

Fiscal Entities

Fiscal Entities		
	Budget	FTEs
Computer Repair & Replc.	4,359,765	14.0
Contingencies	4,037,234	0.0
CJA 0.1% Sales Tax	5,882,630	0.0
Exhibition Hall Fund	2,205,300	0.0
Insurance Reserves	7,838,054	0.0
Special Funding Sources	14,017,499	0.0
Transfers and Pass Throughs	28,343,161	0.0
Tourism Promotion Fund	1,785,000	0.0
Total	68,468,643	14.0

.01% of all county positions reside in the Fiscal Entities function. The \$68.5 million budget represents 7.2% of the total County budget for 2009-2010.

Summary

The Fiscal Entities category generally includes budgets that exist for accounting purposes, and that do not represent real operating entities or programs. The only exception to this is the Computer Repair and Replacement Fund. The fund is funded by per computer charges assessed to all county departments based on the number of PCs. In addition to funding regular computer replacement, the fund also funds 14 Technicians that are vested with maintenance of the county PCs.

The largest share of expenditures in this category is made up of internal transfers. Internal transfers represent transfer of money from one fund to another, rather than operating expenditures. This program accounts for the general fund share of debt service, and also reflects the general fund subsidy to other programs.

Current Issues

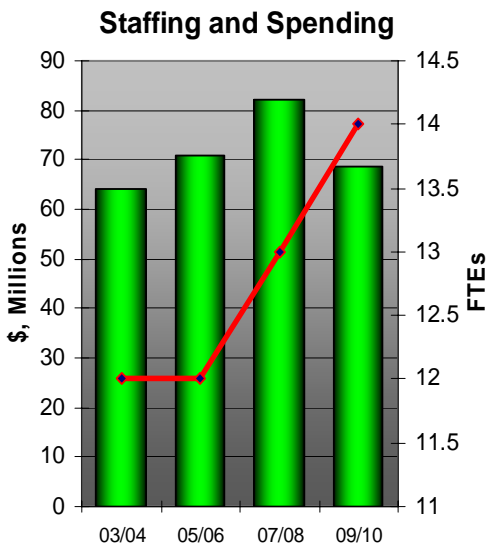
At the present time, the County's general liability reserve appears to be funded on an actuarially sound basis. Other insurance reserves, including unemployment and industrial insurance, appear to be funded at levels sufficient to meet anticipated needs.

During the 1999-2000 budget hearing, the Board of County Commissioners enacted the Criminal Justice Act (CJA) 0.1% Sales Tax to take effect in 1999. One condition of the additional sales tax was that the proceeds be placed in a separate fund where they could be independently tracked. The CJA 0.1% Sales Tax budget consists of an operating transfer to the General Fund where it is used to partially offset for Law & Justice purposes. The 2009-10 budget continues this practice.

Contingencies are earmarked for specific purposes. Contingencies in 2009-10 budget mostly include budgetary allocation for union contract settlements that are anticipated to take place during 2009-2010 biennium. In addition, the county anticipates employee sell back and termination pay and budgets approximately \$1 million for this activity.

Two new funds were created by the 2005-06 Budget: the Tourism Promotion Fund and the Exhibition Hall Dedicated Revenue Fund. Both funds belong to the Fiscal Entities function. The Tourism Promotion Fund is funded by the county's share of the newly approved \$2/night excise tax on hotel stay.

Transfers and Pass Throughs support general fund debt and subsidies to Public Health, Community Development, Community Services, the general funds share of facilities maintenance on buildings, and technology services.



CJA 0.1% Sales Tax

\$5,882,630

Department Detail:

CJA 0.1% Sales Tax

\$5,882,630

This department collects the CJA 0.1% Sales Tax. This tax was enacted starting 1999. The tax is dedicated to Criminal Justice expenditures. Of the revenues collected from the sales tax, 10% is dedicated to the Early Intervention Department in the General Fund for the purpose of reducing Juvenile crime.

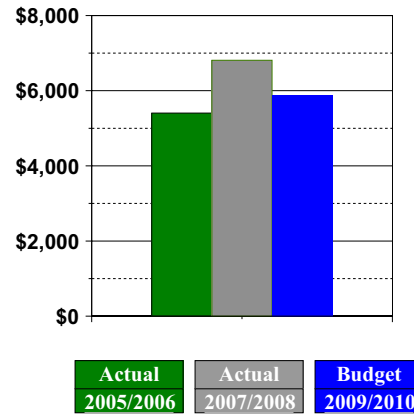
Department Goals

- Collect Sales Tax for Criminal Justice and distribute for Criminal Justice purposes

<u>Department Expenditures</u>	<u>Actual 2005/2006</u>	<u>Actual 2007/2008</u>	<u>Budget 2009/2010</u>
Transfers	\$5,404,700	\$6,811,994	\$5,882,630
<u>Dept Total:</u>	<u>\$5,404,700</u>	<u>\$6,811,994</u>	<u>\$5,882,630</u>
<u>%Change from previous period</u>		<u>26.04%</u>	<u>-13.64%</u>

<u>Staffing (FTE's)</u>	<u>Actual 2005/2006</u>	<u>Actual 2007/2008</u>	<u>Budget 2009/2010</u>
Full Time Equivalents	0.00	0.00	0.00

Expenditure History (\$ in thousands)



<u>Program Expenditures</u>	<u>Actual 2005/2006</u>	<u>Actual 2007/2008</u>	<u>Budget 2009/2010</u>
CJA 0.1% Sales Tax	\$5,404,700	\$6,811,994	\$5,882,630
<u>Dept Total:</u>	<u>\$5,404,700</u>	<u>\$6,811,994</u>	<u>\$5,882,630</u>
<u>%Change from previous period:</u>		<u>26.04%</u>	<u>-13.64%</u>

Program Detail:

CJA 0.1% Sales Tax

\$5,882,630

This program collects the CJA 0.1% Sales Tax. This tax was enacted starting 1999. The tax is dedicated to Criminal Justice expenditures. Of the revenues collected from the sales tax, 10% is dedicated to the Early Intervention Department in the General Fund for the purpose of reducing Juvenile crime.

<u>Actual 2003/2004</u>	<u>Actual 2005/2006</u>	<u>Actual 2007/2008</u>	<u>Forecast 2009/2010</u>

Computer Repair & Replacement

\$4,359,765

Department Detail:

Technology Equipment Repair & Replacement

\$4,359,765

The Technology Equipment Repair and Replacement Fund (TERR) facilitates the maintenance, repair and eventual replacement of all county desktop computer systems, software, and printers. Revenue supporting this activity are generated through a cost-based, per PC rate charged to participating departments.

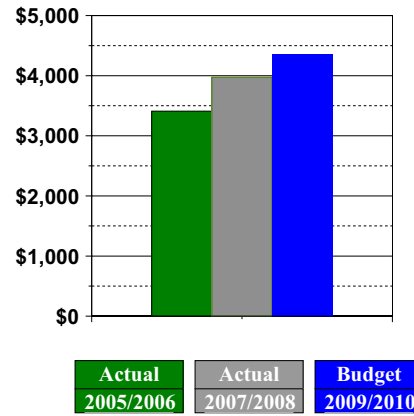
Department Goals

- Facilitate the acquisition and maintenance of PCs and peripheral equipment.

<u>Department Expenditures</u>	<u>Actual 2005/2006</u>	<u>Actual 2007/2008</u>	<u>Budget 2009/2010</u>
Temporary Services	\$47,334	\$64,009	\$79,800
Professional Services	\$99,030	\$46,901	\$104,300
Internal Charges	\$124,408	\$161,842	\$161,842
Salaries, Regular	\$1,650,432	\$1,911,303	\$1,895,330
Allowances	\$210	\$63	\$200
Capital Expenditures	\$0	\$0	\$0
Benefits	\$378,317	\$522,523	\$689,923
Overtime/Comp Time	\$29,260	\$23,987	\$81,000
Supplies	\$946,175	\$1,158,961	\$1,182,670
Travel and Training	\$58,719	\$38,672	\$59,600
Other Services	\$76,422	\$48,099	\$105,100
Dept Total:	\$3,410,307	\$3,976,361	\$4,359,765
%Change from previous period		16.60%	9.64%

<u>Staffing (FTE's)</u>	<u>Actual 2005/2006</u>	<u>Actual 2007/2008</u>	<u>Budget 2009/2010</u>
Full Time Equivalents	0.00	13.00	13.00

Expenditure History (\$ in thousands)



<u>Program Expenditures</u>	<u>Actual 2005/2006</u>	<u>Actual 2007/2008</u>	<u>Budget 2009/2010</u>
Old program	\$0	\$0	\$0
Desktop Support	\$2,208,805	\$2,610,826	\$2,850,353
Desktop Equipment Repair & Replacement	\$1,163,569	\$1,324,368	\$1,474,412
Countywide	\$29,020	\$32,874	\$35,000
Desktop Training	\$8,913	\$8,293	\$0
New Equipment	\$0	\$0	\$0
Dept Total:	\$3,410,307	\$3,976,361	\$4,359,765
%Change from previous period:		16.60%	9.64%

Program Detail:

Countywide Desktop Training

\$35,000

Provide desktop training opportunities for all County staff.

<u>Actual 2003/2004</u>	<u>Actual 2005/2006</u>	<u>Actual 2007/2008</u>	<u>Forecast 2009/2010</u>

Program Detail:

Desktop Support

\$2,850,353

Staffing costs for MLTs [Micro-Lan Technicians] who provide frontline customer support to user departments.

<u>Actual 2003/2004</u>	<u>Actual 2005/2006</u>	<u>Actual 2007/2008</u>	<u>Forecast 2009/2010</u>

Program Detail:

Desktop Equipment Repair & Replacement

\$1,474,412

Provide repair, replacement, maintenance, upgrades [hardware] for PCs.

- Objectives:** To maintain desktop computer equipment used by County employees in a cost-efficient manner while staying current with needed technology changes.

<u>Performance Measures</u>	<u>Actual 2003/2004</u>	<u>Actual 2005/2006</u>	<u>Actual 2007/2008</u>	<u>Forecast 2009/2010</u>

Demand Indicators

Number of County desktop and laptop computers	1,200	0	1,250	0
<u>Workload Measures</u>				
Upgrade operating systems on all PCs & servers.	1,100	1,300	0	0

Contingencies

\$4,037,234

Department Detail:

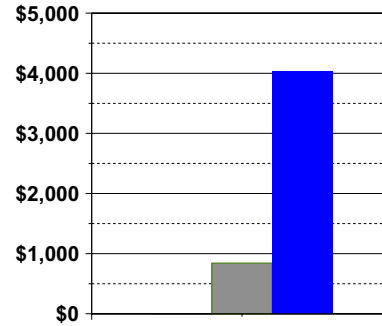
Contingencies

\$4,037,234

This budget represents the General Fund's reserves for unanticipated expenditures during the year. With the exception of the "expendable contingency" (see below), using these funds requires Board approval through the supplemental appropriation process.

Expenditure History (\$ in thousands)

<u>Department Expenditures</u>	<u>Actual 2005/2006</u>	<u>Actual 2007/2008</u>	<u>Budget 2009/2010</u>
Benefits	\$0	\$0	\$0
Supplies	\$0	\$0	\$0
Other Services	\$0	\$844,124	\$0
Debt Service and Interest	\$0	\$0	\$0
Allowances	\$0	\$0	\$0
Travel and Training	\$0	\$0	\$0
Professional Services	\$0	\$0	\$0
Transfers	\$0	\$0	\$0
Salaries, Regular	\$0	\$0	\$4,037,234
Temporary Services	\$0	\$0	\$0



<u>Actual 2005/2006</u>	<u>Actual 2007/2008</u>	<u>Budget 2009/2010</u>
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<u>Dept Total:</u>	<u>\$0</u>	<u>\$844,124</u>	<u>\$4,037,234</u>
<u>%Change from previous period</u>		<u>0.00%</u>	<u>378.28%</u>

<u>Program Expenditures</u>	<u>Actual 2005/2006</u>	<u>Actual 2007/2008</u>	<u>Budget 2009/2010</u>
General Contingency	\$0	\$844,124	\$0
Expendable Contingency	\$0	\$0	\$4,037,234

<u>Staffing (FTE's)</u>	<u>Actual 2005/2006</u>	<u>Actual 2007/2008</u>	<u>Budget 2009/2010</u>
Full Time Equivalents	0.00	0.00	0.00

<u>Dept Total:</u>	<u>\$0</u>	<u>\$844,124</u>	<u>\$4,037,234</u>
<u>%Change from previous period:</u>		<u>0.00%</u>	<u>378.28%</u>

Program Detail:

Expendable Contingency

\$4,037,234

This Expendable Contingency includes a reserve for the payment of prior-year costs (necessary because County appropriations lapse annually) and for reimbursement of certain grant interest.

<u>Actual 2003/2004</u>	<u>Actual 2005/2006</u>	<u>Actual 2007/2008</u>	<u>Forecast 2009/2010</u>
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Exhibition Hall Dedicated Revenue Fund

\$2,205,300

Department Detail:

Exhibition Hall Dedicated Revenue Fund

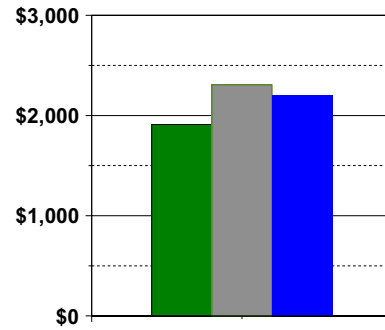
\$2,205,300

This is a Exhibition Hall Dedicated Revenue Fund

<u>Department Expenditures</u>	<u>Actual 2005/2006</u>	<u>Actual 2007/2008</u>	<u>Budget 2009/2010</u>
Transfers	\$1,910,565	\$2,083,050	\$2,205,300
Capital Expenditures	\$0	\$211,702	\$0
Professional Services	\$0	\$11,927	\$0
Dept Total:	\$1,910,565	\$2,306,679	\$2,205,300
%Change from previous period		20.73%	-4.40%

<u>Staffing (FTE's)</u>	<u>Actual 2005/2006</u>	<u>Actual 2007/2008</u>	<u>Budget 2009/2010</u>
Full Time Equivalents	0.00	0.00	0.00

Expenditure History (\$ in thousands)



<u>Actual 2005/2006</u>	<u>Actual 2007/2008</u>	<u>Budget 2009/2010</u>
1,910,565	2,306,679	2,205,300

<u>Program Expenditures</u>	<u>Actual 2005/2006</u>	<u>Actual 2007/2008</u>	<u>Budget 2009/2010</u>
Exhibition Hall Dedicated Revenue Fund	\$1,910,565	\$2,306,679	\$2,205,300
Dept Total:	\$1,910,565	\$2,306,679	\$2,205,300
%Change from previous period:		20.73%	-4.40%

Program Detail:

Exhibition Hall Dedicated Revenue Fund

\$2,205,300

This is a Exhibition Hall Dedicated Revenue Fund

<u>Actual 2003/2004</u>	<u>Actual 2005/2006</u>	<u>Actual 2007/2008</u>	<u>Forecast 2009/2010</u>
	1,910,565	2,306,679	2,205,300

Insurance Reserves

\$7,838,054

Department Detail:

General Liability Reserve

\$3,123,672

The County is self funded for the general liability claims. This budget accounts for all of the cost of liability claims, all insurance premiums as well as contributing 50% to the cost of the Risk Management Department. The General Liability Reserve fund is financed with contributions from the General Fund as well as other county funds on the basis of estimated liability exposure and actual risk funds paid.

Department Goals

- This program investigates and concludes self-insured liability claims against the county. Also, it negotiates the purchase of property insurance for the county.

<u>Department Expenditures</u>	<u>Actual 2005/2006</u>	<u>Actual 2007/2008</u>	<u>Budget 2009/2010</u>
Benefits	\$0	\$0	\$59,796
Transfers	\$133,814	\$217,990	\$217,990
Travel and Training	\$6,575	\$9,506	\$27,000
Salaries, Regular	\$0	\$151,836	\$119,616
Overtime/Comp Time	\$1,464	\$0	\$0
Supplies	\$1,642	\$816	\$1,800
Professional Services	\$135,379	\$68,872	\$113,000
Other Services	\$2,196,389	\$2,100,283	\$2,584,470
Dept Total:	\$2,475,262	\$2,549,303	\$3,123,672
%Change from previous period		2.99%	22.53%

<u>Staffing (FTE's)</u>	<u>Actual 2005/2006</u>	<u>Actual 2007/2008</u>	<u>Budget 2009/2010</u>
Full Time Equivalents	0.00	0.00	1.00

Department Detail:

Industrial Insurance

\$2,850,058

Clark County is self-insured for workers' compensation. This budget reflects the cost of workers' compensation payments made by the County from its Industrial Insurance Reserve Fund. In addition, the fund contributes 50% of the cost of the County's Risk Management department. Finally, administrative payments to the State are included.

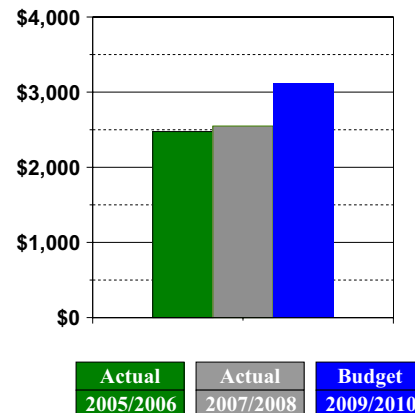
Department Goals

- This program is to obtain proper and efficient medical treatment for insured employees.

<u>Department Expenditures</u>	<u>Actual 2005/2006</u>	<u>Actual 2007/2008</u>	<u>Budget 2009/2010</u>
Debt Service and Interest	\$0	-\$1	\$0
Benefits	\$500,858	\$761,775	\$218,446
Professional Services	\$718,337	\$473,132	\$907,866
Overtime/Comp Time	\$1,268	\$546	\$0
Supplies	\$44	\$8,574	\$900,000
Salaries, Regular	\$81	\$0	\$0
Transfers	\$212,746	\$423,746	\$423,746
Other Services	\$719,530	\$533,268	\$400,000
Dept Total:	\$2,152,863	\$2,201,040	\$2,850,058
%Change from previous period		2.24%	29.49%

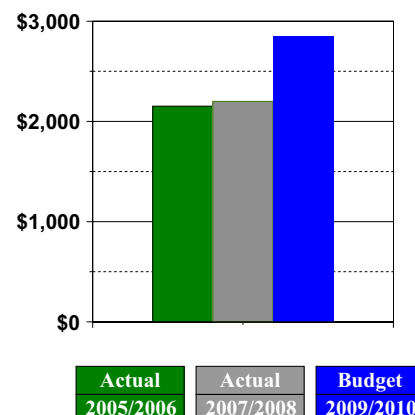
<u>Staffing (FTE's)</u>	<u>Actual 2005/2006</u>	<u>Actual 2007/2008</u>	<u>Budget 2009/2010</u>
Full Time Equivalents	0.00	0.00	0.00

Expenditure History (\$ in thousands)



<u>Program Expenditures</u>	<u>Actual 2005/2006</u>	<u>Actual 2007/2008</u>	<u>Budget 2009/2010</u>
General Liability	\$2,475,262	\$2,549,303	\$3,123,672
Dept Total:	\$2,475,262	\$2,549,303	\$3,123,672
%Change from previous period:		2.99%	22.53%

Expenditure History (\$ in thousands)



<u>Program Expenditures</u>	<u>Actual 2005/2006</u>	<u>Actual 2007/2008</u>	<u>Budget 2009/2010</u>
Industrial Insurance	\$2,152,863	\$2,201,040	\$2,850,058
Dept Total:	\$2,152,863	\$2,201,040	\$2,850,058
%Change from previous period:		2.24%	29.49%

Department Detail:

Retirement Reserve

\$449,974

LEOFF medical reimbursement and medical insurance payments.

Department Goals

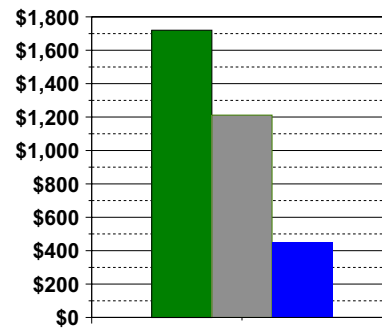
- To administer the LEOFF I disability/retirement system in accordance with the State Laws 1969, 1st Extraordinary Session, Chapter 209.

<u>Department Expenditures</u>	<u>Actual 2005/2006</u>	<u>Actual 2007/2008</u>	<u>Budget 2009/2010</u>
Benefits	\$1,720,188	\$1,211,521	\$449,974
Transfers	\$0	\$0	\$0
Professional Services	\$0	\$10	\$0
Debt Service and Interest	\$484	\$0	\$0

Dept Total: \$1,720,672 \$1,211,531 \$449,974

%Change from previous period: -29.59% -62.86%

Expenditure History (\$ in thousands)



<u>Actual 2005/2006</u>	<u>Actual 2007/2008</u>	<u>Budget 2009/2010</u>
\$1,720,672	\$1,211,531	\$449,974

<u>Staffing (FTE's)</u>	<u>Actual 2005/2006</u>	<u>Actual 2007/2008</u>	<u>Budget 2009/2010</u>
Full Time Equivalents	0.00	0.00	0.00

<u>Program Expenditures</u>	<u>Actual 2005/2006</u>	<u>Actual 2007/2008</u>	<u>Budget 2009/2010</u>
Retirement Reserve	\$1,720,672	\$1,211,531	\$449,974

Dept Total: \$1,720,672 \$1,211,531 \$449,974

%Change from previous period: -29.59% -62.86%

Department Detail:

Unemployment Insurance

\$1,414,350

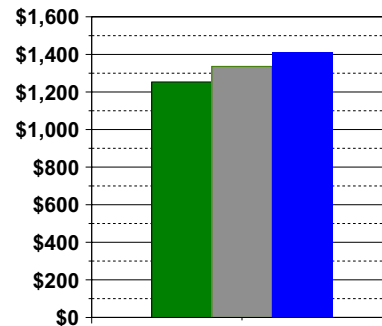
Clark County is self-insured for unemployment compensation. This budget reflects unemployment payments made by the County from its Unemployment Insurance Reserve Fund.

<u>Department Expenditures</u>	<u>Actual 2005/2006</u>	<u>Actual 2007/2008</u>	<u>Budget 2009/2010</u>
Transfers	\$1,014,350	\$1,014,350	\$1,014,350
Benefits	\$239,150	\$321,760	\$400,000

Dept Total: \$1,253,500 \$1,336,110 \$1,414,350

%Change from previous period: 6.59% 5.86%

Expenditure History (\$ in thousands)



<u>Actual 2005/2006</u>	<u>Actual 2007/2008</u>	<u>Budget 2009/2010</u>
\$1,253,500	\$1,336,110	\$1,414,350

<u>Staffing (FTE's)</u>	<u>Actual 2005/2006</u>	<u>Actual 2007/2008</u>	<u>Budget 2009/2010</u>
Full Time Equivalents	0.00	0.00	0.00

<u>Program Expenditures</u>	<u>Actual 2005/2006</u>	<u>Actual 2007/2008</u>	<u>Budget 2009/2010</u>
Unemployment Compensation	\$1,253,500	\$1,336,110	\$1,414,350

Dept Total: \$1,253,500 \$1,336,110 \$1,414,350

%Change from previous period: 6.59% 5.86%

Program Detail:

Retirement Reserve

\$449,974

LEOFF medical reimbursement and medical insurance payments.

Objectives: To effectively and efficiently administer the medical disability and reimbursement program for the LEOFF I members of the Clark County Sheriff's Office

<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Forecast</u>
<u>2003/2004</u>	<u>2005/2006</u>	<u>2007/2008</u>	<u>2009/2010</u>

Program Detail:

Unemployment Compensation

\$1,414,350

Clark County is self-insured for unemployment compensation. This budget reflects unemployment payments made by the County from its Unemployment Insurance Reserve Fund. Unemployment contributions are set at .5% of salary expenditures.

Objectives: control and manage the county's expenditures toward unemployment insurance

<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Forecast</u>
<u>2003/2004</u>	<u>2005/2006</u>	<u>2007/2008</u>	<u>2009/2010</u>

Program Detail:

General Liability

\$3,123,672

This budget represents payment of liability claims, payments for insurance on County buildings, and support for 50% of the cost of the County's Risk Management department. The General Liability Reserve fund is financed with contributions from the General Fund and other County funds on the basis of estimated liability risk.

Objectives: To insure that all just claims are settled and others are defended. Also to insure that all county property and assets are protected from loss.

<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Forecast</u>
<u>2003/2004</u>	<u>2005/2006</u>	<u>2007/2008</u>	<u>2009/2010</u>

Program Detail:

Industrial Insurance

\$2,850,058

Clark County is self-insured for workers' compensation. This budget reflects the cost of workers' compensation payments made by the County from its Industrial Insurance Reserve Fund. In addition, the fund contributes 50% of the cost of the County's Risk Management department. Also included are administrative payments to the State.

Objectives: To return employees to a productive status as soon as practical.

<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Forecast</u>
<u>2003/2004</u>	<u>2005/2006</u>	<u>2007/2008</u>	<u>2009/2010</u>

Special Funding Sources

\$14,017,499

Department Detail:

Auditor's O&M

\$526,100

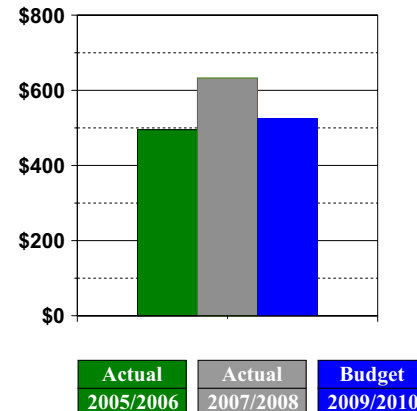
This budget represents a State-mandated program to fund the preservation of public records and documents. The preservation effort is financed by a surcharge imposed on recording fees. The program is under the auspices of the County Auditor.

Department Goals

- Enhance preservation and access to public records.

<u>Department Expenditures</u>	<u>Actual 2005/2006</u>	<u>Actual 2007/2008</u>	<u>Budget 2009/2010</u>
Professional Services	\$230,293	\$362,401	\$279,000
Internal Charges	\$0	\$0	\$0
Supplies	\$24,426	\$17,080	\$30,400
Transfers	\$0	\$227,812	\$50,000
Temporary Services	-\$425	\$0	\$40,600
Other Services	\$31,327	\$10,964	\$110,100
Capital Expenditures	\$209,591	\$14,615	\$16,000

Expenditure History (\$ in thousands)



Dept Total: \$495,212 \$632,871 \$526,100

%Change from previous period 27.80% -16.87%

<u>Staffing (FTE's)</u>	<u>Actual 2005/2006</u>	<u>Actual 2007/2008</u>	<u>Budget 2009/2010</u>
Full Time Equivalents	0.00	0.00	0.00

<u>Program Expenditures</u>	<u>Actual 2005/2006</u>	<u>Actual 2007/2008</u>	<u>Budget 2009/2010</u>
Auditor's O&M Fund	\$495,212	\$632,871	\$526,100
Dept Total:	\$495,212	\$632,871	\$526,100
%Change from previous period:	27.80%	-16.87%	

Department Detail:

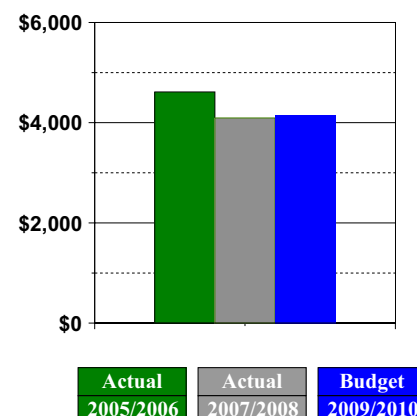
CRCA 911 Tax Fund

\$4,154,608

This budget reflects receipts from the telephone tax dedicated to capital improvements in the area of 911 emergency dispatch and communications. These funds are passed through a County fund to the Clark Regional Communications Agency (CRCA) for expenditure.

<u>Department Expenditures</u>	<u>Actual 2005/2006</u>	<u>Actual 2007/2008</u>	<u>Budget 2009/2010</u>
Debt Service and Interest	\$49,743	\$28,122	\$119,736
Transfers	\$4,565,378	\$4,066,913	\$4,034,872
Dept Total:	\$4,615,121	\$4,095,034	\$4,154,608
%Change from previous period		-11.27%	1.45%

Expenditure History (\$ in thousands)



<u>Staffing (FTE's)</u>	<u>Actual 2005/2006</u>	<u>Actual 2007/2008</u>	<u>Budget 2009/2010</u>
Full Time Equivalents	0.00	0.00	0.00

<u>Program Expenditures</u>	<u>Actual 2005/2006</u>	<u>Actual 2007/2008</u>	<u>Budget 2009/2010</u>
CRCA 911 Tax (Telephone)	\$4,615,121	\$4,095,034	\$4,154,608
Dept Total:	\$4,615,121	\$4,095,034	\$4,154,608
%Change from previous period:		-11.27%	1.45%

Department Detail:

Clerk's Imaging

\$108,617

Document imaging is fast becoming a typical business practice for most companies. The clerk's office began its imaging project in 1998. Documents filed with the clerk's office are now scanned into the computer enabling instant retrieval and document preservation.

Department Goals

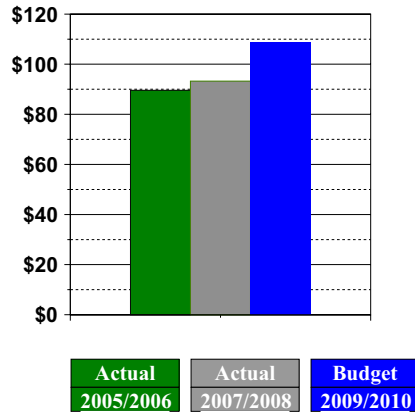
- Preservation of documents through use of technology

<u>Department Expenditures</u>	<u>Actual 2005/2006</u>	<u>Actual 2007/2008</u>	<u>Budget 2009/2010</u>
Capital Expenditures	\$0	\$6,909	\$0
Supplies	\$1,034	\$0	\$5,422
Other Services	\$88,570	\$86,358	\$103,195
Travel and Training	\$0	\$0	\$0
Transfers	\$0	\$0	\$0
Professional Services	\$0	\$0	\$0

Dept Total: \$89,604 \$93,268 \$108,617
%Change from previous period 4.09% 16.46%

<u>Staffing (FTE's)</u>	<u>Actual 2005/2006</u>	<u>Actual 2007/2008</u>	<u>Budget 2009/2010</u>
Full Time Equivalents	0.00	0.00	0.00

Expenditure History (\$ in thousands)



<u>Program Expenditures</u>	<u>Actual 2005/2006</u>	<u>Actual 2007/2008</u>	<u>Budget 2009/2010</u>
Imaging Project	\$89,604	\$93,268	\$108,617
Dept Total:	\$89,604	\$93,268	\$108,617
%Change from previous period:	4.09%	16.46%	

Department Detail:

Special Law Enforcement Fund

\$9,228,174

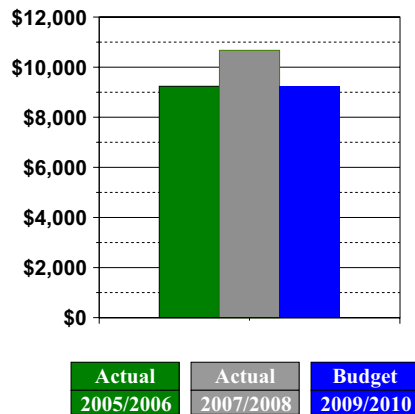
This budget accounts for the .2% sales tax levy dedicated to law enforcement. Funds received by the Special Law Enforcement Fund are used to support deputy sheriffs and related costs in the Sheriff's Office.

<u>Department Expenditures</u>	<u>Actual 2005/2006</u>	<u>Actual 2007/2008</u>	<u>Budget 2009/2010</u>
Transfers	\$9,238,242	\$10,674,388	\$9,228,174

Dept Total: \$9,238,242 \$10,674,388 \$9,228,174
%Change from previous period 15.55% -13.55%

<u>Staffing (FTE's)</u>	<u>Actual 2005/2006</u>	<u>Actual 2007/2008</u>	<u>Budget 2009/2010</u>
Full Time Equivalents	0.00	0.00	0.00

Expenditure History (\$ in thousands)



<u>Program Expenditures</u>	<u>Actual 2005/2006</u>	<u>Actual 2007/2008</u>	<u>Budget 2009/2010</u>
Special Law Enforcement (.2%)	\$9,238,242	\$10,674,388	\$9,228,174
Dept Total:	\$9,238,242	\$10,674,388	\$9,228,174
%Change from previous period:	15.55%	-13.55%	

Program Detail:

Auditor's O&M Fund

\$526,100

The Auditor's O&M fund represents a State-mandated program to fund the preservation of public records and documents. The preservation efforts are financed by a surcharge imposed on recording fees. The program is under the auspices of the County Auditor.

	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Forecast</u>
	<u>2003/2004</u>	<u>2005/2006</u>	<u>2007/2008</u>	<u>2009/2010</u>

Program Detail:

Imaging Project

\$108,617

To provide customers of the clerk's office quick and easy access to court documents by the touch of a keystroke. This is done with the use of an electronic imaging system that the clerk's office has been using for four years. The system is called Liberty. Now instead of passing documents desk to desk for processing, the documents are scanned into the computer and then routed to the appropriate person or agency.

Performance Measures

	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Forecast</u>
	<u>2003/2004</u>	<u>2005/2006</u>	<u>2007/2008</u>	<u>2009/2010</u>

Demand Indicators

Requests for copies of documents and document information.	0	0	146,000	0
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Workload Measures

Documents available for viewing within two days.	0	2	2	2
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Program Detail:

Special Law Enforcement (.2%)

\$9,228,174

This budget accounts for the .2% sales tax levy dedicated to law enforcement. Funds received by the Special Law Enforcement Fund are used to support deputy sheriffs and related costs in the Sheriff's Office.

	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Forecast</u>
	<u>2003/2004</u>	<u>2005/2006</u>	<u>2007/2008</u>	<u>2009/2010</u>

Program Detail:

CRCA 911 Tax (Telephone)

\$4,154,608

This budget reflects receipts from the telephone tax dedicated to capital improvements in the area of 911 emergency dispatch and communications. These funds are passed through a County fund to the Clark Regional Communications Agency (CRCA) for expenditure.

	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Forecast</u>
	<u>2003/2004</u>	<u>2005/2006</u>	<u>2007/2008</u>	<u>2009/2010</u>

Tourism Promotion Fund

\$1,785,000

Department Detail:

Tourism Promotion Fund

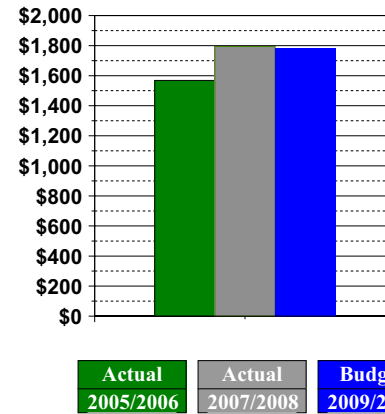
\$1,785,000

The TPA collects a charge on lodging for all of the unincorporated area and by interlocal agreement, all of the City of Vancouver. This charge is to be used to fund the promotion of tourism and convention business. Currently, the County and the City of Vancouver pass these funds onto the Southwest Washington Convention and Visitors Bureau.

Expenditure History (\$ in thousands)

<u>Department Expenditures</u>	<u>Actual 2005/2006</u>	<u>Actual 2007/2008</u>	<u>Budget 2009/2010</u>
Transfers	\$1,569,006	\$1,794,236	\$1,785,000
<u>Dept Total:</u>	<u>\$1,569,006</u>	<u>\$1,794,236</u>	<u>\$1,785,000</u>
<u>%Change from previous period</u>		<u>14.35%</u>	<u>-0.51%</u>

<u>Staffing (FTE's)</u>	<u>Actual 2005/2006</u>	<u>Actual 2007/2008</u>	<u>Budget 2009/2010</u>
Full Time Equivalents	0.00	0.00	0.00



<u>Program Expenditures</u>	<u>Actual 2005/2006</u>	<u>Actual 2007/2008</u>	<u>Budget 2009/2010</u>
Tourism Promotion Fund	\$1,569,006	\$1,794,236	\$1,785,000
<u>Dept Total:</u>	<u>\$1,569,006</u>	<u>\$1,794,236</u>	<u>\$1,785,000</u>
<u>%Change from previous period:</u>		<u>14.35%</u>	<u>-0.51%</u>

Program Detail:

Tourism Promotion Fund

\$1,785,000

The State Treasurer forwards the TPA funds to the County on a monthly basis. The Treasurer's Office forwards these funds based upon an interlocal agreement to the Southwest Convention and Visitors Bureau.

<u>Actual 2003/2004</u>	<u>Actual 2005/2006</u>	<u>Actual 2007/2008</u>	<u>Forecast 2009/2010</u>

Transfers & Pass Throughs

\$28,343,161

Department Detail:

Transfers & Pass Throughs

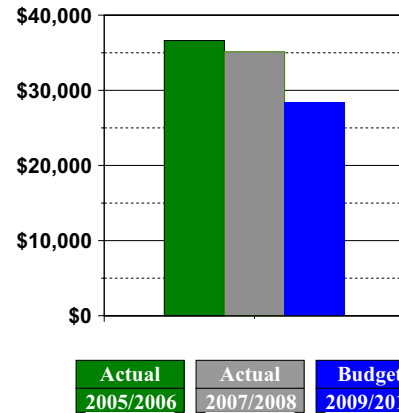
\$28,343,161

This department reflects transfers from the General Fund to other County funds and revenues from other governments which are "passed through" the General Fund to other non-County entities.

<u>Department Expenditures</u>	<u>Actual 2005/2006</u>	<u>Actual 2007/2008</u>	<u>Budget 2009/2010</u>
Transfers	\$32,607,373	\$33,714,887	\$26,923,629
Internal Charges	\$1,419,532	\$1,419,532	\$1,419,532
Other Services	\$1,640,560	\$0	\$0
Debt Service and Interest	\$959,819	\$0	\$0
<u>Dept Total:</u>	<u>\$36,627,285</u>	<u>\$35,134,419</u>	<u>\$28,343,161</u>
<u>%Change from previous period</u>		<u>-4.08%</u>	<u>-19.33%</u>

<u>Staffing (FTE's)</u>	<u>Actual 2005/2006</u>	<u>Actual 2007/2008</u>	<u>Budget 2009/2010</u>
Full Time Equivalents	0.00	0.00	0.00

Expenditure History (\$ in thousands)



<u>Program Expenditures</u>	<u>Actual 2005/2006</u>	<u>Actual 2007/2008</u>	<u>Budget 2009/2010</u>
Inter-fund Transfers	\$33,083,544	\$35,134,419	\$28,343,161
Pass Throughs	\$3,543,740	\$0	\$0
<u>Dept Total:</u>	<u>\$36,627,285</u>	<u>\$35,134,419</u>	<u>\$28,343,161</u>
<u>%Change from previous period:</u>		<u>-4.08%</u>	<u>-19.33%</u>

Program Detail:

Inter-fund Transfers

\$28,343,161

This program accounts for transfers from the General Fund to other County funds. Major recurring transfers include payments for building maintenance and utilities (Facilities Management Fund), debt service (General Obligation Bond Fund), liability coverage (General Liability Reserve Fund), elections (Elections Fund), as well as the Fire Marshal and Animal Control (Planning & Code Fund).

<u>Actual 2003/2004</u>	<u>Actual 2005/2006</u>	<u>Actual 2007/2008</u>	<u>Forecast 2009/2010</u>