Fiscal Entities

Summary

The Fiscal Entities category includes budgets that exist for accounting purposes, and that do not represent real operating entities or programs. This category includes Transfers and Pass-Throughs, Insurance Reserves, Contingency, and a variety of special revenue funds such as the Auditor's O&M Fund. Also included are special funding sources such as the Exhibition Hall Fund related to the County Fair, and the Tourism Promotion Fund which is a pass-through of a lodging tax.

- ***The Fiscal Entities function includes no county positions***
- ***The $58 million budget represents 7% of the total County budget for 2013/14***

2007/08 to 2013/14

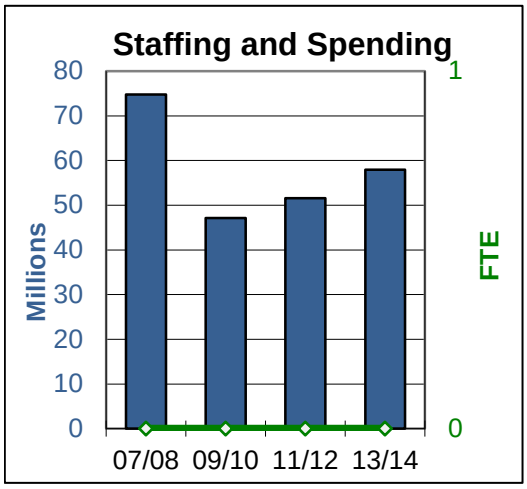
Overall, the Fiscal Entities function is 22.5 percent, or $16.8 million, smaller in 2013/14 than it was in 2007/08. The $27.6 million decrease between 2007/08 and 2009/10 is mostly attributable to the Criminal Justice Act (CJA) sales tax, the CRESA 911 tax, and the Special Law Enforcement fund, which were moved to the Law & Justice function from the Fiscal Entities function. In addition, there was a significant reduction in interfund transfers and pass-throughs. From 2009/10 to 2011/12 there was a nine percent increase of $4.5 million, primarily due to the amount in contingencies. In 2013/14, the budget increased by 12 percent (about $6.3 million) which reflects an increase in transfers and pass-throughs, and in contingencies.

Current Issues

The County's insurance reserves have been maintained at adequate levels. Transfers and pass-throughs, contingencies, and special funding sources are set at the amount anticipated to be required. No issues are foreseen for the upcoming biennium.

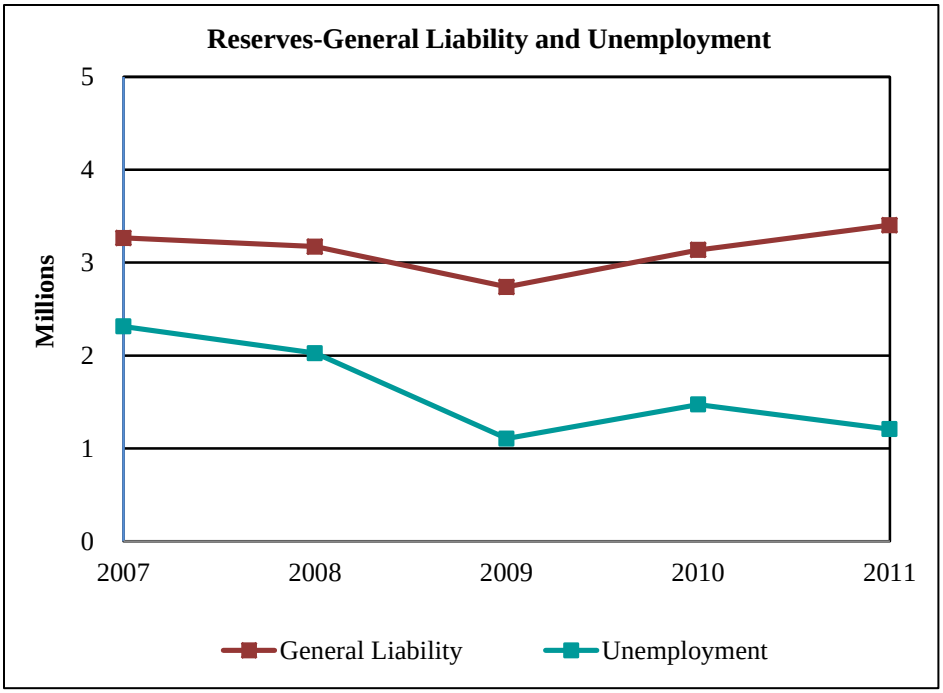
Fiscal Entities

	Budget	FTEs
Contingencies	*7,334,288*	*0.0*
Exhibition Hall Fund	*2,354,081*	*0.0*
Insurance Reserves	*11,476,605*	*0.0*
Special Funding Sources	*5,772,123*	*0.0*
Tourism Promotion Fund	*1,785,000*	*0.0*
Transfers & Pass Throughs	*29,209,435*	*0.0*
Total	***57,931,532***	***0.0***



Performance Measures – Fiscal Entities

Financial Trends - Net Assets, Liability and Unemployment Reserves



Indicator Explanation: Includes year-end net assets for the County's insurance reserve funds. General Liability is adjusted for accrued claims payable obligations.

Importance: Adequate reserves or insurance coverage is necessary to meet claims as they may occur.

Status: Mixed rating.

Analysis

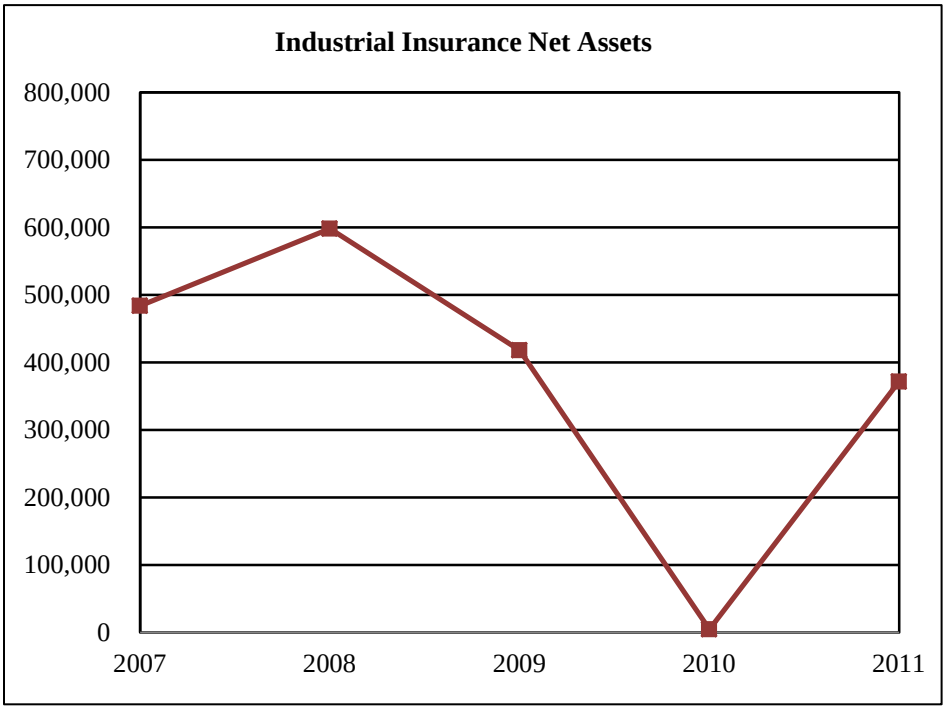
In 2002, the county joined the state risk pool. State risk pool members have $20 million of joint liability coverage on a per occurrence basis for third party bodily injury, personal injury, property damage, errors and omissions, and advertising injury. Clark County has a $500,000 deductible as of 2011.

General Liability cash reserves have been about $3 million since 2002.

Unemployment insurance reserves dropped to $2 million in 2008, and then to $1 million in 2009, from increased unemployment claims due to layoffs.

Performance Measures – Fiscal Entities

Financial Trends – Net Assets, Industrial Insurance Reserves



Indicator Explanation: Includes year-end net assets for the County's insurance reserve funds. Industrial insurance is workers' compensation coverage.

Importance: Adequate reserves or insurance coverage is necessary to meet claims as they may occur.

Status: Mixed rating.

Analysis

In 2007, contribution rates were increased and net assets were about $598,000.

In 2010, net assets decreased to a ten year low of about $5,000 as a result of costs that exceeded contributions by about $212,000.

In 2011, current reserves were rebuilt through increased rates.

The County maintains a $1 million commercial policy for excess workers' compensation claims, with a $750,000 deductible.

Computer Repair & Replacement $4,736,287

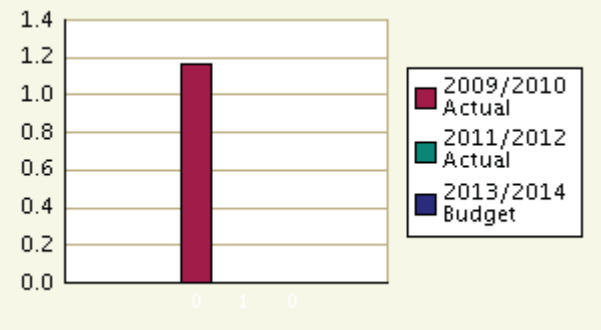
Department Detail:

Data Processing --General Government $0

The information presented here is for prior period expenditures.

Department Expenditures	Actual 2009/2010	Actual 2011/2012	Budget 2013/2014
Salaries, Regular	$0	$0	$0
Other Services	$1,166	$0	$0
Department Total:	**$1,166**	**$0**	**$0**
% Change from Previous Period:		**-100.00%**	**0.00%**

Expenditure History ($ in Thousands)



Program Expenditures	Actual 2009/2010	Actual 2011/2012	Budget 2013/2014
Data Processing -- General Government	$1,166	$0	$0
Department Total:	**$1,166**	**$0**	**$0**
% Change from Previous Period:		**-100.00%**	**0.00%**

Computer Repair & Replacement $4,736,287

Department Detail:

Technology Equipment Repair & Replacement $4,736,287

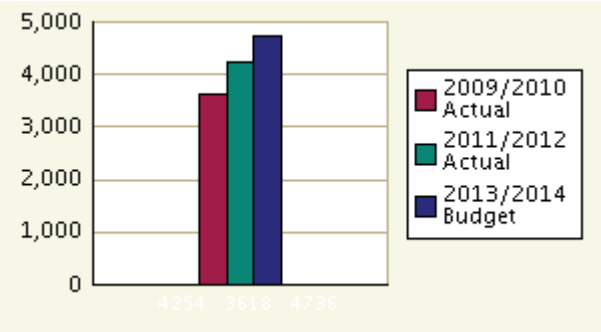
The Technology Equipment Repair and Replacement Fund (TERR) facilitates the maintenance, repair and eventual replacement of all county desktop computer systems, software, and printers. Revenue supporting this activity are generated through a cost-based, per PC rate charged to participating departments.

Department Goal(s):

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

Department Expenditures	Actual 2009/2010	Actual 2011/2012	Budget 2013/2014
Professional Services	$17,594	$12,800	$119,100
Overtime/Comp Time	$3,704	$2,765	$46,900
Internal Charges	$242,707	$260,100	$237,927
Capital Expenditures	$22,403	$0	$0
Allowances	$655	$619	$0
Travel and Training	$9,423	$14,300	$14,000
Transfers	$201,940	$101,940	$101,940
Supplies	$710,969	$1,367,898	$1,329,722
Temporary Services	$0	$0	$10,000
Other Services	$48,654	$127,338	$189,933
Salaries, Regular	$1,821,154	$1,843,502	$1,972,458
Benefits	$538,574	$522,728	$714,307
Department Total:	**$3,617,777**	**$4,253,990**	**$4,736,287**
% Change from Previous Period:		**17.59%**	**11.34%**

Expenditure History ($ in Thousands)



Program Expenditures	Actual 2009/2010	Actual 2011/2012	Budget 2013/2014
New Equipment	$9,010	$14,883	$0
Countywide Desktop Training	$17,277	$0	$0
Old program	$0	$0	$0
Desktop Equipment Repair & Replacement	$1,203,717	$1,723,283	$1,730,703
Desktop Support	$2,387,773	$2,515,824	$3,005,584
Department Total:	**$3,617,777**	**$4,253,990**	**$4,736,287**
% Change from Previous Period:		**17.59%**	**11.34%**

Contingencies $7,334,288

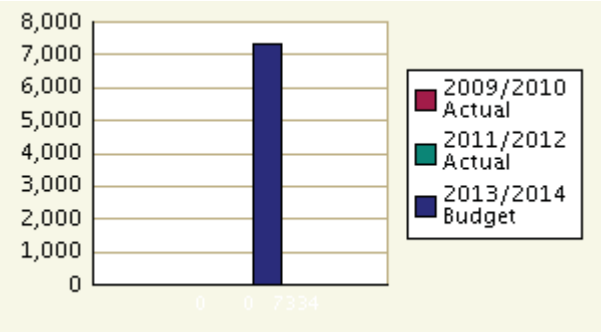
Department Detail:

Contingencies $7,334,288

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.

Department Expenditures	Actual 2009/2010	Actual 2011/2012	Budget 2013/2014
Benefits	$0	$0	$0
Debt Service and Interest	$0	$0	$0
Allowances	$0	$0	$0
Temporary Services	$0	$0	$0
Travel and Training	$0	$0	$0
Transfers	$0	$0	$0
Salaries, Regular	$0	$0	$7,199,888
Other Services	$0	$0	$0
Supplies	$0	$0	$0
Professional Services	$0	$0	$134,400
Department Total:	**$0**	**$0**	**$7,334,288**
% Change from Previous Period:		**0.00%**	**0.00%**

Expenditure History ($ in Thousands)



Program Expenditures	Actual 2009/2010	Actual 2011/2012	Budget 2013/2014
Expendable Contingency	$0	$0	$7,334,288
General Contingency	$0	$0	$0
Department Total:	**$0**	**$0**	**$7,334,288**
% Change from Previous Period:		**0.00%**	**0.00%**

Exhibition Hall Dedicated Revenue Fund $2,354,081

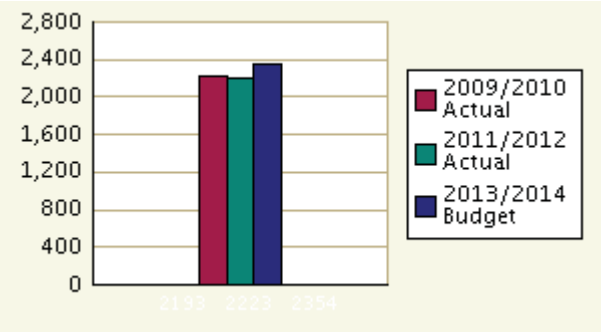
Department Detail:

Exhibition Hall Dedicated Revenue Fund $2,354,081

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

Department Expenditures	Actual 2009/2010	Actual 2011/2012	Budget 2013/2014
Professional Services	$16,983	$0	$0
Capital Expenditures	$0	$0	$0
Supplies	$235	$0	$0
Transfers	$2,205,300	$2,193,385	$2,354,081
Department Total:	**$2,222,518**	**$2,193,385**	**$2,354,081**
% Change from Previous Period:		**-1.31%**	**7.33%**

Expenditure History ($ in Thousands)



Program Expenditures	Actual 2009/2010	Actual 2011/2012	Budget 2013/2014
Exhibition Hall Dedicated Revenue Fund	$2,222,518	$2,193,385	$2,354,081
Department Total:	**$2,222,518**	**$2,193,385**	**$2,354,081**
% Change from Previous Period:		**-1.31%**	**7.33%**

Insurance Reserves $11,476,605

Department Detail:

General Liability Reserve $4,212,756

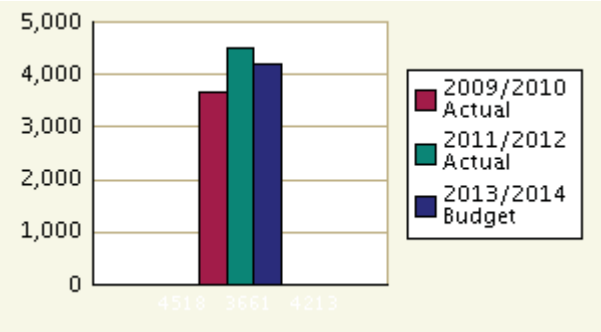
The County is self funded for the general liability claims. This budget accounts for all of the cost of liability claims, all insurance premiums as well as contributing 50% to the cost of the Risk Managment Department. The General Liability Reserve fund is financed with contributions from the General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

Department Goal(s):

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

Department Expenditures	Actual 2009/2010	Actual 2011/2012	Budget 2013/2014
Transfers	$133,814	$0	$0
Overtime/Comp Time	$0	$99	$0
Salaries, Regular	$122,663	$319,872	$393,377
Supplies	$3,175	$53,619	$6,250
Professional Services	$113,373	$31,333	$10,000
Allowances	$56	$136	$0
Internal Charges	$0	$340,190	$0
Benefits	$30,102	$84,591	$124,129
Travel and Training	$17,613	$34,483	$27,650
Other Services	$3,056,992	$3,560,576	$3,651,350
Capital Expenditures	$182,716	$93,129	$0
Department Total:	**$3,660,504**	**$4,518,028**	**$4,212,756**
% Change from Previous Period:		**23.43%**	**-6.76%**

Expenditure History ($ in Thousands)



Program Expenditures	Actual 2009/2010	Actual 2011/2012	Budget 2013/2014
General Liability	$3,660,504	$4,518,028	$4,212,756
Department Total:	**$3,660,504**	**$4,518,028**	**$4,212,756**
% Change from Previous Period:		**23.43%**	**-6.76%**

Insurance Reserves $11,476,605

Department Detail:

Industrial Insurance $3,982,589

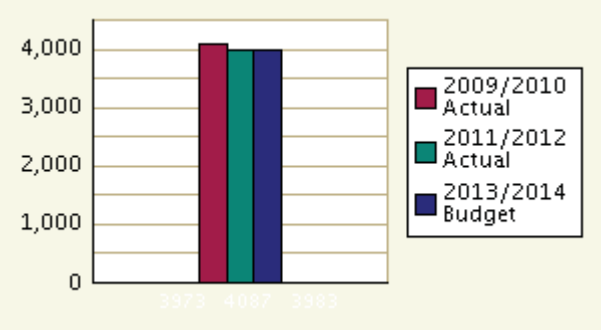
Clark County is self-insured for workers' compensation. This budget reflects the cost of workers' compensation payments made by the County from its Industrial Insurance Reserve Fund. In addition, the fund contributes 50% of the cost of the County's Risk Management department. Finally, administrative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

Department Goal(s):

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

Department Expenditures	Actual 2009/2010	Actual 2011/2012	Budget 2013/2014
Capital Expenditures	$0	$500	$0
Benefits	$231,508	$87,608	$87,853
Overtime/Comp Time	$0	$149	$0
Transfers	$643,746	$0	$0
Other Services	$731,907	$234,896	$300,000
Travel and Training	$0	$10,195	$3,250
Supplies	$163,825	$247,557	$67,924
Allowances	$0	$129	$0
Debt Service and Interest	$573	$355	$0
Salaries, Regular	$0	$296,687	$295,600
Professional Services	$2,315,640	$3,094,740	$3,227,962
Department Total:	**$4,087,199**	**$3,972,815**	**$3,982,589**
% Change from Previous Period:		**-2.80%**	**0.25%**

Expenditure History ($ in Thousands)



Program Expenditures	Actual 2009/2010	Actual 2011/2012	Budget 2013/2014
Industrial Insurance	$4,087,199	$3,972,815	$3,982,589
Department Total:	**$4,087,199**	**$3,972,815**	**$3,982,589**
% Change from Previous Period:		**-2.80%**	**0.25%**

Insurance Reserves $11,476,605

Department Detail:

Retirement Reserve $1,463,524

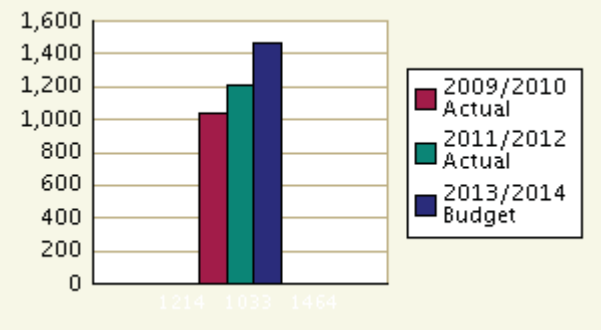
LEOFF medical reimbursement and medical insurance payments.

Department Goal(s):

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

Department Expenditures	Actual 2009/2010	Actual 2011/2012	Budget 2013/2014
Benefits	$1,032,958	$1,213,659	$1,463,524
Transfers	$0	$0	$0
Debt Service and Interest	$0	$0	$0
Professional Services	$0	$0	$0
Department Total:	**$1,032,958**	**$1,213,659**	**$1,463,524**
% Change from Previous Period:		**17.49%**	**20.59%**

Expenditure History ($ in Thousands)



Program Expenditures	Actual 2009/2010	Actual 2011/2012	Budget 2013/2014
Retirement Reserve	$1,032,958	$1,213,659	$1,463,524
Department Total:	**$1,032,958**	**$1,213,659**	**$1,463,524**
% Change from Previous Period:		**17.49%**	**20.59%**

Insurance Reserves $11,476,605

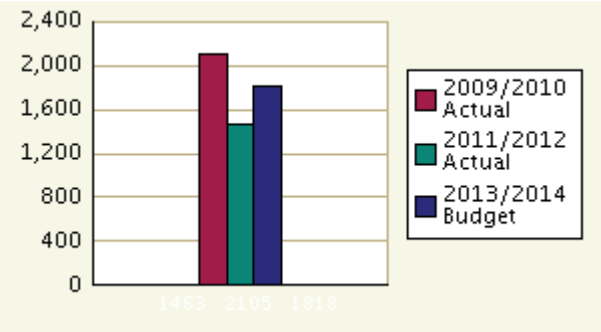
Department Detail:

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.

Department Expenditures	Actual 2009/2010	Actual 2011/2012	Budget 2013/2014
Benefits	$1,597,893	$448,820	$803,386
Transfers	$507,175	$1,014,350	$1,014,350
Department Total:	**$2,105,068**	**$1,463,170**	**$1,817,736**
% Change from Previous Period:		**-30.49%**	**24.23%**

Expenditure History ($ in Thousands)



Program Expenditures	Actual 2009/2010	Actual 2011/2012	Budget 2013/2014
Unemployment Compensation	$2,105,068	$1,463,170	$1,817,736
Department Total:	**$2,105,068**	**$1,463,170**	**$1,817,736**
% Change from Previous Period:		**-30.49%**	**24.23%**

Special Funding Sources $1,035,836

Department Detail:

Auditor's O&M $915,794

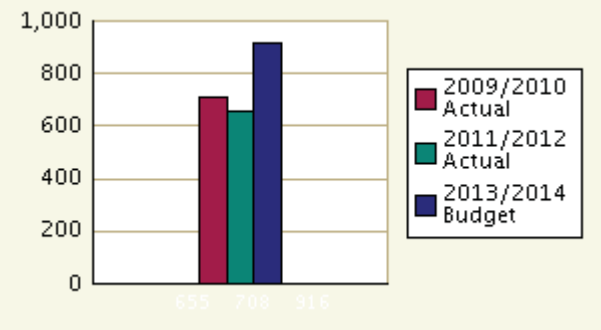
This budget represents a State-mandated program to fund the preservation of public records and documents. The preservation effort is financed by a surcharge imposed on recording fees. The program is under the auspices of the County Auditor.

Department Goal(s):

- Enhance preservation and access to public records.

Department Expenditures	Actual 2009/2010	Actual 2011/2012	Budget 2013/2014
Supplies	$10,761	$31,708	$33,400
Temporary Services	$12	$0	$40,600
Transfers	$1,508	$6,536	$50,000
Internal Charges	$23,652	$54,062	$57,166
Capital Expenditures	$7,798	$35,138	$14,000
Professional Services	$656,025	$485,966	$607,528
Travel and Training	$0	$2,351	$0
Other Services	$8,632	$38,772	$113,100
Department Total:	**$708,388**	**$654,533**	**$915,794**
% Change from Previous Period:		**-7.60%**	**39.92%**

Expenditure History ($ in Thousands)



Program Expenditures	Actual 2009/2010	Actual 2011/2012	Budget 2013/2014
Auditor's O&M Fund	$708,388	$654,533	$915,794
Department Total:	**$708,388**	**$654,533**	**$915,794**
% Change from Previous Period:		**-7.60%**	**39.92%**

Special Funding Sources $1,035,836

Department Detail:

Clerk's Imaging $120,042

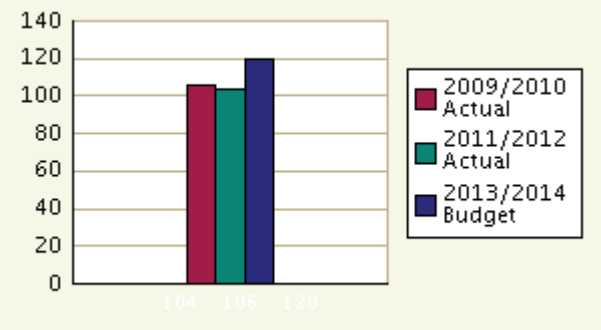
Document imaging is fast becoming a typical business practice for most companies. The clerk's office began its imaging project in 1998. Documents filed with the clerk's office are now scanned into the computer enabling instant retrieval and document preservation.

Department Goal(s):

- Preservation of documents through use of technology

Department Expenditures	Actual 2009/2010	Actual 2011/2012	Budget 2013/2014
Other Services	$95,860	$97,438	$107,620
Capital Expenditures	$7,271	$0	$0
Supplies	$2,859	$6,232	$12,422
Transfers	$0	$0	$0
Professional Services	$0	$0	$0
Travel and Training	$0	$0	$0
Department Total:	**$105,990**	**$103,670**	**$120,042**
% Change from Previous Period:		**-2.19%**	**15.79%**

Expenditure History ($ in Thousands)



Program Expenditures	Actual 2009/2010	Actual 2011/2012	Budget 2013/2014
Imaging Project	$105,990	$103,670	$120,042
Department Total:	**$105,990**	**$103,670**	**$120,042**
% Change from Previous Period:		**-2.19%**	**15.79%**

Tourism Promotion Fund $1,785,000

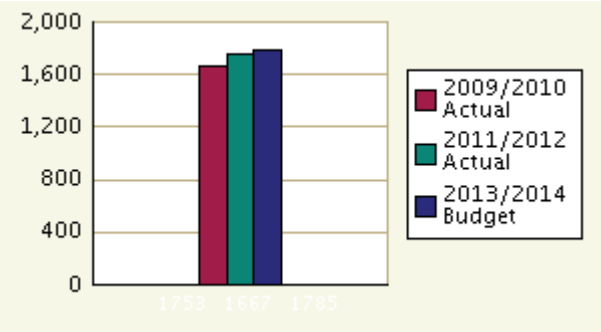
Department Detail:

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.

Department Expenditures	Actual 2009/2010	Actual 2011/2012	Budget 2013/2014
Transfers	$1,666,884	$1,753,275	$1,785,000
Department Total:	**$1,666,884**	**$1,753,275**	**$1,785,000**
% Change from Previous Period:		**5.18%**	**1.81%**

Expenditure History ($ in Thousands)



Program Expenditures	Actual 2009/2010	Actual 2011/2012	Budget 2013/2014
Tourism Promotion Fund	$1,666,884	$1,753,275	$1,785,000
Department Total:	**$1,666,884**	**$1,753,275**	**$1,785,000**
% Change from Previous Period:		**5.18%**	**1.81%**

Transfers & Pass Throughs $29,209,435

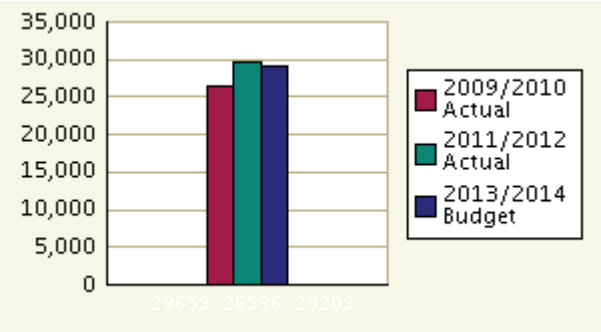
Department Detail:

Transfers & Pass Throughs $29,209,435

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.

Department Expenditures	Actual 2009/2010	Actual 2011/2012	Budget 2013/2014
Transfers	$25,116,111	$27,605,609	$26,735,963
Debt Service and Interest	$0	$0	$0
Internal Charges	$1,419,532	$2,053,255	$2,473,472
Other Services	$0	$0	$0
Department Total:	**$26,535,643**	**$29,658,864**	**$29,209,435**
% Change from Previous Period:		**11.77%**	**-1.52%**

Expenditure History ($ in Thousands)



Program Expenditures	Actual 2009/2010	Actual 2011/2012	Budget 2013/2014
Pass Throughs	$0	$0	$0
Inter-fund Transfers	$26,535,643	$29,658,864	$29,209,435
Department Total:	**$26,535,643**	**$29,658,864**	**$29,209,435**
% Change from Previous Period:		**11.77%**	**-1.52%**