

**Clark County Washington**  
**General Fund**  
**Schedule of Expenditures - Budget (GAAP Basis) and Actual**  
**For the Year Ended December 31, 2007**

Page 1 of 6

	Original 2007/2008 <u>Budget</u>	Final 2007/2008 <u>Budget</u>	Actual Year-to- Date	Variance with Final Budget <u>Positive(Negative)</u>
<b><u>General government</u></b>				
<b><u>Assessor</u></b>				
Personal Services	\$ 7,786,094	\$ 7,804,395	\$ 4,001,359	\$ 3,803,036
Supplies	48,702	48,702	22,540	26,162
Other Services and Charges	524,893	524,893	184,269	340,624
Interfund Payment for Services	253,365	253,365	147,575	105,790
Total Assessor	<u>8,613,054</u>	<u>8,631,355</u>	<u>4,355,743</u>	<u>4,275,612</u>
<b><u>Auditor</u></b>				
Personal Services	6,403,326	6,470,237	3,230,197	3,240,040
Supplies	61,670	61,670	30,787	30,883
Other Services and Charges	342,020	331,830	94,817	237,013
Interfund Payment for Services	179,144	179,144	89,260	89,884
Capital outlay	27,335	27,335	23,864	3,471
Total Auditor	<u>7,013,495</u>	<u>7,070,216</u>	<u>3,468,925</u>	<u>3,601,291</u>
<b><u>Treasurer</u></b>				
Personal Services	4,480,319	4,557,545	2,007,416	2,550,129
Supplies	25,050	25,050	16,735	8,315
Other Services and Charges	270,996	270,996	151,191	119,805
Interfund Payment for Services	157,851	157,851	63,723	94,128
Capital outlay	331,506	220,003	98,982	121,021
Total Treasurer	<u>5,265,722</u>	<u>5,231,445</u>	<u>2,338,047</u>	<u>2,893,398</u>
<b><u>Bank Fees</u></b>				
Other Services and Charges	803,254	803,254	182,490	620,764
Total Bank Fees	<u>803,254</u>	<u>803,254</u>	<u>182,490</u>	<u>620,764</u>
<b><u>Prosecuting Attorney</u></b>				
Personal Services	14,045,911	14,177,966	7,080,269	7,097,697
Supplies	205,728	335,728	94,527	241,201
Other Services and Charges	504,996	588,996	253,595	335,401
Interfund Payment for Services	286,358	319,976	148,434	171,542
Total Prosecuting Attorney	<u>15,042,993</u>	<u>15,422,666</u>	<u>7,576,825</u>	<u>7,845,841</u>
<b><u>Child Support Enforcement</u></b>				
Personal Services	2,799,004	2,936,530	1,371,872	1,564,658
Supplies	29,210	36,285	4,063	32,222
Other Services and Charges	358,000	545,838	129,327	416,511
Interfund Payment for Services	187,678	188,681	90,293	98,388
Total Child Support Enforcement	<u>3,373,892</u>	<u>3,707,334</u>	<u>1,595,555</u>	<u>2,111,779</u>
<b><u>Commissioners</u></b>				
Personal Services	2,267,295	2,270,893	1,167,520	1,103,373
Supplies	19,000	19,000	11,522	7,478
Other Services and Charges	270,294	270,294	111,632	158,662
Interfund Payment for Services	58,026	58,026	32,892	25,134
Total Commissioners	<u>\$ 2,614,615</u>	<u>\$ 2,618,213</u>	<u>\$ 1,323,566</u>	<u>\$ 1,294,647</u>

**Clark County Washington**  
**General Fund**  
**Schedule of Expenditures - Budget (GAAP Basis) and Actual**  
**For the Year Ended December 31, 2007**

Page 2 of 6

	Original 2007/2008 <u>Budget</u>	Final 2007/2008 <u>Budget</u>	Actual Year-to- <u>Date</u>	Variance with Final Budget <u>Positive(Negative)</u>
<b><u>Office of Budget</u></b>				
Personal Services	\$ 11,498,452	\$ 11,561,139	\$ 5,340,049	\$ 6,221,090
Supplies	3,566,854	3,572,247	1,008,117	2,564,130
Other Services and Charges	2,943,060	2,399,396	1,477,258	922,138
Interfund Payment for Services	207,740	231,119	179,150	51,969
Capital outlay	6,900	478,900	392,930	85,970
Total Office of Budget	<u>18,223,006</u>	<u>18,242,801</u>	<u>8,397,504</u>	<u>9,845,297</u>
<b><u>Countywide Services</u></b>				
Supplies	58,692	58,692	47,608	11,084
Other Services and Charges	990,325	990,325	846,486	143,839
Interfund Payment for Services	0	0	410	(410)
Capital outlay	500,000	500,000	0	500,000
Total Countywide Services	<u>1,549,017</u>	<u>1,549,017</u>	<u>894,504</u>	<u>654,513</u>
<b><u>Human Resources</u></b>				
Personal Services	2,589,309	2,803,912	1,441,971	1,361,941
Supplies	46,450	48,450	12,231	36,219
Other Services and Charges	613,636	748,636	307,554	441,082
Interfund Payment for Services	63,132	66,132	35,601	30,531
Total Human Resources	<u>3,312,527</u>	<u>3,667,130</u>	<u>1,797,357</u>	<u>1,869,773</u>
<b><u>Loss Control</u></b>				
Personal Services	289,439	292,878	230,479	62,399
Supplies	6,750	4,750	3,074	1,676
Other Services and Charges	5,950	7,950	5,040	2,910
Interfund Payment for Services	14,030	14,030	10,461	3,569
Total Loss Control	<u>316,169</u>	<u>319,608</u>	<u>249,054</u>	<u>70,554</u>
<b><u>General Services</u></b>				
Personal Services	2,901,097	2,923,453	1,508,548	1,414,905
Supplies	260,990	209,506	146,812	62,694
Other Services and Charges	1,271,254	1,347,689	714,674	633,015
Interfund Payment for Services	61,286	66,335	44,742	21,593
Capital outlay	363,000	363,000	308,123	54,877
Total General Services	<u>4,857,627</u>	<u>4,909,983</u>	<u>2,722,899</u>	<u>2,187,084</u>
<b><u>Public Information &amp; Outreach</u></b>				
Personal Services	935,515	922,284	458,751	463,533
Supplies	18,594	18,594	14,369	4,225
Other Services and Charges	70,198	95,198	25,212	69,986
Interfund Payment for Services	27,751	27,751	15,080	12,671
Total Public Information & Outreach	<u>\$ 1,052,058</u>	<u>\$ 1,063,827</u>	<u>\$ 513,412</u>	<u>\$ 550,415</u>

**Clark County Washington**  
**General Fund**  
**Schedule of Expenditures - Budget (GAAP Basis) and Actual**  
**For the Year Ended December 31, 2007**

Page 3 of 6

	Original 2007/2008 Budget	Final 2007/2008 Budget	Actual Year-to- Date	Variance with Final Budget Positive(Negative)
<b><u>Board of Equalization</u></b>				
Personal Services	\$ 258,810	\$ 258,810	\$ 146,231	\$ 112,579
Supplies	2,240	2,240	688	1,552
Other Services and Charges	30,134	30,134	16,338	13,796
Interfund Payment for Services	7,400	7,400	3,798	3,602
Total Board of Equalization	<u>298,584</u>	<u>298,584</u>	<u>167,055</u>	<u>131,529</u>
<b><u>ESA Countywide Services</u></b>				
Personal Services	427,594	433,700	221,440	212,260
Supplies	20,000	20,000	5,755	14,245
Other Services and Charges	465,000	465,000	46,189	418,811
Interfund Payment for Services	68,024	68,024	6,903	61,121
Total ESA Countywide services	<u>980,618</u>	<u>986,724</u>	<u>280,287</u>	<u>706,437</u>
<b><u>Parks Operations</u></b>				
Personal Services	290,274	290,274	152,511	137,763
Supplies	153,700	153,700	53,554	100,146
Other Services and Charges	280,046	280,046	79,420	200,626
Interfund Payment for Services	120,632	120,632	27,187	93,445
	<u>844,652</u>	<u>844,652</u>	<u>312,672</u>	<u>531,980</u>
<b><u>Miscellaneous</u></b>				
Personal Services	5,646,872	4,921,474	0	4,921,474
Other Services and Charges	706,000	0	0	0
Interfund Payment for Services	1,419,532	1,419,532	709,766	709,766
Total Miscellaneous	<u>7,772,404</u>	<u>6,341,006</u>	<u>709,766</u>	<u>5,631,240</u>
<b>Total general government</b>	<b>81,933,687</b>	<b>81,707,815</b>	<b>36,885,661</b>	<b>44,822,154</b>
<b><u>Judicial</u></b>				
<b><u>Clerk</u></b>				
Personal Services	5,005,100	5,067,841	2,504,086	2,563,755
Supplies	60,100	53,953	39,597	14,356
Other Services and Charges	401,562	401,562	223,489	178,073
Interfund Payment for Services	170,917	171,920	93,763	78,157
Capital Outlay	0	6,147	5,929	218
Total Clerk	<u>5,637,679</u>	<u>5,701,423</u>	<u>2,866,864</u>	<u>2,834,559</u>
<b><u>District Court</u></b>				
Personal Services	6,844,405	6,886,268	3,260,386	3,625,882
Supplies	169,072	169,072	127,940	41,132
Other Services and Charges	645,948	645,948	453,923	192,025
Interfund Payment for Services	175,026	174,023	94,613	79,410
Total District Court	<u>7,834,451</u>	<u>7,875,311</u>	<u>3,936,862</u>	<u>3,938,449</u>
<b><u>Superior Court</u></b>				
Personal Services	4,462,017	4,472,962	2,076,322	2,396,640
Supplies	734,382	734,382	206,063	528,319
Other Services and Charges	1,262,138	2,846,207	1,377,790	1,468,417
Interfund Payment for Services	114,282	114,282	59,965	54,317
Capital Outlay	0	550,000	0	550,000
Total Superior Court	<u>\$ 6,572,819</u>	<u>\$ 8,717,832</u>	<u>\$ 3,720,140</u>	<u>\$ 4,997,692</u>

**Clark County Washington**  
**General Fund**  
**Schedule of Expenditures - Budget (GAAP Basis) and Actual**  
**For the Year Ended December 31, 2007**

Page 4 of 6

	Original 2007/2008 <u>Budget</u>	Final 2007/2008 <u>Budget</u>	Actual Year-to- <u>Date</u>	Variance with Final Budget Positive(Negative)
<b><u>Indigent Defense</u></b>				
Supplies	\$ 0	\$ 0	\$ 173	\$ (173)
Other Services and Charges	9,578,408	8,595,424	4,152,325	4,443,099
Total Indigent Defense	9,578,408	8,595,424	4,152,498	4,442,926
<b>Total judicial</b>	<b>29,623,357</b>	<b>30,889,990</b>	<b>14,676,364</b>	<b>16,213,626</b>
<b><u>Public safety</u></b>				
<b><u>Loss Control</u></b>				
Personal Services	311,380	388,060	137,885	250,175
Supplies	23,944	32,444	10,628	21,816
Other Services and Charges	14,500	17,000	804	16,196
Total Loss Control	349,824	437,504	149,317	288,187
<b><u>Juvenile</u></b>				
Personal Services	12,994,120	13,111,977	6,939,669	6,172,308
Supplies	148,010	151,110	75,277	75,833
Other Services and Charges	1,683,962	1,822,901	671,409	1,151,492
Interfund Payment for Services	343,590	343,590	129,662	213,928
Total Juvenile	15,169,682	15,429,578	7,816,017	7,613,561
<b><u>Sheriff - Enforcement</u></b>				
Personal Services	30,965,030	31,221,968	14,515,385	16,706,583
Supplies	129,658	241,811	82,998	158,813
Other Services and Charges	2,061,576	2,189,576	940,545	1,249,031
Intergovernmental	2,811,306	2,811,306	1,465,668	1,345,638
Interfund Payment for Services	600	600	52,084	(51,484)
Capital outlay	640,000	640,000	400,337	239,663
Total Sheriff	36,608,170	37,105,261	17,457,017	19,648,244
<b><u>Sheriff - Civil/Support</u></b>				
Personal Services	7,561,048	7,005,320	3,322,679	3,682,641
Supplies	801,828	464,211	192,309	271,902
Other Services and Charges	764,124	347,666	286,209	61,457
Interfund Payment for Services	1,175,088	142,678	133,725	8,953
Capital outlay	0	40,000	0	40,000
Total Sheriff	10,302,088	7,999,875	3,934,922	4,064,953
<b><u>Sheriff - Administration</u></b>				
Personal Services	3,694,622	4,356,105	2,144,336	2,211,769
Supplies	146,774	488,430	108,308	380,122
Other Services and Charges	774,378	1,192,836	377,658	815,178
Interfund Payment for Services	44,500	1,076,910	514,269	562,641
Intergovernmental	0	338,795	60,884	277,911
Total Sheriff	4,660,274	7,453,076	3,205,455	4,247,621
<b><u>Jail</u></b>				
Personal Services	27,321,744	27,360,397	13,265,868	14,094,529
Supplies	2,018,932	2,140,932	1,083,298	1,057,634
Other Services and Charges	5,215,290	6,599,290	2,872,472	3,726,818
Interfund Payment for Services	121,800	121,800	117,109	4,691
Total Jail	34,677,766	36,222,419	17,338,747	18,883,672
<b><u>Emergency Medical Services</u></b>				
Intergovernmental	3,126,959	3,126,959	1,592,918	1,534,041
Total Emergency Medical Services	\$ 3,126,959	\$ 3,126,959	\$ 1,592,918	\$ 1,534,041

**Clark County Washington**  
**General Fund**  
**Schedule of Expenditures - Budget (GAAP Basis) and Actual**  
**For the Year Ended December 31, 2007**

Page 5 of 6

	Original 2007/2008 <u>Budget</u>	Final 2007/2008 <u>Budget</u>	Actual Year-to- Date	Variance with Final Budget <u>Positive(Negative)</u>
<b><u>Community Corrections</u></b>				
Personal Services	\$ 9,886,405	\$ 9,961,968	\$ 4,886,772	\$ 5,075,196
Supplies	242,412	234,432	113,373	121,059
Other Services and Charges	882,308	912,288	439,863	472,425
Interfund Payment for Services	575,828	575,828	275,082	300,746
Total Community Corrections	<u>11,586,953</u>	<u>11,684,516</u>	<u>5,715,090</u>	<u>5,969,426</u>
<b><u>Code Enforcement</u></b>				
Personal Services	1,432,808	1,437,566	605,021	832,545
Supplies	15,000	15,000	6,480	8,520
Other Services and Charges	94,498	94,498	32,701	61,797
Interfund Payment for Services	517,270	410,212	145,652	264,560
Total Code Enforcement	<u>2,059,576</u>	<u>1,957,276</u>	<u>789,854</u>	<u>1,167,422</u>
<b><u>Fire Marshal</u></b>				
Personal Services	1,607,107	1,611,627	878,934	732,693
Supplies	25,092	25,092	8,972	16,120
Other Services and Charges	71,112	71,112	16,081	55,031
Interfund Payment for Services	348,164	358,942	164,397	194,545
Total Fire Marshal	<u>2,051,475</u>	<u>2,066,773</u>	<u>1,068,384</u>	<u>998,389</u>
<b>Total public safety</b>	<b>120,592,767</b>	<b>123,483,237</b>	<b>59,067,721</b>	<b>64,415,516</b>
<b><u>Physical Environment</u></b>				
<b><u>Conservation Land Department</u></b>				
Personal Services	217,657	217,657	106,981	110,676
Supplies	9,650	9,650	1,007	8,643
Other Services and Charges	793,700	793,700	29,464	764,236
Interfund Payment for Services	43,500	49,184	6,959	42,225
Total Animal Control	<u>1,064,507</u>	<u>1,070,191</u>	<u>144,411</u>	<u>925,780</u>
<b><u>Animal Control</u></b>				
Personal Services	1,118,631	1,118,631	624,130	494,501
Supplies	26,135	26,135	8,877	17,258
Other Services and Charges	536,350	645,350	266,684	378,666
Interfund Payment for Services	345,932	357,906	153,159	204,747
Total Animal Control	<u>2,027,048</u>	<u>2,148,022</u>	<u>1,052,850</u>	<u>1,095,172</u>
<b>Total physical environment</b>	<b>3,091,555</b>	<b>3,218,213</b>	<b>1,197,261</b>	<b>2,020,952</b>
<b><u>Transportation</u></b>				
<b><u>Long Range Planning</u></b>				
Intergovernmental	782,942	2,047,319	257,358	1,789,961
Total Long Range Planning	<u>782,942</u>	<u>2,047,319</u>	<u>257,358</u>	<u>1,789,961</u>
<b><u>Lewis &amp; Clark Railroad</u></b>				
Supplies	0	0	7,682	(7,682)
Other Services and Charges	118,022	182,138	56,696	125,442
Interfund Payment for Services	5,000	5,000	1,770	3,230
Total Lewis & Clark Railroad	<u>123,022</u>	<u>187,138</u>	<u>66,148</u>	<u>120,990</u>
<b>Total transportation</b>	<b>\$ 905,964</b>	<b>\$ 2,234,457</b>	<b>\$ 323,506</b>	<b>\$ 1,910,951</b>

**Clark County Washington**  
**General Fund**  
**Schedule of Expenditures - Budget (GAAP Basis) and Actual**  
**For the Year Ended December 31, 2007**

Page 6 of 6

**Economic Environment**

**Long Range Planning**

Personal Services	\$ 1,505,864	\$ 1,505,864	\$ 764,044	\$ 741,820
Supplies	7,340	7,340	16,342	(9,002)
Other Services and Charges	617,540	617,540	222,495	395,045
Interfund Payment for Services	213,688	213,688	143,117	70,571
Total Long Range Planning	2,344,432	2,344,432	1,145,998	1,198,434

**Cable Television**

Intergovernmental	930,926	930,926	465,463	465,463
Total Cable Television	930,926	930,926	465,463	465,463

**Community Support**

Intergovernmental	474,850	730,132	306,910	423,222
Total Community Development	474,850	730,132	306,910	423,222
<b>Total economic environment</b>	<b>3,750,208</b>	<b>4,005,490</b>	<b>1,918,371</b>	<b>2,087,119</b>

**Medical Examiner**

Personal Services	1,279,498	1,287,622	708,994	578,628
Supplies	36,400	36,400	22,909	13,491
Other Services and Charges	132,598	132,598	41,284	91,314
Interfund Payment for Services	39,844	39,844	19,331	20,513
Capital outlay	236,350	236,350	68,402	167,948
Total Medical Examiner	1,724,690	1,732,814	860,920	871,894
<b>Total health and human services</b>	<b>\$ 1,724,690</b>	<b>\$ 1,732,814</b>	<b>\$ 860,920</b>	<b>\$ 871,894</b>

**Culture and Recreation**

**Cooperative Extension Service**

Personal Services	326,082	326,082	164,790	161,292
Supplies	66,168	82,548	29,242	53,306
Other Services and Charges	965,098	1,071,288	435,429	635,859
Interfund Payment for Services	68,194	68,194	32,521	35,673
Total Cooperative Extension Service	1,425,542	1,548,112	661,982	886,130

**Parks**

Intergovernmental	2,559,011	2,559,011	1,102,367	1,456,644
Total Parks	2,559,011	2,559,011	1,102,367	1,456,644

**Parks Operations**

Personal Services	2,048,379	2,048,379	978,464	1,069,915
Supplies	369,420	369,420	141,327	228,093
Other Services and Charges	543,074	584,354	240,707	343,647
Interfund Payment for Services	521,742	759,342	280,985	478,357
Capital outlay	0	0	16,989	(16,989)
Total Parks Operations	3,482,615	3,761,495	1,658,472	2,103,023
<b>Total culture and recreation</b>	<b>7,467,168</b>	<b>7,868,618</b>	<b>3,422,821</b>	<b>4,445,797</b>

Debt service -principal	26,792	26,792	0	26,792
Debt service - interest	0	0	669	(669)
<b>Total expenditures:</b>	<b>\$ 249,116,188</b>	<b>\$ 255,167,426</b>	<b>\$ 118,353,294</b>	<b>\$ 136,814,132</b>