

Capital & Debt

Summary

The Capital & Debt function includes capital funds established to record the construction of new buildings, purchase of information technology, real estate excise taxes for capital, conservation futures, and debt service on general obligation bonds.

- *The Capital & Debt function includes no county positions*
- *The \$74.7 million budget represents 9% of the total County budget for 2013/14*

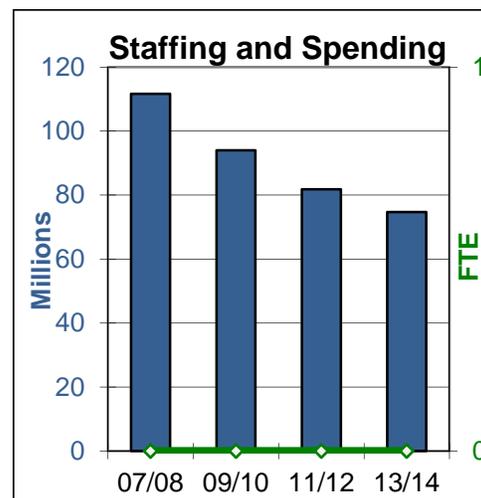
2007/08 to 2013/14

Overall, the Capital and Debt function is 33 percent, or \$36.9 million, smaller in 2013/14 than it was in 2007/08. The \$17.7 million decrease between 2007/08 and 2009/10 is mostly attributable to the reductions in the Real Estate Excise Tax. From 2009/10 to 2011/12 there was a 12.9 percent decrease of \$12 million, primarily due to a further drop in the budget for Real Estate Excise Tax, and Conservation Futures. Conservation Futures rebounded somewhat in 2013/14, although the 2013/14 budget decreased by 8.7 percent (about \$7 million) reflecting a decrease in Park Impact Fees and the continued decline in Real Estate Excise Tax revenue. Since 2007/08, the Real Estate Excise Tax has dropped by 53 percent (approximately \$23 million) as a result of the unprecedented reduction in home sales. Debt service since 2007/08 is largely unchanged, increasing from \$26.3 million to \$27 million for debt categorized in this function.

Current Issues

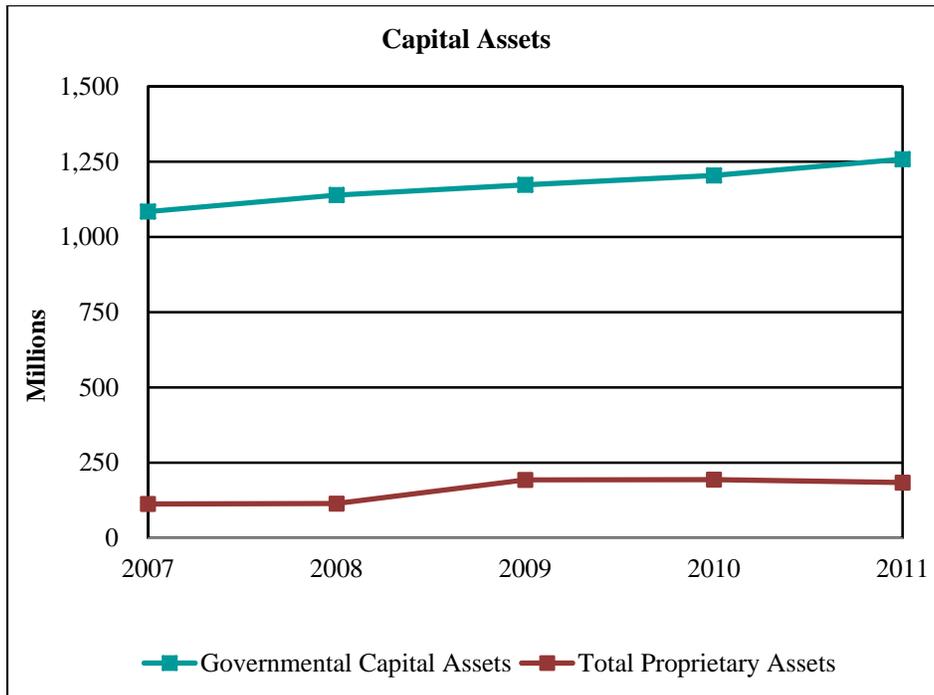
Impact fees are related to housing development and are used to construct new roads and parks. Like Conservation Futures and Real Estate Excise Tax, they are affected by the housing market. Modest growth is expected in 2013/14 but it will take time to see the effect. The issues are to maintain current assets and plan for future projects.

Capital and Debt		
	Budget	FTE
<i>CAD/800 MHz replacement</i>	2,102,186	0.0
<i>Conservation Futures</i>	7,130,403	0.0
<i>Debt Service</i>	27,080,205	0.0
<i>Information Reserve</i>	4,225,446	0.0
<i>Park Impact Fees</i>	1,520,000	0.0
<i>PSC/Health Center</i>	8,729,015	0.0
<i>Real Estate Excise Tax</i>	20,858,060	0.0
<i>Traffic Impact Fees</i>	3,062,000	0.0
Total	74,707,315	0.0



Performance Measures – Capital & Debt

Financial Trends – Capital Assets



Indicator Explanation: Includes all capital assets: land, buildings, equipment, infrastructure (roads, bridges, stormwater facilities, etc.), other improvements, and construction in progress.

Importance: Total cost of capital assets can be an indication of future maintenance and repair expenditure requirements as well as an indicator for future capital outlay for replacement when assets become obsolete.

Status: Favorable rating.

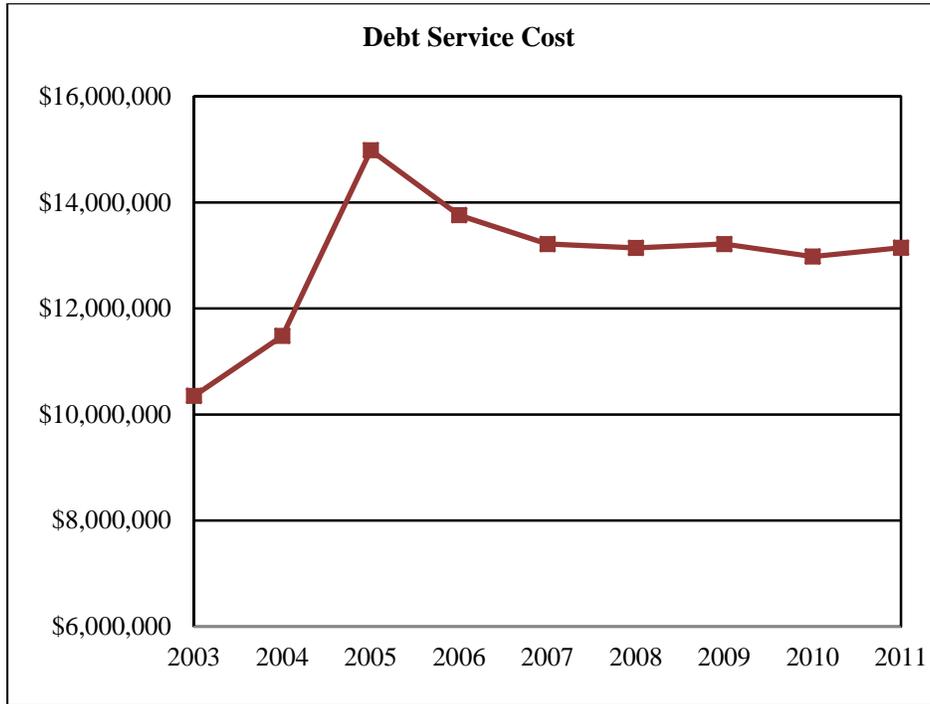
Analysis

Governmental capital assets increased by \$436 million from 2003 to 2011. Of that, \$378 million is in land and infrastructure (mostly roads).

Proprietary capital assets increased by \$117 million from 2002 to 2011. Construction of sewer treatment plant expansions added \$76 million, while stormwater infrastructure and land added \$27 million.

Performance Measures – Capital & Debt

Financial Trends – Debt Service Cost



Indicator Explanation: Includes expenditures for retirement of long term debt from governmental funds, but not the retirement of special assessment bonds, short term debt, or proprietary fund debt.

Importance: High amounts or increases in the debt service can become a factor in bond ratings and can also encumber cash available for ongoing operating expenditures.

Status: Mixed rating.

Analysis

Debt service cost decreased from a high of \$15 million in 2005 to \$13 million in 2007, and has remained stable since then.

In 2004, \$57 million in General Obligation bonds was issued, resulting in higher debt service payments beginning in 2005.

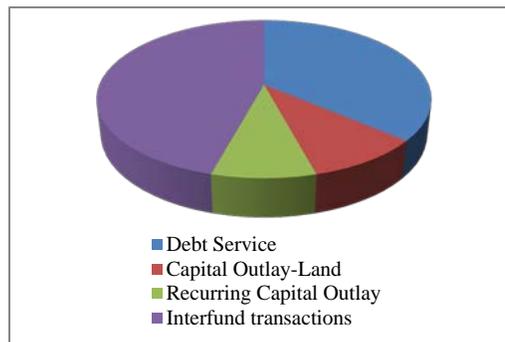
Debt service has remained fairly stable since 2005, ranging from \$12.4 million to \$13.2 million.

Capital and Debt Function

The Capital & Debt Function is a compilation of funds related to certain capital expenditures and funds that budget the debt payments and supporting interfund transactions. The Capital & Debt Function encompasses General Obligation (GO) debt service and capital improvement expenditures other than those in Public Works Function. General Obligation debt incurred by the County is used to acquire or construct capital assets such as the Center for Community Health.

The total biennial budget for the Capital & Debt Function is \$74,707,315 which includes \$27,080,205 for GO Bond debt service, \$7,130,403 for the Conservation Futures Fund to purchase land for open space, \$6,327,632 for recurring and one-time capital outlay items for the Information Reserve Fund and CRESA's CAD/800 MHz Replacement Fund, and \$34,169,075 of supporting interfund transactions.

The distribution of the total \$74,707,315 is shown in the chart below.



When categorized by type of expenditure rather than function, as in the Financial section of this document as Fixed Assets, the 2013/2014 adopted budget has \$69.9 million in total capital expenditures. This total includes all capital outlay budgets including \$11.1 million for recurring capital outlay items. Additionally, \$58.8 million is budgeted for capital projects.

Debt Service Funds

Debt Service funds are governmental-type funds that account for principal and interest payments on debt obligations. The county has a single debt service fund to account for principal and interest payments on all issuances of the County's general obligation bond debt. Debt service payments are financed with transfers from the General Fund, Road Fund, Conservation Futures Fund, Real Estate Excise Tax Fund, Exhibition Hall Fund, Campus Development Fund, CAD/800 MHz Fund, and Clark Housing Investment Fund.

General Obligation Bond Fund (Fund 2914)

Revenues	<u>2013</u>	<u>2014</u>
Transfer from General Fund	\$ 1,178,233	\$ 1,100,880
Transfers from Other Funds	\$12,267,168	\$12,287,740
Rental Income.....	<u>\$ 123,602</u>	<u>\$ 122,582</u>
Total Revenues	\$ 13,569,003	\$ 13,511,202
Expenditures		
Principal.....	\$ 8,224,393	\$ 8,445,781
Interest	<u>\$ 5,344,610</u>	<u>\$ 5,065,421</u>
Total Expenditures	\$13,569,003	\$13,511,202

For further information regarding debt and debt service, please refer to the Financial section of this document.

Capital Funds

Capital project funds are governmental-type funds which account for the acquisition of capital equipment, land, and other major assets as well as planned construction projects. The funds receive impact fees or tax revenues that are legally dedicated to a particular capital use (e.g., property tax dedicated to road projects). Other funds may be applicable to individual capital projects. The County currently has 43 capital project funds.

Capital Facility Financial Plan

Clark County's Capital Facility Financial Plan presents a plan for financing the capital facilities identified in the County's Comprehensive Growth Management Plan, required by Washington State's Growth Management Act. The existing plan covers the six year period from 2007 to 2012. The new plan will be presented to the Board of County Commissioners early in 2013. Financing provided by entities other than Clark County also are included in the Comprehensive Growth Management Plan.

The six-year capital improvement plan covers capital facilities for transportation, parks, stormwater drainage, water quality, wastewater treatment, and County buildings. Like any long term plan, the financing plan depends on a number of forecasts and assumption about future conditions. This plan is modified and updated to reflect changing circumstances and financial realities. Year-by-year implementation of the plan is carried out within the County's budgeting process and other appropriate processes.

The County defines a capital expenditure as the outlay of funds greater than \$5,000 for items that have a useful life in excess of two years. All capital projects are undertaken only after analysis of need, public input, review of alternative options, and funding identification. Capital expenditures may be funded from cash reserves, current operating revenue, or proceeds from debt financing.

Since the Capital Facility Financial Plan is solely financial in nature, it does not directly address capital facilities that are constructed by the private sector and subsequently given to the County. Examples of such facilities include local streets constructed in subdivisions and onsite stormwater detention facilities serving new housing developments. Such facilities affect the county construction plans by reducing the number of facilities built by the county using revenue from impact fees or System Development Charges to construct them.

Capital Improvement Plan (CIP)

The Public Works department is responsible for the development and maintenance of the County's major infrastructure systems for transportation and parks. The Environmental Services Department administers the Clean Water Program to protect surface water and groundwater resources from polluted stormwater and to coordinate compliance with the federal Clean Water Act. The County develops an in-depth six-year improvement program and also plans for a 20 year horizon. The 2013/2014 biennial budget reflects the anticipated costs for a two-year period. The CIP is the culmination of several county-wide capital improvement and capital development plans including:

- Comprehensive Plan for Growth Management
- Transportation Improvement Plan
- Parks Master Plan

The purpose of the CIP is to collectively forecast and plan for the funding of the County's long-term capital improvement needs, and to maximize the delivery of service to our citizens. It establishes a framework for overall County capital planning, identification of funding sources, and an analysis of the impact of long-term capital improvements on future operating revenue and expenses.

Routine Capital Expenditures

Capital expenditures are divided into two categories, those non-recurring capital costs directly related to the six-year capital improvement plan and the recurring costs that are for such items as routine replacement of computers. Routine capital purchases are budgeted within a department's operating budget and are not included in the Capital Improvement Plan.

Vehicles

All vehicles purchased by the county are budgeted in the Equipment Repair & Replacement Fund, managed by Public Works. Vehicle replacements are scheduled based on useful life and routinely replaced each budget cycle. Most of the vehicles are used by the Sheriff's Office, Assessor's Office and the Building Division within the Department of Community Development. Most of the heavy equipment is used by Public Works for roads. Total planned expenditures for 2013/14 are budgeted at \$4.5 million.

Technology

Over the last several years, the county has made significant investment in technology. Based on a strategic plan, most of the legacy systems have been replaced. Routine expenditures in 2013/14 include planned upgrades to existing systems as well as replacement of servers and personal computers based on replacement schedules. Budgeted expenditures are \$4.9 million.

Major Maintenance

Major maintenance includes repairs to existing facilities. Each year an assessment is conducted to determine facilities that need attention. For 2013/14, major maintenance includes building maintenance, sewer treatment equipment, roads, equipment for fleet maintenance, and other maintenance items. Budgeted expenditures are \$1.7 million.

2013/2014 Capital by Category

Capital Improvement Plan

Roads \$49.3 million

Parks..... 2.8 million

Stormwater..... 6.1 million

Other 0.6 million

Total CIP Expenditures \$58.8 million

Routine

Vehicles..... \$4.5 million

Technology..... 4.9 million

Major Maintenance..... 1.7 million

Total Routine \$11.1 million

Total Capital..... \$69.9 million

Capital Projects - Transportation

Washington law requires the preparation and annual updating of a six-year comprehensive transportation program. The Transportation Improvement Plan is adopted by the Board of County Commissioners each year and includes all anticipated road and bridge construction projects and any other transportation projects for the upcoming six-year period.

Planned transportation expenditures total \$38,428,000 over the biennium. The Annual Construction Program for 2013 anticipates \$16,794,000 in project spending in the first year of the biennium.

Road construction and maintenance

- NE 88th Street - Project Number 330222

Major construction resumes in spring 2013 and efforts shift to the eastern portion of the corridor, from NE 25th Avenue to NE St. Johns Road. The project will widen 1.7 miles of NE 88th Street from Highway 99 to NE St. Johns Road, with one travel lane in each direction and a continuous left-turn lane. Also included are bicycle lanes, planter strips, sidewalks, curbs and gutters on both sides of the road. The project encompasses new utility lines, and stormwater improvements to collect and treat storm runoff, including rain gardens in some planter strips. Construction is scheduled to be completed in October 2013. The project is for corridor improvements and congestion relief for a major east/west corridor.

The budgeted costs for 2013/14 total \$7,627,000 for final construction. Fifty four percent of the funding is from state and federal funds; the remainder comes from Traffic Impact Fees and the County Road Fund.

- Salmon Creek Interchange - Project Number 330322

The Salmon Creek Interchange Project will reduce traffic congestion and improve safety in the fast-growing Salmon Creek area by constructing a new interchange at NE 139th Street, improving the I-205 northbound off-ramp to NE 134th Street, and constructing other local road improvements. The total project is estimated to cost \$133 million. The project is a joint effort between Washington State Department of Transportation (WSDOT) and the Clark County Public Works Department. The County has completed its portion, Stage 1 and Stage 2, and WSDOT is constructing Stage 3 and Stage 4. In June 2012 the \$43.4 million final stage of the project was awarded and in August 2012 crews kicked off the fourth and final stage of this project.

The budgeted costs for 2013/14 total \$5,900,000 for final construction. All of the 2013/14 funding is from a Public Works Trust Fund loan.

- NE 10th Avenue Improvements – Projects 370922 and 323322

The NE 10th Avenue Improvement project is budgeted as two separate projects: NE 149th Street to NE 154th Street (Project 323322) and NE 154th Street to NE 164th Street (Project 370922), which would include a new bridge over Whipple Creek. The schedule calls for completing design, environmental, traffic and engineering work on the bridge section (Project 370922) in the next four years, followed by construction in 2017 at the earliest. The shorter section (Project 323322) is expected to begin construction before 2017.

The project will require environmental assessments to provide extensive storm runoff collection and treatment. The County will try to secure federal funding for the project, particularly for the new bridge over Whipple Creek. The budgeted costs for 2013/14 total \$2,344,000 for preliminary engineering and Right of Way. The 2013 project budget is \$906,000 with funding coming from the County Road Fund (\$392,000), Traffic Impact Fees (\$64,000) and federal funds (\$450,000).

Capital Projects - Transportation

- NE 119th Street Improvements – Project Number 390722
Clark County Public Works will improve safety and ease congestion on NE 119th Street between NE 72nd Avenue and NE 87th Avenue, as well as upgrade the intersection of NE 119th Street and 50th Avenue. Improvements to the NE 119th Street corridor are required in part due to a Developer's Agreement, will allow for the lifting of Urban Holding, and will support economic development in the area while providing safer, more convenient travel.

The entire corridor is now in the environmental permitting process. Environmental enhancements at Curtin Creek will include replacing undersized culverts with a new crossing to allow for fish passage and improved flood plain storage. Mitigation improvements will extend the Curtin Creek greenway, including publicly accessible trails.

The budgeted costs for 2013/14 total \$6,930,000 with \$1,980,000 for preliminary engineering and Right of Way plus \$4,950,000 for construction. The 2013 project budget is \$1,405,000 with funding coming from the County Road Fund (\$260,000) and Traffic Impact Fees (\$1,145,000).



Steve Gorcester, Transportation Improvement Board Executive Director, presents a plaque to Clark County Commissioner Marc Boldt for completion of the NE 63rd Street project. Middle: Todd Coleman, TIB Board Member and Port of Vancouver Deputy Executive Director.

Capital Projects – Parks

The majority of the active park development projects in Clark County are part of the Greater Clark Parks District program, which was approved by voters in the unincorporated urban area of the county in 2005. It provides maintenance and operations funding for 35 new parks, seven miles of trail and a number of new youth sports fields. Since 2005, Clark County Public Works and Vancouver-Clark Parks and Recreation have completed 24 new park and sports field projects. The Greater Clark Parks District has suspended its construction program because of funding shortfalls related to the housing slump and economic downturn. In addition to the Parks District's projects, the County also is working on the Chelatchie Prairie Rail with Trail project and the Camp Bonneville clean up. For more information about the parks district program, please visit www.clarkparks.org.

County Parks Projects

- Chelatchie Prairie Rail with Trail Project

Over a period of years, Clark County intends to work with community partners to build a multi-use trail paralleling the 33-mile length of the county-owned Chelatchie Prairie Railroad. The Board of Clark County Commissioners approved the Chelatchie Prairie Rail with Trail Corridor Study, which envisions a trail between the Burnt Bridge Creek Trail in Vancouver and the Yale Bridge in Chelatchie Prairie.

Construction has been completed on the first section of the ten-foot wide Chelatchie Prairie Railroad Trail. The one-mile section opened in December 2011 for use by walkers, runners, cyclists, equestrians and other outdoor recreationalists. This section of trail runs from the entrance road inside Battle Ground Lake State Park southwest along the railroad tracks to Washington State Department of Natural Resources land.

The costs for preliminary engineering and Right of Way were funded primarily with federal and state funds. State funds were from the Washington Wildlife and Recreation Program of the Recreation and Conservation Office.

- Camp Bonneville Project

By June 2014 workers will clear Camp Bonneville's central valley floor and complete a 50-acre pilot study on the property's western slopes. The Washington State Department of Ecology continues to regulate the site cleanup. Long term, the County intends to use a portion of Camp Bonneville as a regional park.

The Camp Bonneville Military Reservation Site (Camp Bonneville) is approximately 4,000 acres in size, over half of which is forested land. The Department of Defense owned and operated it for firing range practice and training from 1910 to 1995. The camp was officially closed in 1995 and investigations have been ongoing to determine the scope of contamination from ammunitions and other hazardous substances, and to clean up the site.

In May 2012, the County entered into an agreement with the Army that outlines the investigation and cleanup actions, and provides the legal framework and assurances that the project will be completed as planned for the entire site. County expenditures budgeted in 2013/14 for this project total \$8,540,000.

Capital Projects – Clean Water

The Environmental Services Department administers the Clean Water Program to protect surface water and groundwater resources from polluted stormwater and to coordinate compliance with the federal Clean Water Act. The majority of stormwater projects in Clark County are budgeted within the operating budget as recurring capital expenditures related to maintaining compliance with the National Pollution Discharge Elimination System. The Clean Water Program budgets \$4.4 million in 2013/14 for capital projects to build and retrofit stormwater facilities. Some projects are recurring expenditures for facility repair. The primary non-recurring capital construction projects are listed below.

- **Thomas Wetland East**
Construct a large stormwater wetland facility to treat runoff from 125 acres of residential development by excavating an existing ditched wetland. The project's estimated 2013/14 cost is \$1,582,000.
- **Parkside Manor Storm Water Facility Retrofit**
Replace three separate pond facilities with a single swale/rain garden and wetland to provide runoff treatment from 26 acres of residential development. The project's estimated 2013/14 cost is \$1,213,000.
- **Country Meadow Underground Injection Control Retrofit**
Retrofit existing runoff inlets with storm filter cartridges to provide water quality treatment for 10 acres of residential development before discharging to drywells. The project's estimated 2013/14 cost is \$241,000.
- **Tay Terrace Underground Injection Control Retrofit**
Construct eight new curb extension rain gardens upstream of existing catch basins to treat runoff prior to discharging to a new infiltration system. The project's estimated 2013/14 cost is \$603,000.
- **Columbia River High School Stormwater Facility Retrofit**
Construct new parking lot swales and rain gardens to treat runoff prior to discharging to Cougar Creek. The project's estimated 2013/14 cost is \$321,000.
- **Aquila Underground Injection Control Retrofit**
Install 12 curb extension rain gardens and up to five storm filter catch basins to treat runoff prior to discharging to existing drywells. The project's estimated 2013/14 cost is \$216,000.
- **Central Transfer Station Deceleration Lane**
Development along Highway 503 required medians to be installed near the Central Transfer Station. The resulting traffic queues for access to the transfer station are being remedied via a 300 foot deceleration lane. The project includes \$180,000 to construct a stormwater facility associated with the new deceleration lane.
- **Anderson Underground Injection Control Retrofit**
Install 12 curb extension rain gardens to treat runoff prior to discharging to existing drywells. The project's estimated 2013/14 cost is \$170,000.

Operating Budget Impact

Although capital expenditures are not directly related to day-to-day operations, they can have an impact on operating expenses. The Public Works Department and the Environmental Services Department budget for annual maintenance costs for their existing responsibilities. In addition, capital projects may affect maintenance expenditures in subsequent years. The estimated effect on on-going maintenance budgets is estimated for the following major non-recurring capital projects.

Non-recurring CIP - ongoing costs or savings

The Transportation Program spends approximately \$7,000 per year to maintain one lane mile, and anticipates the following annual effect on maintenance costs for road's operating budget:

- \$16,800 NE 88th Street Project
- \$30,800 Salmon Creek Interchange Project
- \$18,200 NE 10th Avenue Improvements Projects
- \$38,500 NE 119th Street Improvements Project

The Parks Program anticipates the following effect on maintenance costs for the County's Park's operating budget:

- \$12,000 Chelatchie Prairie Rail with Trail Project
- 0- Camp Bonneville Project (negligible impact until project is complete)

The Clean Water Program anticipates the following effect on maintenance costs for stormwater operating budget:

- \$2,000 Thomas Wetland East Stormwater Project
- \$2,000 Parkside Manor Storm Water Facility Retrofit Stormwater Project
- \$1,000 Country Meadow UIC Retrofit Stormwater Project
- \$1,500 Tay Terrace UIC Retrofit Stormwater Project
- 0- Columbia River H.S. Stormwater Facility Retrofit Stormwater Project
- \$2,000 Aquila Underground Injection Control Retrofit Stormwater Project
- 0- Central Transfer Station Deceleration Lane Stormwater Project
- \$2,000 Anderson Underground Injection Control Retrofit Stormwater Project

Building Construction

\$0

Department Detail:

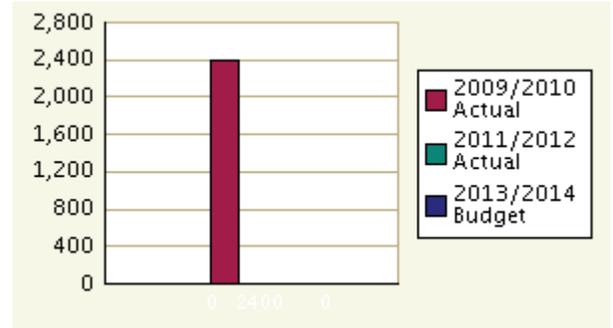
Cumulative Building Reserve

\$0

The information presented here is for prior period expenditures.

<u>Department Expenditures</u>	<u>Actual 2009/2010</u>	<u>Actual 2011/2012</u>	<u>Budget 2013/2014</u>
Transfers	\$2,400,000	\$0	\$0
Department Total:	\$2,400,000	\$0	\$0
% Change from Previous Period:		-100.00%	0.00%

Expenditure History (\$ in Thousands)



<u>Program Expenditures</u>	<u>Actual 2009/2010</u>	<u>Actual 2011/2012</u>	<u>Budget 2013/2014</u>
Cumulative Building Reserve - PW	\$2,400,000	\$0	\$0
Department Total:	\$2,400,000	\$0	\$0
% Change from Previous Period:		-100.00%	0.00%

Campus Development Fund

\$2,102,186

Department Detail:

CAD/800 MHz System Replacement Fund

\$2,102,186

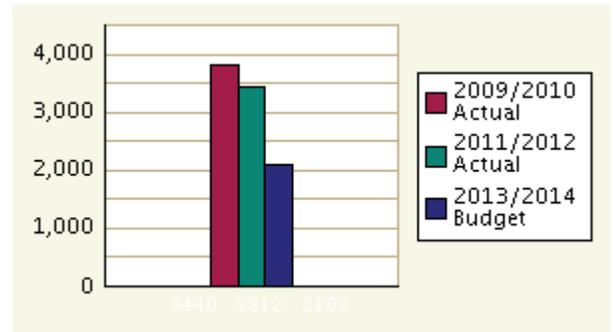
This fund set up for 2001/2002 accounts for the equipment replacement for CAD/E911 and 800 Mhz radio capital needs

Department Goal(s):

- To provide ongoing equipment replacement

<u>Department Expenditures</u>	<u>Actual 2009/2010</u>	<u>Actual 2011/2012</u>	<u>Budget 2013/2014</u>
Professional Services	\$0	\$0	\$0
Other Services	\$0	\$0	\$0
Capital Expenditures	\$3,068,504	\$1,484,666	\$1,616,700
Supplies	\$0	\$0	\$0
Transfers	\$743,600	\$1,955,570	\$485,486
Debt Service and Interest	\$0	\$0	\$0
<u>Department Total:</u>	<u>\$3,812,104</u>	<u>\$3,440,236</u>	<u>\$2,102,186</u>
% Change from Previous Period:		-9.75%	-38.89%

Expenditure History (\$ in Thousands)



<u>Program Expenditures</u>	<u>Actual 2009/2010</u>	<u>Actual 2011/2012</u>	<u>Budget 2013/2014</u>
Equipment Replacement	\$3,812,104	\$3,440,236	\$2,102,186
<u>Department Total:</u>	<u>\$3,812,104</u>	<u>\$3,440,236</u>	<u>\$2,102,186</u>
% Change from Previous Period:		-9.75%	-38.89%

Campus Development Operating

\$8,729,015

Department Detail:

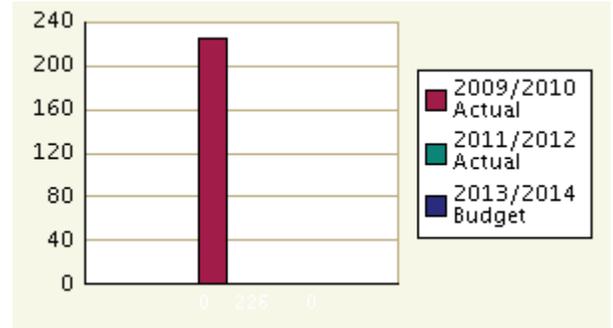
1999 \$3M GO Bonds

\$0

The information presented here is for prior period expenditures.

<u>Department Expenditures</u>	<u>Actual 2009/2010</u>	<u>Actual 2011/2012</u>	<u>Budget 2013/2014</u>
Transfers	\$226,057	\$0	\$0
Department Total:	\$226,057	\$0	\$0
% Change from Previous Period:		-100.00%	0.00%

Expenditure History (\$ in Thousands)



<u>Program Expenditures</u>	<u>Actual 2009/2010</u>	<u>Actual 2011/2012</u>	<u>Budget 2013/2014</u>
1999 \$3M GO Bonds	\$226,057	\$0	\$0
Department Total:	\$226,057	\$0	\$0
% Change from Previous Period:		-100.00%	0.00%

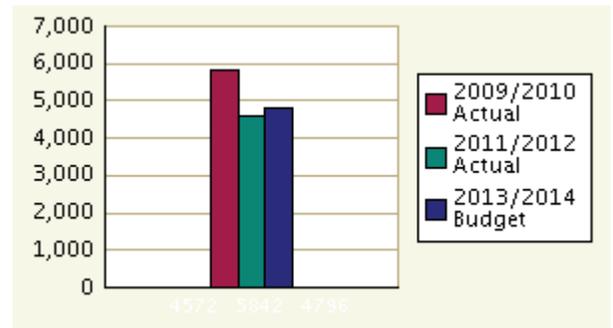
Department Detail:

Community Health Center

\$4,795,752

<u>Department Expenditures</u>	<u>Actual 2009/2010</u>	<u>Actual 2011/2012</u>	<u>Budget 2013/2014</u>
Transfers	\$5,842,269	\$4,572,283	\$4,795,752
Department Total:	\$5,842,269	\$4,572,283	\$4,795,752
% Change from Previous Period:		-21.74%	4.89%

Expenditure History (\$ in Thousands)



<u>Program Expenditures</u>	<u>Actual 2009/2010</u>	<u>Actual 2011/2012</u>	<u>Budget 2013/2014</u>
Community Health Center	\$5,842,269	\$4,572,283	\$4,795,752
Department Total:	\$5,842,269	\$4,572,283	\$4,795,752
% Change from Previous Period:		-21.74%	4.89%

Campus Development Operating

\$8,729,015

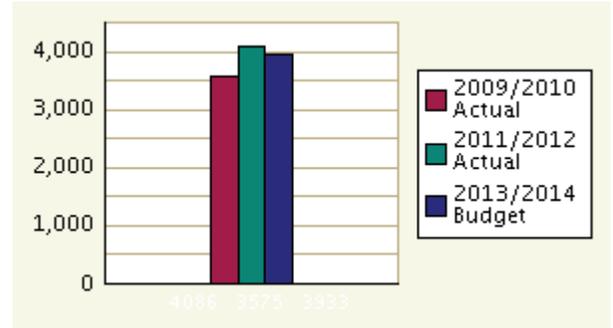
Department Detail:

Public Service Center

\$3,933,263

<u>Department Expenditures</u>	<u>Actual 2009/2010</u>	<u>Actual 2011/2012</u>	<u>Budget 2013/2014</u>
Transfers	\$3,575,112	\$4,086,057	\$3,933,263
Department Total:	\$3,575,112	\$4,086,057	\$3,933,263
% Change from Previous Period:		14.29%	-3.74%

Expenditure History (\$ in Thousands)



<u>Program Expenditures</u>	<u>Actual 2009/2010</u>	<u>Actual 2011/2012</u>	<u>Budget 2013/2014</u>
Public Service Center	\$3,575,112	\$4,086,057	\$3,933,263
Department Total:	\$3,575,112	\$4,086,057	\$3,933,263
% Change from Previous Period:		14.29%	-3.74%

Capital Acquisitions

\$11,247,675

Department Detail:

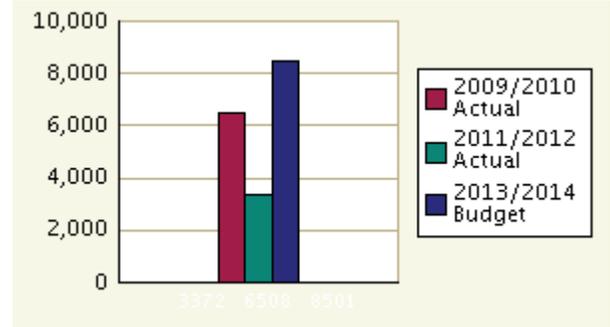
Economic Development REET II

\$8,500,702

The BOCC created a fund to account for part of the REET II that was extended in 2002 to promote economic development through capital improvements related to roads, parks, water, and sewer systems and other improvements that mitigate the impacts of residential, industrial, and commercial growth.

<u>Department Expenditures</u>	<u>Actual 2009/2010</u>	<u>Actual 2011/2012</u>	<u>Budget 2013/2014</u>
Transfers	\$6,508,204	\$3,180,427	\$8,380,702
Capital Expenditures	\$0	\$191,541	\$120,000
<u>Department Total:</u>	<u>\$6,508,204</u>	<u>\$3,371,968</u>	<u>\$8,500,702</u>
% Change from Previous Period:		-48.19%	152.10%

Expenditure History (\$ in Thousands)



<u>Program Expenditures</u>	<u>Actual 2009/2010</u>	<u>Actual 2011/2012</u>	<u>Budget 2013/2014</u>
Economic Development	\$6,508,204	\$3,371,968	\$8,500,702
<u>Department Total:</u>	<u>\$6,508,204</u>	<u>\$3,371,968</u>	<u>\$8,500,702</u>
% Change from Previous Period:		-48.19%	152.10%

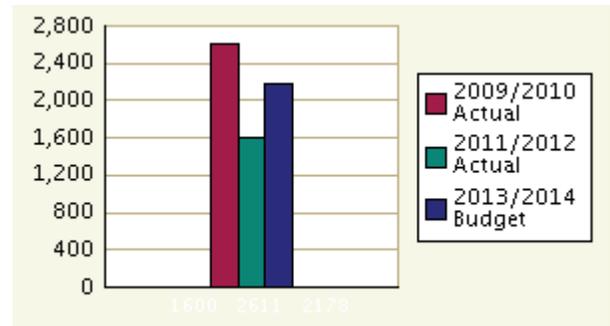
Department Detail:

Regional REET Parks Fund

\$2,178,154

<u>Department Expenditures</u>	<u>Actual 2009/2010</u>	<u>Actual 2011/2012</u>	<u>Budget 2013/2014</u>
Professional Services	\$359,746	\$410,076	\$353,154
Capital Expenditures	\$6,391	\$0	\$0
Transfers	\$2,244,429	\$1,190,366	\$1,825,000
<u>Department Total:</u>	<u>\$2,610,566</u>	<u>\$1,600,443</u>	<u>\$2,178,154</u>
% Change from Previous Period:		-38.69%	36.10%

Expenditure History (\$ in Thousands)



<u>Program Expenditures</u>	<u>Actual 2009/2010</u>	<u>Actual 2011/2012</u>	<u>Budget 2013/2014</u>
County Regional (70%)	\$2,610,566	\$1,600,443	\$2,178,154
<u>Department Total:</u>	<u>\$2,610,566</u>	<u>\$1,600,443</u>	<u>\$2,178,154</u>
% Change from Previous Period:		-38.69%	36.10%

Capital Acquisitions

\$11,247,675

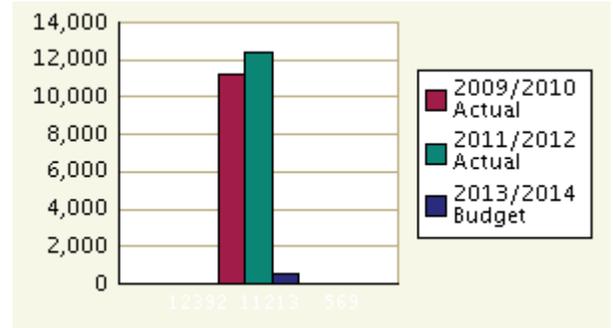
Department Detail:

Urban REET Parks Fund

\$568,819

<u>Department Expenditures</u>	<u>Actual 2009/2010</u>	<u>Actual 2011/2012</u>	<u>Budget 2013/2014</u>
Salaries, Regular	\$554,205	\$508,522	\$0
Temporary Services	\$14,163	\$48,458	\$29,750
Transfers	\$8,157,118	\$4,177,671	\$0
Benefits	\$161,894	\$160,846	\$8,123
Overtime/Comp Time	\$9,474	\$12,065	\$48,200
Internal Charges	\$117,789	\$183,187	\$0
Allowances	\$211	\$201	\$0
Supplies	\$8,145	\$21,217	\$11,376
Professional Services	\$498,707	\$451,531	\$123,276
Travel and Training	\$219	\$674	\$500
Capital Expenditures	\$1,535,453	\$6,585,698	\$101,968
Other Services	\$143,684	\$242,362	\$245,626
Debt Service and Interest	\$11,466	\$0	\$0
<u>Department Total:</u>	<u>\$11,212,526</u>	<u>\$12,392,434</u>	<u>\$568,819</u>
% Change from Previous Period:		10.52%	-95.41%

Expenditure History (\$ in Thousands)



<u>Program Expenditures</u>	<u>Actual 2009/2010</u>	<u>Actual 2011/2012</u>	<u>Budget 2013/2014</u>
Vancouver UGA	\$8,274,302	\$1,759,880	\$0
Transportation	\$2,938,224	\$10,632,554	\$568,819
<u>Department Total:</u>	<u>\$11,212,526</u>	<u>\$12,392,434</u>	<u>\$568,819</u>
% Change from Previous Period:		10.52%	-95.41%

Conservation Futures

\$7,130,403

Department Detail:

Conservation Futures

\$7,130,403

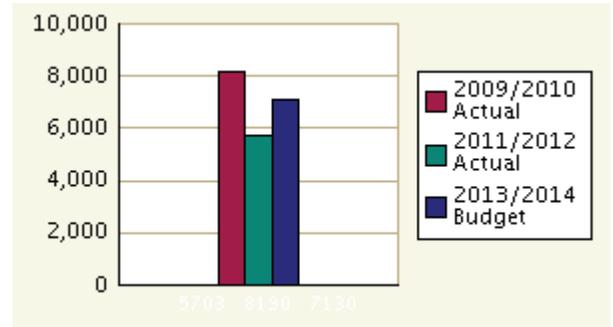
This fund reflects the budget for the Conservation Futures levy, a special property tax earmarked for the acquisition of open space. The tax rate is \$.0625/thousand. The tax revenues for this fund are dedicated to the debt service for the LTGO bond issued in 1994 for the acquisition of nineteen (19) properties.

Department Goal(s):

- To meet debt service payments

<u>Department Expenditures</u>	<u>Actual 2009/2010</u>	<u>Actual 2011/2012</u>	<u>Budget 2013/2014</u>
Temporary Services	\$0	\$471	\$0
Allowances	\$0	\$0	\$0
Transfers	\$3,382,831	\$4,047,877	\$3,453,825
Debt Service and Interest	\$0	\$0	\$0
Supplies	\$0	\$15,590	\$0
Capital Expenditures	\$4,371,545	\$1,161,260	\$2,800,000
Benefits	\$0	\$9	\$0
Salaries, Regular	\$0	\$40	\$0
Professional Services	\$435,270	\$477,960	\$867,678
Other Services	\$0	\$0	\$8,900
<u>Department Total:</u>	<u>\$8,189,647</u>	<u>\$5,703,207</u>	<u>\$7,130,403</u>
% Change from Previous Period:		-30.36%	25.02%

Expenditure History (\$ in Thousands)



<u>Program Expenditures</u>	<u>Actual 2009/2010</u>	<u>Actual 2011/2012</u>	<u>Budget 2013/2014</u>
Conservation Futures	\$8,189,647	\$5,703,207	\$7,130,403
<u>Department Total:</u>	<u>\$8,189,647</u>	<u>\$5,703,207</u>	<u>\$7,130,403</u>
% Change from Previous Period:		-30.36%	25.02%

Debt Service

\$27,080,205

Department Detail:

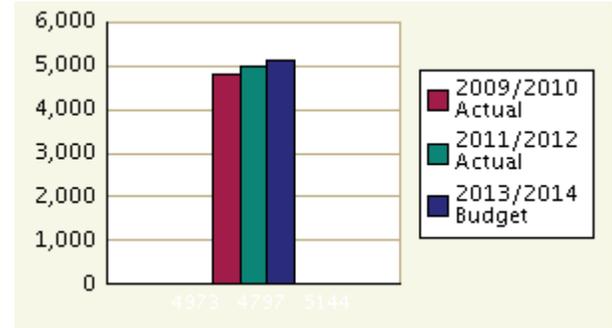
2001 GO Bonds-Campus Development

\$5,143,600

2001 LTGO's

<u>Department Expenditures</u>	<u>Actual 2009/2010</u>	<u>Actual 2011/2012</u>	<u>Budget 2013/2014</u>
Debt Service and Interest	\$4,797,425	\$4,972,900	\$5,143,600
Department Total:	\$4,797,425	\$4,972,900	\$5,143,600
% Change from Previous Period:		3.66%	3.43%

Expenditure History (\$ in Thousands)



<u>Program Expenditures</u>	<u>Actual 2009/2010</u>	<u>Actual 2011/2012</u>	<u>Budget 2013/2014</u>
2001 LTGO's	\$4,797,425	\$4,972,900	\$5,143,600
Department Total:	\$4,797,425	\$4,972,900	\$5,143,600
% Change from Previous Period:		3.66%	3.43%

Department Detail:

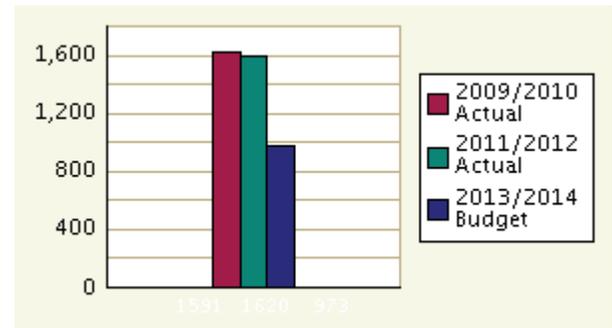
2003 \$11.835 GO and Refunding Bonds

\$972,665

2003 \$11.835 GO and Refunding Bonds

<u>Department Expenditures</u>	<u>Actual 2009/2010</u>	<u>Actual 2011/2012</u>	<u>Budget 2013/2014</u>
Debt Service and Interest	\$1,620,020	\$1,591,277	\$972,665
Department Total:	\$1,620,020	\$1,591,277	\$972,665
% Change from Previous Period:		-1.77%	-38.88%

Expenditure History (\$ in Thousands)



<u>Program Expenditures</u>	<u>Actual 2009/2010</u>	<u>Actual 2011/2012</u>	<u>Budget 2013/2014</u>
2003 \$11.835 GO and Refunding Bonds	\$1,620,020	\$1,591,277	\$972,665
Department Total:	\$1,620,020	\$1,591,277	\$972,665
% Change from Previous Period:		-1.77%	-38.88%

Debt Service

\$27,080,205

Department Detail:

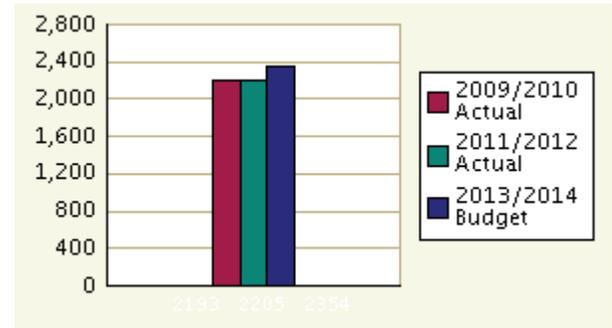
2004- GO Bond-Fairgrounds Debt Svc

\$2,354,081

2004- GO Bond-Fairgrounds Debt Svc

<u>Department Expenditures</u>	<u>Actual 2009/2010</u>	<u>Actual 2011/2012</u>	<u>Budget 2013/2014</u>
Debt Service and Interest	\$2,205,300	\$2,193,385	\$2,354,081
Department Total:	\$2,205,300	\$2,193,385	\$2,354,081
% Change from Previous Period:		-0.54%	7.33%

Expenditure History (\$ in Thousands)



<u>Program Expenditures</u>	<u>Actual 2009/2010</u>	<u>Actual 2011/2012</u>	<u>Budget 2013/2014</u>
2004- GO Bond-Fairgrounds Debt Svc	\$2,205,300	\$2,193,385	\$2,354,081
Department Total:	\$2,205,300	\$2,193,385	\$2,354,081
% Change from Previous Period:		-0.54%	7.33%

Department Detail:

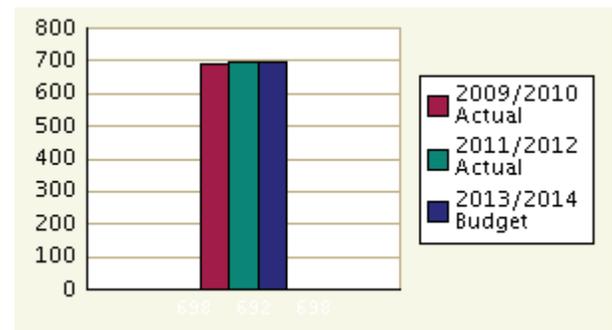
2005 \$5.7M - GO Bonds

\$698,196

2005 \$5.7M - GO Bonds

<u>Department Expenditures</u>	<u>Actual 2009/2010</u>	<u>Actual 2011/2012</u>	<u>Budget 2013/2014</u>
Debt Service and Interest	\$692,195	\$698,395	\$698,196
Department Total:	\$692,195	\$698,395	\$698,196
% Change from Previous Period:		0.90%	-0.03%

Expenditure History (\$ in Thousands)



<u>Program Expenditures</u>	<u>Actual 2009/2010</u>	<u>Actual 2011/2012</u>	<u>Budget 2013/2014</u>
2005 \$5.7M - GO Bonds	\$692,195	\$698,395	\$698,196
Department Total:	\$692,195	\$698,395	\$698,196
% Change from Previous Period:		0.90%	-0.03%

Debt Service

\$27,080,205

Department Detail:

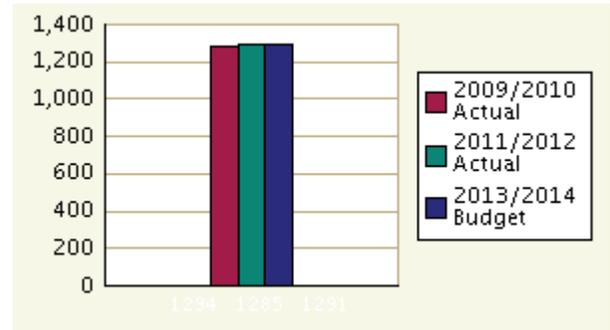
CATS Debt Service

\$1,290,750

CATS Debt Service

<u>Department Expenditures</u>	<u>Actual 2009/2010</u>	<u>Actual 2011/2012</u>	<u>Budget 2013/2014</u>
Debt Service and Interest	\$1,285,000	\$1,293,800	\$1,290,750
Department Total:	\$1,285,000	\$1,293,800	\$1,290,750
% Change from Previous Period:		0.68%	-0.24%

Expenditure History (\$ in Thousands)



<u>Program Expenditures</u>	<u>Actual 2009/2010</u>	<u>Actual 2011/2012</u>	<u>Budget 2013/2014</u>
CATS Debt Service	\$1,285,000	\$1,293,800	\$1,290,750
Department Total:	\$1,285,000	\$1,293,800	\$1,290,750
% Change from Previous Period:		0.68%	-0.24%

Department Detail:

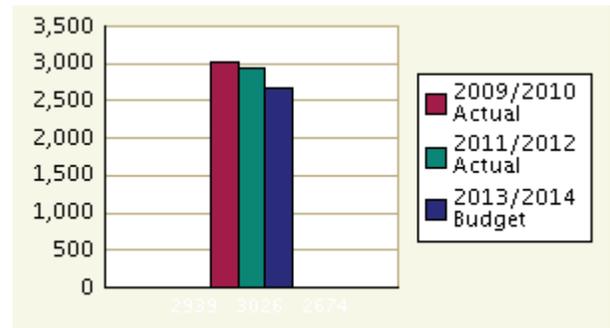
Community Health Debt Service

\$2,673,598

Community Health Debt Service

<u>Department Expenditures</u>	<u>Actual 2009/2010</u>	<u>Actual 2011/2012</u>	<u>Budget 2013/2014</u>
Debt Service and Interest	\$3,026,275	\$2,938,715	\$2,673,598
Department Total:	\$3,026,275	\$2,938,715	\$2,673,598
% Change from Previous Period:		-2.89%	-9.02%

Expenditure History (\$ in Thousands)



<u>Program Expenditures</u>	<u>Actual 2009/2010</u>	<u>Actual 2011/2012</u>	<u>Budget 2013/2014</u>
Community Health Debt Service	\$3,026,275	\$2,938,715	\$2,673,598
Department Total:	\$3,026,275	\$2,938,715	\$2,673,598
% Change from Previous Period:		-2.89%	-9.02%

Debt Service

\$27,080,205

Department Detail:

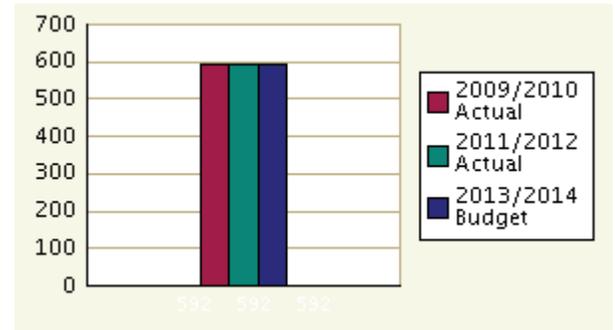
Con. Futures Debt Service

\$591,726

Con. Futures Debt Service

<u>Department Expenditures</u>	<u>Actual 2009/2010</u>	<u>Actual 2011/2012</u>	<u>Budget 2013/2014</u>
Debt Service and Interest	\$591,725	\$591,725	\$591,726
Department Total:	\$591,725	\$591,725	\$591,726
% Change from Previous Period:		0.00%	0.00%

Expenditure History (\$ in Thousands)



<u>Program Expenditures</u>	<u>Actual 2009/2010</u>	<u>Actual 2011/2012</u>	<u>Budget 2013/2014</u>
Con. Futures Debt Service	\$591,725	\$591,725	\$591,726
Department Total:	\$591,725	\$591,725	\$591,726
% Change from Previous Period:		0.00%	0.00%

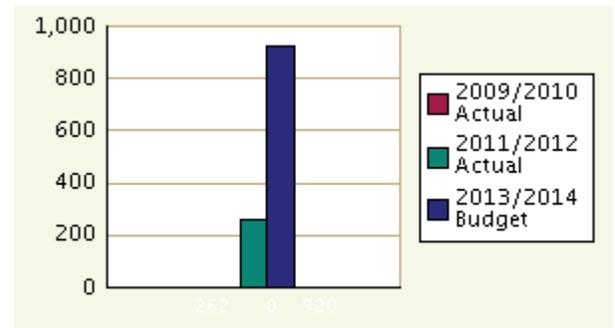
Department Detail:

Facilities Energy Savings

\$919,965

<u>Department Expenditures</u>	<u>Actual 2009/2010</u>	<u>Actual 2011/2012</u>	<u>Budget 2013/2014</u>
Debt Service and Interest	\$0	\$261,965	\$919,965
Department Total:	\$0	\$261,965	\$919,965
% Change from Previous Period:		0.00%	251.18%

Expenditure History (\$ in Thousands)



<u>Program Expenditures</u>	<u>Actual 2009/2010</u>	<u>Actual 2011/2012</u>	<u>Budget 2013/2014</u>
Facilities Energy Savings - Capital Lease	\$0	\$261,965	\$919,965
Department Total:	\$0	\$261,965	\$919,965
% Change from Previous Period:		0.00%	251.18%

Debt Service

\$27,080,205

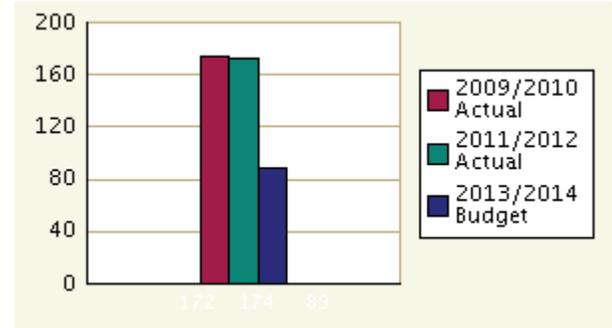
Department Detail:

General Obligation - 1993 \$5.01M

\$88,655

<u>Department Expenditures</u>	<u>Actual 2009/2010</u>	<u>Actual 2011/2012</u>	<u>Budget 2013/2014</u>
Debt Service and Interest	\$173,878	\$172,124	\$88,655
Department Total:	\$173,878	\$172,124	\$88,655
% Change from Previous Period:		-1.01%	-48.49%

Expenditure History (\$ in Thousands)



<u>Program Expenditures</u>	<u>Actual 2009/2010</u>	<u>Actual 2011/2012</u>	<u>Budget 2013/2014</u>
Fairground Park Acq. & Fund 1991 BAN	\$173,878	\$172,124	\$88,655
Department Total:	\$173,878	\$172,124	\$88,655
% Change from Previous Period:		-1.01%	-48.49%

Department Detail:

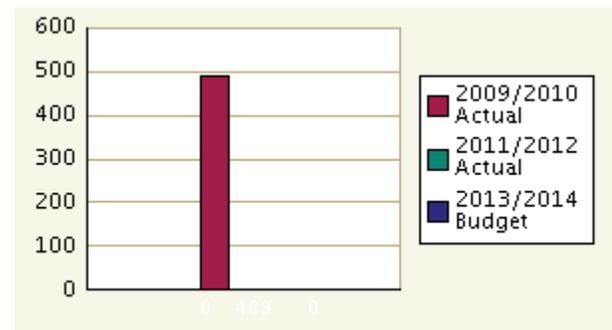
General Obligation - 1994 \$13.9

\$0

The information presented here is for prior period expenditures.

<u>Department Expenditures</u>	<u>Actual 2009/2010</u>	<u>Actual 2011/2012</u>	<u>Budget 2013/2014</u>
Debt Service and Interest	\$489,250	\$0	\$0
Department Total:	\$489,250	\$0	\$0
% Change from Previous Period:		-100.00%	0.00%

Expenditure History (\$ in Thousands)



<u>Program Expenditures</u>	<u>Actual 2009/2010</u>	<u>Actual 2011/2012</u>	<u>Budget 2013/2014</u>
CRCA & Conservation Futures	\$489,250	\$0	\$0
Department Total:	\$489,250	\$0	\$0
% Change from Previous Period:		-100.00%	0.00%

Debt Service

\$27,080,205

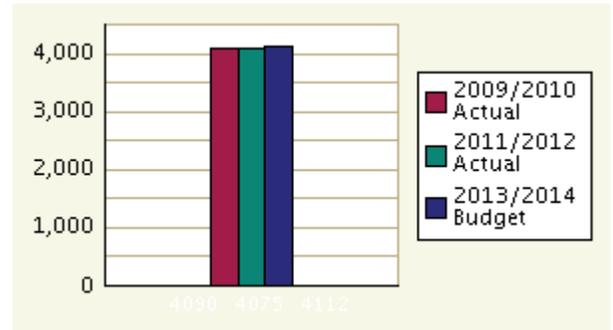
Department Detail:

General Obligation - 1998

\$4,111,500

<u>Department Expenditures</u>	<u>Actual 2009/2010</u>	<u>Actual 2011/2012</u>	<u>Budget 2013/2014</u>
Debt Service and Interest	\$4,074,548	\$4,090,130	\$4,111,500
Department Total:	\$4,074,548	\$4,090,130	\$4,111,500
% Change from Previous Period:		0.38%	0.52%

Expenditure History (\$ in Thousands)



<u>Program Expenditures</u>	<u>Actual 2009/2010</u>	<u>Actual 2011/2012</u>	<u>Budget 2013/2014</u>
General Obligation - 1998	\$4,074,548	\$4,090,130	\$4,111,500
Department Total:	\$4,074,548	\$4,090,130	\$4,111,500
% Change from Previous Period:		0.38%	0.52%

Debt Service

\$27,080,205

Department Detail:

General Obligation - 1999

\$845,900

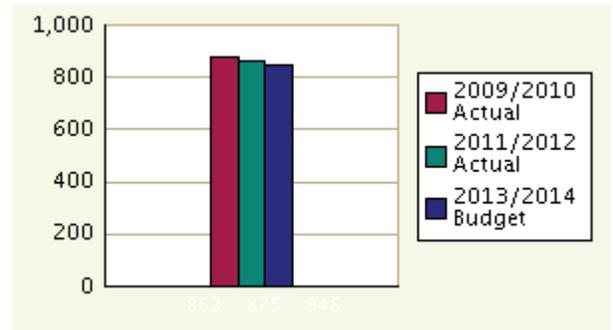
1999 General Obligation Bonds for new Jail Work Center, Remittance Processor, Tri-Mountain Golf Equipment, and general equipment.

Department Goal(s):

- To meet debt service payments.

<u>Department Expenditures</u>	<u>Actual 2009/2010</u>	<u>Actual 2011/2012</u>	<u>Budget 2013/2014</u>
Debt Service and Interest	\$874,583	\$863,325	\$845,900
<u>Department Total:</u>	<u>\$874,583</u>	<u>\$863,325</u>	<u>\$845,900</u>
% Change from Previous Period:		-1.29%	-2.02%

Expenditure History (\$ in Thousands)



<u>Program Expenditures</u>	<u>Actual 2009/2010</u>	<u>Actual 2011/2012</u>	<u>Budget 2013/2014</u>
General Obligation - 1999	\$874,583	\$863,325	\$845,900
<u>Department Total:</u>	<u>\$874,583</u>	<u>\$863,325</u>	<u>\$845,900</u>
% Change from Previous Period:		-1.29%	-2.02%

Debt Service

\$27,080,205

Department Detail:

General Obligation - 1999 \$3M GO Bonds

\$482,710

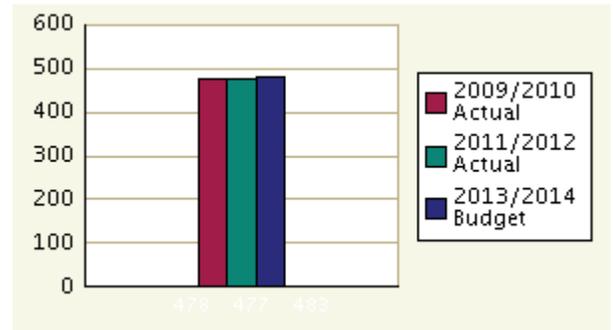
LTGO's for the joint Fire/Sheriff Fairgrounds Facility

Department Goal(s):

- To maintain existing infrastructure.

<u>Department Expenditures</u>	<u>Actual 2009/2010</u>	<u>Actual 2011/2012</u>	<u>Budget 2013/2014</u>
Debt Service and Interest	\$476,529	\$477,845	\$482,710
<u>Department Total:</u>	<u>\$476,529</u>	<u>\$477,845</u>	<u>\$482,710</u>
% Change from Previous Period:		0.28%	1.02%

Expenditure History (\$ in Thousands)



<u>Program Expenditures</u>	<u>Actual 2009/2010</u>	<u>Actual 2011/2012</u>	<u>Budget 2013/2014</u>
Fire/Sheriff Fairgrounds Facility	\$476,529	\$477,845	\$482,710
<u>Department Total:</u>	<u>\$476,529</u>	<u>\$477,845</u>	<u>\$482,710</u>
% Change from Previous Period:		0.28%	1.02%

Debt Service

\$27,080,205

Department Detail:

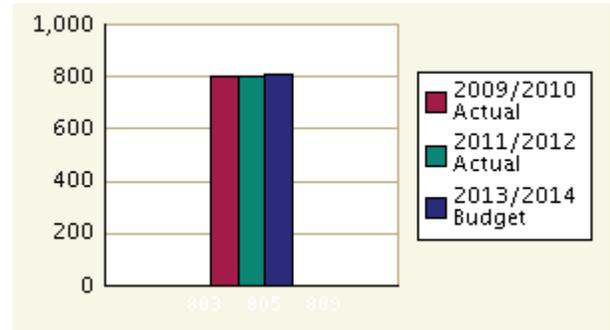
General Obligation 1996

\$808,576

This department was set up to track the debt service payments for the LTGO issued in 1996.

<u>Department Expenditures</u>	<u>Actual 2009/2010</u>	<u>Actual 2011/2012</u>	<u>Budget 2013/2014</u>
Debt Service and Interest	\$804,792	\$803,478	\$808,576
Professional Services	\$0	\$0	\$0
<u>Department Total:</u>	<u>\$804,792</u>	<u>\$803,478</u>	<u>\$808,576</u>
% Change from Previous Period:		-0.16%	0.63%

Expenditure History (\$ in Thousands)



<u>Program Expenditures</u>	<u>Actual 2009/2010</u>	<u>Actual 2011/2012</u>	<u>Budget 2013/2014</u>
General Obligation 1996	\$804,792	\$803,478	\$808,576
<u>Department Total:</u>	<u>\$804,792</u>	<u>\$803,478</u>	<u>\$808,576</u>
% Change from Previous Period:		-0.16%	0.63%

Department Detail:

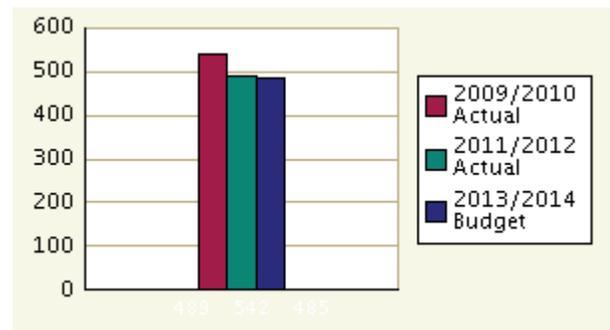
General Obligation 1996 800 MHz

\$485,486

This department was set up to track the debt service payments for the LTGO issued in 1996 for the 800 MHz communications system.

<u>Department Expenditures</u>	<u>Actual 2009/2010</u>	<u>Actual 2011/2012</u>	<u>Budget 2013/2014</u>
Debt Service and Interest	\$541,778	\$489,458	\$485,486
<u>Department Total:</u>	<u>\$541,778</u>	<u>\$489,458</u>	<u>\$485,486</u>
% Change from Previous Period:		-9.66%	-0.81%

Expenditure History (\$ in Thousands)



<u>Program Expenditures</u>	<u>Actual 2009/2010</u>	<u>Actual 2011/2012</u>	<u>Budget 2013/2014</u>
General Obligation 1996 800 MHz	\$541,778	\$489,458	\$485,486
<u>Department Total:</u>	<u>\$541,778</u>	<u>\$489,458</u>	<u>\$485,486</u>
% Change from Previous Period:		-9.66%	-0.81%

Debt Service

\$27,080,205

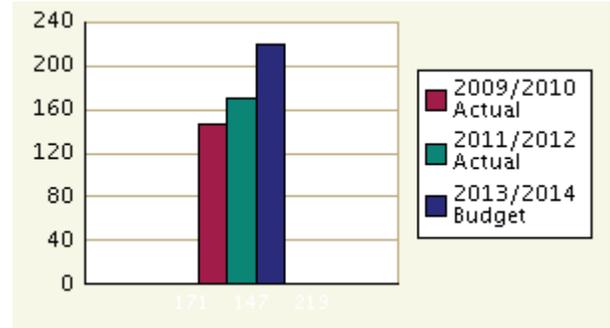
Department Detail:

General Obligation Bonds-PWTF

\$219,126

<u>Department Expenditures</u>	<u>Actual 2009/2010</u>	<u>Actual 2011/2012</u>	<u>Budget 2013/2014</u>
Debt Service and Interest	\$146,619	\$170,548	\$219,126
Salaries, Regular	\$0	\$0	\$0
<u>Department Total:</u>	<u>\$146,619</u>	<u>\$170,548</u>	<u>\$219,126</u>
% Change from Previous Period:		16.32%	28.48%

Expenditure History (\$ in Thousands)



<u>Program Expenditures</u>	<u>Actual 2009/2010</u>	<u>Actual 2011/2012</u>	<u>Budget 2013/2014</u>
Design & Engineering	\$146,619	\$170,548	\$219,126
<u>Department Total:</u>	<u>\$146,619</u>	<u>\$170,548</u>	<u>\$219,126</u>
% Change from Previous Period:		16.32%	28.48%

Department Detail:

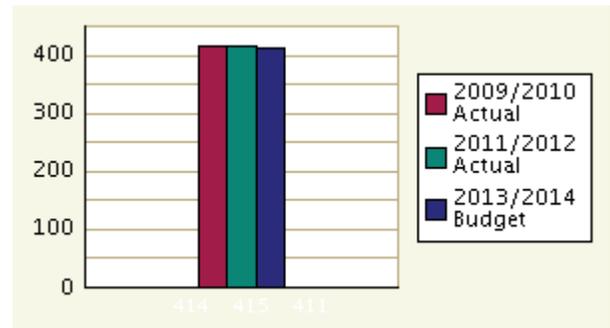
Pepsi Building Debt Service

\$410,550

Pepsi Building Debt Service

<u>Department Expenditures</u>	<u>Actual 2009/2010</u>	<u>Actual 2011/2012</u>	<u>Budget 2013/2014</u>
Debt Service and Interest	\$414,800	\$414,325	\$410,550
<u>Department Total:</u>	<u>\$414,800</u>	<u>\$414,325</u>	<u>\$410,550</u>
% Change from Previous Period:		-0.11%	-0.91%

Expenditure History (\$ in Thousands)



<u>Program Expenditures</u>	<u>Actual 2009/2010</u>	<u>Actual 2011/2012</u>	<u>Budget 2013/2014</u>
Pepsi Building Debt Service	\$414,800	\$414,325	\$410,550
<u>Department Total:</u>	<u>\$414,800</u>	<u>\$414,325</u>	<u>\$410,550</u>
% Change from Previous Period:		-0.11%	-0.91%

Debt Service

\$27,080,205

Department Detail:

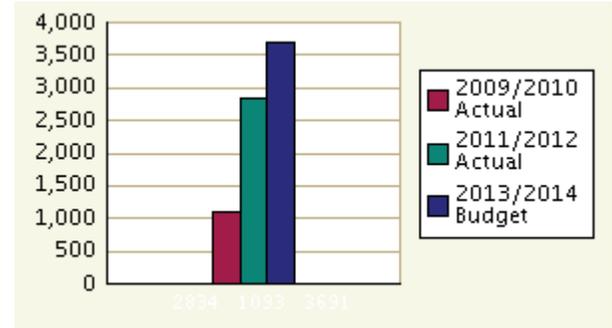
RF PW Trust Fund

\$3,691,372

RF PW Trust Fund

<u>Department Expenditures</u>	<u>Actual 2009/2010</u>	<u>Actual 2011/2012</u>	<u>Budget 2013/2014</u>
Debt Service and Interest	\$1,092,990	\$2,834,078	\$3,691,372
Department Total:	\$1,092,990	\$2,834,078	\$3,691,372
% Change from Previous Period:		159.30%	30.25%

Expenditure History (\$ in Thousands)



<u>Program Expenditures</u>	<u>Actual 2009/2010</u>	<u>Actual 2011/2012</u>	<u>Budget 2013/2014</u>
RF PW Trust Fund	\$1,092,990	\$2,834,078	\$3,691,372
Department Total:	\$1,092,990	\$2,834,078	\$3,691,372
% Change from Previous Period:		159.30%	30.25%

Department Detail:

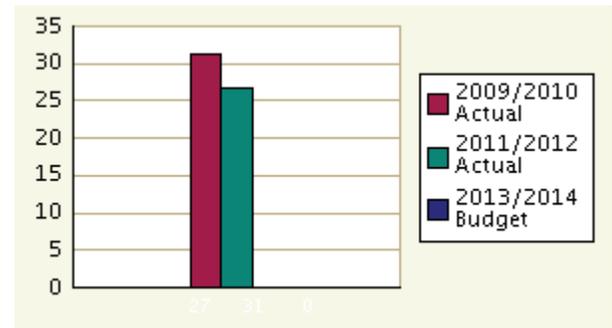
TANS

\$0

The information presented here is for prior period expenditures.

<u>Department Expenditures</u>	<u>Actual 2009/2010</u>	<u>Actual 2011/2012</u>	<u>Budget 2013/2014</u>
Debt Service and Interest	\$31,376	\$26,712	\$0
Department Total:	\$31,376	\$26,712	\$0
% Change from Previous Period:		-14.87%	-100.00%

Expenditure History (\$ in Thousands)



<u>Program Expenditures</u>	<u>Actual 2009/2010</u>	<u>Actual 2011/2012</u>	<u>Budget 2013/2014</u>
Tax Anticipation Notes	\$31,376	\$26,712	\$0
Department Total:	\$31,376	\$26,712	\$0
% Change from Previous Period:		-14.87%	-100.00%

Debt Service

\$27,080,205

Department Detail:

Tri-Mountain Debt Service

\$1,045,880

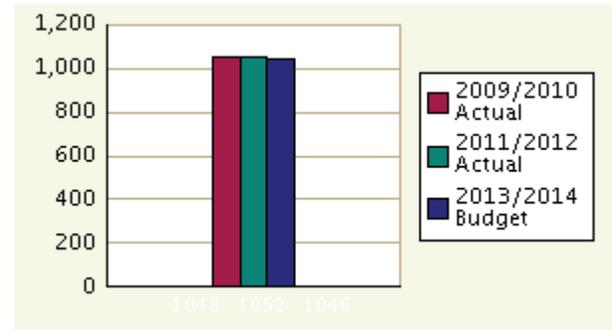
Debt Service for the Tri-Mountain GO bonds.

Department Goal(s):

- Pay Tri-Mountain debt service as required in the bond indenture

<u>Department Expenditures</u>	<u>Actual 2009/2010</u>	<u>Actual 2011/2012</u>	<u>Budget 2013/2014</u>
Debt Service and Interest	\$1,052,320	\$1,049,225	\$1,045,880
Department Total:	\$1,052,320	\$1,049,225	\$1,045,880
% Change from Previous Period:		-0.29%	-0.32%

Expenditure History (\$ in Thousands)



<u>Program Expenditures</u>	<u>Actual 2009/2010</u>	<u>Actual 2011/2012</u>	<u>Budget 2013/2014</u>
Tri-Mountain Debt Service	\$1,052,320	\$1,049,225	\$1,045,880
Department Total:	\$1,052,320	\$1,049,225	\$1,045,880
% Change from Previous Period:		-0.29%	-0.32%

Debt Service

\$27,080,205

Department Detail:

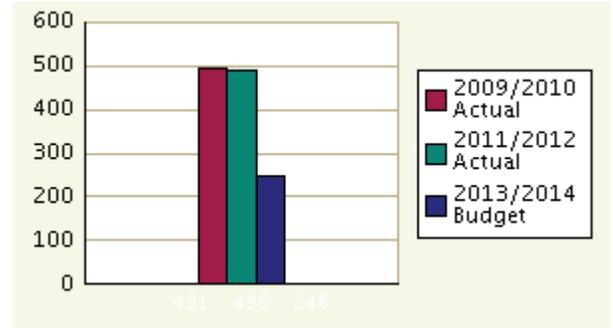
VHA Debt Service

\$245,869

VHA Debt Service

<u>Department Expenditures</u>	<u>Actual 2009/2010</u>	<u>Actual 2011/2012</u>	<u>Budget 2013/2014</u>
Debt Service and Interest	\$496,125	\$491,394	\$245,869
Department Total:	\$496,125	\$491,394	\$245,869
% Change from Previous Period:		-0.95%	-49.96%

Expenditure History (\$ in Thousands)



<u>Program Expenditures</u>	<u>Actual 2009/2010</u>	<u>Actual 2011/2012</u>	<u>Budget 2013/2014</u>
VHA Debt Service	\$496,125	\$491,394	\$245,869
Department Total:	\$496,125	\$491,394	\$245,869
% Change from Previous Period:		-0.95%	-49.96%

Health Department Campus Facility

\$0

Department Detail:

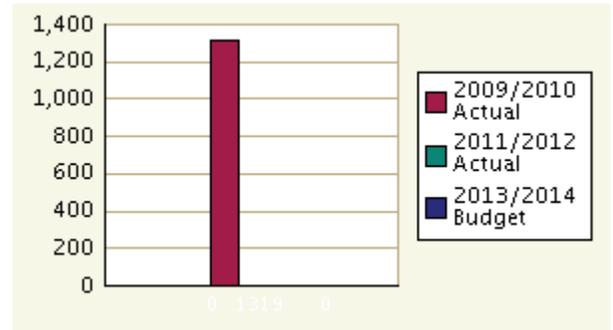
Health District Campus Facility

\$0

The information presented here is for prior period expenditures.

<u>Department Expenditures</u>	<u>Actual 2009/2010</u>	<u>Actual 2011/2012</u>	<u>Budget 2013/2014</u>
Debt Service and Interest	\$0	\$0	\$0
Supplies	\$0	\$0	\$0
Transfers	\$1,319,019	\$0	\$0
Other Services	\$0	\$0	\$0
Capital Expenditures	\$0	\$0	\$0
Professional Services	\$0	\$0	\$0
<u>Department Total:</u>	<u>\$1,319,019</u>	<u>\$0</u>	<u>\$0</u>
% Change from Previous Period:		-100.00%	0.00%

Expenditure History (\$ in Thousands)



<u>Program Expenditures</u>	<u>Actual 2009/2010</u>	<u>Actual 2011/2012</u>	<u>Budget 2013/2014</u>
Health Department Campus Facility	\$1,319,019	\$0	\$0
<u>Department Total:</u>	<u>\$1,319,019</u>	<u>\$0</u>	<u>\$0</u>
% Change from Previous Period:		-100.00%	0.00%

Information Reserve

\$4,225,446

Department Detail:

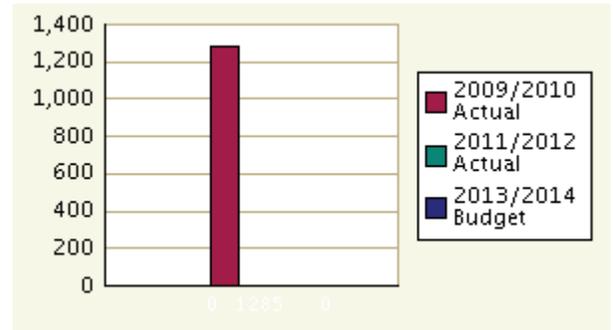
CATS Bond Issue (3194)

\$0

The information presented here is for prior period expenditures.

<u>Department Expenditures</u>	<u>Actual 2009/2010</u>	<u>Actual 2011/2012</u>	<u>Budget 2013/2014</u>
Debt Service and Interest	\$0	\$0	\$0
Transfers	\$1,285,000	\$0	\$0
Department Total:	\$1,285,000	\$0	\$0
% Change from Previous Period:		-100.00%	0.00%

Expenditure History (\$ in Thousands)



<u>Program Expenditures</u>	<u>Actual 2009/2010</u>	<u>Actual 2011/2012</u>	<u>Budget 2013/2014</u>
CATS Bond Issue (3194)	\$1,285,000	\$0	\$0
Department Total:	\$1,285,000	\$0	\$0
% Change from Previous Period:		-100.00%	0.00%

Information Reserve

\$4,225,446

Department Detail:

Information Reserve - Data Processing

\$4,225,446

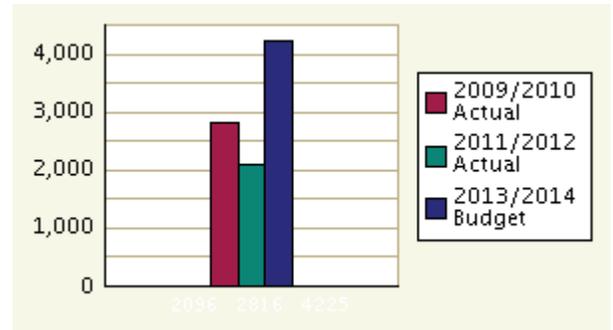
The Information Technology Reserve Fund funds replacement of major software applications as identified in the Information Technology Strategic Plan.

Department Goal(s):

- Maintain an efficient technology network infrastructure.

<u>Department Expenditures</u>	<u>Actual 2009/2010</u>	<u>Actual 2011/2012</u>	<u>Budget 2013/2014</u>
Salaries, Regular	\$127,784	\$33,250	\$8,600
Professional Services	\$1,515,787	\$795,280	\$1,350,433
Debt Service and Interest	\$0	\$0	\$0
Temporary Services	\$0	\$2,780	\$0
Other Services	\$249,121	\$53,596	\$150,000
Allowances	\$57	\$7	\$0
Capital Expenditures	\$264,504	\$310,522	\$2,071,142
Benefits	\$44,867	\$5,700	\$0
Travel and Training	\$93,089	\$74,647	\$0
Transfers	\$500,000	\$776,552	\$599,498
Overtime/Comp Time	\$10,954	\$330	\$0
Supplies	\$9,679	\$43,332	\$45,773
<u>Department Total:</u>	<u>\$2,815,843</u>	<u>\$2,095,995</u>	<u>\$4,225,446</u>
% Change from Previous Period:		-25.56%	101.60%

Expenditure History (\$ in Thousands)



<u>Program Expenditures</u>	<u>Actual 2009/2010</u>	<u>Actual 2011/2012</u>	<u>Budget 2013/2014</u>
Server Replacement Plan	\$2,815,843	\$2,095,995	\$4,225,446
<u>Department Total:</u>	<u>\$2,815,843</u>	<u>\$2,095,995</u>	<u>\$4,225,446</u>
% Change from Previous Period:		-25.56%	101.60%

Park Impact Fees

\$1,520,000

Department Detail:

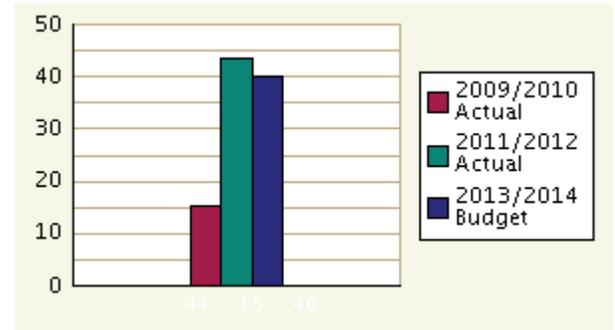
PIF Development #10

\$40,000

Exists solely to receipt and transfer money to the City of Vancouver.

<u>Department Expenditures</u>	<u>Actual 2009/2010</u>	<u>Actual 2011/2012</u>	<u>Budget 2013/2014</u>
Capital Expenditures	\$2,000	\$18,000	\$0
Transfers	\$13,147	\$25,623	\$40,000
Salaries, Regular	\$0	\$0	\$0
Debt Service and Interest	\$0	\$0	\$0
<u>Department Total:</u>	<u>\$15,147</u>	<u>\$43,623</u>	<u>\$40,000</u>
% Change from Previous Period:		187.99%	-8.30%

Expenditure History (\$ in Thousands)



<u>Program Expenditures</u>	<u>Actual 2009/2010</u>	<u>Actual 2011/2012</u>	<u>Budget 2013/2014</u>
PIF -- Development #10	\$15,147	\$43,623	\$40,000
<u>Department Total:</u>	<u>\$15,147</u>	<u>\$43,623</u>	<u>\$40,000</u>
% Change from Previous Period:		187.99%	-8.30%

Department Detail:

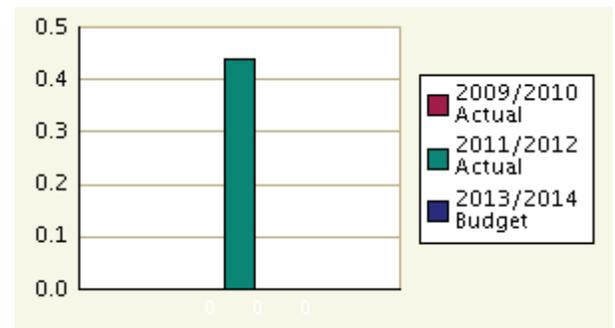
PIF Development #4

\$0

This budget reflects the transfer of impact fee funds to other County funds to reimburse for acquisition and development of capital facilities to serve new growth.

<u>Department Expenditures</u>	<u>Actual 2009/2010</u>	<u>Actual 2011/2012</u>	<u>Budget 2013/2014</u>
Transfers	\$0	\$440	\$0
Debt Service and Interest	\$0	\$0	\$0
<u>Department Total:</u>	<u>\$0</u>	<u>\$440</u>	<u>\$0</u>
% Change from Previous Period:		0.00%	-100.00%

Expenditure History (\$ in Thousands)



<u>Program Expenditures</u>	<u>Actual 2009/2010</u>	<u>Actual 2011/2012</u>	<u>Budget 2013/2014</u>
PIF -- Development #4	\$0	\$440	\$0
<u>Department Total:</u>	<u>\$0</u>	<u>\$440</u>	<u>\$0</u>
% Change from Previous Period:		0.00%	-100.00%

Park Impact Fees

\$1,520,000

Department Detail:

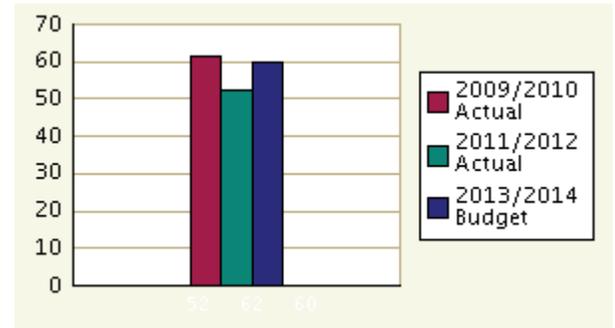
PIF Development #5

\$60,000

This budget reflects the transfer of impact fee funds to other County funds to reimburse for acquisition and development of capital facilities to serve new growth.

<u>Department Expenditures</u>	<u>Actual 2009/2010</u>	<u>Actual 2011/2012</u>	<u>Budget 2013/2014</u>
Transfers	\$61,688	\$52,433	\$60,000
Debt Service and Interest	\$0	\$0	\$0
<u>Department Total:</u>	<u>\$61,688</u>	<u>\$52,433</u>	<u>\$60,000</u>
% Change from Previous Period:		-15.00%	14.43%

Expenditure History (\$ in Thousands)



<u>Program Expenditures</u>	<u>Actual 2009/2010</u>	<u>Actual 2011/2012</u>	<u>Budget 2013/2014</u>
PIF -- Development #5	\$61,688	\$52,433	\$60,000
<u>Department Total:</u>	<u>\$61,688</u>	<u>\$52,433</u>	<u>\$60,000</u>
% Change from Previous Period:		-15.00%	14.43%

Department Detail:

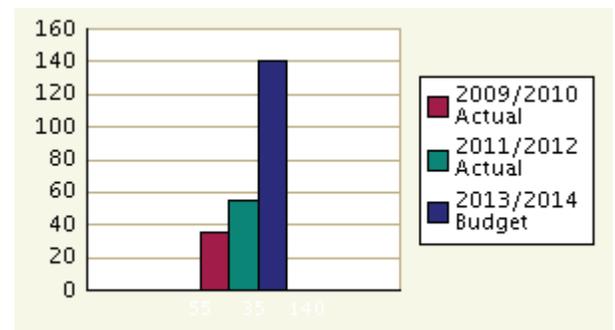
PIF Development #6

\$140,000

This budget reflects the transfer of impact fee funds to other County funds to reimburse for acquisition and development of capital facilities to serve new growth.

<u>Department Expenditures</u>	<u>Actual 2009/2010</u>	<u>Actual 2011/2012</u>	<u>Budget 2013/2014</u>
Transfers	\$20,846	\$55,255	\$140,000
Capital Expenditures	\$14,649	\$0	\$0
Salaries, Regular	\$0	\$0	\$0
Debt Service and Interest	\$0	\$0	\$0
<u>Department Total:</u>	<u>\$35,495</u>	<u>\$55,255</u>	<u>\$140,000</u>
% Change from Previous Period:		55.67%	153.37%

Expenditure History (\$ in Thousands)



<u>Program Expenditures</u>	<u>Actual 2009/2010</u>	<u>Actual 2011/2012</u>	<u>Budget 2013/2014</u>
PIF -- Development #6	\$35,495	\$55,255	\$140,000
<u>Department Total:</u>	<u>\$35,495</u>	<u>\$55,255</u>	<u>\$140,000</u>
% Change from Previous Period:		55.67%	153.37%

Park Impact Fees

\$1,520,000

Department Detail:

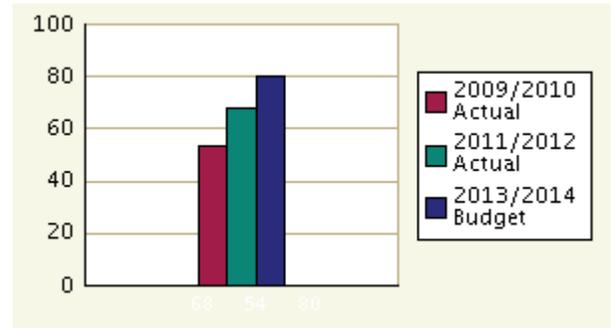
PIF Development #7

\$80,000

This budget reflects the transfer of impact fee funds to other County funds to reimburse for acquisition and development of capital facilities to serve new growth.

<u>Department Expenditures</u>	<u>Actual 2009/2010</u>	<u>Actual 2011/2012</u>	<u>Budget 2013/2014</u>
Transfers	\$53,650	\$68,202	\$80,000
Debt Service and Interest	\$0	\$0	\$0
<u>Department Total:</u>	<u>\$53,650</u>	<u>\$68,202</u>	<u>\$80,000</u>
% Change from Previous Period:		27.12%	17.30%

Expenditure History (\$ in Thousands)



<u>Program Expenditures</u>	<u>Actual 2009/2010</u>	<u>Actual 2011/2012</u>	<u>Budget 2013/2014</u>
PIF -- Development #7	\$53,650	\$68,202	\$80,000
<u>Department Total:</u>	<u>\$53,650</u>	<u>\$68,202</u>	<u>\$80,000</u>
% Change from Previous Period:		27.12%	17.30%

Department Detail:

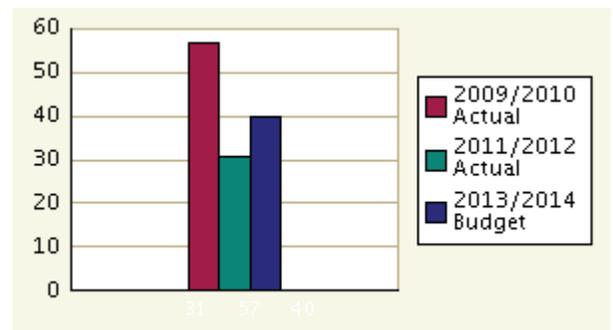
PIF Development #8

\$40,000

This budget reflects the transfer of impact fee funds to other County funds to reimburse for acquisition and development of capital facilities to serve new growth.

<u>Department Expenditures</u>	<u>Actual 2009/2010</u>	<u>Actual 2011/2012</u>	<u>Budget 2013/2014</u>
Debt Service and Interest	\$0	\$0	\$0
Salaries, Regular	\$0	\$0	\$0
Transfers	\$15,560	\$29,743	\$40,000
Capital Expenditures	\$41,030	\$929	\$0
<u>Department Total:</u>	<u>\$56,590</u>	<u>\$30,672</u>	<u>\$40,000</u>
% Change from Previous Period:		-45.80%	30.41%

Expenditure History (\$ in Thousands)



<u>Program Expenditures</u>	<u>Actual 2009/2010</u>	<u>Actual 2011/2012</u>	<u>Budget 2013/2014</u>
PIF -- Development #8	\$56,590	\$30,672	\$40,000
<u>Department Total:</u>	<u>\$56,590</u>	<u>\$30,672</u>	<u>\$40,000</u>
% Change from Previous Period:		-45.80%	30.41%

Park Impact Fees

\$1,520,000

Department Detail:

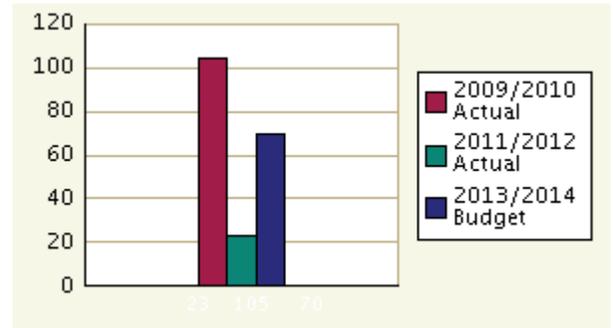
PIF Development #9

\$70,000

This budget reflects the transfer of impact fee funds to other County funds to reimburse for acquisition and development of capital facilities to serve new growth.

<u>Department Expenditures</u>	<u>Actual 2009/2010</u>	<u>Actual 2011/2012</u>	<u>Budget 2013/2014</u>
Transfers	\$46,993	\$22,772	\$70,000
Debt Service and Interest	\$0	\$0	\$0
Capital Expenditures	\$57,676	\$0	\$0
Salaries, Regular	\$0	\$0	\$0
<u>Department Total:</u>	<u>\$104,669</u>	<u>\$22,772</u>	<u>\$70,000</u>
% Change from Previous Period:		-78.24%	207.39%

Expenditure History (\$ in Thousands)



<u>Program Expenditures</u>	<u>Actual 2009/2010</u>	<u>Actual 2011/2012</u>	<u>Budget 2013/2014</u>
PIF -- Development #9	\$104,669	\$22,772	\$70,000
<u>Department Total:</u>	<u>\$104,669</u>	<u>\$22,772</u>	<u>\$70,000</u>
% Change from Previous Period:		-78.24%	207.39%

Department Detail:

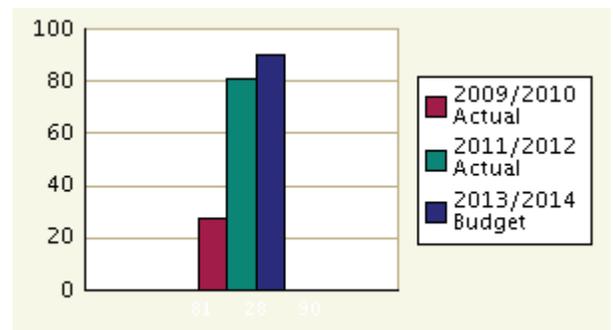
Park Impact Fees--District 10

\$90,000

This budget reflects the transfer of impact fee funds to other County funds to reimburse for acquisition and development of capital facilities to serve new growth.

<u>Department Expenditures</u>	<u>Actual 2009/2010</u>	<u>Actual 2011/2012</u>	<u>Budget 2013/2014</u>
Salaries, Regular	\$0	\$0	\$0
Debt Service and Interest	\$0	\$0	\$0
Capital Expenditures	\$27,564	\$28,466	\$0
Transfers	-\$58	\$52,204	\$90,000
<u>Department Total:</u>	<u>\$27,506</u>	<u>\$80,671</u>	<u>\$90,000</u>
% Change from Previous Period:		193.28%	11.56%

Expenditure History (\$ in Thousands)



<u>Program Expenditures</u>	<u>Actual 2009/2010</u>	<u>Actual 2011/2012</u>	<u>Budget 2013/2014</u>
Park Impact Fees-- District 10	\$27,506	\$80,671	\$90,000
<u>Department Total:</u>	<u>\$27,506</u>	<u>\$80,671</u>	<u>\$90,000</u>
% Change from Previous Period:		193.28%	11.56%

Park Impact Fees

\$1,520,000

Department Detail:

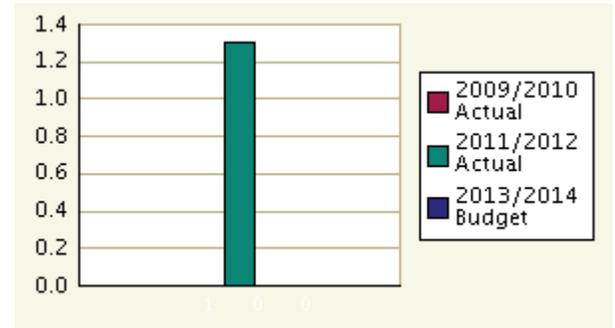
Park Impact Fees--District 4

\$0

The information presented here is for prior period expenditures.

<u>Department Expenditures</u>	<u>Actual 2009/2010</u>	<u>Actual 2011/2012</u>	<u>Budget 2013/2014</u>
Transfers	\$0	\$1,302	\$0
Debt Service and Interest	\$0	\$0	\$0
<u>Department Total:</u>	<u>\$0</u>	<u>\$1,302</u>	<u>\$0</u>
% Change from Previous Period:		0.00%	-100.00%

Expenditure History (\$ in Thousands)



<u>Program Expenditures</u>	<u>Actual 2009/2010</u>	<u>Actual 2011/2012</u>	<u>Budget 2013/2014</u>
Park Impact Fees-- District 4	\$0	\$1,302	\$0
<u>Department Total:</u>	<u>\$0</u>	<u>\$1,302</u>	<u>\$0</u>
% Change from Previous Period:		0.00%	-100.00%

Department Detail:

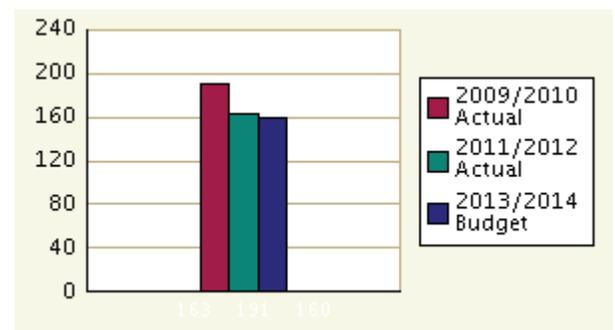
Park Impact Fees--District 5

\$160,000

This budget reflects the transfer of impact fee funds to other County funds to reimburse for acquisition and development of capital facilities to serve new growth.

<u>Department Expenditures</u>	<u>Actual 2009/2010</u>	<u>Actual 2011/2012</u>	<u>Budget 2013/2014</u>
Transfers	\$190,551	\$163,366	\$160,000
Debt Service and Interest	\$0	\$0	\$0
<u>Department Total:</u>	<u>\$190,551</u>	<u>\$163,366</u>	<u>\$160,000</u>
% Change from Previous Period:		-14.27%	-2.06%

Expenditure History (\$ in Thousands)



<u>Program Expenditures</u>	<u>Actual 2009/2010</u>	<u>Actual 2011/2012</u>	<u>Budget 2013/2014</u>
Park Impact Fees-- District 5	\$190,551	\$163,366	\$160,000
<u>Department Total:</u>	<u>\$190,551</u>	<u>\$163,366</u>	<u>\$160,000</u>
% Change from Previous Period:		-14.27%	-2.06%

Park Impact Fees

\$1,520,000

Department Detail:

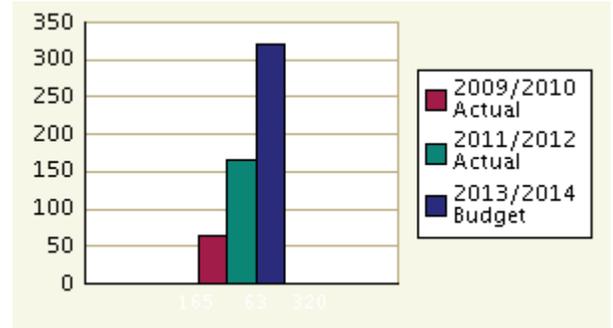
Park Impact Fees--District 6

\$320,000

This budget reflects the transfer of impact fee funds to other County funds to reimburse for acquisition and development of capital facilities to serve new growth.

<u>Department Expenditures</u>	<u>Actual 2009/2010</u>	<u>Actual 2011/2012</u>	<u>Budget 2013/2014</u>
Capital Expenditures	\$12,433	\$29,607	\$0
Transfers	\$50,818	\$135,169	\$320,000
Salaries, Regular	\$0	\$0	\$0
Debt Service and Interest	\$0	\$0	\$0
<u>Department Total:</u>	<u>\$63,252</u>	<u>\$164,776</u>	<u>\$320,000</u>
% Change from Previous Period:		160.51%	94.20%

Expenditure History (\$ in Thousands)



<u>Program Expenditures</u>	<u>Actual 2009/2010</u>	<u>Actual 2011/2012</u>	<u>Budget 2013/2014</u>
Park Impact Fees-- District 6	\$63,252	\$164,776	\$320,000
<u>Department Total:</u>	<u>\$63,252</u>	<u>\$164,776</u>	<u>\$320,000</u>
% Change from Previous Period:		160.51%	94.20%

Park Impact Fees

\$1,520,000

Department Detail:

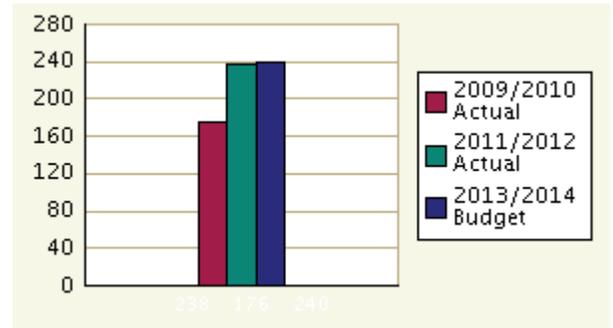
Park Impact Fees--District 7

\$240,000

This budget reflects the transfer of impact fee funds to other County funds to reimburse for acquisition and development of capital facilities to serve new growth.

<u>Department Expenditures</u>	<u>Actual 2009/2010</u>	<u>Actual 2011/2012</u>	<u>Budget 2013/2014</u>
Transfers	\$176,256	\$237,824	\$240,000
Debt Service and Interest	\$0	\$0	\$0
<u>Department Total:</u>	<u>\$176,256</u>	<u>\$237,824</u>	<u>\$240,000</u>
% Change from Previous Period:		34.93%	0.91%

Expenditure History (\$ in Thousands)



<u>Program Expenditures</u>	<u>Actual 2009/2010</u>	<u>Actual 2011/2012</u>	<u>Budget 2013/2014</u>
Park Impact Fees-- District 7	\$176,256	\$237,824	\$240,000
<u>Department Total:</u>	<u>\$176,256</u>	<u>\$237,824</u>	<u>\$240,000</u>
% Change from Previous Period:		34.93%	0.91%

Park Impact Fees

\$1,520,000

Department Detail:

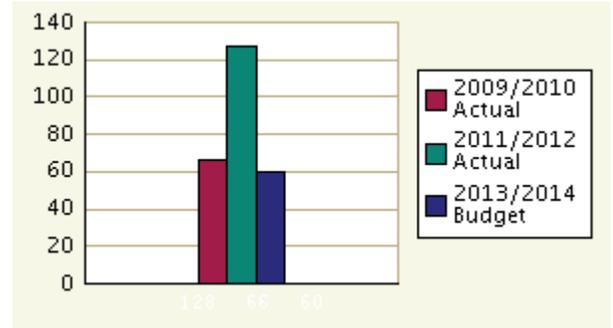
Park Impact Fees--District 8

\$60,000

This budget reflects the transfer of impact fee funds to other County funds to reimburse for acquisition and development of capital facilities to serve new growth.

<u>Department Expenditures</u>	<u>Actual 2009/2010</u>	<u>Actual 2011/2012</u>	<u>Budget 2013/2014</u>
Transfers	\$16,805	\$82,331	\$60,000
Salaries, Regular	\$0	\$0	\$0
Capital Expenditures	\$48,935	\$45,289	\$0
Debt Service and Interest	\$0	\$0	\$0
<u>Department Total:</u>	<u>\$65,740</u>	<u>\$127,620</u>	<u>\$60,000</u>
% Change from Previous Period:		94.13%	-52.99%

Expenditure History (\$ in Thousands)



<u>Program Expenditures</u>	<u>Actual 2009/2010</u>	<u>Actual 2011/2012</u>	<u>Budget 2013/2014</u>
Park Impact Fees-- District 8	\$65,740	\$127,620	\$60,000
<u>Department Total:</u>	<u>\$65,740</u>	<u>\$127,620</u>	<u>\$60,000</u>
% Change from Previous Period:		94.13%	-52.99%

Park Impact Fees

\$1,520,000

Department Detail:

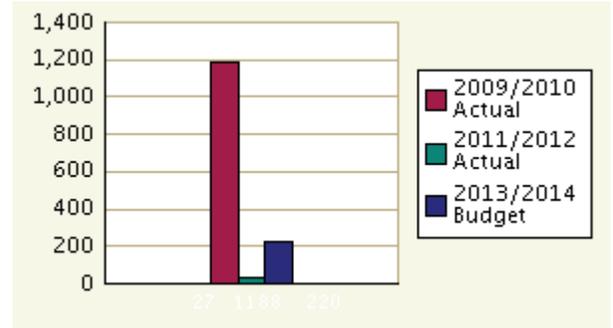
Park Impact Fees--District 9

\$220,000

This budget reflects the transfer of impact fee funds to other County funds to reimburse for acquisition and development of capital facilities to serve new growth.

<u>Department Expenditures</u>	<u>Actual 2009/2010</u>	<u>Actual 2011/2012</u>	<u>Budget 2013/2014</u>
Debt Service and Interest	\$0	\$0	\$0
Salaries, Regular	\$0	\$0	\$0
Capital Expenditures	\$1,038,878	\$29,860	\$0
Transfers	\$148,819	-\$2,484	\$220,000
<u>Department Total:</u>	<u>\$1,187,698</u>	<u>\$27,376</u>	<u>\$220,000</u>
% Change from Previous Period:		-97.70%	703.62%

Expenditure History (\$ in Thousands)



<u>Program Expenditures</u>	<u>Actual 2009/2010</u>	<u>Actual 2011/2012</u>	<u>Budget 2013/2014</u>
Park Impact Fees-- District 9	\$1,187,698	\$27,376	\$220,000
<u>Department Total:</u>	<u>\$1,187,698</u>	<u>\$27,376</u>	<u>\$220,000</u>
% Change from Previous Period:		-97.70%	703.62%

Public Access Cable TV Fund

\$0

Department Detail:

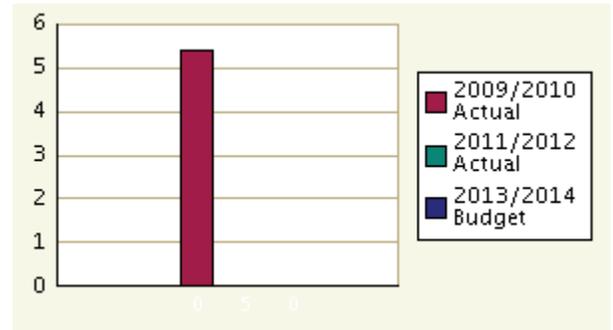
Public Access Cable TV Fund

\$0

The information presented here is for prior period expenditures.

<u>Department Expenditures</u>	<u>Actual 2009/2010</u>	<u>Actual 2011/2012</u>	<u>Budget 2013/2014</u>
Debt Service and Interest	\$0	\$0	\$0
Supplies	\$0	\$0	\$0
Professional Services	\$0	\$0	\$0
Transfers	\$5,382	\$0	\$0
Other Services	\$0	\$0	\$0
<u>Department Total:</u>	<u>\$5,382</u>	<u>\$0</u>	<u>\$0</u>
% Change from Previous Period:		-100.00%	0.00%

Expenditure History (\$ in Thousands)



<u>Program Expenditures</u>	<u>Actual 2009/2010</u>	<u>Actual 2011/2012</u>	<u>Budget 2013/2014</u>
Public Access Cable TV Fund Dept 360	\$5,382	\$0	\$0
<u>Department Total:</u>	<u>\$5,382</u>	<u>\$0</u>	<u>\$0</u>
% Change from Previous Period:		-100.00%	0.00%

REET Electronic Technology Fund

\$66,456

Department Detail:

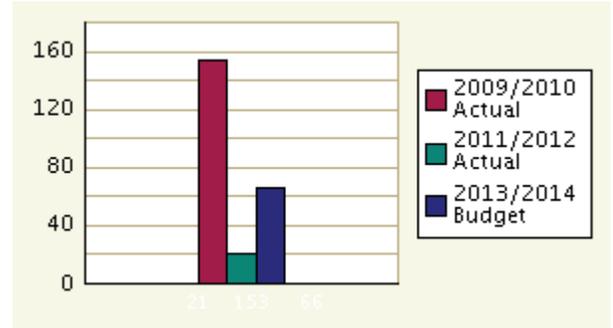
REET Electronic Technology Fund

\$66,456

This fund accounts for technology related to improving the communication between the county and the state for Real Estate Excise Taxes collected by the county through the Treasurer's Office.

<u>Department Expenditures</u>	<u>Actual 2009/2010</u>	<u>Actual 2011/2012</u>	<u>Budget 2013/2014</u>
Other Services	\$0	\$0	\$0
Transfers	\$0	\$0	\$16,456
Professional Services	\$153,456	\$20,674	\$50,000
<u>Department Total:</u>	<u>\$153,456</u>	<u>\$20,674</u>	<u>\$66,456</u>
% Change from Previous Period:		-86.53%	221.45%

Expenditure History (\$ in Thousands)



<u>Program Expenditures</u>	<u>Actual 2009/2010</u>	<u>Actual 2011/2012</u>	<u>Budget 2013/2014</u>
Treasurer	\$153,456	\$20,674	\$66,456
<u>Department Total:</u>	<u>\$153,456</u>	<u>\$20,674</u>	<u>\$66,456</u>
% Change from Previous Period:		-86.53%	221.45%

Real Estate Excise Tax

\$9,543,929

Department Detail:

Real Estate Excise Tax / Construction

\$9,543,929

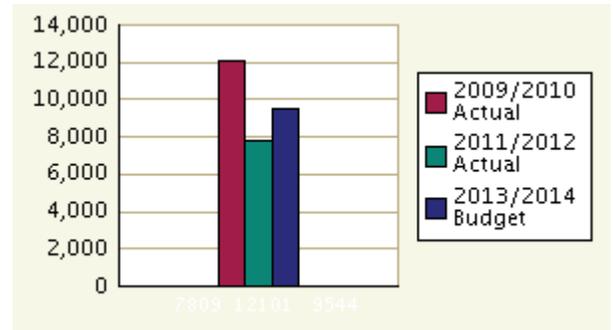
This budget accounts for the proceeds of the Real Estate Excise Tax. This revenue is dedicated to the provision of capital facilities identified in the Capital Facilities element of the County Comprehensive Plan now being finalized under the Growth Management Act.

Department Goal(s):

- To ensure adequate infrastructure exists to meet public demand.

<u>Department Expenditures</u>	<u>Actual 2009/2010</u>	<u>Actual 2011/2012</u>	<u>Budget 2013/2014</u>
Debt Service and Interest	\$0	\$0	\$0
Professional Services	\$0	\$0	\$0
Transfers	\$12,101,104	\$7,809,123	\$9,543,929
Other Services	\$0	\$0	\$0
<u>Department Total:</u>	<u>\$12,101,104</u>	<u>\$7,809,123</u>	<u>\$9,543,929</u>
% Change from Previous Period:		-35.47%	22.22%

Expenditure History (\$ in Thousands)



<u>Program Expenditures</u>	<u>Actual 2009/2010</u>	<u>Actual 2011/2012</u>	<u>Budget 2013/2014</u>
Real Estate Excise Tax / Construction	\$12,101,104	\$7,809,123	\$9,543,929
<u>Department Total:</u>	<u>\$12,101,104</u>	<u>\$7,809,123</u>	<u>\$9,543,929</u>
% Change from Previous Period:		-35.47%	22.22%

Sustainability Capital Fund

\$0

Department Detail:

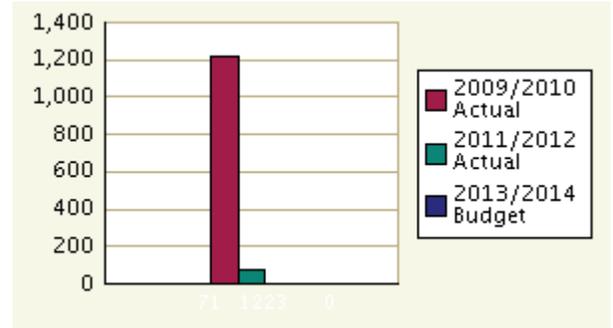
Sustainability Capital Fund

\$0

The information presented here is for prior period expenditures.

<u>Department Expenditures</u>	<u>Actual 2009/2010</u>	<u>Actual 2011/2012</u>	<u>Budget 2013/2014</u>
Debt Service and Interest	\$27,889	\$0	\$0
Capital Expenditures	\$1,194,692	\$70,805	\$0
<u>Department Total:</u>	<u>\$1,222,581</u>	<u>\$70,805</u>	<u>\$0</u>
% Change from Previous Period:		-94.21%	-100.00%

Expenditure History (\$ in Thousands)



<u>Program Expenditures</u>	<u>Actual 2009/2010</u>	<u>Actual 2011/2012</u>	<u>Budget 2013/2014</u>
Sustainability Capital Fund	\$1,222,581	\$70,805	\$0
<u>Department Total:</u>	<u>\$1,222,581</u>	<u>\$70,805</u>	<u>\$0</u>
% Change from Previous Period:		-94.21%	-100.00%

Traffic Impact Fees

\$3,062,000

Department Detail:

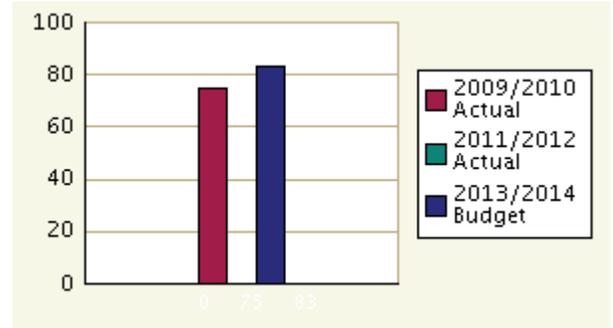
Orchards Road Benefit Area - TIF

\$83,000

This fund is a reserve fund for Transportation Impact Fees collected in the Orchards Road Benefit Area.

<u>Department Expenditures</u>	<u>Actual 2009/2010</u>	<u>Actual 2011/2012</u>	<u>Budget 2013/2014</u>
Transfers	\$74,598	\$0	\$83,000
Department Total:	\$74,598	\$0	\$83,000
% Change from Previous Period:		-100.00%	0.00%

Expenditure History (\$ in Thousands)



<u>Program Expenditures</u>	<u>Actual 2009/2010</u>	<u>Actual 2011/2012</u>	<u>Budget 2013/2014</u>
Orchards Road Benefit Area	\$74,598	\$0	\$83,000
Department Total:	\$74,598	\$0	\$83,000
% Change from Previous Period:		-100.00%	0.00%

Department Detail:

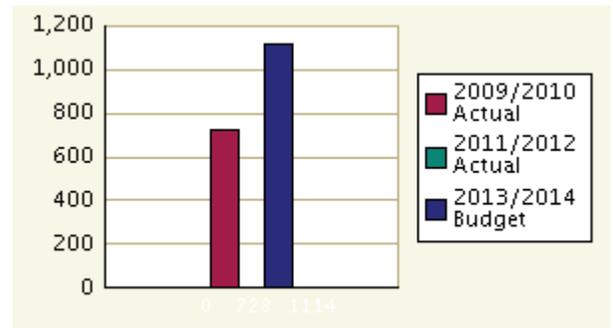
Road Impact Fees- Hazel Dell /Felida

\$1,114,000

This fund is a reserve fund for Transportation Impact Fees collected in the Hazel Dell/Felida TIF area.

<u>Department Expenditures</u>	<u>Actual 2009/2010</u>	<u>Actual 2011/2012</u>	<u>Budget 2013/2014</u>
Transfers	\$727,536	\$0	\$1,114,000
Department Total:	\$727,536	\$0	\$1,114,000
% Change from Previous Period:		-100.00%	0.00%

Expenditure History (\$ in Thousands)



<u>Program Expenditures</u>	<u>Actual 2009/2010</u>	<u>Actual 2011/2012</u>	<u>Budget 2013/2014</u>
Traffic Impact Fees- Hazel Dell /Felida	\$727,536	\$0	\$1,114,000
Department Total:	\$727,536	\$0	\$1,114,000
% Change from Previous Period:		-100.00%	0.00%

Traffic Impact Fees

\$3,062,000

Department Detail:

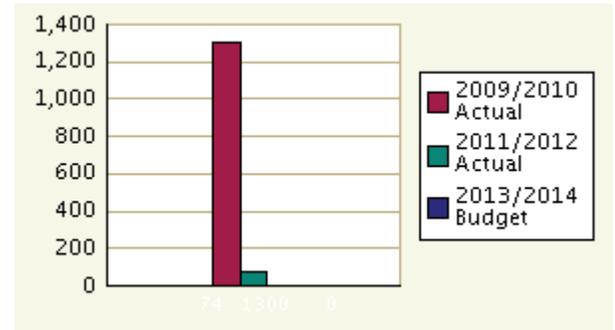
Traffic Impact Fee - Sifton Overlay

\$0

The information presented here is for prior period expenditures.

<u>Department Expenditures</u>	<u>Actual 2009/2010</u>	<u>Actual 2011/2012</u>	<u>Budget 2013/2014</u>
Transfers	\$1,300,000	\$73,583	\$0
Department Total:	\$1,300,000	\$73,583	\$0
% Change from Previous Period:		-94.34%	-100.00%

Expenditure History (\$ in Thousands)



<u>Program Expenditures</u>	<u>Actual 2009/2010</u>	<u>Actual 2011/2012</u>	<u>Budget 2013/2014</u>
Sifton Overlay	\$1,300,000	\$73,583	\$0
Department Total:	\$1,300,000	\$73,583	\$0
% Change from Previous Period:		-94.34%	-100.00%

Department Detail:

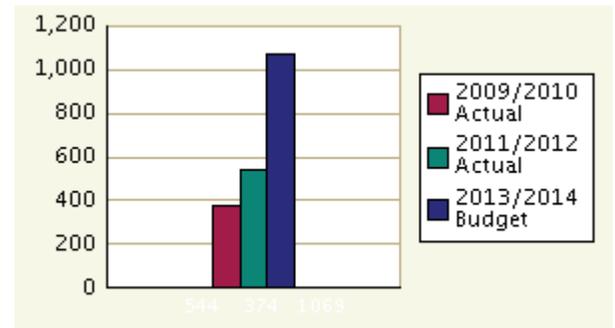
Traffic Impact Fees - North Orchards

\$1,069,000

This fund is a reserve fund for Transportation Impact Fees collected in the North Orchards TIF area.

<u>Department Expenditures</u>	<u>Actual 2009/2010</u>	<u>Actual 2011/2012</u>	<u>Budget 2013/2014</u>
Transfers	\$374,366	\$544,454	\$1,069,000
Department Total:	\$374,366	\$544,454	\$1,069,000
% Change from Previous Period:		45.43%	96.34%

Expenditure History (\$ in Thousands)



<u>Program Expenditures</u>	<u>Actual 2009/2010</u>	<u>Actual 2011/2012</u>	<u>Budget 2013/2014</u>
Traffic Impact Fees - North Orchards	\$374,366	\$544,454	\$1,069,000
Department Total:	\$374,366	\$544,454	\$1,069,000
% Change from Previous Period:		45.43%	96.34%

Traffic Impact Fees

\$3,062,000

Department Detail:

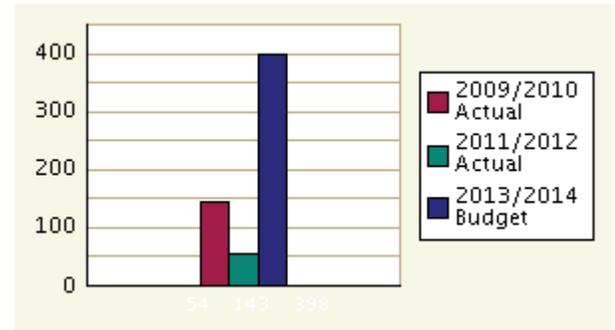
Traffic Impact Fees - South Orchards

\$398,000

This fund is a reserve fund for Transportation Impact Fees collected in the South Orchards TIF area.

<u>Department Expenditures</u>	<u>Actual 2009/2010</u>	<u>Actual 2011/2012</u>	<u>Budget 2013/2014</u>
Transfers	\$143,072	\$54,000	\$398,000
Department Total:	\$143,072	\$54,000	\$398,000
% Change from Previous Period:		-62.26%	637.04%

Expenditure History (\$ in Thousands)



<u>Program Expenditures</u>	<u>Actual 2009/2010</u>	<u>Actual 2011/2012</u>	<u>Budget 2013/2014</u>
Traffic Impact Fees - South Orchards	\$143,072	\$54,000	\$398,000
Department Total:	\$143,072	\$54,000	\$398,000
% Change from Previous Period:		-62.26%	637.04%

Department Detail:

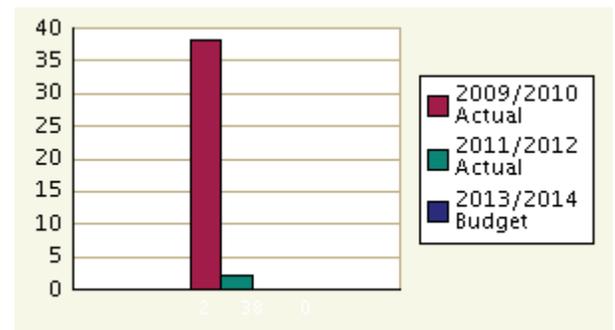
Traffic Impact Fees--Cascade Park

\$0

The information presented here is for prior period expenditures.

<u>Department Expenditures</u>	<u>Actual 2009/2010</u>	<u>Actual 2011/2012</u>	<u>Budget 2013/2014</u>
Transfers	\$38,036	\$2,000	\$0
Department Total:	\$38,036	\$2,000	\$0
% Change from Previous Period:		-94.74%	-100.00%

Expenditure History (\$ in Thousands)



<u>Program Expenditures</u>	<u>Actual 2009/2010</u>	<u>Actual 2011/2012</u>	<u>Budget 2013/2014</u>
Traffic Impact Fees-- Cascade Park	\$38,036	\$2,000	\$0
Department Total:	\$38,036	\$2,000	\$0
% Change from Previous Period:		-94.74%	-100.00%

Traffic Impact Fees

\$3,062,000

Department Detail:

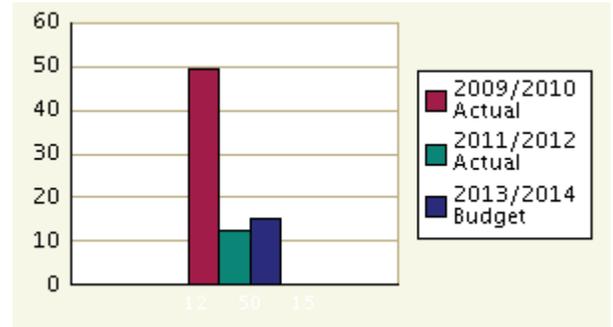
Traffic Impact Fees--Evergreen

\$15,000

This fund is a reserve fund for Transportation Impact Fees collected in the Evergreen TIF area. No staff is assigned. The only expenditures from the fund are interfund transfers to the County Road Fund which is solely responsible for TIF and capital road construction.

<u>Department Expenditures</u>	<u>Actual 2009/2010</u>	<u>Actual 2011/2012</u>	<u>Budget 2013/2014</u>
Transfers	\$49,526	\$12,348	\$15,000
<u>Department Total:</u>	<u>\$49,526</u>	<u>\$12,348</u>	<u>\$15,000</u>
% Change from Previous Period:		-75.07%	21.48%

Expenditure History (\$ in Thousands)



<u>Program Expenditures</u>	<u>Actual 2009/2010</u>	<u>Actual 2011/2012</u>	<u>Budget 2013/2014</u>
Traffic Impact Fees--Evergreen	\$49,526	\$12,348	\$15,000
<u>Department Total:</u>	<u>\$49,526</u>	<u>\$12,348</u>	<u>\$15,000</u>
% Change from Previous Period:		-75.07%	21.48%

Traffic Impact Fees

\$3,062,000

Department Detail:

Traffic Impact Fees--Mount Vista

\$383,000

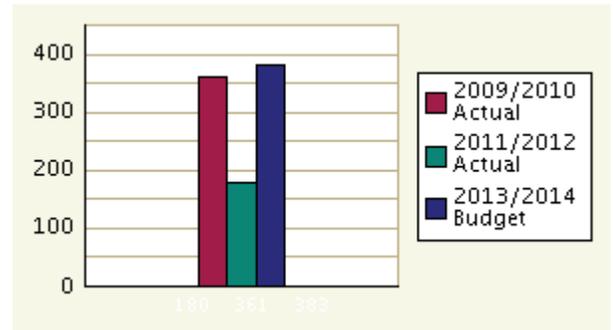
This fund is a reserve fund for Transportation Impact Fees collected in the Mount Vista TIF area.

Department Goal(s):

- To ensure sufficient funding for road construction.

<u>Department Expenditures</u>	<u>Actual 2009/2010</u>	<u>Actual 2011/2012</u>	<u>Budget 2013/2014</u>
Transfers	\$360,849	\$180,000	\$383,000
<u>Department Total:</u>	<u>\$360,849</u>	<u>\$180,000</u>	<u>\$383,000</u>
% Change from Previous Period:		-50.12%	112.78%

Expenditure History (\$ in Thousands)



<u>Program Expenditures</u>	<u>Actual 2009/2010</u>	<u>Actual 2011/2012</u>	<u>Budget 2013/2014</u>
Traffic Impact Fees-- Mount Vista	\$360,849	\$180,000	\$383,000
<u>Department Total:</u>	<u>\$360,849</u>	<u>\$180,000</u>	<u>\$383,000</u>
% Change from Previous Period:		-50.12%	112.78%

Traffic Impact Fees

\$3,062,000

Department Detail:

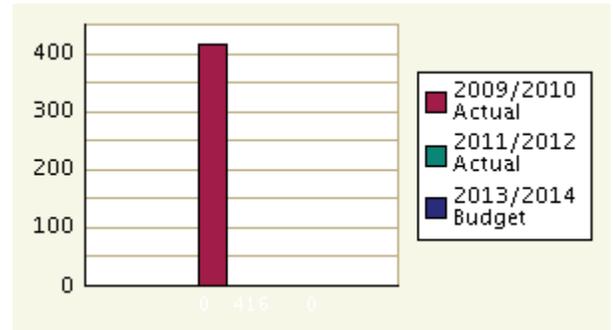
Traffic Impact Fees--Orchards

\$0

The information presented here is for prior period expenditures.

<u>Department Expenditures</u>	<u>Actual 2009/2010</u>	<u>Actual 2011/2012</u>	<u>Budget 2013/2014</u>
Transfers	\$415,715	\$0	\$0
Department Total:	\$415,715	\$0	\$0
% Change from Previous Period:		-100.00%	0.00%

Expenditure History (\$ in Thousands)



<u>Program Expenditures</u>	<u>Actual 2009/2010</u>	<u>Actual 2011/2012</u>	<u>Budget 2013/2014</u>
Traffic Impact Fees--Orchards	\$415,715	\$0	\$0
Department Total:	\$415,715	\$0	\$0
% Change from Previous Period:		-100.00%	0.00%