,036,652	5,410,140	4,665,300	6,763,662
GF/DES Share Permit Center				(35,186)	(119,133)	(35,317)
Due from Dev Eng					(64,556)	(6,784)
Total FB	1,547,976	3,183,935	4,660,692	5,069,011	3,827,291	6,700,932

Community Development has selected Computronics as vendor to replace its permitting software. The new program will replace the existing 16 year-old non-supported system. General Fund has contributed \$1.2M to the project with the balance to be paid from DCD fund balance. Total cost of the project is estimated at \$4.7M.

## Road Fund (Department of Public Works)

Road Fund's revenue was \$39.5M in the first three quarters 2016, compared to \$34.2M for the same period in 2015. The increase was primary related to higher indirect federal and state grants revenue (\$7.2M v. \$4.4M). Year-to-date operating expenditures for 2016 were \$51.9M, which were lower than in the same period of 2015 by 0.8 percent. The decrease was primary related to lower capital expenditures by \$2.1M.

### FUND 1012-ROAD FUND CONDENSED HISTORY

	Actual 12 Months					Year End		Third Quarter		
	2011 \$ M	2012 \$ M	Change 12/11	2013 \$ M	Change 13/12	2014 \$ M	Change 14/13	2015 \$ M	Change 15/14	2016 \$ M
Total Revenue	62.5	58.9	-5.8%	64.9	10.3%	61.2	-5.8%	64.6	5.6%	39.5
Total Expenses	55.2	61.1	10.6%	68.5	12.1%	61.3	-10.5%	78.6	28.2%	51.9
Surplus/(Deficit)	7.2	(2.2)		(3.6)		(0.1)		(13.9)		(12.4)
One-time In	-	-		4.6		1.7		-		-
One-time Out	-	-		-		-		-		-
Net Gain/(Loss)	7.2	(2.2)		1.0		1.6		(13.9)		(12.4)
Fund Balance END of period	32.0	29.8		30.8		32.4		18.5		6.1
September Fund Bal	26.5	34.6		15.8		23.5		14.3		6.1
PWTFL	2.1	3.1		4.5		0.0		0.0		0.0
Balance net of PWTFL	24.4	31.5		11.3		23.5		14.3		6.1

Three quarters of 2016 produced a deficit of \$12.4M. Fund balance was \$6.1M at the end of the September 2016. Public work continues to spend down Road fund balance, \$8.2M was spent from September 2015 to September 2016.

Biennium-to-date revenues were 77.3 percent of budget. BTD expenditures were 79.6 percent of budget. The primary source of revenue is property tax, which had been received in April and will be received October.

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

	ACTUAL	BUDGET	ACT/BUD	ACTUAL	BUDGET	ACT/BUD
	2016 \$ M	ANNUAL \$ M		2015/16 \$ M	Adopted \$ M	
Total Revenue	39.5	63.4	62.3%	104.1	127.1	77.3%
Total Expenses	51.9	70.8	73.3%	130.4	154.5	79.6%
Surplus/(Deficit)	(12.4)	(7.4)		(26.4)	(27.4)	
One-time In	0.0			0.0		
One-time Out	0.0	3.6		0.0	3.6	
Net Gain/(Loss)	(12.4)	(3.8)		(26.4)	(23.8)	
Fund Balance END of period	6.1	14.7		6.1	8.6	

## Health Department

General Fund support to the Health Department is budgeted at \$2.8M for the 2015-2016 biennium. In 2015, the Health Department received \$1.3M in General Fund support. In the three quarters of 2016 \$1.1M was transferred.

### FUND 1025-HEALTH DEPARTMENT CONDENSED HISTORY

	Actual 12 Months				Year End		Third Quarter End			
	2011 \$ M	2012 \$ M	Change 12/11	2013 \$ M	Change 13/12	2014 \$ M	Change 14/13	2015 \$ M	Change 15/14	2016 \$ M
Total Revenue	11.7	12.3	4.6%	11.1	-9.9%	9.7	-12.2%	9.5	-1.9%	7.0
Total Expenses	12.1	11.6	-3.7%	9.6	-17.4%	10.5	9.4%	10.3	-2.1%	8.3
Surplus/(Deficit)	(0.3)	0.6		1.5		(0.8)		(0.8)		(1.3)
Net Transfers	-	-		-		-		-		-
Net Gain/(Loss)	(0.3)	0.6		1.5		(0.8)		(0.8)		(1.3)
Fund Balance END of period	2.1	2.7		4.2		3.4		2.6		1.3

The Health Department's biennium-to-date expenditures were 84.1 percent of the current biennial budget. 2016 year-to-date expenditures were 7.8 percent higher than the same period in 2015 (\$8.3M compared to \$7.7M).

Biennium-to-date revenue reached the budget at 87.2 percent. Year-to-date revenues, not including transfers, for 2016, was slightly lower than in the same period of 2015 (\$5.9M compared to \$6.5M). Permits revenue was very similar in the first three quarters of 2016 and 2015.

### FUND1025-HEALTH DEPARTMENT ACTUAL VS. BUDGET

	ACTUAL	BUDGET	ACT/BUD	ACTUAL	BUDGET	ACT/BUD
	2016 \$ M	Annual \$ M		2015/16 \$ M	Adopted \$ M	Current \$ M
Total Revenue	7.0	9.0	78.0%	16.5	18.0	18.9
Total Expenses	8.3	10.2	81.1%	18.6	20.5	22.1
Surplus/(Deficit)	(1.3)	(1.3)		(2.1)	(2.5)	(3.1)
Net Transfers	-	-		0.0	-	-
Net Gain/(Loss)	(1.3)	(1.3)		(2.1)	(2.5)	(3.1)
Fund Balance END of period	1.3	1.3		1.3	0.9	0.3

## Events Center

The Event Center Fund surplus increased in the third quarter of 2016 to \$705K from \$44K at the end of the second quarter, excluding transfer. General Fund had transferred the total amount budgeted for operating subsidies this biennium (\$350K in 2015 and \$250K in 2016).

FUND 1003-EVENTS CENTER FUND CONDENSED HISTORY										
	Actual 12 Months					Year End		Third Quarter		
	2011 \$K	2012 \$K	Change 12/11	2013 \$K	Change 13/12	2014 \$K	Change 14/13	2015 \$K	Change 15/14	2016 \$K
Total Revenue	4,103	3,635	-11.4%	4,308	18.5%	4,070	-5.5%	4,140	10.3%	3,642
Total Expenses	4,604	4,027	-12.5%	4,404	9.4%	4,012	-8.9%	4,225	5.3%	3,187
Surplus/(Deficit)	(501)	(392)		(96)		59		(85)		455
Net Transfers	-	-		1,000		-		350		250
Net Gain/(Loss)	(501)	(392)		904		59		265		705
Fund Balance END of period	(566)	(958)		(54)		4		269		974
September Fund Bal	(465)	(553)		450		562		775		974

The Clark County Fair continues to embrace and promote agricultural heritage, education, commerce and family entertainment. The 2016 attendance was the fourth highest attended Fair in the last ten years. The 2016 attendance was lower than in 2015, however net contribution was higher. The Fair contributed approximately \$504K to fund balance in 2015 and \$724K in 2016. Fund balance at the end of the third quarter 2016 was higher than 2015 by \$199K because of this.

Biannual-to-date revenue, excluding transfers, was 95.8 percent of budget. Expenditures was below budget at 83.1%.

Biannual-to-date revenue in the Events Center Debt Reserve Fund was \$2.5M. The Events Center Debt Reserve Fund pays the debt on the Events Center at the Fair. The outstanding debt was refunded in 2012, which will reduce debt service payments. Event Center debt was recently moved into the Capital Facilities Plan. If there is a shortfall in funds available for debt service, it will be made up with REET funds.

FUND 1003-EVENTS CENTER FUND ACTUAL VS. BUDGET						
	ACTUAL	BUDGET	ACT/BUD	ACTUAL	BUDGET	ACT/BUD
	2016 \$K	ANNUAL \$ K		2015/16 \$K	Adopted \$ K	Current \$ K
Total Revenue	3,642	4,038	90.2%	7,782	8,076	8,126
Total Expenses	3,187	4,291	74.3%	7,412	8,582	8,921
Surplus/(Deficit)	455	(253)		369	(506)	(795)
Net Transfers	250	250		600	500	600
Net Gain/(Loss)	705	(3)		969	(6)	(195)
Fund Balance END of period	974	266		974	(2)	(190)

## Central Support Services (Facilities)

Fund 5093-Central Support Services (Facilities) biennium-to-date fund balance at the end of third quarter of 2016, excluding 2015 prior period adjustment per GASB 68 pension expense of \$1.9M, was a deficit of \$1.2M. Three quarters expenditures in excess of revenue was \$319K. Transfers from General Fund and Campus Development are on budget.

The fund is budgeted to lose \$179K during the 2015-16 biennium. That would increase the fund balance deficit to \$1.1M. The Finance Team is working to determine a course of action to eliminate the deficit that will minimize impact to General Fund.

### FUND 5093-CENTRAL SERVICES CONDENSED HISTORY

	Actual 12 Months				Quarter End			
	2012 \$K	2013 \$K	Change 13/12	2014 \$K	Change 14/13	2015 \$K	Change 15/14	2016 \$K
Total Revenue	7,672	7,930	3.4%	8,629	8.8%	8,690	0.7%	6,319
Total Expenses	8,057	8,324	3.3%	8,551	2.7%	8,659	1.3%	6,638
Surplus/(Deficit)	(384)	(394)		78		31		(319)
PPA-Pension adj	-	-		-		(1,872)		-
Net Gain/(Loss)	(384)	(394)		78		(1,841)		(319)
Ending Fund Balance	(603)	(997)		(919)		(2,760)		(3,079)

Biennium-to-date revenue was slightly above the budget at 88.8 percent collected. Fees collected for internal services were 91.1 percent of budget through. Transfer of \$5.0M was made during the first three quarters of 2016. Biennium-to-date expenditures were 89.5 percent of budget.

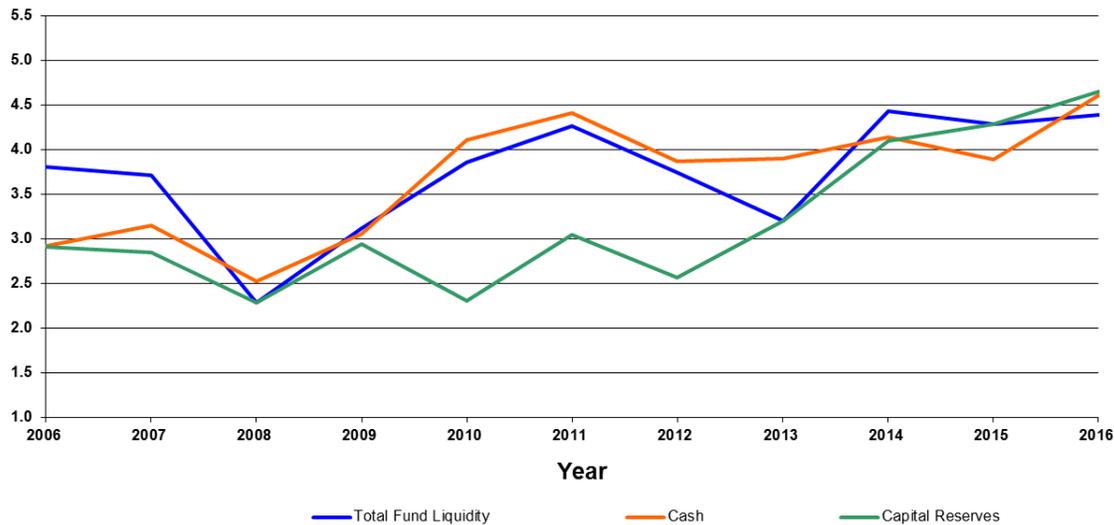
### FUND 5093-CENTRAL SERVICES ACTUAL VS. BUDGET

	ACTUAL	BUDGET	ACT/BUD	ACTUAL	BUDGET		ACT/BUD
	2016 \$K	ANNUAL \$ K		2015/16 \$K	Adopted \$ K	Current \$ K	2015/16 Current
Total Revenue	6,319	8,201	77.0%	15,008	16,401	16,903	88.8%
Total Expenses	6,638	8,266	80.3%	15,297	16,573	17,082	89.5%
Surplus/(Deficit)	(319)	(65)		(288)	(172)	(179)	
PPA-Pension adj		-		(1,872)	0	0	
Net Gain/(Loss)	(319)	(65)		(2,160)	(172)	(179)	
Ending Fund Balance	(3,079)	-		(3,079)	(1,090)	(1,097)	

## Equipment Repair and Replacement

The Equipment Repair and Replacement Fund was established to accumulate capital funds to replace vehicles at the end of their useful lives, prepare vehicles for service, and repair and maintain the County's vehicle fleet. It also maintains replacement parts and road stores. The fund balance typically includes a significant inventory component. As of September 2016, the inventory component is \$1.9M or 37.1 percent of the unrestricted fund balance. The non-inventory component of unrestricted fund balance is \$4.4M, most of which is cash.

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



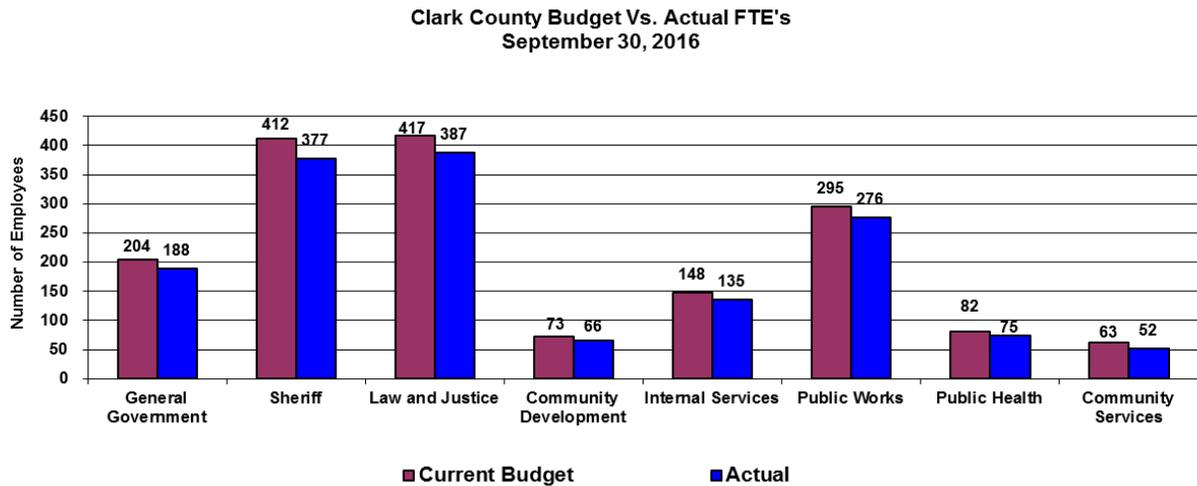
County equipment is scheduled for replacement based on standard useful lives. A few years ago equipment lives were extended to better match the equipment's actual utility. County customers pay into the fund based on forecast usage and the County's 10 year replacement plan. Over the life of the vehicle,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

### Capital Reserves: 2016 Results

Source	Begin Balance	Revenue	Capital Replcmt	Reimburse	Sales/ Auction	Ending Balance
General Fund	393,068	1,079,768	(977,180)	0	0	495,656
Road Fund	2,579,437	962,605	(795,916)	0	0	2,746,126
Other	1,316,693	349,254	(262,137)	0	0	1,403,811
<b>Total</b>	<b>4,289,199</b>	<b>2,391,627</b>	<b>(2,035,233)</b>	<b>0</b>	<b>0</b>	<b>4,645,593</b>

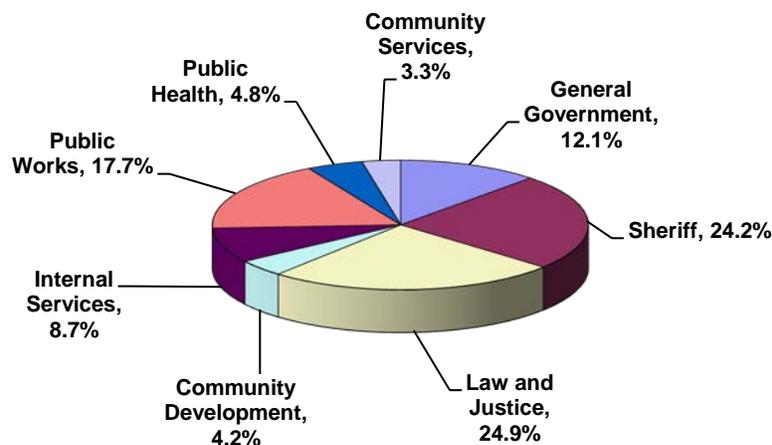
## County Employment

The County employed 1556 FTE's at the end of September 2016 compared to 1,693 positions budgeted. In addition, the County has filled 18 of 32 projects positions. A ten year history of Clark County Employment is found on p.5 of the appendix.



In the 2015-2016 current budget, there are 1,693 approved positions (excluding project positions) representing 62 more positions than the 2013-2014 adopted budget, or 3.8 percent increased. The increase positions are in the Sheriff's Office (19.5), Community Development (26.4), and Public Works (14.4). Slightly increase numbers of positions are in Public Health (1.9) and Internal Services (0.8). Department with decline employees is Community Services (9.0)

## 2016 Employees By Function



# Clark County Budgeted-Actual Staffing Summary By Function

Fund	Dept	Description	09-10 Adopted Budget	09-10 Final Budget	11-12 Adopted Budget	13-14 Adopted Budget	15-16 Adopted Budget	B		A		APPROVED	FILLED
								Current Approved Positions	3Q16 Actual	Difference	A/B Current Positions/15-16 Budget (1)		
<b>General Government</b>													
0001	110	Assessment	52.35	45.35	45.55	45.00	45.00	42.00	41.90	(0.10)	-0.2%	1.00	-
0001	120	GIS	21.00	21.00	21.00	21.00	19.00	19.00	19.00	0.00	0.0%		
0001	140	Auditor	45.60	41.60	41.60	42.00	42.00	42.00	38.00	(4.00)	-9.5%		
0001	170	Treasurer	30.50	25.50	25.50	25.00	25.75	25.75	23.75	(2.00)	-7.8%		
0001	300	Commissioners	12.00	11.00	10.00	10.00	12.00	14.00	12.00	(2.00)	-14.3%		
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	1.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%		
0001	380	Coop Extension Service	3.00	1.50	1.50	1.50	0.00	0.00	0.00	0.00	0.0%		
0001	382	Board of Equalization	2.00	2.00	2.00	2.00	2.00	1.00	1.00	0.00	0.0%		
0001	533	Environmental Services (1)		20.00	25.00	22.00	25.00	24.00	19.90	(4.10)	-17.1%	2.25	2.00
0001	545	Community Planning (LRP)	12.50	10.50	10.50	10.50	10.50	11.00	11.00	0.00	0.0%		
0001	566	Animal Control	9.00	5.40	6.00	6.00	6.00	6.00	6.00	0.00	0.0%	1.00	-
0001	589	Code Enforcement	6.00	5.95	4.75	5.00	5.00	4.00	3.75	(0.25)	-6.3%		
0001	599	Fire Marshal	9.00	7.85	7.85	7.00	7.00	7.00	6.00	(1.00)	-14.3%		
1003	373	Fairgrounds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%		
1047	385	Weed Management	9.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%		
5006	141	Elections	9.40	9.40	9.40	8.00	8.00	8.00	6.00	(2.00)	-25.0%		
<b>Total General Government</b>			<b>223.25</b>	<b>207.05</b>	<b>210.65</b>	<b>202.00</b>	<b>207.25</b>	<b>203.75</b>	<b>188.30</b>	<b>(15.45)</b>	<b>-7.6%</b>	<b>4.25</b>	<b>2.00</b>
<b>Law and Justice</b>													
0001	200	County Clerk	48.00	45.54	45.54	48.80	47.00	45.00	41.90	(3.10)	-6.9%		
0001	210	District Court	52.00	47.48	47.48	49.75	48.00	48.00	44.30	(3.70)	-7.7%		
0001	230	Superior Court	34.00	34.00	34.00	32.00	33.00	33.00	32.75	(0.25)	-0.8%		
0001	231	Juvenile	99.50	92.50	92.50	93.00	91.00	92.00	83.68	(8.33)	-9.0%		
0001	250	Sheriff Law Enforcement	160.00	145.50	144.50	141.00	147.00	148.00	137.00	(11.00)	-7.4%		
0001	254	Sheriff Civil/Support	65.00	63.50	63.50	63.50	68.50	76.00	66.50	(9.50)	-12.5%	3.00	1.00
0001	256	Sheriff Executive/Admin	20.50	20.50	20.50	20.50	20.50	26.50	25.50	(1.00)	-3.8%		
0001	261	Sheriff Custody	173.00	167.00	167.00	167.00	179.00	161.00	148.00	(13.00)	-8.1%		
<b>Sheriff</b>			<b>418.50</b>	<b>396.50</b>	<b>395.50</b>	<b>392.00</b>	<b>415.00</b>	<b>411.50</b>	<b>377.00</b>	<b>(34.50)</b>	<b>-8.4%</b>	<b>3.00</b>	<b>1.00</b>
0001	270	Prosecuting Attorney	82.25	75.25	75.25	76.75	83.25	85.50	81.50	(4.00)	-4.7%		
0001	271	Pros Att Child Support	20.00	20.00	20.00	20.00	20.00	20.00	17.00	(3.00)	-15.0%		
0001	290	Medical Examiner	7.00	6.75	7.75	7.75	8.75	8.75	8.00	(0.75)	-8.6%		
0001	430	Community Corrections	72.00	74.60	74.60	72.75	70.75	70.75	64.50	(6.25)	-8.8%		
1018	252	Child Justice Center	5.00	4.00	4.00	5.00	5.00	5.00	5.00	0.00	0.0%		
1022	270	Prosecuting Attorney VIC	5.00	5.00	5.00	5.00	5.75	6.75	6.75	0.00	0.0%	1.00	-
0002	262	Jail Commissary	0.00	0.00	0.00	0.00	0.00	2.00	2.00	0.00	0.0%		
<b>Total Law and Justice</b>			<b>843.25</b>	<b>801.61</b>	<b>801.61</b>	<b>802.80</b>	<b>827.50</b>	<b>828.25</b>	<b>764.38</b>	<b>(63.88)</b>	<b>-7.7%</b>	<b>4.00</b>	<b>1.00</b>
<b>Community Development</b>													
1011	521	Administration	8.00	7.25	7.50	9.00	12.60	11.00	11.00	0.00	0.0%	1.00	1.00
1011	544	Development Review	19.00	7.35	7.35	8.35	4.75	6.75	5.75	(1.00)	-14.8%	1.00	1.00
1011	544	Planning & Development	2.50	2.00	2.00			0.00	0.00	0.00	0.0%		
1011	546	Customer Service	18.00	7.00	7.00	7.00	14.00	18.00	16.00	(2.00)	-11.1%	2.00	2.00
1011	588	Building and Code	30.00	15.00	15.00	22.00	29.00	37.00	32.80	(4.20)	-11.4%	2.00	-
<b>Total Community Development</b>			<b>77.50</b>	<b>38.60</b>	<b>38.85</b>	<b>46.35</b>	<b>60.35</b>	<b>72.75</b>	<b>65.55</b>	<b>(7.20)</b>	<b>-9.9%</b>	<b>6.00</b>	<b>4.00</b>

# Clark County Budgeted-Actual Staffing Summary By Function

Fund Dept Description	09-10 Adopted Budget	09-10 Final Budget	11-12 Adopted Budget	13-14 Adopted Budget	15-16 Adopted Budget	B		A		APPROVED	FILLED
						Current Approved Positions	3Q16 Actual	Difference	A/B Current Positions/15-16 Budget (1)		
<b>Internal Services</b>											
0001 305 OBIS	44.00	41.00	42.00	37.00	36.00	38.00	37.00	(1.00)	-2.6%	5.45	4.00
0001 327 Budget	7.00	7.00	7.00	7.00	4.00	4.00	0.00	0.0%			
5092 390 Data Processing (MLTs)	14.00	13.00	13.00	12.00	17.50	16.00	0.00	0.0%		3.00	
<b>Total OBIS</b>	<b>65.00</b>	<b>61.00</b>	<b>62.00</b>	<b>56.00</b>	<b>57.50</b>	<b>58.00</b>	<b>57.00</b>	<b>(1.00)</b>	<b>-1.7%</b>	<b>8.45</b>	<b>4.00</b>
0001 310 Human Resources	19.00	17.35	17.35	17.50	17.50	16.45	15.90	(0.55)	-3.3%	0.50	
0001 309 Loss Control	5.00	5.00	5.00	5.00	5.00	5.00	5.00	0.00	0.0%		
0001 320 General Services	22.30	20.00	21.00	20.00	18.00	20.00	16.00	(4.00)	-20.0%		
0001 340 Public Information & Outreach	7.00	6.70	5.40	6.70	6.90	6.00	4.00	(2.00)	-33.3%		
5093 330 Facilities Management	42.00	42.00	42.00	42.50	43.00	43.00	37.50	(5.50)	-12.8%		
<b>Total Internal Services</b>	<b>160.30</b>	<b>152.05</b>	<b>152.75</b>	<b>147.70</b>	<b>147.90</b>	<b>148.45</b>	<b>135.40</b>	<b>(13.05)</b>	<b>-8.8%</b>	<b>8.95</b>	<b>4.00</b>
<b>TOTAL GENERAL FUND-FEE REVENUE</b>	<b>1,304.30</b>	<b>1,199.31</b>	<b>1,203.86</b>	<b>1,198.85</b>	<b>1,243.00</b>	<b>1,253.20</b>	<b>1,153.63</b>	<b>(99.58)</b>	<b>-7.9%</b>	<b>23.20</b>	<b>11.00</b>
<b>NON-GENERAL FUND REVENUE AND MAJOR GRANTS</b>											
<b>Public Works</b>											
0001 633 Parks Operations	16.00	9.00	9.00	9.00	5.00	4.00	3.00	(1.00)	-25.0%	1.00	
0001 488 Parks Admin											
1012 511 Transportation	69.40	70.40	66.40	73.40	83.00	99.00	93.70	(5.30)	-5.4%		
1012 522 Administration	18.50	18.50	19.50	18.50	18.50	17.50	17.50	0.00	0.0%		
1012 542 Engineering	14.00	13.00	13.00	8.00	7.00	10.00	10.00	0.00	0.0%	1.00	1.00
1012 543 Inspection	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
1012 632 Road Operations	86.50	84.50	84.50	86.50	82.50	69.50	66.50	(3.00)	-4.3%	1.00	1.00
1032 633 Parks Operations MPD (2)	6.00	14.00	20.00	17.00	29.00	28.00	27.90	(0.10)	-0.4%		
4014 533 Solid Waste	13.00	12.00	13.00	13.00	13.00	14.00	9.00	(5.00)	-35.7%		
4420 531 Water Resources Division	17.00	18.00	16.00	18.00	18.00	18.50	14.30	(4.20)	-22.7%		
4580 533 Sanitary Sewer	17.50	15.50	15.50	14.50	14.50	14.75	14.50	(0.25)	-1.7%		
5091 555 Equipment	26.00	22.50	22.50	22.50	22.50	19.50	19.50	0.00	0.0%		
<b>Total Public Works</b>	<b>283.90</b>	<b>277.40</b>	<b>279.40</b>	<b>280.40</b>	<b>293.00</b>	<b>294.75</b>	<b>275.90</b>	<b>(18.85)</b>	<b>-6.4%</b>	<b>3.00</b>	<b>2.00</b>
<b>Public Health</b>											
1025 700 Administration	20.40	16.40	16.15	17.75	14.95	13.00	10.00	(3.00)	-23.1%	2.00	2.00
1025 701 Epidemiology and Inf Disease	28.45	24.20	18.20	18.50	21.65	21.55	18.75	(2.80)	-13.0%	0.60	-
1025 702 Environmental Health	26.30	23.30	24.30	22.85	26.85	26.00	25.00	(1.00)	-3.8%	1.60	1.60
1025 703 Community Health	55.90	28.95	22.75	20.75	22.75	21.25	21.05	(0.20)	-0.9%	1.00	1.00
1025 704 Skamania County	0.00	0.00	0.00	0.00		0.00	0.00	0.00			
<b>Total Public Health</b>	<b>131.05</b>	<b>92.85</b>	<b>81.40</b>	<b>79.85</b>	<b>86.20</b>	<b>81.80</b>	<b>74.80</b>	<b>(7.00)</b>	<b>-8.6%</b>	<b>5.20</b>	<b>4.60</b>
<b>Community Services</b>											
<b>Total Community Services</b>	<b>104.00</b>	<b>110.00</b>	<b>110.00</b>	<b>72.00</b>	<b>63.00</b>	<b>63.00</b>	<b>51.50</b>	<b>(11.50)</b>	<b>-18.3%</b>	<b>0.50</b>	<b>0.50</b>
<b>TOTAL Non-GF REVENUE AND MAJOR GRANTS</b>	<b>518.95</b>	<b>480.25</b>	<b>470.80</b>	<b>432.25</b>	<b>442.20</b>	<b>439.55</b>	<b>402.20</b>	<b>(37.35)</b>	<b>-8.5%</b>	<b>8.70</b>	<b>7.10</b>
<b>TOTAL COUNTY</b>	<b>1,823.25</b>	<b>1,679.56</b>	<b>1,674.66</b>	<b>1,631.10</b>	<b>1,685.20</b>	<b>1,692.75</b>	<b>1,555.83</b>	<b>(136.93)</b>	<b>-8.1%</b>	<b>31.90</b>	<b>18.10</b>

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

(2) Includes 1 nine month employees counted as 1 FTE each

## MAJOR COUNTY REVENUES

	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2015-2016 Adopted Budget	2015-2016 Current Budget	Act/Bud	16/15
<b>Total Property Tax</b>									
	7,649,786	7,805,784	9,887,216	8,393,530	8,310,839				
	49,384,888	49,710,303	50,710,561	51,950,643	52,897,408				
	53,140,115	54,062,704	54,248,088	54,776,043	56,550,088				
	90,039,552	91,610,359	92,427,953	94,201,198	0	187,606,764	188,271,489	80.07%	103%
<b>Total Sales Tax</b>									
	7,042,581	7,455,250	8,282,068	8,771,122	9,733,720				
	13,587,029	14,712,185	16,124,530	17,756,347	19,463,884				
	20,899,986	22,801,630	24,761,968	27,786,658	30,313,632				
	28,568,157	31,485,264	34,250,331	38,982,134	0	69,766,518	77,104,390	89.87%	109%
<b>Total Real Estate Excise Tax (REET)</b>									
	596,181	901,169	1,055,737	1,571,677	1,955,040				
	1,578,330	2,353,665	2,868,469	3,971,313	4,777,118				
	2,670,552	4,053,757	4,916,904	6,533,268	7,928,039				
	3,802,801	5,572,980	6,467,454	8,840,232	0	11,995,844	11,995,844	139.78%	121%
<b>MV Tax and Fees</b>									
	2,373,655	2,472,378	2,630,848	2,576,077	2,620,457				
	4,845,664	5,013,897	5,238,189	5,252,652	4,730,799				
	7,484,911	7,744,829	7,976,794	8,111,598	8,060,203				
	10,029,923	10,205,542	10,540,176	10,860,604	0	20,647,878	20,602,445	91.84%	99%
<b>Investment Interest-GF</b>									
	25,126	26,906	34,139	31,812	48,056				
	48,820	68,887	93,593	90,692	115,062				
	91,220	102,500	132,080	133,261	188,362				
	115,832	149,467	190,868	201,926	0	521,128	523,630	74.54%	141%
<b>Recording Fees-GF</b>									
	218,666	277,552	170,664	254,072	251,128				
	466,576	618,219	373,214	537,853	544,384				
	733,565	872,314	599,153	826,810	867,533				
	1,038,463	1,068,285	839,590	1,079,030	0	1,764,276	1,951,123	99.77%	105%
<b>Court Revenue</b>									
	1,784,533	1,681,977	1,706,360	1,491,123	1,438,084				
	3,659,276	3,809,906	3,655,036	3,355,832	3,136,552				
	5,524,635	5,748,730	5,564,796	5,095,508	4,716,103				
	7,522,024	8,083,841	7,459,886	6,919,512	0	15,966,132	15,009,788	77.52%	93%
<b>Community Development</b>									
	828,281	1,381,971	1,220,875	1,479,035	1,759,145				
	2,359,720	3,045,637	2,865,901	4,075,283	5,589,830				
	4,174,091	5,175,907	4,472,738	6,115,256	7,908,579				
	6,492,855	6,739,380	6,124,891	8,237,130	0	12,737,559	14,047,100	114.94%	129%
<b>Total DNR Timber Sales</b>									
	346,467	427,027	561,428	619,457	125,463				
	1,661,868	500,975	1,031,525	1,097,289	438,815				
	2,156,495	1,122,778	1,368,261	1,221,724	723,099				
	2,406,109	1,755,240	1,630,368	1,346,804	0	2,915,802	2,543,929	81.37%	59%
<b>Corrections Program Revenues (excluding SB 6211)</b>									
	616,533	711,112	403,353	414,665	414,099				
	1,310,052	1,679,424	931,974	831,464	916,558				
	1,982,271	2,571,937	1,458,848	1,285,115	1,341,026				
	2,623,759	3,793,509	1,975,933	1,782,319	0	4,675,674	3,571,058	87.46%	104%
<b>Total Impact/Clean Water Fees</b>									
	2,344,297	2,589,891	3,049,103	3,954,568	2,585,473				
	4,098,252	4,579,527	5,068,687	8,287,341	6,161,655				
	4,919,832	7,347,549	5,710,257	9,228,000	7,382,566				
	6,664,909	7,492,827	7,661,012	12,069,051	0	20,130,612	20,130,612	96.63%	80%
<b>Criminal Justice Revenues</b>									
	1,064,276	492,003	526,924	939,562	872,484				
	3,790,016	2,550,619	3,688,607	3,714,129	3,821,841				
	6,146,455	4,623,564	6,478,653	6,432,930	4,562,246				
	10,353,555	8,722,400	10,810,343	9,687,571	0	19,255,714	20,271,940	70.29%	71%

## EXPENDITURES BY DEPARTMENT

Sep-16

	YTD Sep-14	YTD Sep-15	YTD Sep-16	General Fund	Other Funds	Less YTD Transfers	BTD Sep-16	Current 15/16 Budget	16/15 %	Percent Budget
<b>GENERAL GOVERNMENT</b>										
Assessor	2,868,985	2,950,086	2,991,989	6,887,581			6,887,581	8,113,958	101%	84.9%
GIS Fund	1,664,014	1,637,023	1,726,363	3,843,771			3,843,771	4,310,839	105%	89.2%
Auditor	2,620,631	2,523,391	2,865,949	6,179,706			6,179,706	7,571,549	114%	81.6%
County Fair	3,162,859	3,382,882	3,187,112	250,000	7,492,845	250,000	7,492,845	8,920,921	94%	84.0%
Treasurer	1,703,633	1,800,691	1,888,420	4,290,006			4,290,006	4,869,026	105%	88.1%
Banking Services	196,550	181,481	284,156	550,546			550,546	754,378	157%	73.0%
Commissioners	875,203	1,151,072	1,164,452	2,705,024			2,705,024	3,293,054	101%	82.1%
Countywide Services									0%	
ESA	0	0	0	0			0	0	0%	0.0%
Other Countywide Services	270,200	365,458	326,949	913,133			913,133	947,042	89%	96.4%
Cable TV	364,383	435,740	408,976	844,716			844,716	881,384	94%	95.8%
Public Access Cable TV	0	0	0	0	0	0	0	0	0%	0.0%
Coop Extension	0	0	0	0			0	0	0%	0.0%
Comm. Support	0	0	0	0			0	0	0%	0.0%
Air Pollution	0	0	0	0			0	0	0%	0.0%
CREDC	0	0	0	0			0	0	0%	0.0%
Historical musuem/studies	0	0	0	0			0	0	0%	0.0%
Weed Management	0	0	0	0	0	0	0	0	0%	0.0%
Environmental Service	2,114,731	2,502,870	2,282,265	5,649,641			5,649,641	7,547,092	91%	74.9%
Community Planning	924,333	1,084,166	1,142,063	2,664,507			2,664,507	3,866,201	105%	68.9%
Animal Control	723,449	831,914	791,932	1,956,796			1,956,796	2,300,496	95%	85.1%
Code Enforcement	358,042	303,436	337,189	813,563			813,563	1,109,652	111%	73.3%
Fire Marshall	785,097	752,890	810,321	1,960,627			1,960,627	2,216,013	108%	88.5%
Board of Equalization	148,280	155,380	127,121	332,018			332,018	361,955	82%	91.7%
Elections	1,344,225	1,490,451	1,722,862	835,572	3,998,496	835,572	3,998,496	4,762,089	116%	84.0%
Tri Mountain Golf O&M Fund	0	0	0	0	0	0	0	0	0%	0.0%
<b>Total</b>	<b>20,124,616</b>	<b>21,548,931</b>	<b>22,058,117</b>	<b>40,677,207</b>	<b>11,491,341</b>	<b>1,085,572</b>	<b>51,082,976</b>	<b>61,825,649</b>	<b>102%</b>	<b>82.6%</b>

## EXPENDITURES BY DEPARTMENT

Sep-16

	YTD Sep-14	YTD Sep-15	YTD Sep-16	General Fund	Other Funds	Less YTD Transfers	BTD Sep-16	Current 15/16 Budget	16/15 %	Percent Budget
<b>LAW &amp; JUSTICE</b>										
Sheriff	14,051,237	17,072,153	16,771,436	39,211,713			39,211,713	43,586,346	98%	90.0%
Sheriff Civil/Support	6,077,039	5,638,129	5,526,178	12,776,179			12,776,179	13,769,208	98%	92.8%
Sheriff Exec/Admin	1,767,932	2,186,832	2,871,187	6,108,906			6,108,906	7,871,187	131%	77.6%
Jail	15,552,308	14,855,493	16,183,085	36,434,136			36,434,136	39,099,684	109%	93.2%
<b>Sub-Total Law Enforcement</b>	<b>37,448,514</b>	<b>39,752,608</b>	<b>41,351,886</b>	<b>94,530,933</b>			<b>94,530,933</b>	<b>104,326,425</b>	<b>104%</b>	<b>90.6%</b>
Prosecuting Attorney	6,168,878	6,542,374	7,064,664	15,692,198			15,692,198	17,164,210	108%	91.4%
Child Support	1,456,753	1,530,199	1,590,148	3,643,141			3,643,141	4,256,830	104%	85.6%
Victim/Witness Assist	281,688	346,435	374,072	0	829,200	0	829,200	883,332	108%	93.9%
Juvenile	6,468,655	6,830,341	6,698,278	15,847,761			15,847,761	17,547,262	98%	90.3%
Corrections	4,448,293	4,485,555	4,556,173	10,497,807			10,497,807	12,569,634	102%	83.5%
Emergency Services-CRESA	177,733	134,863	137,715	317,532			317,532	363,437	102%	87.4%
EMS Fund - 1004	458,783	161,430	0	0	161,430	0	161,430	1,689,938	0%	9.6%
Regional Radio Systems	0	0	0	0	0	0	0	0	0%	0.0%
Radio ER&R	318,672	160,488	150,276	0	369,976	0	369,976	1,146,640	94%	32.3%
Child Abuse Intervention	569,218	581,928	711,238	205,635	1,523,820	205,635	1,523,820	1,802,679	122%	84.5%
Indigent Defense	3,534,511	3,742,451	3,763,398	9,088,328			9,088,328	9,977,397	101%	91.1%
District Court	3,296,761	3,337,975	3,548,888	8,062,364			8,062,364	9,110,686	106%	88.5%
Superior Court	2,651,767	2,754,827	2,942,510	6,731,416			6,731,416	7,996,639	107%	84.2%
Clerk	2,562,648	2,559,023	2,577,692	5,967,625			5,967,625	6,633,233	101%	90.0%
Medical Examiner	825,479	841,331	919,585	2,083,433			2,083,433	2,338,248	109%	89.1%
Clark Skamania Drug Task Force	<u>271,697</u>	<u>239,306</u>	<u>272,691</u>	<u>0</u>	<u>643,256</u>	<u>0</u>	<u>643,256</u>	<u>1,010,722</u>	<u>114%</u>	<u>63.6%</u>
<b>Total</b>	<b>70,940,051</b>	<b>74,001,132</b>	<b>76,659,213</b>	<b>172,668,172</b>	<b>3,527,681</b>	<b>205,635</b>	<b>175,990,218</b>	<b>198,817,312</b>	<b>104%</b>	<b>88.5%</b>

## EXPENDITURES BY DEPARTMENT

Sep-16

	YTD Sep-14	YTD Sep-15	YTD Sep-16	General Fund	Other Funds	Less YTD Transfers	BTD Sep-16	Current 15/16 Budget	16/15 %	Percent Budget
<b>PUBLIC WORKS</b>										
Parks	407,482	75	0	0			0	0	0%	0.0%
Parks Operations	979,343	0	0	0			0	0	0%	0.0%
Sanitary Sewer	98,101	0	0	0	0	0	0	0	0%	0.0%
Waste Water Maintenance	4,812,760	2,691,139	2,417,204	0	6,876,527	0	6,876,527	9,673,524	90%	71.1%
Waste Water Debt Service	0	0	0	0	0	0	0	0	0%	0.0%
Waste Water Construction	0	0	0	0	0	0	0	0	0%	0.0%
Waste Water Repair & Maint.	663,770	1,836,577	106,054	0	1,983,279	0	1,983,279	2,437,532	6%	81.4%
Clean Water Fund	2,610,371	3,840,856	3,965,233	0	10,402,093	0	10,402,093	13,456,127	103%	77.3%
Solid Waste	1,795,354	1,913,691	1,606,615	0	5,340,153	0	5,340,153	5,567,540	84%	95.9%
ER & R	11,194,674	12,075,627	11,623,646	0	25,838,003	0	25,838,003	33,380,941	96%	77.4%
Lewis & Clark Railroad	125,473	731,004	56,079	897,595			897,595	1,611,809	8%	55.7%
Road Fund	39,728,606	52,306,537	51,900,875	225,000	131,333,292	225,000	131,333,292	167,657,872	99%	78.3%
<b>Total</b>	<b>62,415,935</b>	<b>75,395,506</b>	<b>71,675,706</b>	<b>1,122,595</b>	<b>181,773,348</b>	<b>225,000</b>	<b>182,670,943</b>	<b>233,785,345</b>	<b>95%</b>	<b>78.1%</b>
<b>COMMUNITY DEVELOPMENT</b>										
Contingency	0	0	0	0	0	0	0	451,804	0%	0.0%
Administration	1,087,866	4,159,734	1,400,295	0	5,638,852	0	5,638,852	6,852,016	34%	82.3%
Development Review	0	0	0	0	0	0	0	0	0%	0.0%
Engineering	0	0	0	0	0	0	0	0	0%	0.0%
Inspection	0	0	0	0	0	0	0	0	0%	0.0%
Development Services (Planning)	528,064	572,803	552,116	0	1,372,367	0	1,372,367	2,003,827	96%	68.5%
Customer Service	1,226,739	1,073,873	1,475,634	0	2,953,492	0	2,953,492	3,109,374	137%	95.0%
Building	1,938,164	2,274,881	2,993,998	0	6,129,746	0	6,129,746	6,637,061	132%	92.4%
<b>Total</b>	<b>4,780,834</b>	<b>8,081,291</b>	<b>6,422,042</b>	<b>0</b>	<b>16,094,605</b>	<b>0</b>	<b>16,094,605</b>	<b>19,054,082</b>	<b>79%</b>	<b>84.5%</b>

## EXPENDITURES BY DEPARTMENT

Sep-16

	YTD Sep-14	YTD Sep-15	YTD Sep-16	General Fund	Other Funds	Less YTD Transfers	BTD Sep-16	Current 15/16 Budget	16/15 %	Percent Budget
<b>COMMUNITY SERVICES</b>										
Veterans' Assistance	284,517	327,647	391,115	0	906,188	0	906,188	1,238,495	119%	73.2%
Misc DCS Grants	0	0	0	0	0	0	0	0	0%	0.0%
Community Services	347,552	461,969	489,298	0	1,121,336	0	1,121,336	2,001,827	106%	56.0%
Prevention	2,525	46,088	15,000	0	89,365	0	89,365	382,466	33%	23.4%
Youth & Family Services	265,113	275,124	263,562	136,044	618,783	136,044	618,783	749,371	96%	82.6%
DCS-Aministration/Grants	491,128	836,085	1,027,657	867,434	2,021,325	867,434	2,021,325	5,756,508	123%	35.1%
Weatherization/Energy	2,883,792	2,539,312	2,792,300	0	6,317,474	0	6,317,474	11,186,718	110%	56.5%
CHIF	2,625,101	3,017,246	3,158,191	0	7,762,418	0	7,762,418	11,249,682	105%	69.0%
HOME	472,858	304,898	594,198	0	1,210,725	0	1,210,725	6,187,397	195%	19.6%
Housing Programs	950,368	1,067,659	1,212,540	0	2,573,940	0	2,573,940	4,883,479	114%	52.7%
Mental Health	3,325,463	2,960,938	2,638,116	0	6,709,909	0	6,709,909	13,948,771	89%	48.1%
Development Disability	2,975,788	3,098,510	3,317,295	0	7,907,820	0	7,907,820	12,248,152	107%	64.6%
Substance Abuse	3,170,785	3,946,149	2,990,393	0	9,109,108	0	9,109,108	14,414,407	76%	63.2%
Mental Health Reserve	0	0	0	0	0	0	0	0	0%	0.0%
Children's System of Care	0	0	0	0	0	0	0	0	0%	0.0%
Human Services Council	213,649	377,198	11,137	200,000	533,576	200,000	533,576	1,109,799	3%	48.1%
Sub-Total DCS	18,008,637	19,258,823	18,900,802	1,203,478	46,881,966	1,203,478	46,881,966	85,357,072	98%	54.9%
Heath Department	7,703,981	7,691,851	8,314,574	979,386	18,838,077	979,386	18,838,077	22,275,223	108%	84.6%
<b>INTERNAL SERVICES</b>										
Human Resources	1,302,627	1,253,194	1,480,521	3,161,663			3,161,663	3,833,830	118%	82.5%
Loss Control	3,447,775	2,857,092	4,236,259	10,633,961	0	26,202	10,607,759	9,754,081	148%	108.8%
General Services	1,795,553	1,910,301	1,875,878	4,187,599			4,187,599	4,858,631	98%	86.2%
Public Information	483,029	416,567	447,272	1,048,504			1,048,504	1,273,473	107%	82.3%
Office of Budget	452,227	324,814	416,035	869,275			869,275	999,405	128%	87.0%
Dept. of Info Tech - 0001	4,619,334	5,097,812	5,580,095	12,081,413			12,081,413	13,596,131	109%	88.9%
Facilities Maintenance	6,327,890	6,077,434	6,637,878	2,597,282	17,176,304	2,597,282	17,176,304	17,122,947	109%	100.3%
Major Maintenance	270,143	209,822	592,094	80,240	1,083,422	80,240	1,083,422	3,425,704	282%	31.6%
<b>Total</b>	18,698,578	18,147,036	21,266,033	34,659,937	18,259,727	2,703,724	50,215,940	54,864,202	117%	91.5%
<b>TOTAL OPERATING EXPENSES</b>	202,672,631	224,124,571	225,296,487	251,310,775	296,866,745	6,402,795	541,774,725	675,978,885	101%	80.1%

## EXPENDITURES BY DEPARTMENT

Sep-16

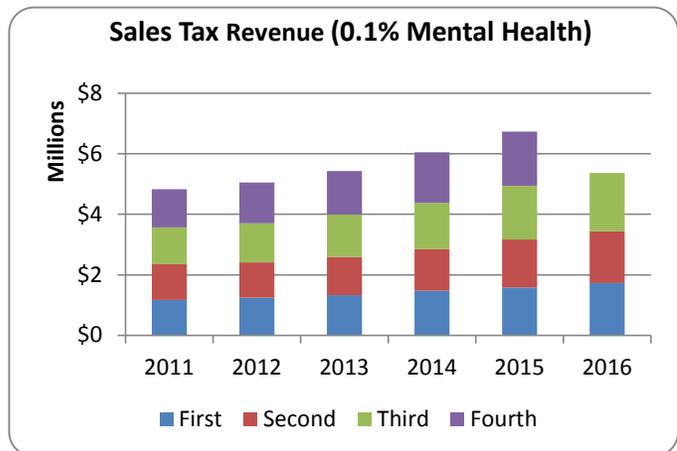
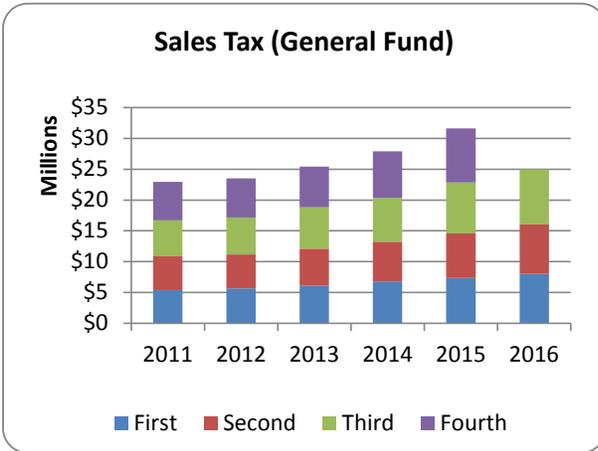
	YTD Sep-14	YTD Sep-15	YTD Sep-16	General Fund	Other Funds	Less YTD Transfers	BTD Sep-16	Current 15/16 Budget	16/15 %	Percent Budget
<b>CAPITAL &amp; DEBT</b>										
Capital Acquisition	0	0	0	0	0	0	0	0	0%	0.0%
Building Construction	0	0	0	0	0	0	0	0	0%	0.0%
Campus Development	0	0	0	0	0	0	0	0	0%	0.0%
Tri Mountain Golf Capital Fund	0	0	0	0	0	0	0	0	0%	0.0%
Parks County Urban	1,020,956	41,809	493,641	0	642,987	0	642,987	7,010,621	1181%	9.2%
Debt Service	7,570,224	16,047,120	8,989,908	866,520	30,475,291	866,520	30,475,291	35,989,289	56%	84.7%
Tax Anticipation Notes	421	106	0	0	106	0	106	0	0%	0.0%
Conservation Futures	633,970	6,705,708	871,190	0	8,838,393	0	8,838,393	14,007,359	13%	63.1%
Conservation Futures II	0	0	0	0	0	0	0	0	0%	0.0%
Park Impact Fee Funds	0	0	453,452	0	465,665	0	465,665	1,963,000	0%	23.7%
REET I	4,829,197	6,521,211	4,519,167	0	12,124,502	0	12,124,502	15,820,162	69%	76.6%
REET II	1,020,956	41,809	493,641	0	642,987	0	642,987	7,010,621	1181%	9.2%
REET III	864,205	3,104,657	2,935,403	0	7,254,667	0	7,254,667	9,077,276	95%	79.9%
Parks County Regional (70%)	164,111	0	0	0	0	0	0	700	0%	0.0%
Health District Campus	0	0	0	0	0	0	0	0	0%	0.0%
Traffic Impact Fee Funds	17,654	0	0	0	2,900,678	0	2,900,678	5,343,693	0%	54.3%
Water Quality Capital	0	0	0	0	0	0	0	0	0%	0.0%
Park District #6	0	0	774,318	0	780,674	0	780,674	2,002,000	0%	39.0%
Information Tech Reserve	210,200	1,793,650	3,392,748	2,808,536	5,903,934	2,808,536	5,903,934	13,720,650	189%	43.0%
<b>Total</b>	<b>16,331,894</b>	<b>34,256,069</b>	<b>22,923,468</b>	<b>3,675,056</b>	<b>70,029,883</b>	<b>3,675,056</b>	<b>70,029,883</b>	<b>111,945,371</b>	<b>67%</b>	<b>62.6%</b>

## EXPENDITURES BY DEPARTMENT

Sep-16

	YTD Sep-14	YTD Sep-15	YTD Sep-16	General Fund	Other Funds	Less YTD Transfers	BTD Sep-16	Current 15/16 Budget	16/15 %	Percent Budget
<b>FISCAL ENTITIES &amp; RESERVES</b>										
Auditor's O & M	270,471	280,586	790,648	0	1,182,109	0	1,182,109	1,935,048	282%	61.1%
DP Revolving	1,288,599	1,192,452	1,777,945	0	4,084,274	0	4,084,274	5,137,281	149%	79.5%
General Liability Ins	1,976,688	1,625,180	2,603,539	0	5,312,597	0	5,312,597	4,796,172	160%	110.8%
Unemployment Ins	421,438	88,095	105,572	0	233,097	0	233,097	1,831,262	120%	12.7%
Industrial Ins	1,049,649	1,143,818	1,527,149	26,202	5,088,267	26,202	5,088,267	4,660,316	134%	109.2%
Retirement/Benefits Reserve	357,028	299,830	302,430	0	709,959	0	709,959	1,463,524	101%	48.5%
Permanent Reserve	0	0	0	498,644	0	498,644	0	747,965	0%	0.0%
Clearing	103,126	76,393	154,128	154,128			154,128	0	202%	0.0%
Contingency	1,058,149	(385)	35,692	35,307			35,307	7,544,714	-9266%	0.5%
Special Purpose Paths & Trails	0	0	0	0	0	0	0	0	0%	0.0%
Sales Tax-Criminal Justice Asst	2,051,251	2,576,274	0	0	3,544,341	0	3,544,341	6,573,856	0%	53.9%
Special Law Enforcement	3,175,134	3,976,465	0	0	5,483,317	0	5,483,317	10,300,064	0%	53.2%
Sheriffs Special Investigation	30,000	30,000	20,522	0	77,116	0	77,116	110,022	68%	70.1%
1010 CRESA 911 Tax	2,668,017	2,699,814	2,107,774	0	6,543,059	0	6,543,059	8,910,316	78%	73.4%
<b>Total</b>	14,449,550	13,988,521	9,425,397	714,281	32,258,137	524,846	32,447,572	54,010,540	67%	60.1%
<b>County Total</b>	233,454,075	272,369,161	257,645,353	255,700,112	399,154,764	10,602,697	644,252,179	841,934,796	95%	76.5%

## Sales Tax General Fund and Law Enforcement



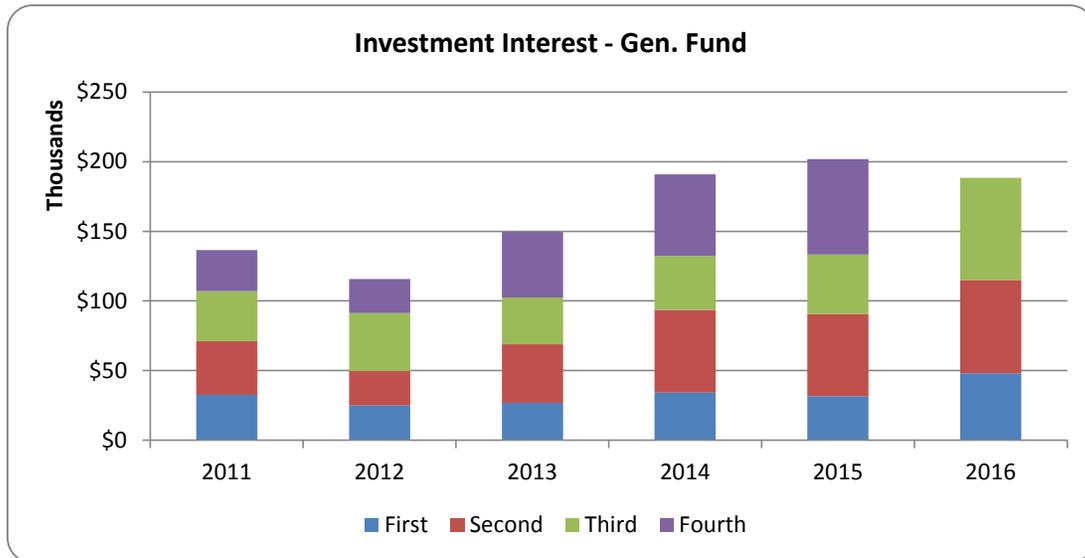
### Sales Tax Revenue (General Fund)

By Quarter	2011 Actuals	2012 Actuals	2013 Actuals	2014 Actuals	2015 Actuals	2016 Actuals	15-16 Budget
First	5,394,054	5,637,591	6,100,353	6,804,363	7,373,698	8,000,156	
Second	5,444,768	5,531,106	6,024,259	6,458,381	7,204,914	8,020,526	
Third	5,855,370	6,017,454	6,687,261	7,117,647	8,259,864	8,928,185	
Fourth	6,240,468	6,323,749	6,583,705	7,510,284	8,783,104	0	
	22,934,660	23,509,900	25,395,578	27,890,675	31,621,580	24,948,867	64,848,294
% Change YTD						9.2%	% of Budget
% Change Annual	2.0%	2.5%	8.0%	9.8%	13.4%		87.2%

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

By Quarter	2011 Actuals	2012 Actuals	2013 Actuals	2014 Actuals	2015 Actuals	2016 Actuals	15-16 Budget
First	1,176,096	1,248,349	1,325,896	1,476,845	1,581,920	1,733,564	
Second	1,169,938	1,162,558	1,261,677	1,382,205	1,587,841	1,709,638	
Third	1,220,110	1,294,033	1,402,184	1,518,047	1,778,421	1,921,963	
Fourth	1,262,156	1,342,502	1,434,582	1,672,172	1,780,396	0	
	4,828,300	5,047,442	5,424,339	6,049,269	6,728,578	5,365,165	12,256,096
% Change YTD						8.4%	% of Budget
% Change Annual	3.6%	4.5%	7.5%	11.5%	11.2%		98.7%

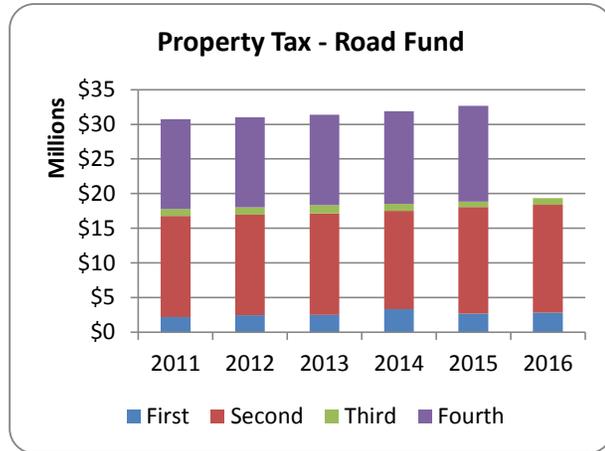
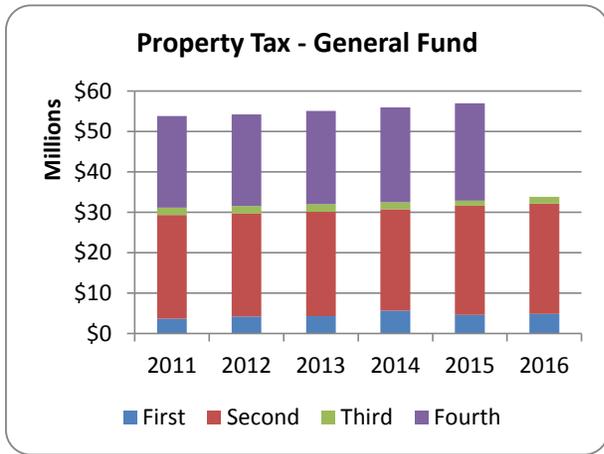
## Investment Interest Earnings



### Investment interest - General Fund

By Quarter	2011 Actuals	2012 Actuals	2013 Actuals	2014 Actuals	2015 Actuals	2016 Actuals	15-16 Budget	
First	32,572	25,126	26,906	34,139	31,812	48,056		
Second	38,708	24,694	41,981	59,454	58,880	67,006		
Third	35,707	41,400	33,613	38,487	42,569	73,300		
Fourth	29,510	24,612	46,967	58,788	68,665	0		
	136,497	115,832	149,467	190,868	201,926	188,362	523,630	
% Change - YTD							41.3%	% of Budget
% Change - Annual	-59.6%	-15.1%	29.0%	27.7%	5.8%		74.5%	

## Property Tax General Fund and Road Fund



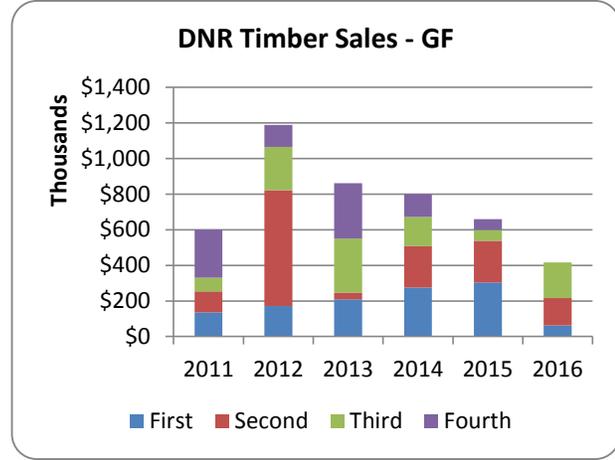
### Property Tax Revenue - General Fund

By Quarter	2011 Actuals	2012 Actuals	2013 Actuals	2014 Actuals	2015 Actuals	2016 Actuals	15-16 Budget
First	3,683,738	4,246,832	4,262,052	5,599,814	4,638,144	4,861,022	
Second	25,686,895	25,512,986	25,824,418	25,159,015	26,944,835	27,349,102	
Third	1,814,427	1,747,552	1,941,807	1,755,623	1,315,384	1,642,275	
Fourth	22,630,937	22,732,718	23,047,024	23,405,436	24,056,187	0	
	53,815,997	54,240,088	55,075,301	55,919,888	56,954,550	33,852,399	114,619,329
% Change - YTD						2.9%	% of Budget
% Change - Annual	3.0%	0.8%	1.5%	1.5%	1.9%	79.2%	

### Property Tax Revenue - Road Fund

By Quarter	2011 Actuals	2012 Actuals	2013 Actuals	2014 Actuals	2015 Actuals	2016 Actuals	15-16 Budget
First	2,159,734	2,424,507	2,509,427	3,310,537	2,685,478	2,790,583	
Second	14,596,938	14,538,710	14,634,336	14,216,503	15,379,044	15,578,862	
Third	1,051,339	1,068,389	1,175,097	1,003,044	791,498	981,180	
Fourth	12,938,708	12,996,633	13,045,501	13,340,749	13,818,170	0	
	30,746,719	31,028,239	31,364,361	31,870,833	32,674,190	19,350,625	65,004,227
% Change - YTD						2.6%	% of Budget
% Change - Annual	2.7%	0.9%	1.1%	1.6%	2.5%	80.0%	

## Property Tax Penalties DNR Timber Sales - Gen. Fund



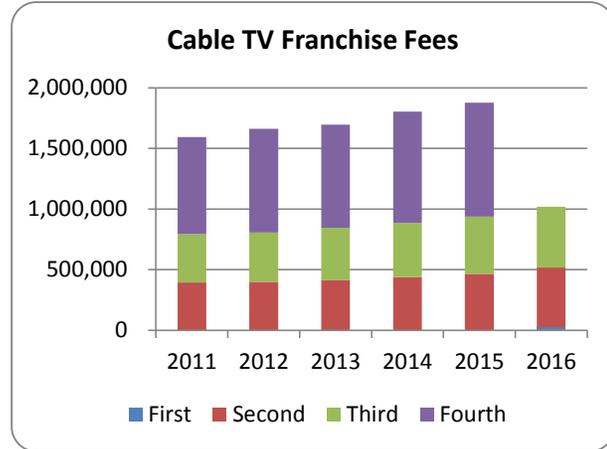
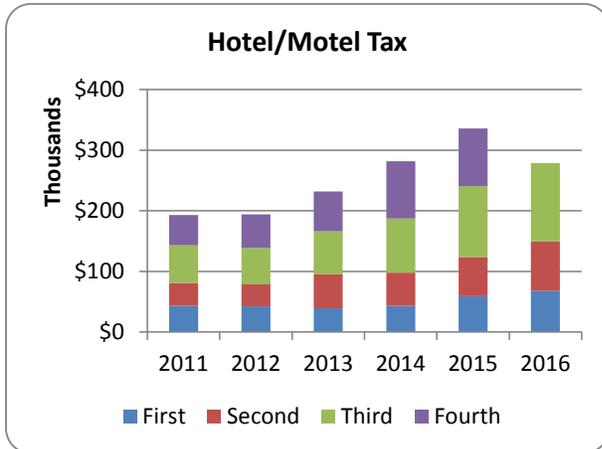
### Property Tax Penalty - General Fund

By Quarter	2011 Actuals	2012 Actuals	2013 Actuals	2014 Actuals	2015 Actuals	2016 Actuals	15-16 Budget	
First	1,244,411	978,448	1,034,304	976,865	1,069,908	659,234		
Second	1,945,266	1,683,405	1,445,764	1,447,828	1,233,234	1,658,605		
Third	896,151	939,286	1,235,497	778,759	718,518	1,688,459		
Fourth	1,124,708	1,170,086	1,409,048	1,451,618	1,550,798	0		
	5,210,536	4,771,225	5,124,613	4,655,070	4,572,458	4,006,298		8,647,933
% Change - YTD							32.6%	% of Budget
% Change - Annual	17.3%	-8.4%	7.4%	-9.2%	-1.8%		99.2%	

### DNR Timber Sales - General Fund

By Quarter	2011 Actuals	2012 Actuals	2013 Actuals	2014 Actuals	2015 Actuals	2016 Actuals	15-16 Budget	
First	136,226	171,215	209,646	275,772	303,197	62,231		
Second	117,389	650,122	36,255	230,911	233,874	153,506		
Third	77,415	244,432	304,860	165,397	60,906	201,497		
Fourth	270,160	123,352	310,845	128,295	61,221	0		
	601,190	1,189,121	861,606	800,375	659,198	417,234		943,929
% Change - YTD							-30.2%	% of Budget
% Change - Annual	306.7%	97.8%	-27.5%	-7.1%	-17.6%		114.0%	

## Hotel/Motel Tax Cable Television Franchise Fees



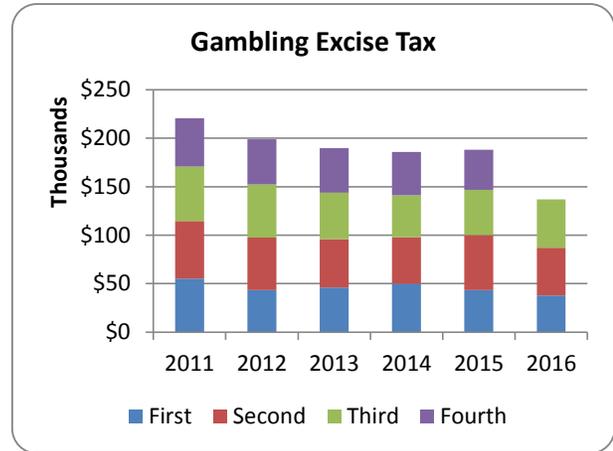
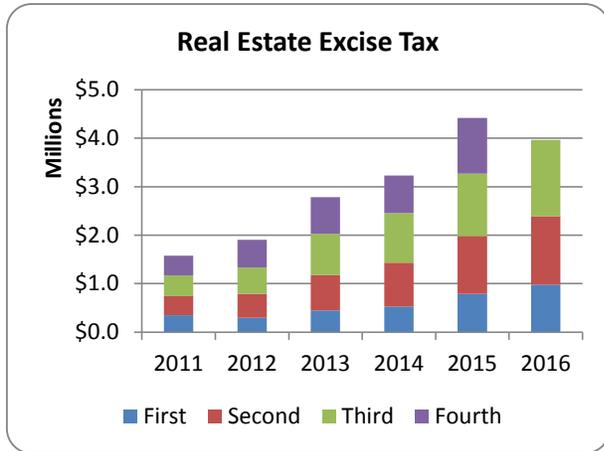
### Hotel/Motel Tax

By Quarter	2011 Actuals	2012 Actuals	2013 Actuals	2014 Actuals	2015 Actuals	2016 Actuals	15-16 Budget
First	43,340	42,434	39,013	43,281	59,330	68,020	
Second	37,646	36,239	56,504	54,701	64,576	81,690	
Third	62,338	60,164	70,648	89,265	116,823	129,134	
Fourth	49,629	55,460	65,816	94,364	95,284	0	
	192,953	194,297	231,981	281,611	336,013	278,844	584,519
% Change - YTD						15.8%	% of Budget
% Change - Annual	-12.2%	0.7%	19.4%	21.4%	19.3%	105.2%	

### Cable Television Franchise Fees

By Quarter	2011 Actuals	2012 Actuals	2013 Actuals	2014 Actuals	2015 Actuals	2016 Actuals	15-16 Budget
First	0	0	0	0	0	23,098	
Second	395,368	400,072	415,002	438,785	465,552	494,006	
Third	398,221	405,190	431,448	445,182	471,635	501,767	
Fourth	799,768	855,919	849,224	918,692	941,133	0	
	1,593,357	1,661,181	1,695,674	1,802,659	1,878,320	1,018,871	3,858,766
% Change - YTD						8.7%	% of Budget
% Change - Annual	8.6%	4.3%	2.1%	6.3%	4.2%	75.1%	

## Excise Taxes



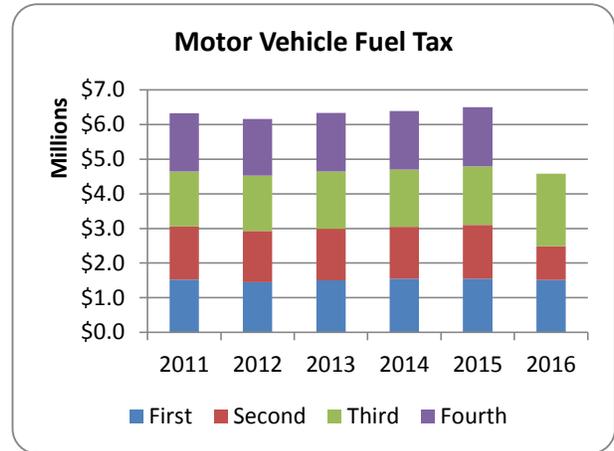
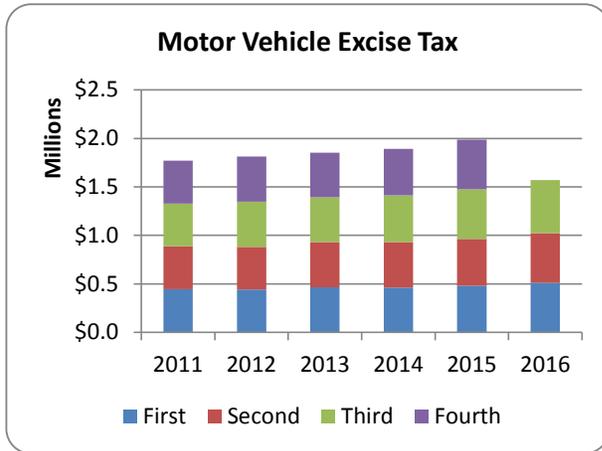
### Real Estate Excise Tax Revenue (REET I)

By Quarter	2011 Actuals	2012 Actuals	2013 Actuals	2014 Actuals	2015 Actuals	2016 Actuals	15-16 Budget	
First	348,647	298,156	450,585	526,265	785,839	977,520		
Second	396,514	491,075	726,248	906,366	1,199,818	1,411,039		
Third	426,875	546,112	850,046	1,024,218	1,280,969	1,575,461		
Fourth	402,894	566,124	759,612	775,275	1,153,482	0		
	1,574,930	1,901,467	2,786,491	3,232,124	4,420,108	3,964,020	5,997,922	
% Change - YTD							21.3%	% of Budget
% Change - Annual	-3.9%	20.7%	46.5%	16.0%	36.8%		139.8%	

### Gambling Excise Tax Revenue

By Quarter	2011 Actuals	2012 Actuals	2013 Actuals	2014 Actuals	2015 Actuals	2016 Actuals	15-16 Budget	
First	55,207	43,388	45,864	49,996	43,295	37,666		
Second	59,302	54,224	50,177	47,898	56,741	49,300		
Third	56,250	54,762	47,709	43,344	46,704	50,012		
Fourth	49,789	46,395	45,839	44,669	41,246	0		
	220,548	198,769	189,589	185,907	187,986	136,978	373,530	
% Change - YTD							-6.7%	% of Budget
% Change - Annual	-4.5%	-9.9%	-4.6%	-1.9%	1.1%		87.0%	

## Motor Vehicle Excise Tax Motor Vehicle Fuel Tax



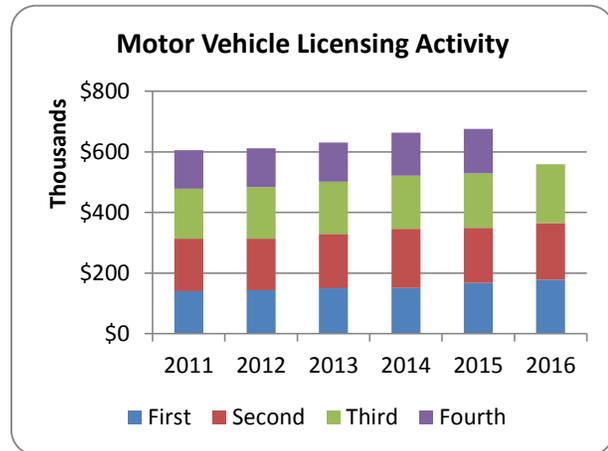
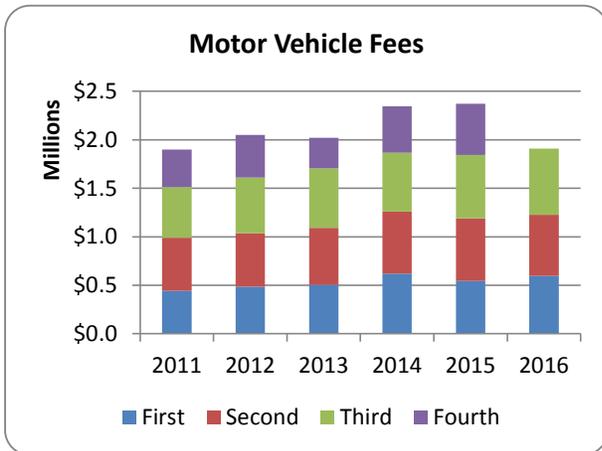
### Motor Vehicle Excise Tax - Criminal Justice

By Quarter	2011 Actuals	2012 Actuals	2013 Actuals	2014 Actuals	2015 Actuals	2016 Actuals	15-16 Budget	
First	443,845	441,343	465,894	460,553	481,884	511,137		
Second	443,008	441,235	465,929	468,901	481,906	511,206		
Third	441,135	465,977	460,686	481,855	511,454	546,797		
Fourth	441,286	465,895	460,584	481,818	511,354	0		
	1,769,274	1,814,450	1,853,093	1,893,127	1,986,598	1,569,140	3,912,985	
% Change - YTD							6.4%	% of Budget
% Change - Annual	6.4%	2.6%	2.1%	2.2%	4.9%		90.9%	

### Motor Vehicle Fuel Tax (Road Fund)

By Quarter	2011 Actuals	2012 Actuals	2013 Actuals	2014 Actuals	2015 Actuals	2016 Actuals	15-16 Budget	
First	1,522,908	1,446,355	1,501,160	1,551,438	1,548,981	1,511,566		
Second	1,536,289	1,481,235	1,488,624	1,497,991	1,549,475	971,682		
Third	1,582,669	1,598,392	1,658,206	1,649,186	1,695,382	2,100,107		
Fourth	1,685,341	1,638,421	1,684,729	1,694,099	1,709,842	0		
	6,327,207	6,164,403	6,332,719	6,392,714	6,503,680	4,583,355	12,650,000	
% Change - YTD							-4.4%	% of Budget
% Change - Annual	2.0%	-2.6%	2.7%	0.9%	1.7%		87.6%	

## Motor Vehicle Fee Revenue Motor Vehicle Licensing Activity



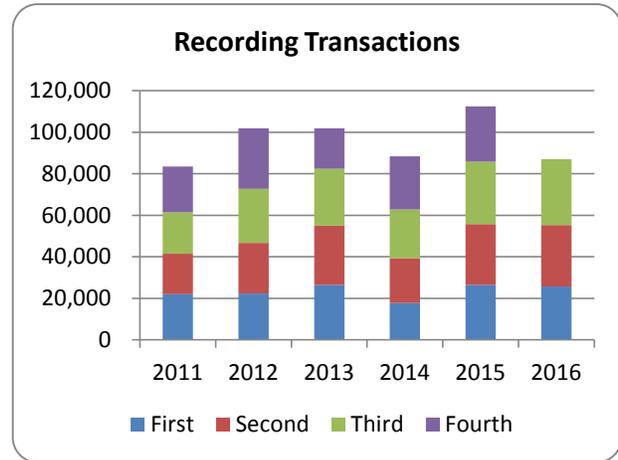
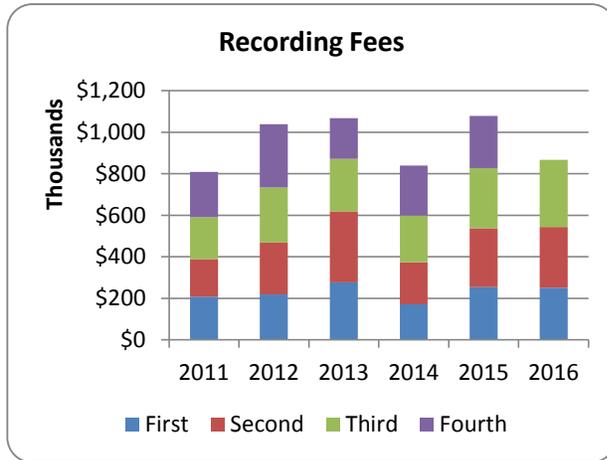
### Motor Vehicle Fee Revenue

By Quarter	2011 Actuals	2012 Actuals	2013 Actuals	2014 Actuals	2015 Actuals	2016 Actuals	15-16 Budget	
First	444,171	485,956	505,324	618,857	545,212	597,754		
Second	544,895	549,541	586,966	640,449	645,194	627,454		
Third	521,947	574,877	612,040	607,564	652,110	682,500		
Fourth	387,250	440,695	315,400	478,274	528,810	0		
	1,898,263	2,051,069	2,019,730	2,345,144	2,371,326	1,907,708	4,039,460	
% Change - YTD							3.5%	% of Budget
% Change - Annual	5.2%	8.0%	-1.5%	16.1%	1.1%		105.9%	

### Motor Vehicle Licensing Activity

By Quarter	2011 Actuals	2012 Actuals	2013 Actuals	2014 Actuals	2015 Actuals	2016 Actuals	
First	140,621	144,144	150,291	150,970	167,761	178,373	
Second	172,744	169,968	178,880	195,381	181,661	187,194	
Third	165,212	169,522	173,085	175,510	179,321	193,596	
Fourth	126,957	128,619	128,778	141,369	147,619	0	
	605,534	612,253	631,034	663,230	676,362	559,163	
% Change - YTD							5.8%
% Change - Annual	6.7%	1.1%	3.1%	5.1%	2.0%		

## Recording



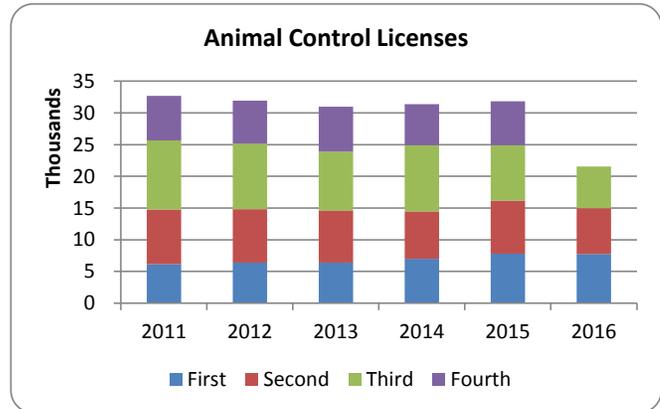
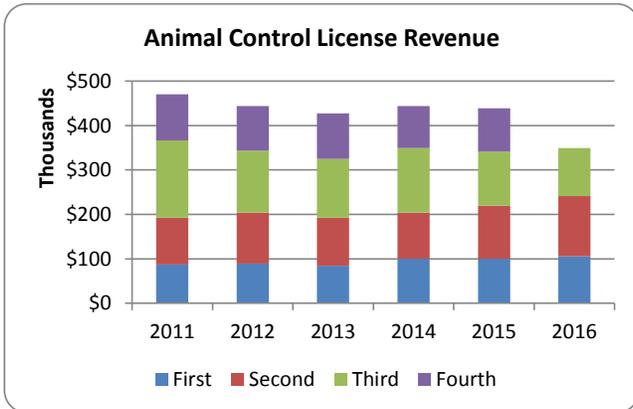
### Recording Fee Revenue

By Quarter	2011 Actuals	2012 Actuals	2013 Actuals	2014 Actuals	2015 Actuals	2016 Actuals	15-16 Budget
First	208,914	218,666	277,552	170,664	254,072	251,128	
Second	179,704	250,142	340,667	202,550	283,781	293,256	
Third	203,310	264,757	254,095	225,939	288,957	323,149	
Fourth	217,227	304,868	196,041	240,437	252,220	0	
	809,155	1,038,433	1,068,355	839,590	1,079,030	867,533	1,951,123
% Change - YTD						4.9%	% of Budget
% Change - Annual	-6.4%	28.3%	2.9%	-21.4%	28.5%	99.8%	

### Documents Recorded

By Quarter	2011 Actuals	2012 Actuals	2013 Actuals	2014 Actuals	2015 Actuals	2016 Actuals
First	22,120	22,320	26,476	17,717	26,558	25,797
Second	19,461	24,367	28,524	21,651	29,202	29,532
Third	19,902	26,005	27,366	23,457	30,051	31,647
Fourth	21,948	29,163	19,532	25,568	26,631	0
	83,431	101,855	101,898	88,393	112,442	86,976
% Change - YTD						1.4%
% Change - Annual	-11.7%	22.1%	0.0%	-13.3%	27.2%	

## Animal Control/Protection



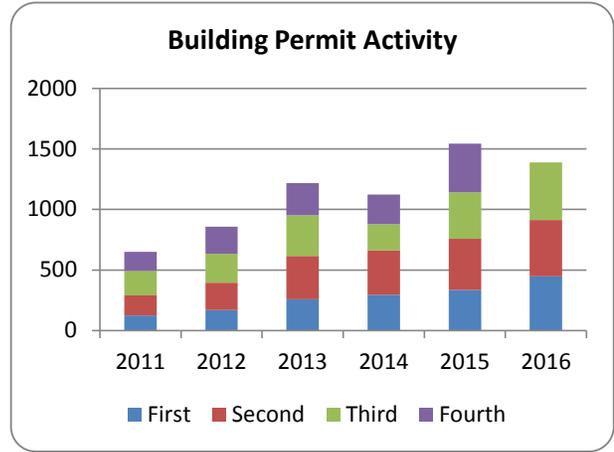
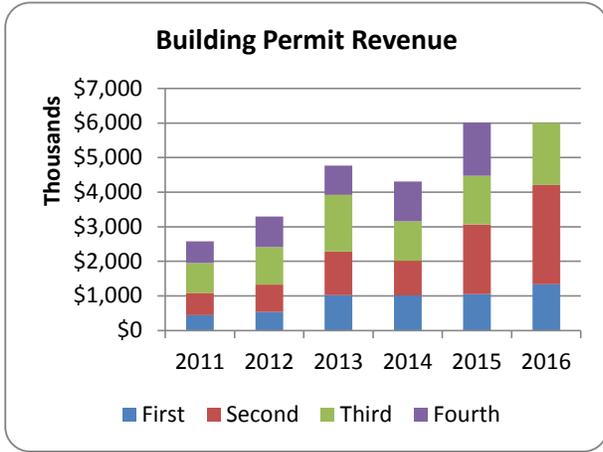
### Animal Control License Revenue

By Quarter	2011 Actuals	2012 Actuals	2013 Actuals	2014 Actuals	2015 Actuals	2016 Actuals	15-16 Budget	
First	87,313	89,005	83,950	100,023	100,075	105,603		
Second	105,220	114,894	108,832	104,179	119,495	135,307		
Third	173,836	140,139	132,323	144,983	121,724	108,334		
Fourth	103,982	99,918	102,527	94,614	97,656	0		
	470,351	443,956	427,632	443,799	438,950	349,244	886,374	
% Change YTD							2.3%	% of Budget
% Change Annual	1.50%	-5.6%	-3.7%	3.8%	-1.1%		88.9%	

### Animal Control License Transactions

By Quarter	2011 Actuals	2012 Actuals	2013 Actuals	2014 Actuals	2015 Actuals	2016 Actuals	
First	6,150	6,415	6,403	6,979	7,829	7,773	
Second	8,630	8,398	8,228	7,510	8,331	7,220	
Third	10,891	10,360	9,263	10,399	8,772	6,555	
Fourth	7,034	6,768	7,076	6,505	6,885	0	
	32,705	31,941	30,970	31,393	31,817	21,548	
% Change YTD							-13.6%
% Change Annual	3.30%	-2.3%	-3.0%	1.4%	1.4%		

## Building Permits



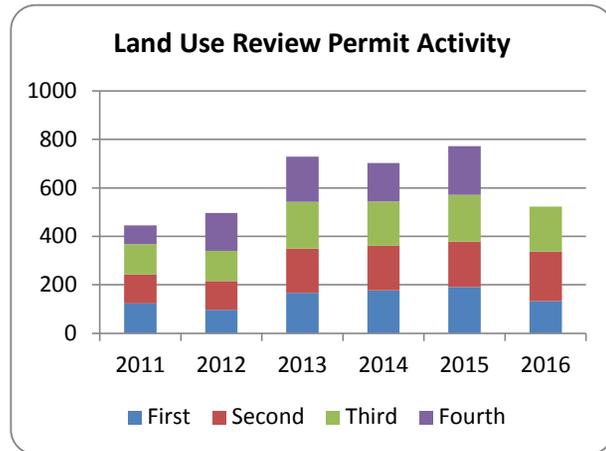
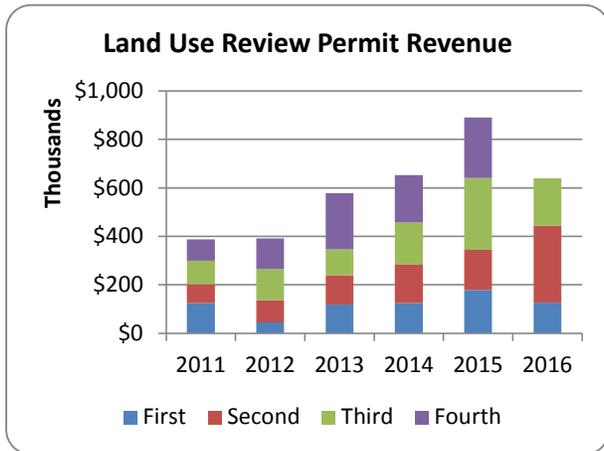
### Building Permit Revenue

By Quarter	2011 Actuals	2012 Actuals	2013 Actuals	2014 Actuals	2015 Actuals	2016 Actuals	15-16 Budget	
First	441,899	533,309	1,019,966	1,009,522	1,051,610	1,333,472		
Second	644,001	797,820	1,261,220	1,006,452	2,014,493	2,874,470		
Third	862,424	1,080,800	1,643,265	1,138,044	1,412,368	1,796,849		
Fourth	629,997	880,714	846,722	1,157,586	1,535,663	0		
	2,578,321	3,292,643	4,771,173	4,311,604	6,014,134	6,004,791	10,238,247	
% Change YTD							34.1%	% of Budget
% Change Annual	25.80%	27.7%	44.9%	-9.6%	39.5%		117.4%	

### Building Permit Activity

By Quarter	2011 Actuals	2012 Actuals	2013 Actuals	2014 Actuals	2015 Actuals	2016 Actuals	
First	124	169	258	295	334	448	
Second	165	226	359	368	424	466	
Third	204	238	336	217	383	475	
Fourth	158	225	265	243	402	0	
	651	858	1,218	1,123	1,543	1,389	
% Change YTD							21.7%
% Change Annual	5.10%	31.8%	42.0%	-7.8%	37.4%		

## Land Use Review Permits



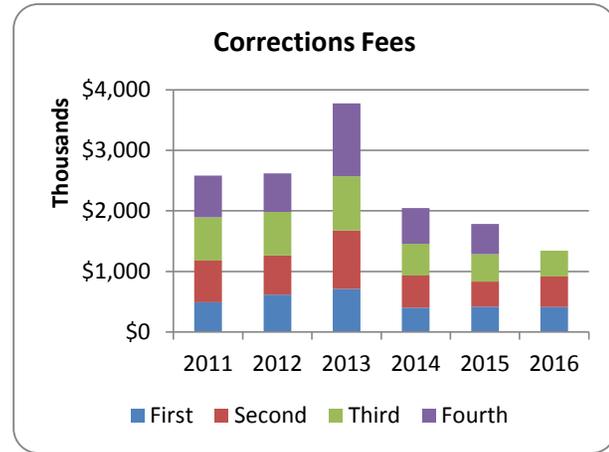
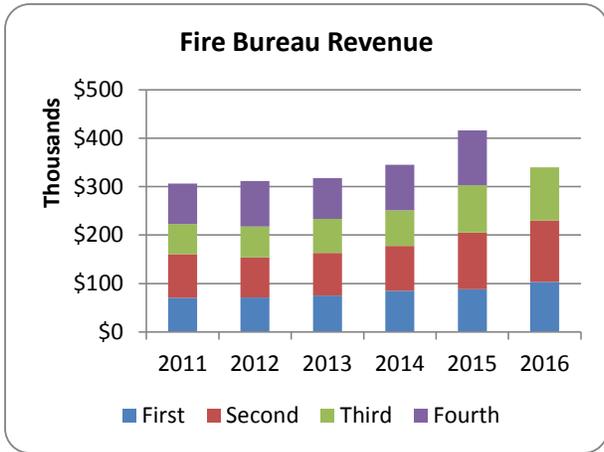
### Land Use Review Permit Revenue

By Quarter	2011 Actuals	2012 Actuals	2013 Actuals	2014 Actuals	2015 Actuals	2016 Actuals	15-16 Budget	
First	124,698	45,442	118,333	124,607	178,885	126,257		
Second	77,849	91,318	121,270	160,084	165,496	317,755		
Third	97,053	128,585	107,081	172,405	296,073	195,575		
Fourth	88,061	126,044	231,224	195,526	250,245	0		
	387,661	391,389	577,908	652,622	890,699	639,587	1,541,264	
% Change YTD							-0.1%	% of Budget
% Change Annual	-42.40%	1.0%	47.7%	12.9%	36.5%		99.3%	

### Land Use Review Permit Activity

By Quarter	2011 Actuals	2012 Actuals	2013 Actuals	2014 Actuals	2015 Actuals	2016 Actuals	
First	124	98	167	177	191	133	
Second	119	118	182	185	188	205	
Third	125	125	194	182	192	185	
Fourth	78	156	186	159	201	0	
	446	497	729	703	772	523	
% Change YTD							-8.4%
% Change Annual	-53.70%	11.4%	46.7%	-3.6%	9.8%		

## Fire Bureau and Corrections Fees



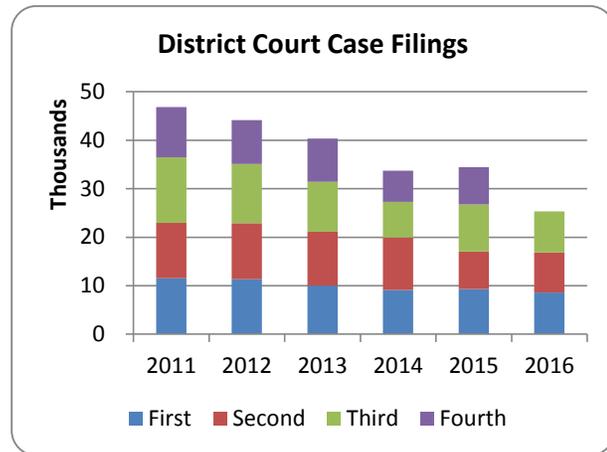
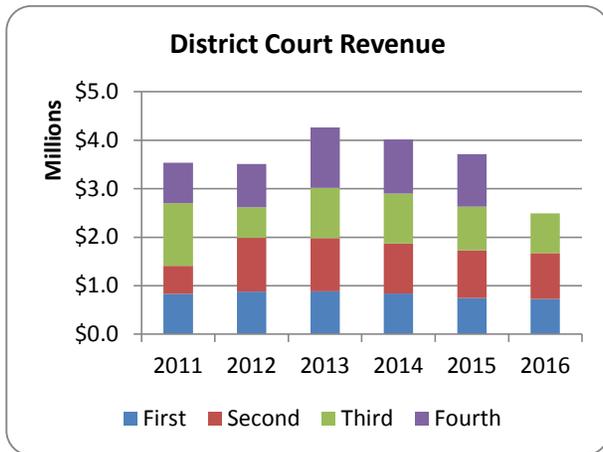
### Fire Bureau Revenue

By Quarter	2011 Actuals	2012 Actuals	2013 Actuals	2014 Actuals	2015 Actuals	2016 Actuals	15-16 Budget
First	70,817	71,378	75,350	84,852	88,327	103,323	
Second	90,010	82,886	87,699	92,471	117,025	126,744	
Third	61,868	63,376	70,419	73,896	97,497	109,541	
Fourth	83,783	94,080	83,823	93,825	113,419	0	
	306,478	311,720	317,291	345,044	416,268	339,608	716,935
% Change YTD						12.1%	% of Budget
% Change Annual	-9.90%	1.7%	1.8%	8.7%	20.6%		105.4%

### Corrections Fees

By Quarter	2011 Actuals	2012 Actuals	2013 Actuals	2014 Actuals	2015 Actuals	2016 Actuals	15-16 Budget
First	490,654	616,533	711,112	403,353	414,665	414,099	
Second	690,963	646,601	968,312	528,621	416,799	502,459	
Third	714,332	718,583	892,513	526,874	453,651	424,468	
Fourth	687,667	638,666	1,201,918	586,947	497,204	0	
	2,583,616	2,620,383	3,773,855	2,045,795	1,782,319	1,341,026	3,571,058
% Change YTD						4.4%	% of Budget
% Change Annual	23.70%	1.4%	44.0%	-45.8%	-12.9%		87.5%

## District Court



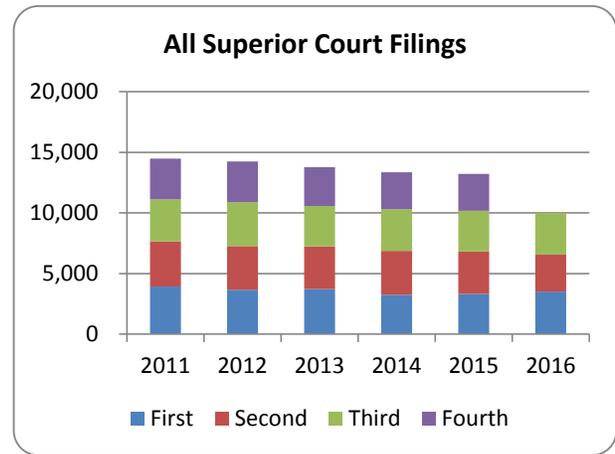
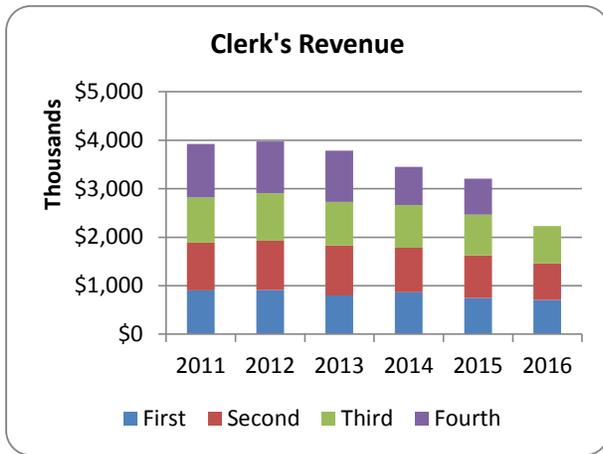
### District Court Revenue

By Quarter	2011 Actuals	2012 Actuals	2013 Actuals	2014 Actuals	2015 Actuals	2016 Actuals	15-16 Budget	
First	831,074	876,267	884,218	839,685	745,520	728,998		
Second	576,931	1,110,232	1,093,573	1,032,235	983,416	944,763		
Third	1,294,916	631,733	1,041,327	1,029,948	898,261	815,661		
Fourth	831,501	893,815	1,246,744	1,111,033	1,087,208	0		
	3,534,422	3,512,047	4,265,862	4,012,901	3,714,405	2,489,422	8,473,023	
% Change YTD							-5.2%	% of Budget
% Change Annual	7.60%	-0.6%	21.5%	-5.9%	-7.4%		73.2%	

### District Court Case Filings

By Quarter	2011 Actuals	2012 Actuals	2013 Actuals	2014 Actuals	2015 Actuals	2016 Actuals	
First	11,509	11,307	10,013	9,124	9,328	8,594	
Second	11,458	11,570	11,133	10,824	7,687	8,273	
Third	13,520	12,237	10,267	7,350	9,773	8,442	
Fourth	10,323	9,026	8,947	6,440	7,681	0	
	46,810	44,140	40,360	33,738	34,469	25,309	
% Change YTD							-5.5%
% Change Annual	-1.60%	-5.7%	-8.6%	-16.4%	2.2%		

## Clerk's Revenue and Superior Court Activity



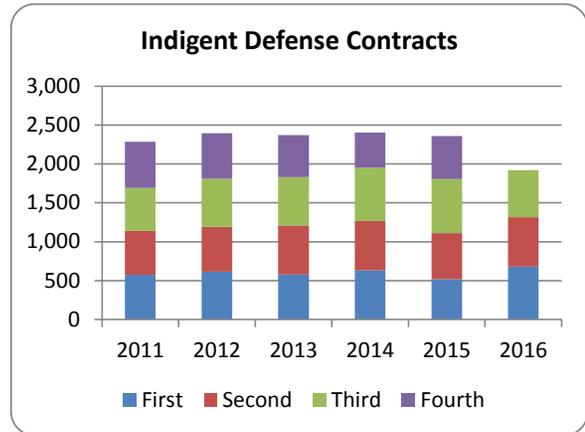
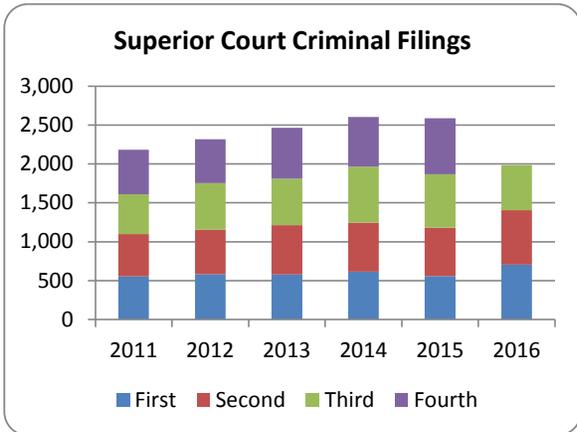
### Clerk's (Superior Court) Revenue

By Quarter	2011 Actuals	2012 Actuals	2013 Actuals	2014 Actuals	2015 Actuals	2016 Actuals	15-16 Budget	
First	903,846	908,265	797,759	866,675	745,603	709,086		
Second	984,081	1,018,627	1,034,356	916,441	881,293	753,705		
Third	931,110	979,511	897,497	879,813	841,415	763,890		
Fourth	1,105,037	1,067,857	1,054,126	784,056	736,796	0		
	3,924,074	3,974,260	3,783,738	3,446,985	3,205,107	2,226,681	6,536,765	
% Change YTD							-9.8%	% of Budget
% Change Annual	5.50%	1.3%	-4.8%	-8.9%	-7.0%		83.1%	

### All Superior Court Case Filings

By Quarter	2011 Actuals	2012 Actuals	2013 Actuals	2014 Actuals	2015 Actuals	2016 Actuals	
First	3,923	3,663	3,734	3,259	3,330	3,502	
Second	3,745	3,610	3,502	3,614	3,480	3,052	
Third	3,464	3,619	3,337	3,428	3,363	3,449	
Fourth	3,348	3,345	3,204	3,058	3,043	0	
	14,480	14,237	13,777	13,359	13,216	10,003	
% Change YTD							-1.7%
% Change Annual	5.10%	-1.7%	-3.2%	-3.0%	-1.1%		

## Superior Court Activity



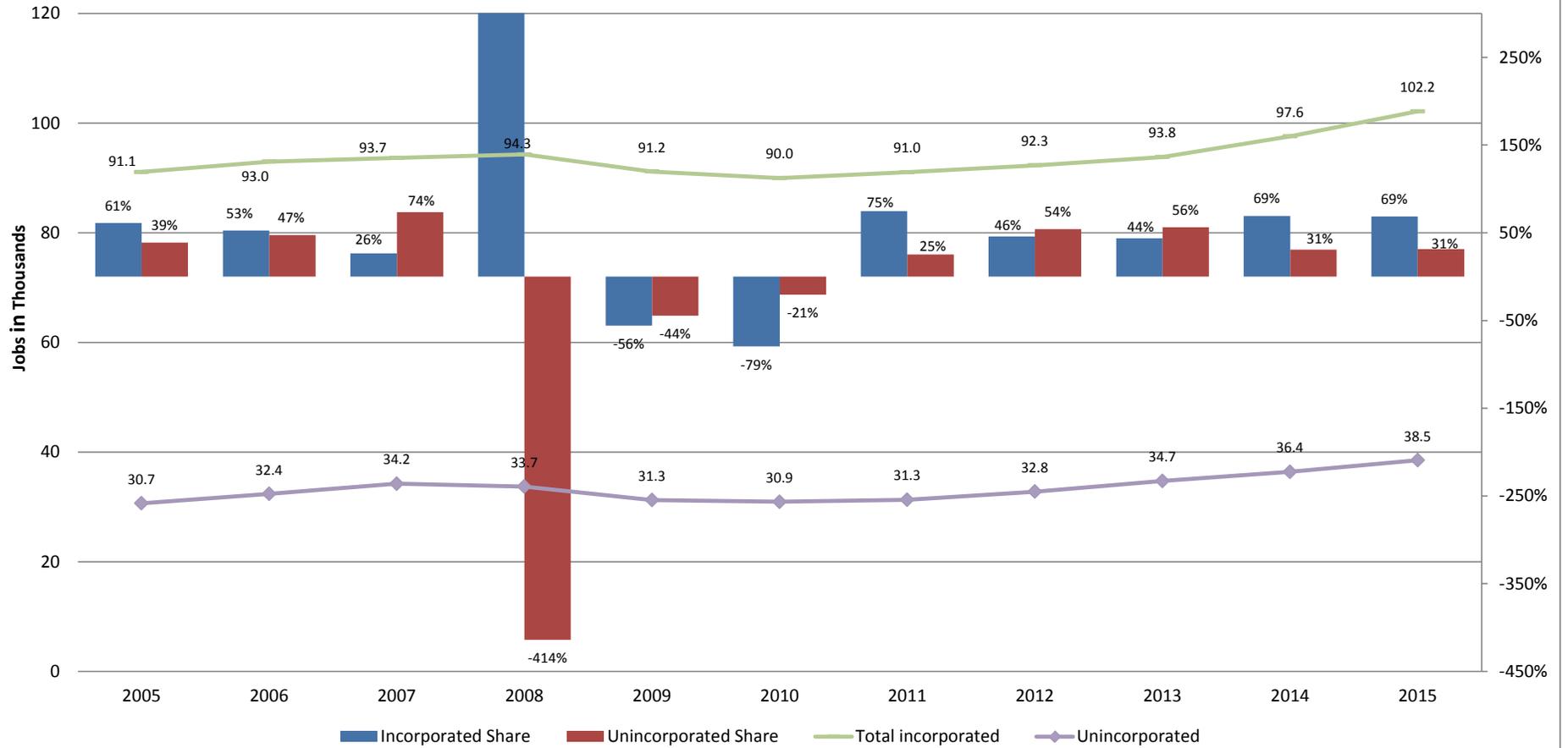
### Superior Court Criminal Filings

By Quarter	2011 Actuals	2012 Actuals	2013 Actuals	2014 Actuals	2015 Actuals	2016 Actuals
First	555	584	579	616	557	707
Second	543	572	634	630	623	697
Third	512	597	596	721	687	583
Fourth	573	563	655	638	719	0
	2,183	2,316	2,464	2,605	2,586	1,987
% Change YTD						6.4%
% Change Annual	-4.10%	6.1%	6.4%	5.7%	-0.7%	

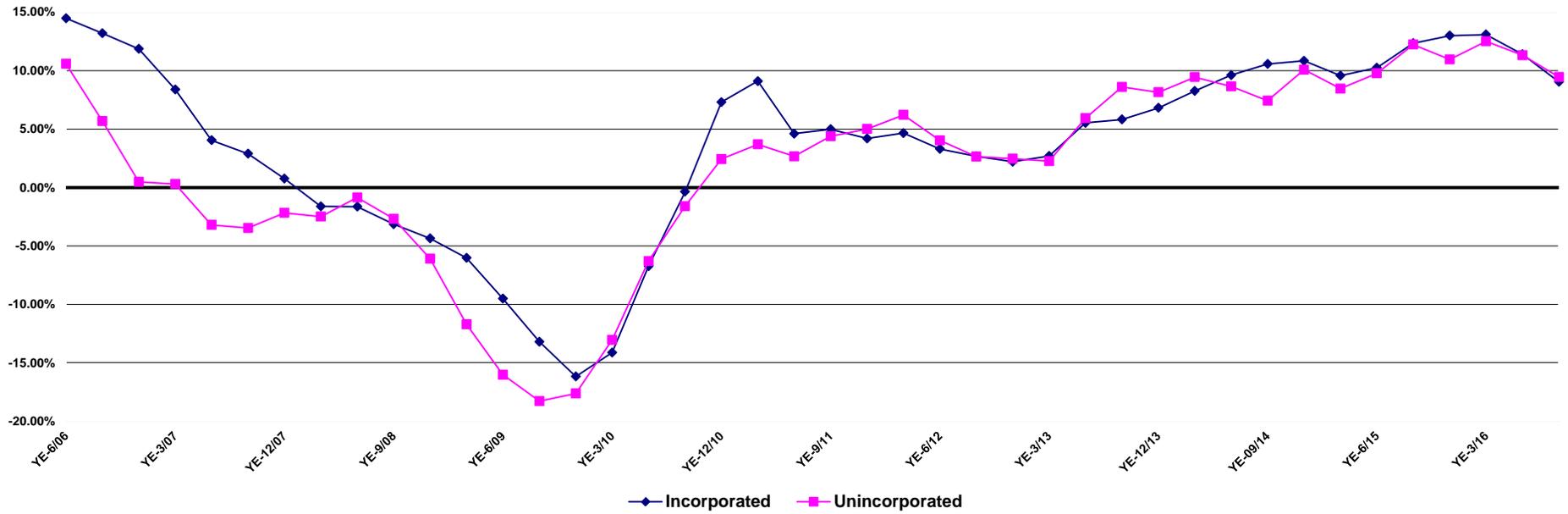
### Number of Adult Indigent Defense Contracts

By Quarter	2011 Actuals	2012 Actuals	2013 Actuals	2014 Actuals	2015 Actuals	2016 Actuals
First	576	615	577	631	518	682
Second	564	576	633	637	591	632
Third	550	617	619	686	695	607
Fourth	593	585	541	448	556	0
	2,283	2,393	2,370	2,402	2,360	1,921
% Change YTD						6.5%
% Change Annual	-4.90%	4.8%	-1.0%	1.4%	-1.7%	

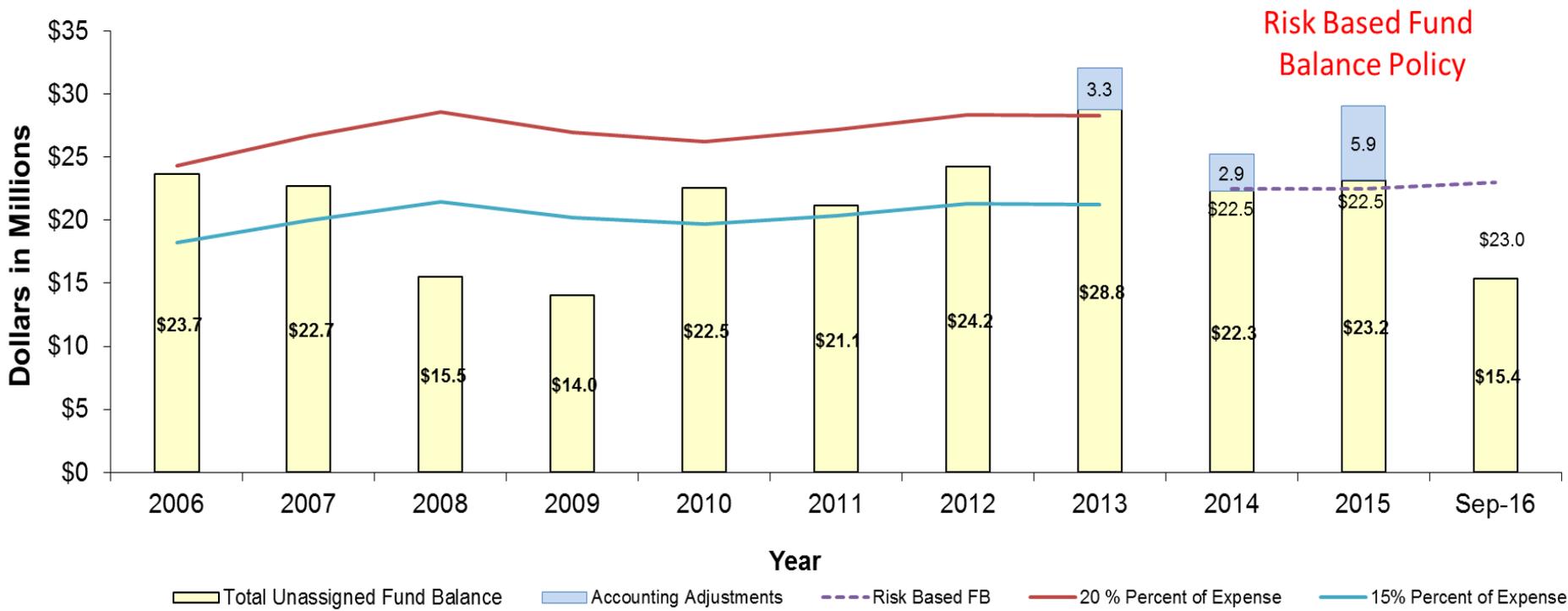
## Clark County Job History/Share of Job Growth (Decline)



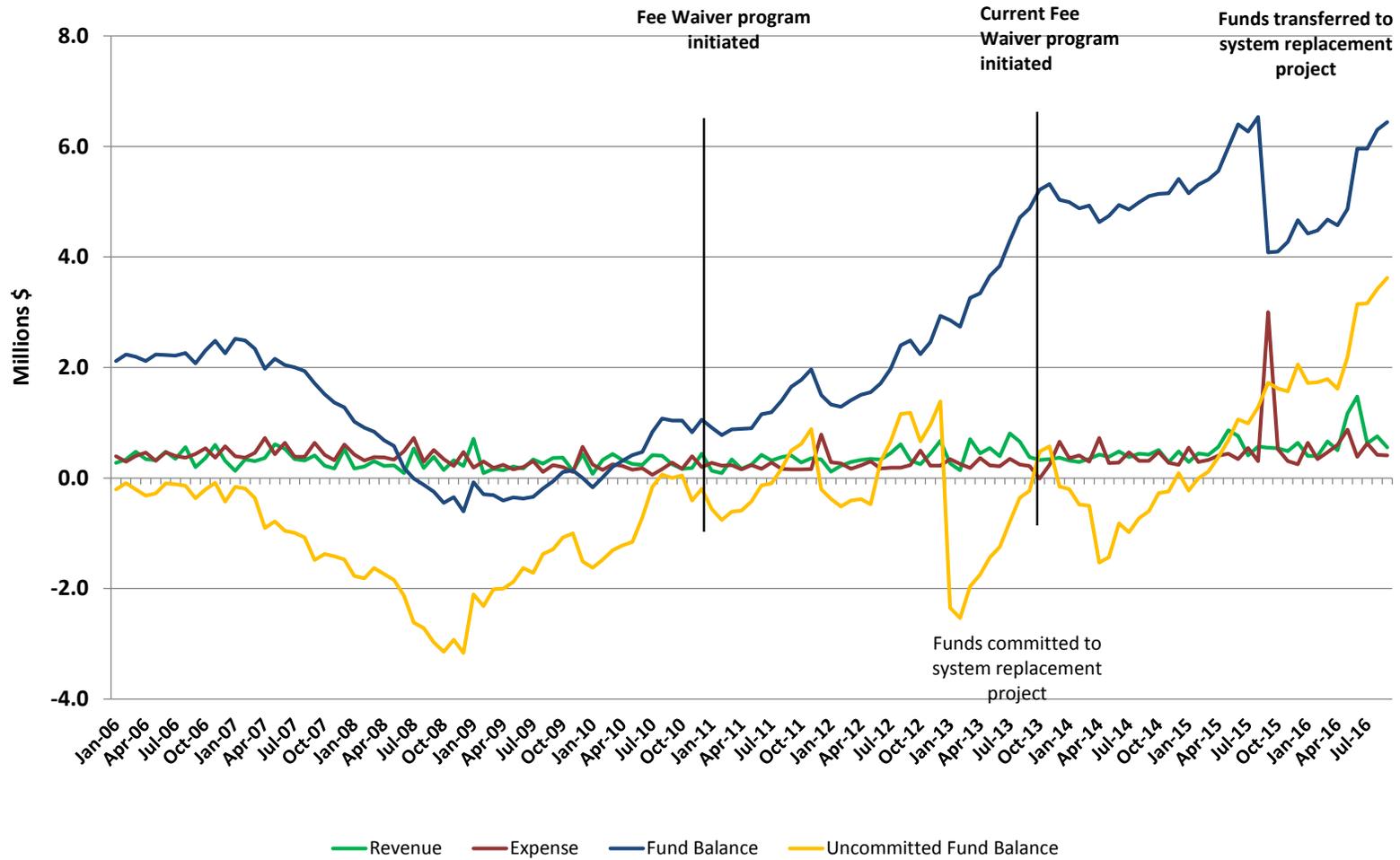
### Clark County 12 Months Ending Retail Sales Growth/Decline



### Clark County General Fund Total Unassigned Fund Balance Compare to Best Practices



## Building Activity Fund Balance 2006-2016



## Ten Years History of Clark County Employment

