

Fiscal Entities

Fiscal Entities		
	Budget	FTEs
Contingencies	4,830,159	0.0
Exhibition Hall Fund	2,220,250	0.0
Insurance Reserves	10,856,907	0.0
Special Funding Sources	5,635,151	13.0
Transfers and Pass Throughs	26,236,097	0.0
Tourism Promotion Fund	1,785,000	0.0
Total	51,563,564	13.0

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 charges assessed to all county departments based on the number of PCs. In addition to funding regular computer replacement, the fund also funds 13 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

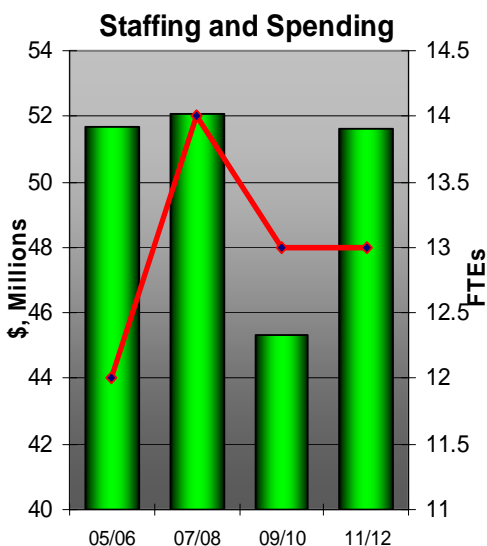
At the present time, the County's general liability reserve appears to be funded on an actuarially sound basis. Other insurance reserves, including unemployment and industrial insurance, appear to be funded at levels sufficient to meet anticipated needs.

Contingencies are earmarked for specific purposes. Contingencies in the 2011/12 budget mostly include budgetary allocation for union contract settlements and pay for performance.

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 a \$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 Fund's share of facilities maintenance on buildings, and technology services.

.8% of all county positions reside in the Fiscal Entities function. The \$51.6 million budget represents 5.8% of the total County budget for 2011/12.



CJA 0.1% Sales Tax

\$5,194,172

Department Detail:

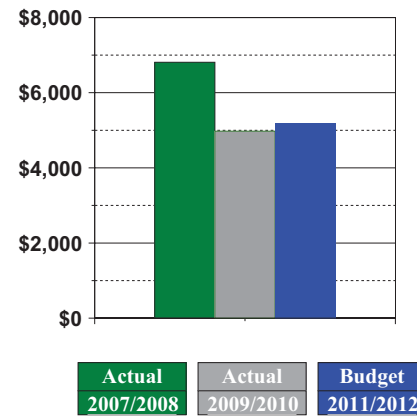
CJA 0.1% Sales Tax

\$5,194,172

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.

<u>Department Expenditures</u>	<u>Actual 2007/2008</u>	<u>Actual 2009/2010</u>	<u>Budget 2011/2012</u>
Transfers	\$6,811,994	\$4,977,994	\$5,194,172
Dept Total:	\$6,811,994	\$4,977,994	\$5,194,172
%Change from previous period		-26.92%	4.34%
<u>Staffing (FTE's)</u>	<u>Actual 2007/2008</u>	<u>Actual 2009/2010</u>	<u>Budget 2011/2012</u>
Full Time Equivalents	0.00	0.00	0.00

Expenditure History (\$ in thousands)



<u>Program Expenditures</u>	<u>Actual 2007/2008</u>	<u>Actual 2009/2010</u>	<u>Budget 2011/2012</u>
CJA 0.1% Sales Tax	\$6,811,994	\$4,977,994	\$5,194,172
Dept Total:	\$6,811,994	\$4,977,994	\$5,194,172
%Change from previous period:		-26.92%	4.34%

Computer Repair & Replacement

\$4,564,489

Department Detail:

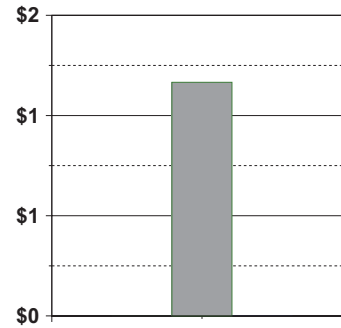
Data Processing --General Government

\$0

The information presented here is for prior period expenditures. There is no amount budgeted for the 2011/12 biennium.

Expenditure History (\$ in thousands)

<u>Department Expenditures</u>	<u>Actual 2007/2008</u>	<u>Actual 2009/2010</u>	<u>Budget 2011/2012</u>
Salaries, Regular	\$0	\$0	\$0
Other Services	\$0	\$1,166	\$0
Dept Total:	\$0	\$1,166	\$0
%Change from previous period		0.00%	-100.00%



<u>Actual 2007/2008</u>	<u>Actual 2009/2010</u>	<u>Budget 2011/2012</u>
\$0	\$1,166	\$0

<u>Staffing (FTE's)</u>	<u>Actual 2007/2008</u>	<u>Actual 2009/2010</u>	<u>Budget 2011/2012</u>
Full Time Equivalents	0.00	0.00	0.00

<u>Program Expenditures</u>	<u>Actual 2007/2008</u>	<u>Actual 2009/2010</u>	<u>Budget 2011/2012</u>
Data Processing -- General Government	\$0	\$1,166	\$0
Dept Total:	\$0	\$1,166	\$0
%Change from previous period:		0.00%	-100.00%

Department Detail:

Technology Equipment Repair & Replacement

\$4,564,489

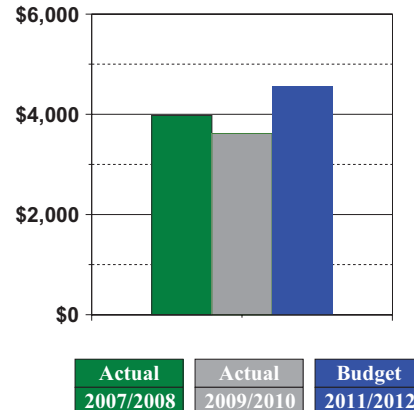
The Technology Equipment Repair and Replacement Fund (TERR) facilitates the maintenance, repair and eventual replacement of all county desktop computer systems, software, and printers. Revenue supporting this activity are generated through a cost-based, per PC rate charged to participating departments.

Expenditure History (\$ in thousands)

<u>Department Expenditures</u>	<u>Actual 2007/2008</u>	<u>Actual 2009/2010</u>	<u>Budget 2011/2012</u>
Temporary Services	\$64,009	\$0	\$85,800
Professional Services	\$46,901	\$17,594	\$164,300
Internal Charges	\$161,842	\$242,707	\$231,004
Transfers	\$0	\$201,940	\$101,940
Salaries, Regular	\$1,911,303	\$1,821,154	\$1,782,126
Allowances	\$63	\$655	\$200
Capital Expenditures	\$0	\$22,403	\$2,998
Benefits	\$522,532	\$538,574	\$736,913
Overtime/Comp Time	\$23,987	\$3,704	\$86,000
Supplies	\$1,158,961	\$710,969	\$1,194,464
Travel and Training	\$38,672	\$9,423	\$69,800
Other Services	\$48,099	\$48,654	\$108,944

Dept Total: \$3,976,370 \$3,617,777 \$4,564,489
%Change from previous period: -9.02% 26.17%

<u>Staffing (FTE's)</u>	<u>Actual 2007/2008</u>	<u>Actual 2009/2010</u>	<u>Budget 2011/2012</u>
Full Time Equivalents	0.00	12.00	12.00



<u>Program Expenditures</u>	<u>Actual 2007/2008</u>	<u>Actual 2009/2010</u>	<u>Budget 2011/2012</u>
Old program	\$0	\$0	\$0
Desktop Support	\$2,610,836	\$2,387,773	\$2,826,055
Desktop Equipment Repair & Replacement	\$1,324,368	\$1,203,717	\$1,703,434
Countywide Desktop Training	\$32,874	\$17,277	\$35,000
New Equipment	\$8,293	\$9,010	\$0
Dept Total:	\$3,976,370	\$3,617,777	\$4,564,489
%Change from previous period:	-9.02%	26.17%	

Contingencies

\$4,830,159

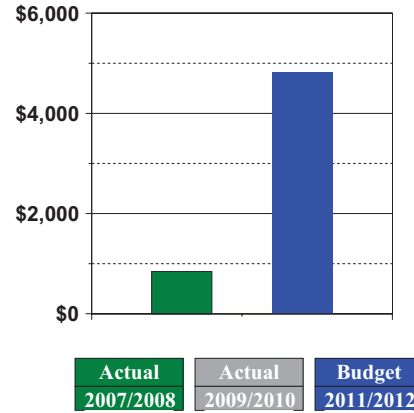
Department Detail:

Contingencies

\$4,830,159

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 2007/2008</u>	<u>Actual 2009/2010</u>	<u>Budget 2011/2012</u>
Benefits	\$0	\$0	\$0
Supplies	\$0	\$0	\$0
Other Services	\$844,124	\$0	\$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	\$4,830,159
Temporary Services	\$0	\$0	\$0



<u>Dept Total:</u>	<u>\$844,124</u>	<u>\$0</u>	<u>\$4,830,159</u>
<u>%Change from previous period</u>		<u>-100.00%</u>	<u>0.00%</u>

<u>Program Expenditures</u>	<u>Actual 2007/2008</u>	<u>Actual 2009/2010</u>	<u>Budget 2011/2012</u>
General	\$844,124	\$0	\$0
Contingency Expendable	\$0	\$0	\$4,830,159
Contingency			

<u>Staffing (FTE's)</u>	<u>Actual 2007/2008</u>	<u>Actual 2009/2010</u>	<u>Budget 2011/2012</u>
Full Time Equivalents	0.00	0.00	0.00

<u>Dept Total:</u>	<u>\$844,124</u>	<u>\$0</u>	<u>\$4,830,159</u>
<u>%Change from previous period:</u>		<u>-100.00%</u>	<u>0.00%</u>

Exhibition Hall Dedicated Revenue Fund

\$2,220,250

Department Detail:

Exhibition Hall Dedicated Revenue Fund

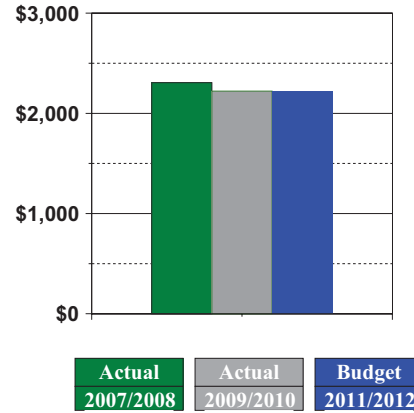
\$2,220,250

The Exhibition Hall Dedicated Revenue Fund collects and pays the ongoing debt service for the Exhibition Hall at the Clark County Fairgrounds.

<u>Department Expenditures</u>	<u>Actual 2007/2008</u>	<u>Actual 2009/2010</u>	<u>Budget 2011/2012</u>
Supplies	\$0	\$235	\$0
Transfers	\$2,083,050	\$2,205,300	\$2,220,250
Capital Expenditures	\$211,702	\$0	\$0
Professional Services	\$11,927	\$16,983	\$0
Dept Total:	<u>\$2,306,679</u>	<u>\$2,222,518</u>	<u>\$2,220,250</u>
%Change from previous period		<u>-3.65%</u>	<u>-0.10%</u>

<u>Staffing (FTE's)</u>	<u>Actual 2007/2008</u>	<u>Actual 2009/2010</u>	<u>Budget 2011/2012</u>
Full Time Equivalents	0.00	0.00	0.00

Expenditure History (\$ in thousands)



<u>Program Expenditures</u>	<u>Actual 2007/2008</u>	<u>Actual 2009/2010</u>	<u>Budget 2011/2012</u>
Exhibition Hall Dedicated Revenue Fund	\$2,306,679	\$2,222,518	\$2,220,250
Dept Total:	<u>\$2,306,679</u>	<u>\$2,222,518</u>	<u>\$2,220,250</u>
%Change from previous period:		<u>-3.65%</u>	<u>-0.10%</u>

Insurance Reserves

\$10,856,907

Department Detail:

General Liability Reserve

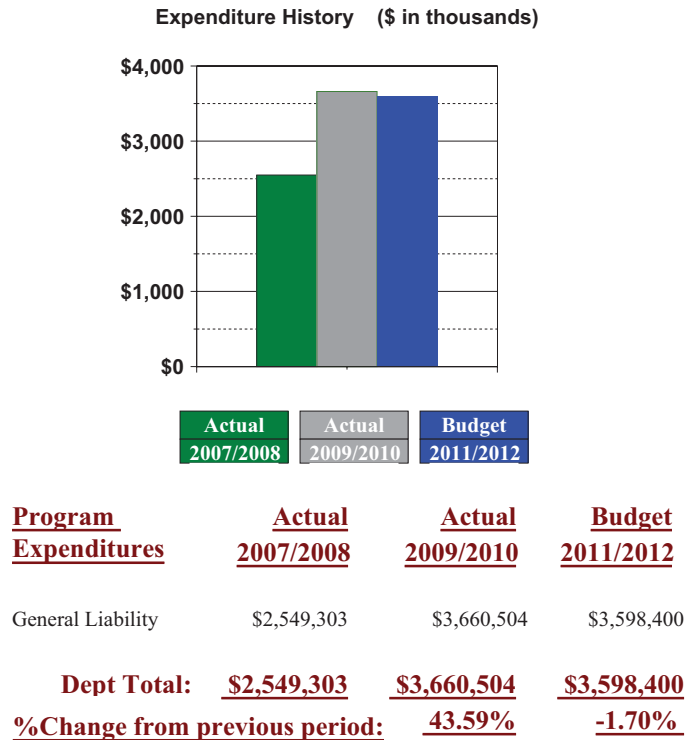
\$3,598,400

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.

<u>Department Expenditures</u>	<u>Actual 2007/2008</u>	<u>Actual 2009/2010</u>	<u>Budget 2011/2012</u>
Benefits	\$0	\$30,102	\$125,733
Transfers	\$217,990	\$133,814	\$0
Travel and Training	\$9,506	\$17,613	\$27,650
Allowances	\$0	\$56	\$0
Salaries, Regular	\$151,836	\$122,663	\$326,911
Overtime/Comp Time	\$0	\$0	\$0
Supplies	\$816	\$3,175	\$6,250
Capital Expenditures	\$0	\$182,716	\$0
Professional Services	\$68,872	\$113,373	\$10,000
Other Services	\$2,100,283	\$3,056,992	\$3,101,856

Dept Total: \$2,549,303 \$3,660,504 \$3,598,400
%Change from previous period 43.59% -1.70%

<u>Staffing (FTE's)</u>	<u>Actual 2007/2008</u>	<u>Actual 2009/2010</u>	<u>Budget 2011/2012</u>
Full Time Equivalents	0.00	1.00	1.00



Department Detail:

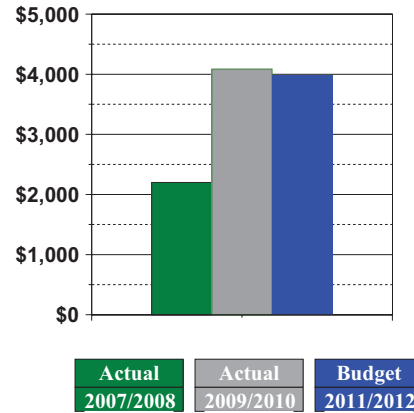
Industrial Insurance

\$3,977,247

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.

Expenditure History (\$ in thousands)

<u>Department Expenditures</u>	<u>Actual 2007/2008</u>	<u>Actual 2009/2010</u>	<u>Budget 2011/2012</u>
Debt Service and Interest	-\$1	\$573	\$0
Travel and Training	\$0	\$0	\$3,250
Benefits	\$761,775	\$231,508	\$116,180
Professional Services	\$473,132	\$2,315,640	\$3,227,962
Overtime/Comp Time	\$546	\$0	\$0
Supplies	\$8,574	\$163,825	\$67,924
Salaries, Regular	\$0	\$0	\$256,631
Transfers	\$423,746	\$643,746	\$0
Other Services	\$533,268	\$731,907	\$305,300



Dept Total: \$2,201,040 \$4,087,199 \$3,977,247

%Change from previous period 85.69% -2.69%

<u>Staffing (FTE's)</u>	<u>Actual 2007/2008</u>	<u>Actual 2009/2010</u>	<u>Budget 2011/2012</u>
Full Time Equivalents	0.00	0.00	0.00

<u>Program Expenditures</u>	<u>Actual 2007/2008</u>	<u>Actual 2009/2010</u>	<u>Budget 2011/2012</u>
Industrial Insurance	\$2,201,040	\$4,087,199	\$3,977,247
Dept Total:	\$2,201,040	\$4,087,199	\$3,977,247
%Change from previous period:		85.69%	-2.69%

Department Detail:

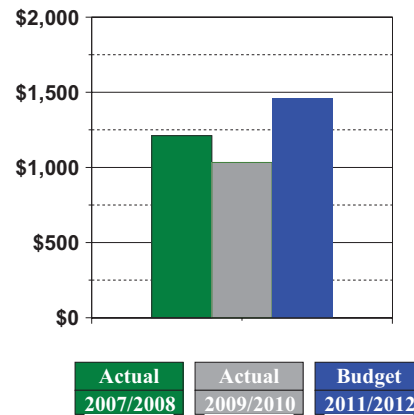
Retirement Reserve

\$1,463,524

LEOFF medical reimbursement and medical insurance payments.

Expenditure History (\$ in thousands)

<u>Department Expenditures</u>	<u>Actual 2007/2008</u>	<u>Actual 2009/2010</u>	<u>Budget 2011/2012</u>
Benefits	\$1,211,521	\$1,032,958	\$1,463,524
Transfers	\$0	\$0	\$0
Professional Services	\$10	\$0	\$0
Debt Service and Interest	\$0	\$0	\$0
Dept Total:	\$1,211,531	\$1,032,958	\$1,463,524



%Change from previous period -14.74% 41.68%

<u>Staffing (FTE's)</u>	<u>Actual 2007/2008</u>	<u>Actual 2009/2010</u>	<u>Budget 2011/2012</u>
Full Time Equivalents	0.00	0.00	0.00

<u>Program Expenditures</u>	<u>Actual 2007/2008</u>	<u>Actual 2009/2010</u>	<u>Budget 2011/2012</u>
Retirement Reserve	\$1,211,531	\$1,032,958	\$1,463,524
Dept Total:	\$1,211,531	\$1,032,958	\$1,463,524
%Change from previous period:		-14.74%	41.68%

Department Detail:

Unemployment Insurance

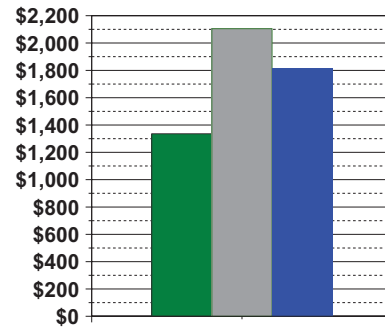
\$1,817,736

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

Expenditure History (\$ in thousands)

<u>Department Expenditures</u>	<u>Actual 2007/2008</u>	<u>Actual 2009/2010</u>	<u>Budget 2011/2012</u>
Transfers	\$1,014,350	\$507,175	\$1,014,350
Benefits	\$321,760	\$1,597,893	\$803,386
Dept Total:	\$1,336,110	\$2,105,068	\$1,817,736
%Change from previous period		57.55%	-13.65%

<u>Staffing (FTE's)</u>	<u>Actual 2007/2008</u>	<u>Actual 2009/2010</u>	<u>Budget 2011/2012</u>
Full Time Equivalents	0.00	0.00	0.00



Actual 2007/2008	Actual 2009/2010	Budget 2011/2012
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<u>Program Expenditures</u>	<u>Actual 2007/2008</u>	<u>Actual 2009/2010</u>	<u>Budget 2011/2012</u>
Unemployment Compensation	\$1,336,110	\$2,105,068	\$1,817,736
Dept Total:	\$1,336,110	\$2,105,068	\$1,817,736
%Change from previous period:		57.55%	-13.65%

Special Funding Sources

\$12,567,525

Department Detail:

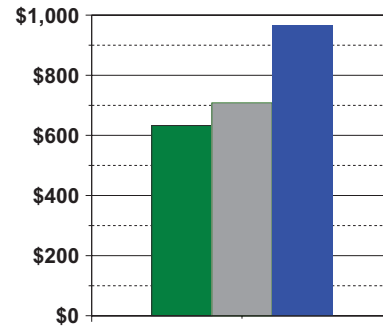
Auditor's O&M

\$967,620

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.

Expenditure History (\$ in thousands)

<u>Department Expenditures</u>	<u>Actual 2007/2008</u>	<u>Actual 2009/2010</u>	<u>Budget 2011/2012</u>
Professional Services	\$362,401	\$656,025	\$279,000
Internal Charges	\$0	\$23,652	\$57,520
Supplies	\$17,080	\$10,761	\$30,400
Transfers	\$227,812	\$1,508	\$50,000
Temporary Services	\$0	\$12	\$40,600
Other Services	\$10,964	\$8,632	\$110,100
Capital Expenditures	\$14,615	\$7,798	\$400,000



Actual 2007/2008	Actual 2009/2010	Budget 2011/2012
632,871	708,388	967,620

Dept Total: \$632,871 \$708,388 \$967,620

%Change from previous period 11.93% 36.59%

<u>Program Expenditures</u>	<u>Actual 2007/2008</u>	<u>Actual 2009/2010</u>	<u>Budget 2011/2012</u>
Auditor's O&M Fund	\$632,871	\$708,388	\$967,620
Dept Total:	\$632,871	\$708,388	\$967,620
%Change from previous period:	11.93%	36.59%	

<u>Staffing (FTE's)</u>	<u>Actual 2007/2008</u>	<u>Actual 2009/2010</u>	<u>Budget 2011/2012</u>
Full Time Equivalents	0.00	0.00	0.00

Department Detail:

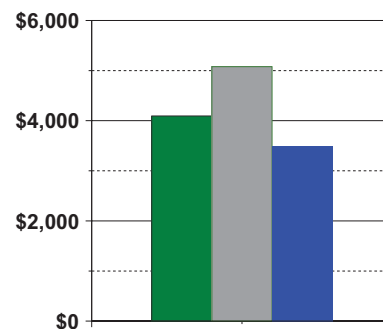
CRCA 911 Tax Fund

\$3,493,302

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.

Expenditure History (\$ in thousands)

<u>Department Expenditures</u>	<u>Actual 2007/2008</u>	<u>Actual 2009/2010</u>	<u>Budget 2011/2012</u>
Debt Service and Interest	\$28,122	\$0	\$0
Transfers	\$4,066,913	\$5,077,883	\$3,493,302
Dept Total:	\$4,095,034	\$5,077,883	\$3,493,302
%Change from previous period		24.00%	-31.21%



Actual 2007/2008	Actual 2009/2010	Budget 2011/2012
4,095,034	5,077,883	3,493,302

<u>Staffing (FTE's)</u>	<u>Actual 2007/2008</u>	<u>Actual 2009/2010</u>	<u>Budget 2011/2012</u>
Full Time Equivalents	0.00	0.00	0.00

<u>Program Expenditures</u>	<u>Actual 2007/2008</u>	<u>Actual 2009/2010</u>	<u>Budget 2011/2012</u>
CRCA 911 Tax (Telephone)	\$4,095,034	\$5,077,883	\$3,493,302
Dept Total:	\$4,095,034	\$5,077,883	\$3,493,302
%Change from previous period:	24.00%	-31.21%	

Department Detail:

Clerk's Imaging

\$103,042

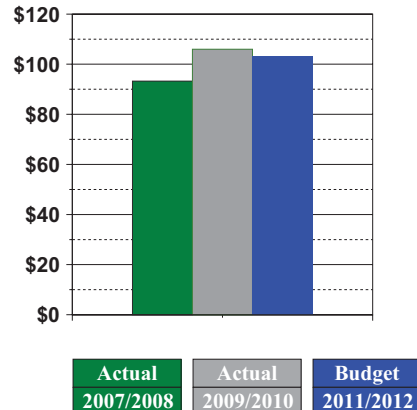
Document imaging is fast becoming a typical business practice for most companies. The clerk's office began its imaging project in 1998. Documents filed with the clerk's office are now scanned into the computer enabling instant retrieval and document preservation.

<u>Department Expenditures</u>	<u>Actual 2007/2008</u>	<u>Actual 2009/2010</u>	<u>Budget 2011/2012</u>
Capital Expenditures	\$6,909	\$7,271	\$0
Supplies	\$0	\$2,859	\$5,422
Other Services	\$86,358	\$95,860	\$97,620
Travel and Training	\$0	\$0	\$0
Transfers	\$0	\$0	\$0
Professional Services	\$0	\$0	\$0

Dept Total: \$93,268 \$105,990 \$103,042
%Change from previous period 13.64% -2.78%

<u>Staffing (FTE's)</u>	<u>Actual 2007/2008</u>	<u>Actual 2009/2010</u>	<u>Budget 2011/2012</u>
Full Time Equivalents	0.00	0.00	0.00

Expenditure History (\$ in thousands)



<u>Program Expenditures</u>	<u>Actual 2007/2008</u>	<u>Actual 2009/2010</u>	<u>Budget 2011/2012</u>
Imaging Project	\$93,268	\$105,990	\$103,042
Dept Total:	\$93,268	\$105,990	\$103,042
%Change from previous period:	13.64%	-2.78%	

Department Detail:

Special Law Enforcement Fund

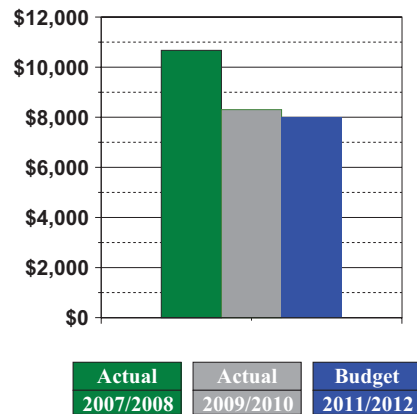
\$8,003,561

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 2007/2008</u>	<u>Actual 2009/2010</u>	<u>Budget 2011/2012</u>
Transfers	\$10,674,388	\$8,302,542	\$8,003,561
Dept Total:	\$10,674,388	\$8,302,542	\$8,003,561
%Change from previous period		-22.22%	-3.60%

<u>Staffing (FTE's)</u>	<u>Actual 2007/2008</u>	<u>Actual 2009/2010</u>	<u>Budget 2011/2012</u>
Full Time Equivalents	0.00	0.00	0.00

Expenditure History (\$ in thousands)



<u>Program Expenditures</u>	<u>Actual 2007/2008</u>	<u>Actual 2009/2010</u>	<u>Budget 2011/2012</u>
Special Law Enforcement (.2%)	\$10,674,388	\$8,302,542	\$8,003,561
Dept Total:	\$10,674,388	\$8,302,542	\$8,003,561
%Change from previous period:		-22.22%	-3.60%

Tourism Promotion Fund

\$1,785,000

Department Detail:

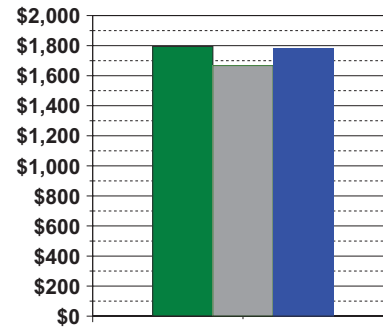
Tourism Promotion Fund

\$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 2007/2008</u>	<u>Actual 2009/2010</u>	<u>Budget 2011/2012</u>
Transfers	\$1,794,236	\$1,666,884	\$1,785,000
<u>Dept Total:</u>	<u>\$1,794,236</u>	<u>\$1,666,884</u>	<u>\$1,785,000</u>
<u>%Change from previous period</u>		<u>-7.10%</u>	<u>7.09%</u>
<u>Staffing (FTE's)</u>	<u>Actual 2007/2008</u>	<u>Actual 2009/2010</u>	<u>Budget 2011/2012</u>
Full Time Equivalents	0.00	0.00	0.00



Actual 2007/2008	Actual 2009/2010	Budget 2011/2012
1,794,236	1,666,884	1,785,000

<u>Program Expenditures</u>	<u>Actual 2007/2008</u>	<u>Actual 2009/2010</u>	<u>Budget 2011/2012</u>
Tourism Promotion Fund	\$1,794,236	\$1,666,884	\$1,785,000
<u>Dept Total:</u>	<u>\$1,794,236</u>	<u>\$1,666,884</u>	<u>\$1,785,000</u>
<u>%Change from previous period:</u>		<u>-7.10%</u>	<u>7.09%</u>

Transfers & Pass Throughs

\$26,236,097

Department Detail:

Transfers & Pass Throughs

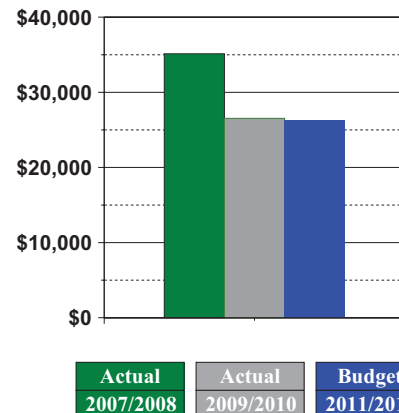
\$26,236,097

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 2007/2008</u>	<u>Actual 2009/2010</u>	<u>Budget 2011/2012</u>
Transfers	\$33,714,887	\$25,116,111	\$24,816,565
Internal Charges	\$1,419,532	\$1,419,532	\$1,419,532
Other Services	\$0	\$0	\$0
Debt Service and Interest	\$0	\$0	\$0
Dept Total:	\$35,134,419	\$26,535,643	\$26,236,097
%Change from previous period		-24.47%	-1.13%

<u>Staffing (FTE's)</u>	<u>Actual 2007/2008</u>	<u>Actual 2009/2010</u>	<u>Budget 2011/2012</u>
Full Time Equivalents	0.00	0.00	0.00

Expenditure History (\$ in thousands)



<u>Program Expenditures</u>	<u>Actual 2007/2008</u>	<u>Actual 2009/2010</u>	<u>Budget 2011/2012</u>
Inter-fund	\$35,134,419	\$26,535,643	\$26,236,097
Transfers			
Pass Throughs	\$0	\$0	\$0
Dept Total:	\$35,134,419	\$26,535,643	\$26,236,097
%Change from previous period:		-24.47%	-1.13%