
2009-2010 Biennium Financial Plan

Budget As A Financial Planning Document

Budgets serve a wide variety of purposes. They can serve as policy making tools, management tools, planning tools, and communications devices. Ultimately, however, budgets are financial documents. They should provide a snapshot of the overall financial condition of an entity and of its financial plan for the coming period. This section provides that information. Other sections of the document present the budget in terms of services, programs, and organizational structures. This section focuses on the financial dimension, and is organized around individual funds, revenue sources, and categories of expenditures.

The 2009/2010 Clark County budget is a product of a strategic planning process which, through its statement of fiscal policies and budget objectives, provides a framework for funding decisions.

The 2009/2010 Budget and the Long-Range Plan

The 2009/2010 Adopted Budget contains detailed funding information for the first two years of the long-range planning period. Current funding decisions frequently involve long-term financial implications and commitments. For this reason, it is critical that the budget be developed within the long-range plan to ensure that adequate resources will be available for future needs.

Clark County has extended its financial planning horizon to better plan for future funding needs by:

- Replacing the one year budget cycle with a biennial budget that began for the 1999/2000 period, and
- Developed long-range expenditure forecasts in key areas.

These enhancements effectively double the planning horizon.

Financial Structure of Clark County

Fund Accounting

Like most governmental entities, Clark County organizes its finances on the basis of "funds." A fund is a self-contained, independent financial entity with its own assets and liabilities. Each fund has its own balance sheet and, in effect, is treated as a separate "business" for accounting purposes.

The 2009-2010 budget includes expenditures for 113 funds, ranging from the General Fund (\$283.5 million) to a Park Development Fund (\$410). *A description of each fund is provided later in this section, including projected revenue, 2009/2010 adopted budget, beginning balance and ending balance.*

Fund Types

Funds can be classified according to the accounting conventions which apply to them. "Governmental" funds are governed by accounting standards developed specifically for government. "Proprietary" funds are controlled by the same accounting standards which apply to private business. (For more details on this distinction, see Basis of Accounting, below). Within these categories, there are seven fund types (listed on the left).

Importance of Financial Planning

The County as an institution has multiple partners, including citizens, taxpayers, businesses, employees and other governments. As a major institutional, economic and service force in the region, it is important that the County strengthen its relationships with its partners by adopting clear and comprehensive financial policies.

Clark County is accountable to its citizens for the use of public dollars. County resources should be used wisely to ensure adequate funding for the services, public facilities, and infrastructure necessary to meet the community's present and future needs.

The 2009-2010 Adopted Budget is intended to serve as the County's financial plan to meet the established policy goals and objectives.

Fund Types

Governmental

- *General Fund*
- *Special Revenue Funds*
- *Debt Service Funds*
- *Capital Projects Funds*
- *Fiduciary Funds*

Proprietary

- *Internal Service Funds*
 - *Enterprise Funds*
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Basis of Accounting and Budgeting

The "basis of accounting" and the "basis of budgeting" determine when revenues and expenditures are recognized.

The "basis of accounting" and "basis of budgeting" determine when revenues and expenditures are recognized for the purposes of financial reporting and budget control. Accounting on a "cash basis" means that revenues and expenditures are recorded when cash is actually received or paid out. This method is used by many small businesses, but it has limitations which make it unsuitable for larger, more complex organizations. Most larger businesses employ "full accrual accounting," in which revenues are recorded when earned (rather than when received), and expenditures are recognized when an obligation to pay is incurred (rather than when the payment is made). Capital expenses (the costs of acquiring tangible assets) are recognized over the life of the asset, not when the asset is purchased.

Clark County, like most government entities, employs a hybrid basis of accounting termed "modified accrual".

Governments typically employ a hybrid basis of accounting termed "modified accrual". Under this system, revenues are recognized when they become measurable and available; expenditures are recognized when the obligation to pay is incurred. However, capital expenditures are recognized at the time of the purchase. This means that governments may experience significant increases and decreases in total expenditures from year to year, because capital expenses tend to be large and unevenly timed. To help explain year to year expenditure trends, governments frequently report capital expenditures separately from operating costs in their budget documents.

The "basis of accounting" and "basis of budgeting" are the same within each fund type.

Clark County uses modified accrual accounting and budgeting for its governmental fund types, including the General Fund, special revenue funds, debt service funds, and capital project funds. For proprietary fund types, including enterprise funds and internal service funds, the County uses full accrual accounting and budgeting.

Accounting for Internal Transactions

Internal (inter-fund) transactions represent non-cash expenditures and non-cash revenue because no cash enters or leaves the County as a whole.

One consequence of fund accounting is the existence of inter-fund transactions, including transfers, internal service payments, loans and capital contributions. These transactions record the movement of money between County funds. Internal (inter-fund) transactions represent non-cash expenditures and non-cash revenue when the County budget is viewed as a whole, because no cash enters or leaves the County.

Internal transactions make up 19 percent of the 2009-2010 budget.

Internal transactions have the impact of inflating the apparent size of the County budget. The 2009-2010 budget, which totals \$954.2 million, includes \$182.8 million of these internal transactions, or 19 percent. This tends to mask otherwise apparent expenditure trends. The financial information presented later in this section identifies cash and non-cash transactions separately to more clearly display underlying trends.

Washington State Budgeting Accounting & Reporting System

The Washington State Budgeting Accounting & Reporting System (BARS) Manual sets forth both general principles of budgeting and detailed procedural guidelines used by Clark County.

State law empowers the State Auditor to prescribe a uniform chart of accounts and a uniform budgeting, accounting, and reporting system for all local governments in Washington. This system is known as the Budget Accounting and Reporting System (BARS).

Part Two of Volume One of the BARS Manual pertains to budgeting and contains general principles of budgeting and detailed procedural guidelines. These principles and guidelines are reflected in the County's budget process.

Financial Overview

Revenue & Expenditure Overview

The following table summarizes all revenues and expenditures over the eight year period from 2003 to 2010. Revenues are displayed by major source with external revenues shown separately from internal revenues. Expenditures are displayed by major category with external expenditures shown separately from internal expenditures.

It is notable that approximately 20 percent of revenues and expenditures result from internal transactions between Clark County entities. These internal transactions are also referred to as non-cash transactions because no cash enters or leaves the County. They are used primarily to keep track of operating subsidies or charges for internally provided services.

8 Year Revenue and Expenditure Summary (Millions)				
	03/04	05/06	07/08	09/10
	Actuals	Actuals	Actuals	Budget
Revenue Source				
Property Tax	148.8	161.4	172.8	174.1
Sales Tax	49.5	52.9	60.4	63.2
Other Taxes	36.4	50.2	49.4	56.2
Charges for Service	115.2	94.3	149.4	161.3
Intergovernmental	142.4	174.7	177.9	202.2
Bond Proceeds	87.0	74.5	12.7	9.8
Other External Rev.	60.3	81.6	78.4	67.3
External Revenue	639.6	689.6	701.1	734.1
Internal Revenue	117.9	159.9	188.2	223.4
Total Revenue	757.5	849.5	889.3	957.5
Exp. Category				
Salaries & Benefits	225.3	246.6	290.4	307.5
Supplies & Services	206.8	228.9	265.3	330.5
Debt Service	46.4	98.9	40.9	33.9
Fixed Assets	106.3	100.1	103.0	99.5
External Expenditures	584.7	674.5	699.5	771.3
Internal Expenditures	137.0	155.9	188.7	182.8
Total Expenditures	721.7	830.4	888.2	954.2
Annual Surplus (Deficit)	35.8	19.1	1.1	3.3

As shown in the table, revenues exceeded expenditures by \$35.8 million in 03/04, by \$19.1 million in 05/06, by \$1.1 million in 07/08, and then projected revenues exceed expenditures by \$34.3 million in 09/10.

In 03/04, bonds were issued for capital projects which did not get fully expended. The projects included a new Community Health Center, Assessor/Treasurer automated land and tax tracking system, and the acquisition of open space. The 05/06 final budget reflects the completion of these capital projects as well as a strong local economy reflected in increased property taxes through new construction and an increase in sales tax collections. Actual expenditures and revenues were essentially equal in 07/08 budget as the economy slowed. This trend is also reflected in the 09/10 budget where the annual surplus is much less than in prior biennia.

A detailed analysis of expenditures and revenues for the current budget cycle and the prior six years is provided later in this section.

Change in Fund Balance

The table below summarizes the 2009/2010 Clark County budget by type of fund. The beginning balances in the first column are estimates developed during the last month of 2008. From the beginning balances, revenues are added and expenditures are subtracted to arrive at the projected ending balance.

The adopted budget schedule, which shows all funds individually, appears in

Beginning Fund Balance Estimate \$175.8 million as of Jan. 1, 2009

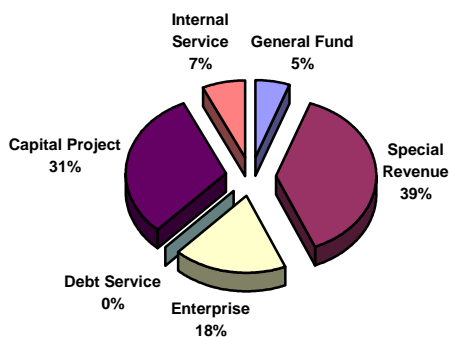
Beginning fund balances represent the unexpended financial resources available from prior years.

Ending Fund Balance Projection \$179.1 million on Dec. 31, 2010

Ending fund balances represent the unexpended financial resources available to the County for future use. They serve a number of purposes such as providing a cushion against financial emergencies, operating liquidity, and the earmarking of funds for future projects.

2009/2010 Budget by Type of Fund				
	Beginning Balance	Revenues	Expenditures	Ending Balance
General Fund	7,150,770	285,025,201	283,458,742	8,717,229
Special Revenue Funds				
County Roads	(2,100,000)	150,928,292	140,959,886	7,868,406
Community Services Funds	25,936,364	137,196,308	152,198,982	10,933,690
Planning and Code Fund	(15,531,080)	30,515,532	15,180,920	(196,468)
Special Law Enforcement Fund	865,704	9,228,174	9,228,174	865,704
Camp Bonneville Fund	4,000,000	4,653,600	4,653,600	4,000,000
Campus Development Revenue Fund	4,142,414	10,463,950	10,383,066	4,223,298
Mental Health Sales Tax Fund	2,820,100	10,917,638	5,434,094	8,303,644
Law & Justice Sales Tax Fund	-	9,228,174	9,228,174	-
Clark County Fair Fund	281,333	7,392,748	7,100,571	573,510
MPD-Operations Fund	4,510,357	7,838,296	5,117,576	7,231,077
Permanent Reserve	6,628,802	-	-	6,628,802
Health Department	2,172,234	33,502,743	33,939,119	1,735,858
GIS Fund	842,208	4,233,278	4,530,654	544,832
CRESSA Emergency	906,510	6,350,246	4,154,608	3,102,148
Other Special Revenue Funds	5,527,215	19,869,355	20,588,824	4,807,746
Special Revenue Funds - Subtotal	41,002,161	442,318,334	422,698,248	60,622,247
Debt Service Funds - Subtotal	9,998	25,394,787	25,394,789	9,996
Capital Project Funds				
Traffic Impact Fee Funds	2,659,916	23,210,282	23,159,886	2,710,312
Economic Development	14,566,011	4,480,000	8,401,000	10,645,011
Parks Dedicated Fund-1/4% REET	13,000,000	3,512,000	14,616,857	1,895,143
Park Impact Fee Funds	7,289,052	7,587,244	7,399,292	7,477,004
Real Estate Excise Tax	10,669,602	9,052,883	10,263,770	9,458,715
Technology Reserve	5,762,974	2,710,000	4,245,248	4,227,726
Building Construction	-	-	-	-
Conservation Future-Parks	4,241,824	5,505,752	10,421,362	(673,786)
Other Capital Project Funds	13,525,983	4,688,572	4,613,742	13,600,813
Capital Project Funds - Subtotal	71,715,362	60,746,733	83,121,157	49,340,938
Enterprise Funds				
Wastewater Maintenance & Ops	5,419,326	22,365,568	16,674,513	11,110,381
Sewer Debt Service Fund	1,599	14,290,234	6,949,819	7,342,014
Solid Waste	4,641,524	6,395,859	10,365,735	671,648
Salmon Creek WWTP Construction	3,542,734	10,424,000	10,440,300	3,526,434
Clean Water	10,039,575	11,263,814	15,835,174	5,468,215
Sewer Fund	34,664	1,000	36	35,628
SCWPT Repair & Replacement Fund	1,148,192	537,756	451,030	1,234,918
Enterprise Funds - Subtotal	24,827,614	65,278,231	60,716,607	29,389,238
Internal Service Funds				
Equipment Rental & Revolving	500,462	38,617,186	39,054,671	62,977
Central Support Services	4,486,273	16,585,418	16,757,977	4,313,714
General Liability Insurance	866,380	2,866,370	3,123,672	609,078
DP Equipment Repair & Replacement	2,275,409	5,457,210	5,690,353	2,042,266
Elections	845,000	4,800,362	5,067,156	578,206
Workers Comp. Insurance	637,183	2,321,116	2,850,058	108,241
Major Maintenance Fund	355,297	10,000	100,000	265,297
Unemployment Insurance	2,199,854	811,900	1,414,350	1,597,404
MDC and Radio ER&R	142,640	628,002	632,640	138,002
Retirement/Benefits Reserve	283,711	1,437,262	449,974	1,270,999
Internal Service Funds - Subtotal	12,592,209	73,534,826	75,140,851	10,986,184
Fiduciary Funds - Subtotal	18,478,887	5,174,000	3,661,010	19,991,877
Grand Total	175,777,001	957,472,112	954,191,404	179,057,709

**Ending Fund Balances as Percent of Total
December 31, 2010**



Appendix 1.

Budget by Fund

General Fund Revenue

Property Tax	\$102,635,964
Sales Tax.....	27,915,844
Other Taxes	18,742,170
Licenses / Permits	4,237,934
Intergovernmental.....	44,313,260
Charges for Services	39,679,158
Fines / Forfeitures.....	8,475,238
Miscellaneous	8,205,966
Other Sources.....	30,819,667
Total Revenue	\$285,025,201

General Fund Expenditures

Salaries & Benefits	\$195,587,357
Supplies & Services.....	48,646,952
Debt Service	26,792
Capital Expenditures.....	0
Internal Exp.....	39,197,641
Total Expenditures...	\$283,458,742
 Fund Bal. Increase	 \$1,566,459

Taxes account for 52 percent of General Fund revenues. Additional sources include intergovernmental revenues, transfers from other funds, fines, interest earnings, license and permit fees, charges for certain services, and indirect costs payments from other departments.

County Funds: Descriptions and Projected Balances

The following describes each County fund, purpose, principal revenue sources, and its overall financial condition for the FY 2009/2010 budget.

General Fund

The General Fund is a governmental-type fund used mainly to account for the County's general purpose or "unrestricted" revenues. Like most government entities, Clark County has one general fund.

General Fund (Fund 0001)

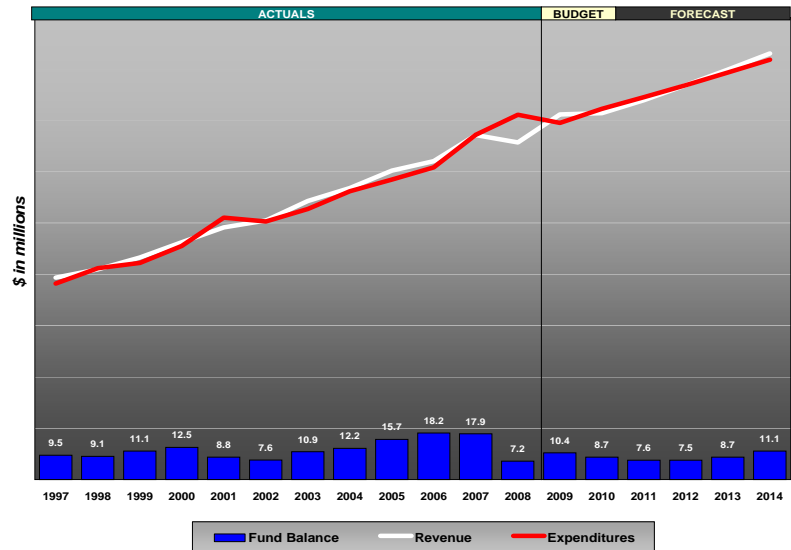
Beginning Balance	\$7,150,770
Revenues.....	285,025,201
Expenditures.....	283,458,742
Ending Balance	8,717,229

The General Fund is the County's largest single fund, and serves as the primary operating fund. Revenues that the County is not required to account for in a separate fund are deposited in the General Fund.

Broadly speaking, the General Fund accounts for the County's unrestricted resources. General Fund revenues, with a few exceptions, can be used for any appropriate public purpose and, as a result, requests for General Fund resources typically far exceed the amount available. The County's financial stability, and its ability to maintain service levels, depends heavily on a quality forecast of General Fund revenues and expenditures. A six year forecast was first developed in 1998 and continues to serve as the tool for developing budgets.

General Fund Forecast

Adopted Budget 12-04-08



The Clark County Commissioners have allowed only limited growth of General Fund expenditures in prior biennia. The 2007/2008 budget reflects a commitment to increase funding of law and justice departments through an additional 2/10ths of one percent sales tax. In response to the downturn in the economy, the 2009/10 budget reduces expenditures to all departments but prioritizes law and justice departments through a six percent budget reduction while other departments' budgets were reduced by twelve percent

Special Revenue Funds

Special Revenue funds are governmental-type funds which account for revenues collected for specific, restricted purposes. The County has 42 such funds.

Special Revenue Funds

Special Revenue Funds Revenue

Intergovernmental \$144,834,667
Taxes..... 122,499,761
Charge for Services..... 68,521,838
Other Sources 37,590,705
Miscellaneous..... 17,233,898
Licenses & Permits 41,602,465
Bond Proceeds..... 9,760,000
Fines & Forfeitures..... 275,000
Total Revenue..... **\$442,318,334**

Special Revenue Fund Expenditures

Supplies & Services ... \$185,497,673
Salaries & Benefits..... 86,828,066
Internal Exp. 87,019,899
Capital Expenditures 62,843,354
Debt Service..... 509,256
Total Expenditures... **\$422,698,248**

Fund Bal. Increase **\$19,620,086**

County Road Fund (Fund 1012)

Beginning Balance (\$2,100,000)
Revenues 150,928,292
Expenditures..... 140,959,886
Ending Balance 7,868,406

The Road Fund accounts for revenues dedicated to the planning, design, construction, and maintenance of roads in the unincorporated portion of the County. Principal revenue sources include a tax on unincorporated property in the county, a share of the State's gasoline tax, and capital project grants from the state and federal government. Prior years included a significant amount of revenue from new development within the unincorporated area, but projections do not anticipate a continuation of that level of activity. The Road Fund's revenue is used to support the projects listed in the Six-Year Transportation Improvement Program (TIP).

The Road Fund contains the budget for the design, engineering, and administrative functions of Public Works, including records and public information. Capital spending, chiefly for right-of-way acquisition, road construction and road overlays, accounts for the majority of the expenditures in this fund. The Road Fund also "buys" a significant amount of service from other County entities through internal service arrangements.

Mental Health Fund (Fund 1952)

Beginning Balance \$16,977,615
Revenues 61,736,505
Expenditures..... 77,028,323
Ending Balance 1,685,797

This fund, administered by the Department of Community Services, accounts for the County's mental health programs. Major revenue sources include state grants and a dedicated, countywide property tax levy.

Planning and Code Fund (Fund 1011)

Beginning Balance (\$15,531,080)
Revenues 30,515,532
Expenditures..... 15,180,920
Ending Balance (196,468)

This fund accounts for the revenues and expenditures associated with land use planning, development review, and the enforcement of building and fire codes. Major revenue sources include building permits, planning fees, and transfers from the General Fund. With growing reductions in building and development activities and fee revenue, the Community Development Department has begun restructuring and has reduced its work force by more than 60 positions. The number of operating hours open to the public has been reduced.

Community Development Block Grant (Fund 1939)

Beginning Balance	\$30,283
Revenues	5,000,000
Expenditures.....	5,022,854
Ending Balance	7,429

Programs within this fund assist in the development of viable communities by providing decent housing, principally for persons of low and moderate income. State and federal grant revenue fund the Housing Rehabilitation, Home Weatherization, Energy Assistance, Community Development Block Grant and the HOME Investment Partnerships programs.

Special Law Enforcement Fund (Fund 1009)

Beginning Balance	\$865,704
Revenues	9,228,174
Expenditures.....	9,228,174
Ending Balance	865,704

The Special Law Enforcement Fund is intended to account for the proceeds of the 2/10 percent County sales tax which is dedicated to the provision of additional law enforcement personnel. All revenue from this tax flows into the Special Law Enforcement Fund.

Each year, an amount is transferred from this fund to the General Fund based on the costs of certain staff in the Sheriff's Office. Any remaining tax is retained in the Special Law Enforcement Fund as a reserve.

Youth and Family Resource Fund (Fund 1934)

Beginning Balance	\$63,713
Revenues	1,749,568
Expenditures.....	1,808,500
Ending Balance	4,781

This fund is used to provide services that are prevention oriented and aimed at reducing violence to families and youth. Expenditures also fund community action programs that support emergency food and shelter services.

Substance Abuse Fund (Fund 1954)

Beginning Balance	\$671,247
Revenues	17,775,167
Expenditures.....	18,431,401
Ending Balance	15,013

This fund receives State and Federal grants to provide drug and alcohol abuse treatment and related services. These services are provided through contracts with private sector providers. The fund is administered by the Department of Community Services.

Tourism Promotion Area Fund (Fund 1031)

Beginning Balance	\$85,748
Revenues	1,785,000
Expenditures.....	1,785,000
Ending Balance	85,748

This fund was created in 2004 by inter-local agreement and includes the unincorporated area of Clark County as well as the incorporated area of the City of Vancouver. The Tourism Promotion Area (TPA) imposes a \$2 per room per night charge on transient lodgers in hotels/motels with 40 or more rooms within the area. The Southwest Washington Convention and Visitors Bureau has sole discretion on how the TPA money is expended on tourism promotion.

Clark County Fair Fund (Fund 1003)

Beginning Balance	\$281,333
Revenues	7,392,748
Expenditures.....	7,100,571
Ending Balance	573,510

This fund accounts for the revenues and expenditures associated with the County Fairgrounds, including the annual Fair event. During 2004, management of the fairgrounds was transferred to the new private, non-profit Fair Site Management Group (FSMG). This group oversees all budgetary, event and operations of the fairgrounds, except the ten day county fair, which remains under the direction of the Fair Association. A new 100,000 square foot Exhibition Hall was completed in 2005. As revenue from gates, parking, concession, and rental fees increase, further construction at the fairground property is anticipated.

Developmental Disability Fund (Fund 1953)

Beginning Balance	\$650,129
Revenues	8,461,106
Expenditures.....	8,803,621
Ending Balance	307,614

This fund accounts for grant and property tax revenues received to provide services to the developmentally disabled. Services are provided through contracts with private sector providers. This fund is administered by the Department of Community Services.

Tri-Mountain Golf O&M Fund (Fund 1008)

Beginning Balance	\$17,973
Revenues	1,150,000
Expenditures.....	1,146,685
Ending Balance	21,288

This fund accounts for the operating revenue and expenditures associated with the Tri-Mountain Golf Course, which was acquired in mid-1997 from the Port of Ridgefield. Major revenue sources include green fees, rental charges, and merchandise receipts. Expenditures are primarily payments to the operating vendor, Billy Casper Golf, for course maintenance services.

GIS Fund (Fund 1007)

Beginning Balance	\$842,208
Revenues	4,233,278
Expenditures.....	4,530,654
Ending Balance	544,832

This fund accounts for geographic information service (GIS) revenues and expenditures. The GIS related revenue and expenditures are budgeted separately from the General Fund to facilitate cost analysis and revenue tracking. The GIS Fund may ultimately be converted into an internal service fund.

Auditor's O&M Fund (Fund 1002)

Beginning Balance	\$1,573,677
Revenues	911,000
Expenditures.....	634,717
Ending Balance	1,849,960

This fund, mandated by State law, accounts for certain revenues earmarked for the maintenance and preservation of public records. These revenue sources include a surcharge on the document recording fee and certain State shared revenue.

Emergency Services Communication Systems Fund (Fund 1010)

Beginning Balance	\$906,510
Revenues	6,350,246
Expenditures.....	4,154,608
Ending Balance	3,102,148

This fund accounts for a special telephone tax enacted by the voters of Clark County to improve the level of emergency communications services. The money in this fund is passed on to the Clark Regional Communications Agency where it finances Enhanced-911 service and Computer Aided Dispatching, and system replacement costs.

Narcotics Task Force Fund (Fund 1017)

Beginning Balance	\$33,780
Revenues	918,310
Expenditures.....	918,310
Ending Balance	33,780

This fund accounts for the revenues and expenditures associated with the joint Clark-Skamania Narcotics Task Force. This task force, which includes participation by both city and county law enforcement officials, is funded through asset seizure and grant revenues.

Child Abuse Intervention Center Fund (Fund 1018)

Beginning Balance	\$208,717
Revenues	957,138
Expenditures.....	1,163,934
Ending Balance	1,921

This fund supports the administrative, clerical, and support staff for the joint Vancouver-Clark County child abuse investigation and prosecution effort. Expenditures include supplies and office space rental and have historically been financed with State shared revenue received through an agreement with the City of Vancouver, as well as grant revenues.

Radio Communications Fund (Fund 1005)

Beginning Balance	\$384,988
Revenues	2,359,938
Expenditures.....	2,402,314
Ending Balance	342,612

This fund accounts for the operating budget of the 800 MHz communications system. Clark County is the regional provider of radio and dispatch service, and as such, receives funding from both internal and external users to operate the 800 MHz Radio Communication System.

Emergency Medical Services Fund (Fund 1004)

Beginning Balance	\$200,202
Revenues	1,540,038
Expenditures.....	1,605,098
Ending Balance	135,142

The EMS Fund pays for contracted paramedic ambulance services. This separate fund was created in response to federal insurance regulations that require all revenues generated through fees and fines to go directly to patient care services.

Administration/Grants Management Fund (Fund 1935)

Beginning Balance	\$1,284,040
Revenues	9,211,296
Expenditures.....	9,689,956
Ending Balance	805,380

This fund is used to provide management and support for Department of Community Services units, Clark County departments, and the public. Services include administration, contract management, monitoring, and fiscal services.

Veterans Assistance Fund (Fund 1019)

Beginning Balance	\$922,993
Revenues	649,538
Expenditures.....	1,212,456
Ending Balance	360,075

This fund accounts for the property tax levy dedicated by state law to veterans' assistance. This fund provides emergency financial assistance to veterans and to their surviving spouses. This fund is administered by the Dept. of Community Services and is included in the "Community Services" line of the Budget by Fund table.

Weed Management Fund (Fund 1047)

Beginning Balance	\$91,573
Revenues	1,769,845
Expenditures.....	1,807,528
Ending Balance	53,890

This fund accounts for the activities of the County's Weed Management Program. The primary revenue source is a transfer from the General Fund. Additional revenues include fees paid by other agencies for weed assessments of newly acquired parcels of land, and State grants.

Crime Victim/Witness Assistance Fund (Fund 1022)

Beginning Balance	\$334,853
Revenues	548,106
Expenditures.....	877,808
Ending Balance	5,151

This fund finances assistance to crime victims and witnesses. Revenues include penalties assessed against criminals, and various grants. In 1995, the State Legislature changed the priority order of repayments to allocate victim restitution first, then penalties assessed for crime victim and witnesses assistance.

Sheriff Special Investigation Fund (Fund 1015)

Beginning Balance	\$219,058
Revenues	205,000
Expenditures.....	109,500
Ending Balance	314,558

This fund accounts for asset seizure revenues accruing to Clark County through drug investigations. In addition, special donations received by the Sheriff's Office are deposited into this fund.

Permanent Reserve Fund (Fund 1030)

Beginning Balance	\$6,628,802
Revenues	0
Expenditures.....	0
Ending Balance	6,628,802

This fund represents the County's emergency operating reserve. The general policy is to maintain a reserve level of 6 percent against general fund operating expenditures. The 2009 balance represents 6.7 percent.

CJA 0.1% Sales Tax Fund (Fund 1023)

Beginning Balance	\$120,038
Revenues	5,882,630
Expenditures.....	5,882,630
Ending Balance	120,038

This fund was established to track the 1/10% Criminal Justice sales tax revenue. This tax revenue is dedicated to criminal justice uses with 10% allocated to early intervention for youth.

SAMHSA (Fund 1956)

Beginning Balance	\$55,765
Revenues	3,675,000
Expenditures.....	3,310,280
Ending Balance	420,485

This fund was established to build a system of care for children with serious emotional disabilities. Grant funding from Substance Abuse and Mental Health Services Administration (SAMHSA) pays for the comprehensive service delivery infrastructure for children and adolescents linking participating service systems and integrated case management.

Human Services Fund (Fund 1957)

Beginning Balance	\$727,043
Revenues	869,008
Expenditures.....	795,454
Ending Balance	800,597

This fund consolidates funding and operations of Ombudsman, Community Choices, Youth Investment, and Volunteer Lawyers. These functions were formerly funded and operated by Clark County and City of Vancouver.

Anti-Profiteering Revolving Fund (Fund 1024)

Beginning Balance	\$68,720
Revenues	2,000
Expenditures.....	0
Ending Balance	70,720

This fund was established to account for the proceeds of racketeering prosecutions. These funds are available to finance additional racketeering investigations and prosecutions.

Health Department Fund (Fund 1025)

Beginning Balance	\$2,172,234
Revenues	33,502,743
Expenditures.....	33,939,119
Ending Balance	1,735,858

This fund was established in 2003/2004. Previously, the Health Department was a separate entity governed by a consortium of counties including Clark County. By agreement, the Health Department was consolidated and brought under direct jurisdiction of Clark County. The Department aims to preserve, promote and protect public health in the community.

Miscellaneous DCS Funds (Fund 1931)

Beginning Balance	\$11
Revenues	2,791,988
Expenditures.....	1,325,310
Ending Balance	1,466,689

This fund was created to account for miscellaneous revenues and expenses. The primary initiatives currently are support services for individuals living with HIV disease, and drug related prevention programs developed in conjunction with the county court system.

Weatherization/Energy Fund (Fund 1936)

Beginning Balance	\$365,328
Revenues	9,080,000
Expenditures.....	9,238,007
Ending Balance	207,321

This fund focuses on weatherization and energy assistance. Funding is used for outreach and assistance to low income households for payment of energy costs; low-cost residential weatherization; and other cost effective energy related home repairs for long-term reduction of energy costs.

CHIF (Fund 1937)

Beginning Balance	\$2,315,187
Revenues	9,430,000
Expenditures.....	7,197,630
Ending Balance	4,547,557

Program resources are from the Clark Housing Investment Fund (CHIF) and State House Bill 1060. Initiatives are directed toward the production and support of affordable housing and operating support for facilities providing shelter and housing for low income and homeless individuals and families.

Prevention Fund (Fund 1933)

Beginning Balance	\$51,326
Revenues	467,132
Expenditures.....	472,628
Ending Balance	45,830

The fund provides programs and services for low-income families and individuals that meet basic needs and that promote self-sufficiency. Services are provided through contracts with community-based organizations and are supported with a variety of federal, state, and local funds. The Community Action Program seeks to involve the poor in the affairs of the community and supports advocacy efforts for low-income people.

Home Fund (Fund 1938)

Beginning Balance	\$152,087
Revenues	6,300,000
Expenditures.....	6,362,562
Ending Balance	89,525

To assist low-income residents with a supply of affordable rental housing, assist in homeownership and provide some operating funds to affordable housing not-for-profit organizations.

Mental Health Reserve Fund (Fund 1955)

Beginning Balance	\$1,669,597
Revenues	0
Expenditures.....	1,500,000
Ending Balance	169,597

Fund established as a reserve for the mental health program.

Camp Bonneville Fund (Fund 1013)

Beginning Balance	\$4,000,000
Revenues	4,653,600
Expenditures.....	4,653,600
Ending Balance	4,000,000

In July 2006 Clark County entered into an Environmental Services Cooperative Agreement with the United States Army in which the Army is to provide grant funds for the cleanup of Camp Bonneville. The county will own the facility for mixed use.

Exhibition Hall Dedicated Revenue Fund (Fund 1026)

Beginning Balance	\$1,863,707
Revenues	1,790,350
Expenditures.....	2,205,300
Ending Balance	1,448,757

The Exhibition Hall was completed at the Clark County Fairgrounds to serve as a site for small to medium events. This fund serves to collect and pay the ongoing debt service, and the maintenance and operations of this facility.

Campus Development Fund (Fund 1027)

Beginning Balance	\$4,142,414
Revenues	10,463,950
Expenditures.....	10,383,066
Ending Balance	4,223,298

The Campus Development Fund accounts for the debt service and maintenance and operations of the county's administration office as well as the Center for Community Health. Expenditures are supported through the collection of rent from non-general fund departments, parking fees, and real estate excise taxes.

MPD-Operations Fund (Fund 1032)

Beginning Balance	\$4,510,357
Revenues	7,838,296
Expenditures.....	5,117,576
Ending Balance	7,231,077

In 2005 the Board of County Commissioners, through a public vote, created the Metropolitan Parks District (MPD) which encompasses the unincorporated urban growth area. Through property taxes collected within this area (27 cents per thousand dollars in assessed valuation), 35 additional parks will be constructed. As of 2008, sixteen parks have been completed. This fund covers the maintenance and operations of these capital projects.

Mental Health Sales Tax Fund (Fund 1033)

Beginning Balance	\$2,820,100
Revenues	10,917,638
Expenditures.....	5,434,094
Ending Balance	8,303,644

The Board of County Commissioners approved and implemented an additional 0.1 percent sales tax for the 07/08 biennial budget, collected county wide and dedicated to providing chemical dependency and mental health treatment services and therapeutic court programs to combat crime and confront the effects of widespread use of methamphetamines.

Law & Justice Sales Tax Fund (Fund 1034)

Beginning Balance	\$0
Revenues	9,228,174
Expenditures.....	9,228,174
Ending Balance	0

The Board of County Commissioners approved an additional 0.2 percent sales tax for the 07/08 biennial budget, collected within the unincorporated boundaries and dedicated to law and justice functions.

Trial Court Improvement Fund (Fund 1029)

Beginning Balance	\$324,181
Revenues	50,000
Expenditures.....	50,000
Ending Balance	324,181

This fund was created in 2005 in compliance with the state code which stipulates that any county with a district court created under a specific state title shall create a county trial court improvement account, to be used for improvements to superior and district court staffing, programs, facilities or services.

Debt Service Fund

Debt Service Fund Revenue

Other Sources..... \$25,394,787

***Total Revenue* \$25,394,787**

Debt Service Fund Expenditures

Debt Service \$25,394,789

***Total Expenditures*..... \$25,394,789**

***Fund Bal. Decrease* \$2**

Capital Project Funds

Capital Project Fund Revenue

Taxes \$18,580,602

Charge for Services 31,055,564

Other Sources 7,804,358

Miscellaneous 2,246,209

Intergovernmental 1,060,000

***Total Revenue*..... \$60,746,733**

Capital Project Fund Expenditures

Internal Exp. \$37,858,666

Supplies & Services 25,908,665

Capital Expenditures 18,093,456

Debt Service..... 1,000,000

Salaries & Benefits..... 260,370

***Total Expenditures*..... \$83,121,157**

***Fund Bal. Decrease*.... \$22,374,424**

Debt Service Funds

Debt Service funds are governmental-type funds which account for payments on the County's debt obligation.

General Obligation Bond Fund (Fund 2914)

Beginning Balance \$9,998

Revenues 25,394,787

Expenditures..... 25,394,789

Ending Balance 9,996

This fund accounts for principal and interest payments on the County's general obligation bond debt. Payments are financed with transfers from the General Fund, Road Fund, Conservation Futures Fund, Real Estate Excise Tax Fund, Tri-Mountain Golf O&M Fund, Emergency Services Communication Systems Fund, Exhibition Hall Fund, Campus Development Fund, CAD/800 MHz Fund, Technology Reserve Fund, and CHIF Fund.

Capital Project Funds

Capital Project funds are governmental-type funds which account for the acquisition of capital equipment, land, and other major assets, as well as construction projects. The funds listed below record the receipt of ongoing impact fees or tax revenues which are legally dedicated to a particular capital use (e.g., road projects or park projects). Other capital funds track an individual capital project. The County currently has 47 capital project funds.

Traffic Impact Fees (TIF Funds)

Beginning Balance \$2,659,916

Revenues 23,210,282

Expenditures..... 23,159,886

Ending Balance 2,710,312

This category represents 13 funds combined for the purposes of reporting the revenues and expenditures from various traffic service areas. Traffic impact fees are transferred to the Road Fund for eligible road construction projects.

Real Estate Excise Tax Fund (Fund 3056)

Beginning Balance \$10,669,602

Revenues 9,052,883

Expenditures..... 10,263,770

Ending Balance 9,458,715

This fund accounts for the proceeds of the primary Real Estate Excise Tax (REET). Revenue is dedicated to financing capital projects identified in the County Comprehensive Plan. Expenditures include transfers to the debt service fund for specific bonded capital projects eligible for REET funding.

Conservation Futures Fund (Fund 3085)

Beginning Balance \$ 4,145,746

Revenues 3,904,390

Expenditures..... 7,000,000

Ending Balance 1,050,136

This fund accounts for a portion of the special county-wide property tax levy of \$0.0625 per \$1,000 of value which is dedicated to the acquisition of open space, sensitive lands, and lands intended to remain undeveloped.

Conservation Futures II Fund (Fund 3082)

Beginning Balance \$96,078
Revenues 1,601,362
Expenditures..... 3,421,362
Ending Balance(1,723,922)

This fund accounts for a portion of the special county-wide property tax levy of \$0.0625 per \$1,000 of value which is dedicated to the acquisition of open space, sensitive lands, and lands intended to remain undeveloped.

Park Impact Fee Funds (PIF Funds)

Beginning Balance \$7,289,052
Revenues 7,587,244
Expenditures..... 7,399,292
Ending Balance 7,477,004

This category includes 18 funds combined for the purposes of reporting the revenues and expenditures from various park districts. The park impact fees are transferred to the City of Vancouver for park development and acquisition as part of the regional Parks Department Program created in 1997.

County Cumulative Building Fund (Fund 3052)

Beginning Balance \$2,369,311
Revenues 200,000
Expenditures..... 400,000
Ending Balance 2,169,311

Fund balance from the Real Estate Excise Tax is held in this fund for capital projects and as match for certain grants.

Water Quality Capital Fund (Fund 3120)

Beginning Balance \$0
Revenues 1,000
Expenditures..... 0
Ending Balance 1,000

This fund provides for land acquisition, design, and construction of regional storm water control facilities. It also provides for rehabilitation of stream corridors through re-vegetation and habitat restoration.

CAD/800 MHz System Replacement Fund (Fund 3087)

Beginning Balance \$2,338,477
Revenues 3,057,572
Expenditures..... 2,783,742
Ending Balance 2,612,307

This fund tracks the costs related to the routine replacement of existing 800 MHz System capital (E-911 service). Funding is through transfers from the Emergency Services Communication Systems Fund.

Regional REET Parks Fund (Fund 3086)

Beginning Balance \$5,000,000
Revenues 1,460,000
Expenditures..... 4,616,857
Ending Balance 1,843,143

This fund was established in 2008 to track the revenues and costs related to funding for regional parks. The revenues consist of two-thirds of the Real Estate Excise Tax (REET) generated from the sale of property located outside the Vancouver urban growth area, and is used to construct or improve regional parks outside the urban growth area.

Urban REET Parks Fund (Fund 3055)

Beginning Balance	\$8,000,000
Revenues	2,052,000
Expenditures.....	10,000,000
Ending Balance	52,000

This fund was established in 2008 to track the revenues and costs related to funding for parks. The revenues consist of one-third of the Real Estate Excise Tax (REET) generated from the sale of property located outside the Vancouver urban growth area and all of the REET generated within the Vancouver urban growth area, and is used to construct or improve parks within the urban growth area or within the Greater Clark Park District.

Economic Development Dedicated REET (Fund 3083)

Beginning Balance	\$14,566,011
Revenues	4,480,000
Expenditures.....	8,401,000
Ending Balance	10,645,011

This fund resulted from an extension of the Parks Real Estate Excise Tax (REET) which split the allocation of tax revenue between the Parks program and the Economic Development program. The program is to encourage the development of infrastructure by partnering with the private sector.

Health District Campus Facility (Fund 3089)

Beginning Balance	\$3,662,411
Revenues	1,430,000
Expenditures.....	1,430,000
Ending Balance	3,662,411

The County, in conjunction with other non-profit social service providers, consolidated services under one roof. Construction was completed in 2005. The county partnered with the Veteran’s Administration to co-locate at the former Vancouver Barracks.

Technology Reserve Fund (Fund 3194)

Beginning Balance	\$5,762,974
Revenues	2,710,000
Expenditures.....	4,245,248
Ending Balance	4,227,726

The County has an Information Systems Strategic Plan to structure the replacement of 20 year old “legacy” systems. In 2002, the general ledger system was replaced with an Oracle based financial management system. For 2003/04, Human Resources/payroll and the computerized budget system were replaced. During 2008, the Assessor and Treasurer property tracking system and the Elections system were major implementations.

Sustainability Capital Fund (Fund 3057)

Beginning Balance	\$5,150,000
Revenues	0
Expenditures.....	0
Ending Balance	5,150,000

This fund accounts for the capital lease to replace or install new equipment to minimize energy usage and to install solar panels on County buildings. The installations will be completed in 2009.

Enterprise Funds

Enterprise Fund Revenue

Intergovernmental \$11,055,484
Charge for Services 36,525,631
Other Sources 16,191,990
Miscellaneous 1,442,626
Taxes 62,500
Total Revenue..... **\$65,278,231**

Enterprise Fund Expenditures

Capital Expenditures.... \$10,675,500
Internal Exp. 16,019,122
Supplies & Services 19,267,831
Debt Service..... 6,949,819
Salaries & Benefits..... 7,804,335
Total Expenditures..... **\$60,716,607**

Fund Bal. Increase **\$4,561,624**

Enterprise Funds

Enterprise funds are proprietary-type funds that account for operations intended to be substantially self-supporting through user charges or fees, similar to a private business. The County has seven such funds.

Solid Waste Fund (Fund 4014)

Beginning Balance \$4,641,524
Revenues 6,395,859
Expenditures 10,365,735
Ending Balance 671,648

This fund accounts for the cost of administering the solid waste collection and disposal activities in the County, including waste reduction and recycling. Revenues are collected through a surcharge on garbage collection rates and curbside recycling fees. Recycling fees are passed through the County to an external service provider.

Sewer Fund (Fund 4082)

Beginning Balance \$34,664
Revenues 1,000
Expenditures 36
Ending Balance 35,628

This fund accounts for the debt service payments for the Meadow Glade wastewater system and receives associated connection fees from Meadow Glade properties.

Wastewater Maintenance & Operations Fund (Fund 4580)

Beginning Balance \$ 5,419,326
Revenues 22,365,568
Expenditures 16,674,513
Ending Balance 11,110,381

This fund accounts for the operating costs and fee revenue related to the treatment plant and County-owned regional interceptor lines. All revenues collected from wholesalers that are associated with M&O and annual debt service payments flow through this fund.

Sewer Debt Service Fund (Fund 4581)

Beginning Balance \$1,599
Revenues 14,290,234
Expenditures 6,949,819
Ending Balance 7,342,014

This fund makes debt service payments on revenue and general obligation bonds, and Public Works Trust Fund loans to the treatment plant. Revenue to support these payments is through charges to wholesale customers.

Salmon Creek WWTP Construction Fund (Fund 4582)

Beginning Balance \$ 3,542,734
Revenues 10,424,000
Expenditures 10,440,300
Ending Balance 3,526,434

This fund is for the expansion project at the wastewater treatment plant (WWTP) and the regional interceptor lines that handle wastewater from homes and businesses in the Hazel Dell, Battle Ground, Orchards, Meadow Glade, and Hockinson areas. The County is currently planning for the next phase of construction.

SCWTP Repair & Replacement Fund (Fund 4583)

Beginning Balance	\$1,148,192
Revenues	537,756
Expenditures.....	451,030
Ending Balance	1,234,918

This fund provides for major repairs and replacement of equipment and facilities at the Salmon Creek wastewater treatment plant (SCWTP) and for regional interceptors. The plant and interceptors must meet the requirements of the National Pollutant Discharge Elimination System permit under which the plant operates.

Clean Water Fund (Fund 4420)

Beginning Balance	\$10,039,575
Revenues	11,263,814
Expenditures.....	15,835,174
Ending Balance	5,468,215

This fund is to collect, track, and budget revenues and expenditures related to Clark County’s adopted Clean Water Ordinance. Fees are collected from County residents via formula to fund the maintenance and operation of drainage activities and capital infrastructure.

Internal Service Funds

Internal Service Fund Revenue

<i>Miscellaneous</i>	<i>\$27,381,640</i>
<i>Charge for Services</i>	<i>28,224,784</i>
<i>Other Sources.....</i>	<i>17,258,402</i>
<i>Intergovernmental</i>	<i>670,000</i>
<i>Total Revenue</i>	<i>\$73,534,826</i>

Internal Service Fund Expenditures

<i>Supplies & Services</i>	<i>\$40,542,380</i>
<i>Salaries & Benefits.....</i>	<i>16,996,962</i>
<i>Internal Exp.....</i>	<i>9,696,962</i>
<i>Capital Expenditures.....</i>	<i>7,899,688</i>
<i>Debt Service</i>	<i>5,052</i>
<i>Total Expenditures.....</i>	<i>\$75,140,851</i>

Fund Bal. Decrease ***\$1,606,025***

Internal Service Funds

Internal Service funds are proprietary-type funds that account for certain County operations that provide services to other County departments. They receive support from these internal customers, and in some cases from external customers, by charging for services rendered. The County currently has eleven internal service funds.

Unemployment Insurance Fund (Fund 5042)

Beginning Balance	\$2,199,854
Revenues	811,900
Expenditures.....	1,414,350
Ending Balance	1,597,404

This fund is the County's self-insurance reserve for unemployment compensation. Revenues include contributions from all County funds which support payroll expenses; contributions are a fixed percentage of employee salaries. Expenditures represent the payment of claims and administrative fees to the State of Washington.

Elections Fund (Fund 5006)

Beginning Balance	\$ 845,000
Revenues	4,800,362
Expenditures.....	5,067,156
Ending Balance	578,206

This fund accounts for the cost of registering voters and conducting elections. Revenues include General Fund support and reimbursements from other jurisdictions for registration and election services.

General Liability Insurance Fund (Fund 5040)

Beginning Balance	\$866,380
Revenues	2,866,370
Expenditures.....	3,123,672
Ending Balance	609,078

This fund is the County's self-insurance reserve for general liability. Revenues include contributions from the General Fund, the Road Fund, and certain other County funds. Expenditures include payment of claims, settlements, and support for the cost of the Risk Management function within the General Fund.

Worker's Compensation Insurance (Fund 5043)

Beginning Balance	\$637,183
Revenues	2,321,116
Expenditures.....	2,850,058
Ending Balance	108,241

This fund is the County's self-insurance reserve for workers' compensation claims. Revenues include contributions from all County funds which support payroll expenses. Expenditures include claims paid and fees paid to the State.

Retirement/Benefits Reserve Fund (Fund 5044)

Beginning Balance	\$ 283,711
Revenues	1,437,262
Expenditures.....	449,974
Ending Balance	1,270,999

This fund reflects medical costs for members of the Law Enforcement Officers/Firefighters retirement program. Revenues represent a transfer from the General Fund.

Equipment Rental and Revolving Fund (Fund 5091)

Beginning Balance	\$500,462
Revenues	38,617,186
Expenditures.....	39,054,671
Ending Balance	62,977

This fund owns, maintains, and replaces the County's fleet of vehicles and heavy equipment. It also purchases inventories of fuel, road rock, and road oil. Revenues are generated via vehicle and equipment rental charges and charges for inventory "sold" to other County operations.

Data Processing Revolving Fund (Fund 5092)

Beginning Balance	\$1,053,172
Revenues	4,283,478
Expenditures.....	4,359,765
Ending Balance	976,885

This fund owns, maintains, and replaces virtually all of the County's personal computers and related peripheral devices. Revenues in this fund are generated via charges paid by participating departments.

Server Equipment Repair & Replacement Fund (5090)

Beginning Balance	\$1,222,237
Revenues	1,173,732
Expenditures.....	1,330,588
Ending Balance	1,065,381

This fund owns, maintains, and replaces virtually all of the County's network servers. Revenues in this fund are generated through indirect charges to non-General Fund departments and from the General Fund.

Central Support Services Fund (Fund 5093)

Beginning Balance	\$4,486,273
Revenues	16,585,418
Expenditures.....	16,757,977
Ending Balance	4,313,714

This fund accounts for the costs of maintaining County buildings, utilities (heat and electricity), and the operation of the County's central store of general office supplies. Revenues include building rents charged to non-County occupants, General Fund support, and charges for office supplies provided to County departments.

Radio ER&R Fund (Fund 5096)

Beginning Balance	\$142,640
Revenues	628,002
Expenditures.....	632,640
Ending Balance	138,002

This fund accounts for the repair and replacement of Mobile Data Terminals and 800 MHz radios utilized by the County Sheriff's Office. Revenues include one-time funding from the Equipment Rental & Revolving Fund and the Sheriff's Special Revenue Fund. On-going funding is through equipment rates. This provides a systematic method of replacing equipment.

Major Maintenance Fund (Fund 5193)

Beginning Balance	\$355,297
Revenues	10,000
Expenditures.....	100,000
Ending Balance	265,297

This fund replaced the former Major Maintenance Reserve [Capital] Fund in order to change the designation to an internal service fund. Revenues are transferred from other County funds. Expenditures are primarily for building materials and supplies.

Fiduciary Funds

Fiduciary Funds Revenue

Charge for Services \$1,255,000
Miscellaneous 654,000
Intergovernmental 265,000
***Total Revenue* \$5,174,000**

Fiduciary Funds Expenditures

Supplies & Services \$3,661,010
***Total Expenditures*..... \$3,661,010**

***Fund Bal. Increase* \$1,512,990**

Fiduciary Funds

Fiduciary Funds account for assets held as an agent or trustee for other entities. Agency Funds are clearing accounts for assets held by Clark County in its role as custodian. The county has five agency funds.

Jail Commissary Fund (Fund 6311)

Beginning Balance \$732,355
Revenues 1,871,000
Expenditures..... 1,871,000
Ending Balance 732,355

This fund accounts for the personal property of individuals incarcerated in the County Jail. Any balance remaining in an individual's account is returned upon release.

BJA-Block Grant Trust Fund (Fund 6315)

Beginning Balance \$183,137
Revenues 265,000
Expenditures..... 207,534
Ending Balance 240,603

This fund accounts for block grant receipts from the Department of Justice. These grants are utilized by the Sheriff's Office.

Solid Waste Closure Fund (Fund 6310)

Beginning Balance \$14,596,669
Revenues 0
Expenditures..... 1,532,476
Ending Balance 13,064,193

This fund accounts for the closure and monitoring activities related to a landfill. The fund was established in response to a state order for monies to be set aside to ensure aquifers do not become contaminated.

Juvenile Fund (Fund 6314)

Beginning Balance \$44,674
Revenues 38,000
Expenditures..... 50,000
Ending Balance 32,674

This fund was established to account for the personal property of individuals incarcerated in the juvenile detention center. Any balance remaining in an individual's account is returned upon release.

Metropolitan Park District Fund (Fund 6317)

Beginning Balance \$2,922,052
Revenues 3,000,000
Expenditures..... 0
Ending Balance 5,922,052

This fund was created in 2005 to account for revenues from the Metropolitan Parks District tax, enacted by voters to provide maintenance for new parks to be built within the District.