



proud past, promising future

CLARK COUNTY
WASHINGTON

Quarterly Finance Report 2010 First Quarter

April 28, 2010, 10am
BOCC Work Session

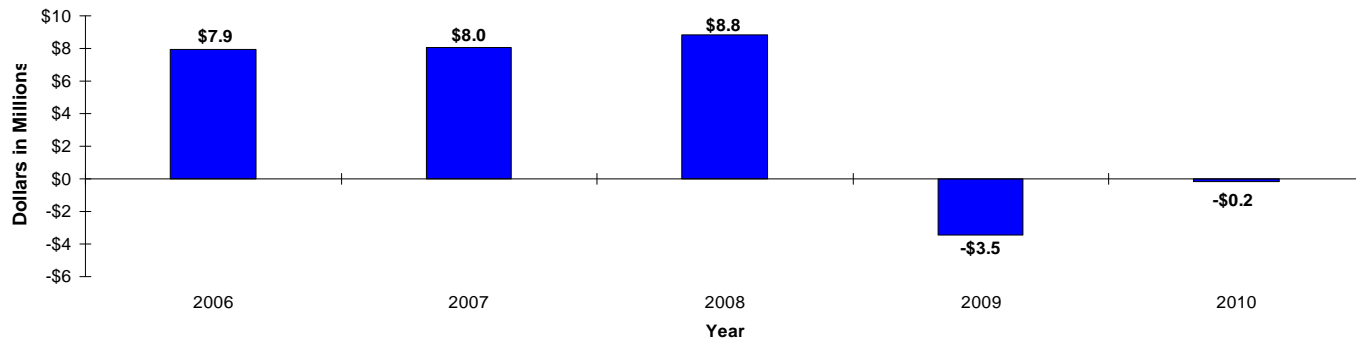
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 - Community Development-Development Services
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Leading Indicators



Fund 001 General Fund and Permanent Reserve End of First Quarter Undesignated Fund Balance 2006-2010



2010 includes the benefit of 2009 actions:

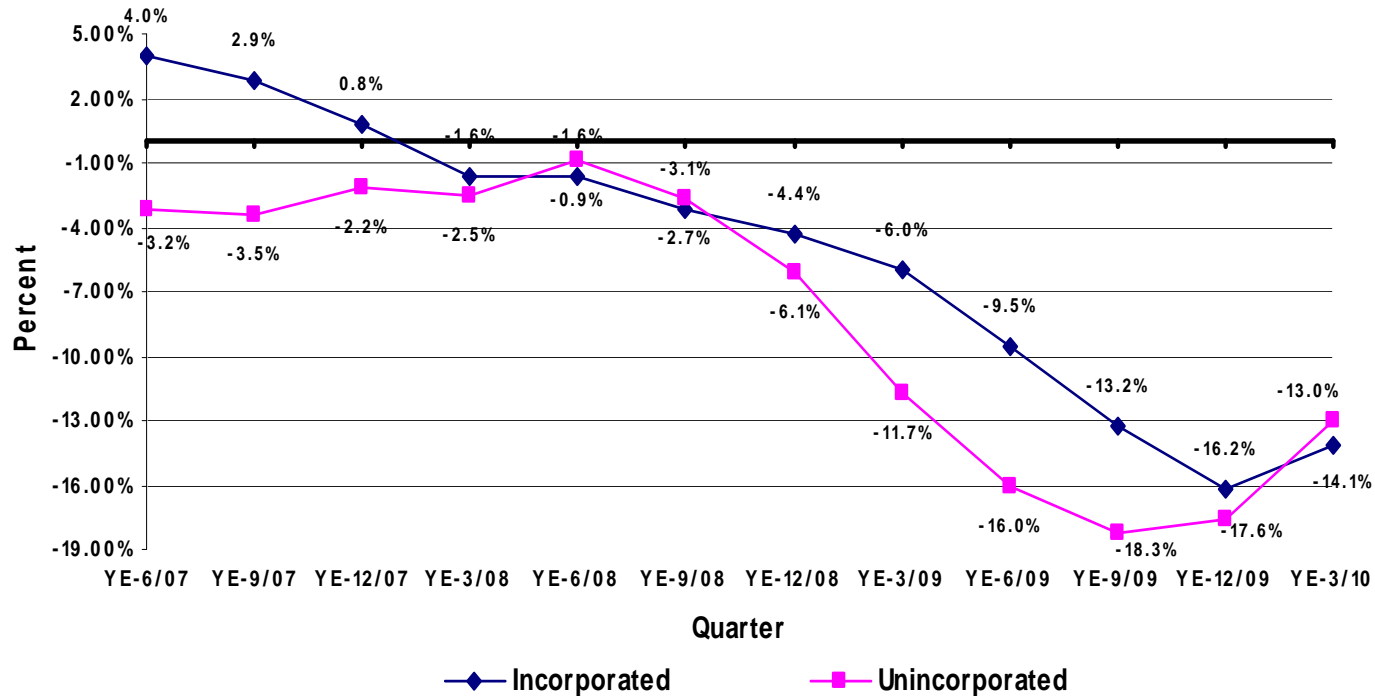
- One time Revenue
- Road Fund Diversion
- Debt transfer to REET

First Quarter Comparison 2010 vs. 2009

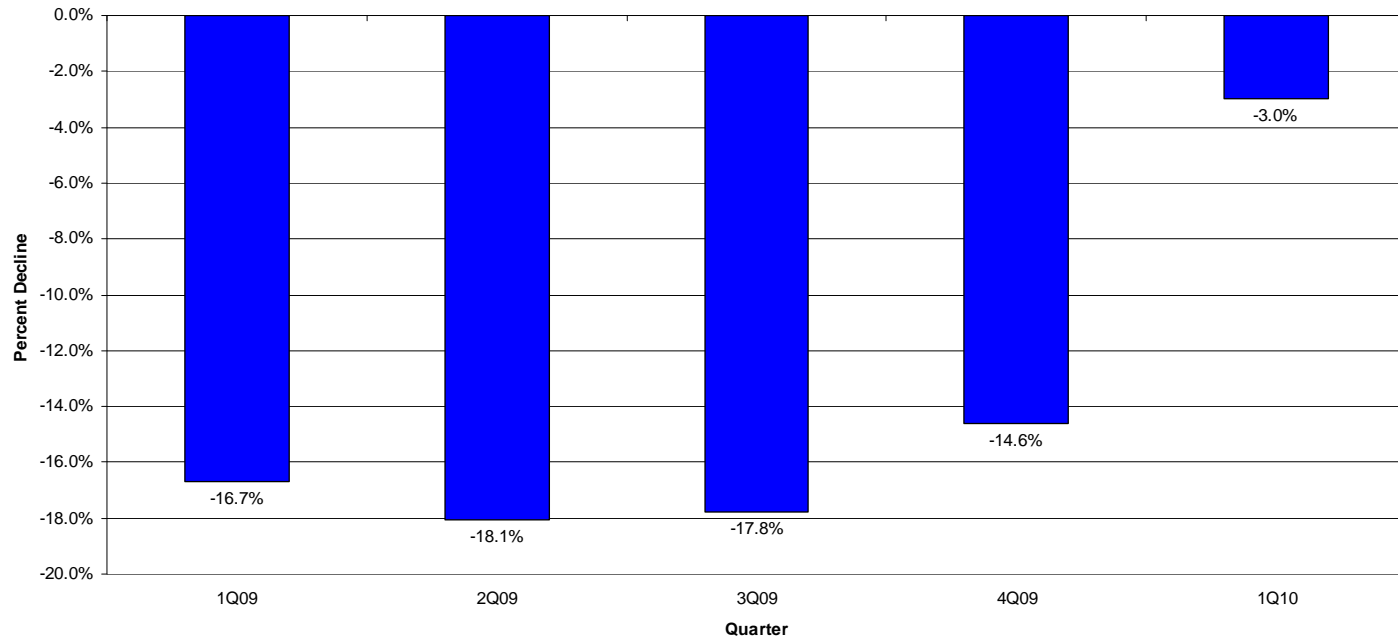
FUND 0001-GENERAL FUND QUARTERLY COMPARISON

	Quarter Ending (3 months)		
	Mar-10	Mar-09	Change
Total Revenue	18.3	18.1	0.2
Total Expenses	32.5	34.3	(1.8)
Surplus/(Deficit)	(14.2)	(16.2)	2.0
One-time In	-	-	-
One-time Out	-	-	-
Net Gain/(Loss)	(14.2)	(16.2)	2.0

Clark County 12 Months Ending Retail Sales Growth/Decline



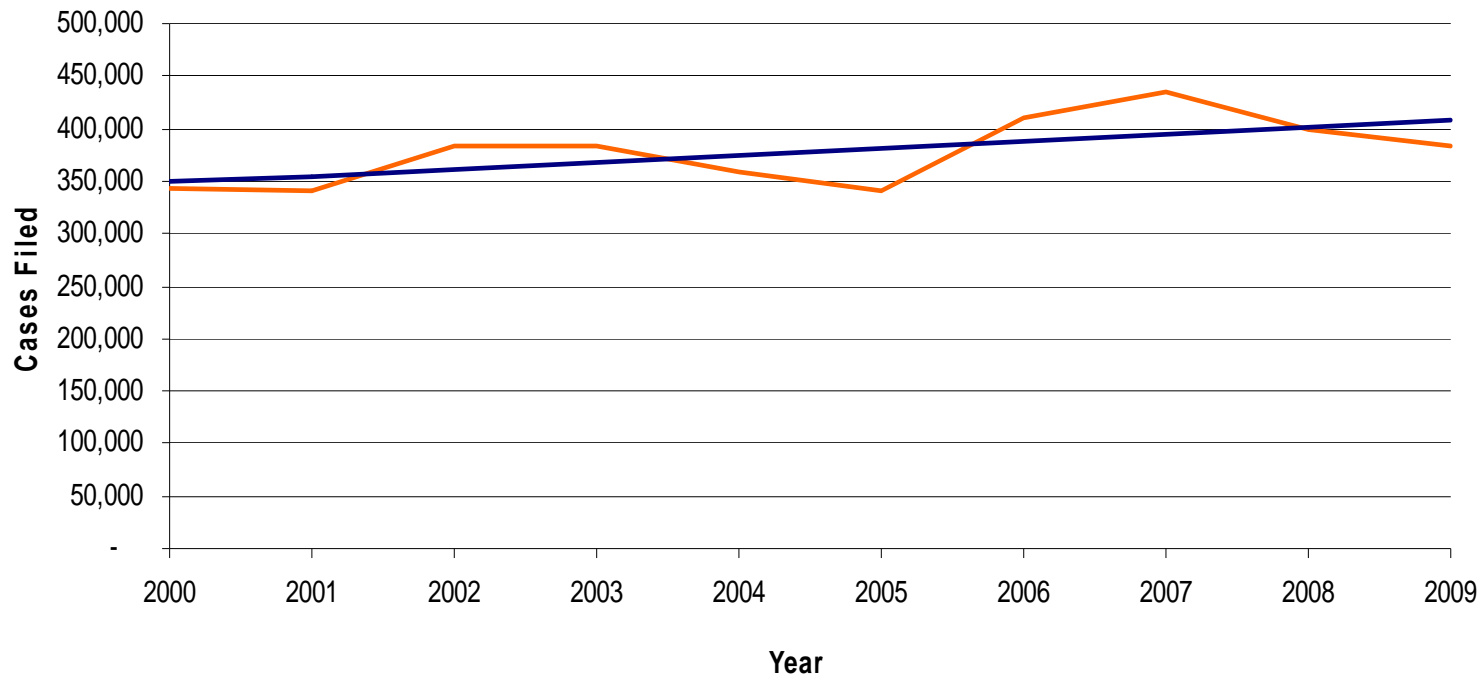
Quarterly Decline (3 months) In Retail Sales Compared to Prior Year Same Quarter



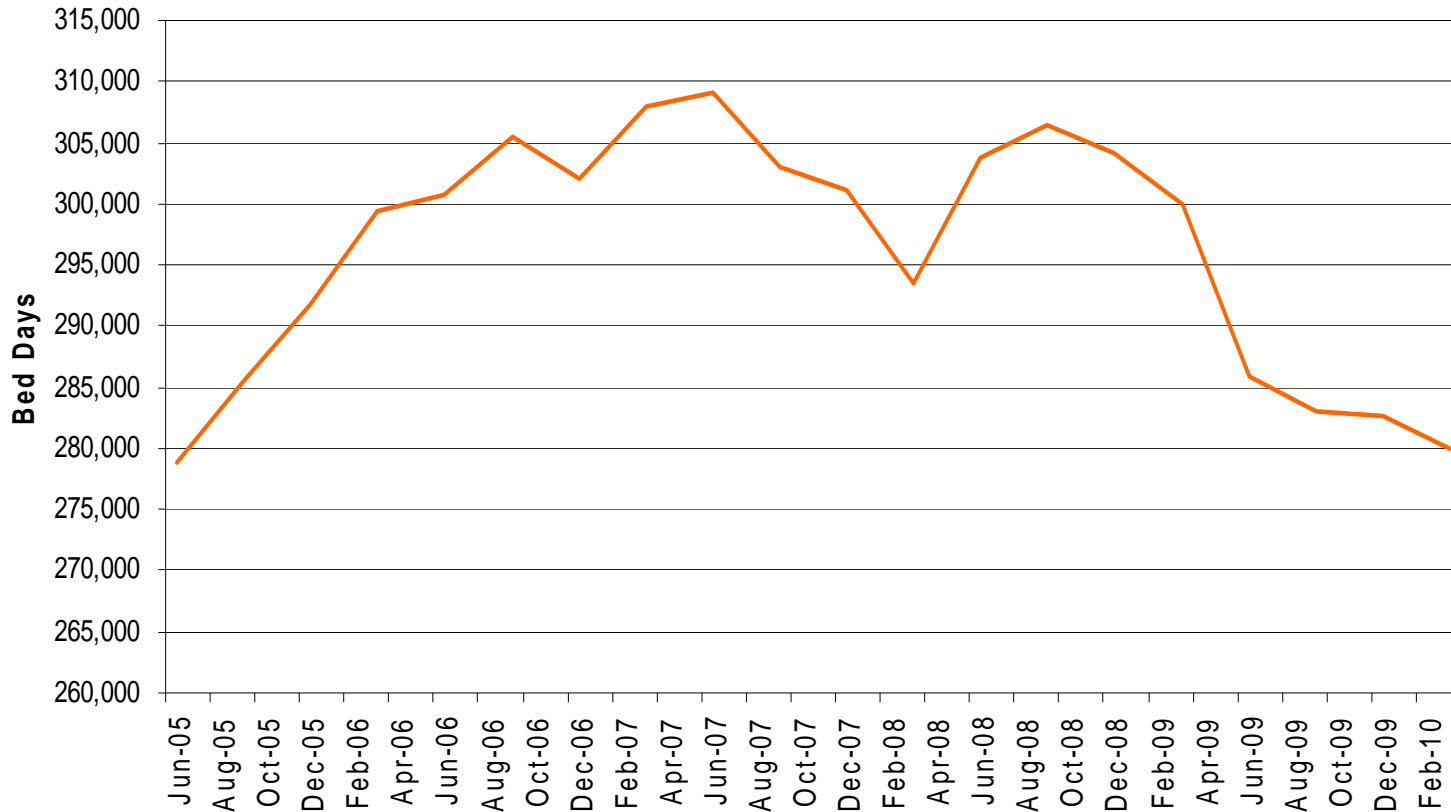
General Fund Law and Justice Cycles

- District Court-weighted caseload
- Jail-bed days
- Superior Court-case filings

Clark County District Court Ten Year Weighted Caseload History 2000-2009

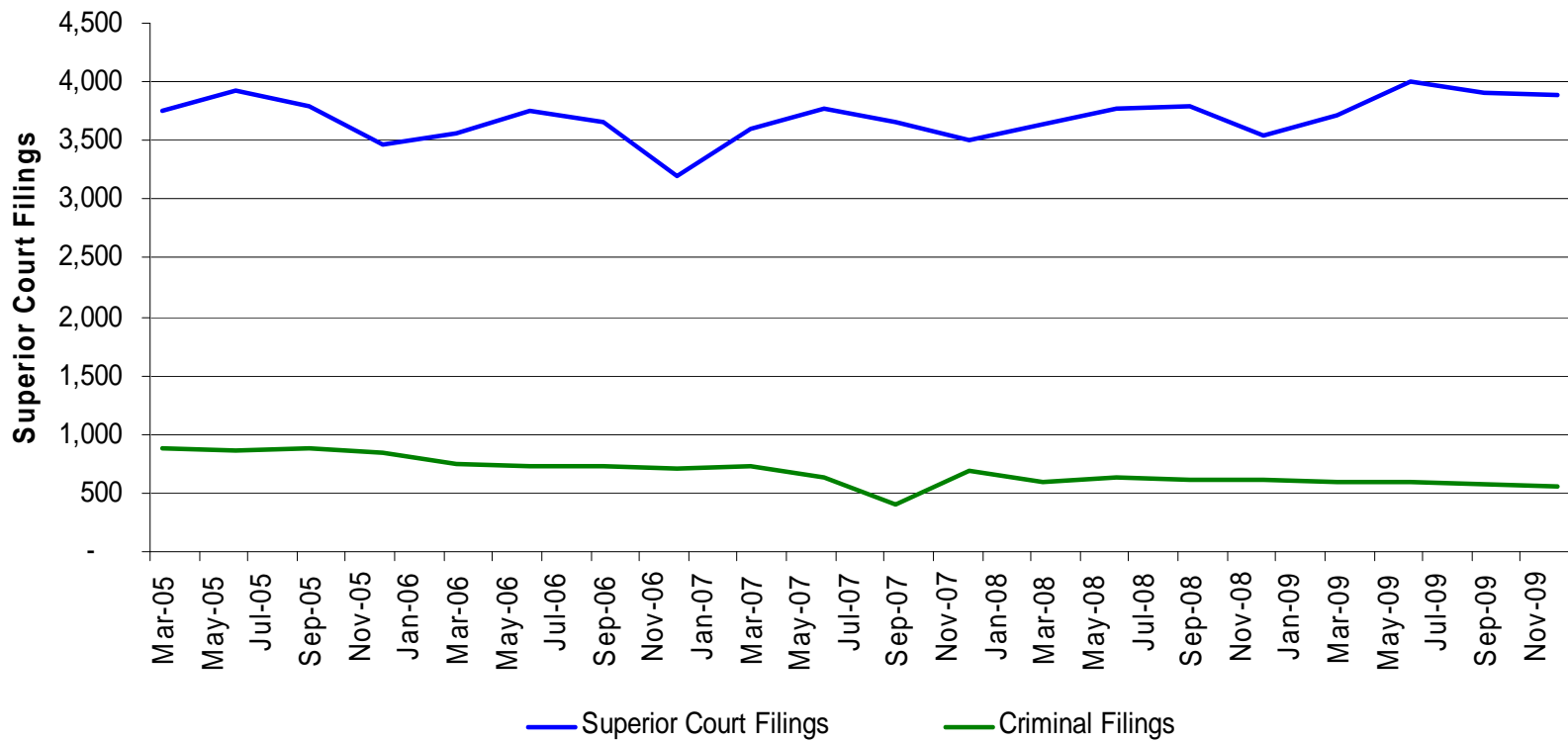


Jail Bed Days 12 Months Ending 2005-2010



Superior Court Case Filings 2005-2010

Superior Court Filings 2005-2009



Other Major Funds

- **Department of Community Development**
 - Fund balance is currently positive for both activities
 - Building-Permits and activity is increasing
 - Development Service-Permits have dropped to an all-time low and this area could impact the General Fund in the way of additional subsidies.
- **Road Fund**
 - Fund Balance is up slightly from 2009
 - The Fund Balance is committed to Public Works Trust Fund Loans
- **Health Department**
 - Expenses are extremely tight, especially salaries and benefits
 - The Fund Balance is holding

Funds That May Impact General Fund

- Department of Community Development
 - Development Service-Permits have dropped to and all-time low and this area could impact the General Fund in the way of additional subsidies.
- Fair Fund
 - Fair Fund Operations Lost \$514K in 2009
 - The 2010 first quarter loss of \$85K was greater than the 2009 first quarter loss
- Exhibit Hall
 - Hotel/Motel Tax Receipts coming in under budget
 - Debt payments currently exceed revenue sources
- REET Funds
 - Budgeted transfers exceed revenues and are not sustainable

Summary

- General Fund-Stay the Course-especially in anticipation of future expense
- Law & Justice Static Workload has reduced the demand General Fund resources
- Need to keep an eye on other funds that impact the General Fund when in financial difficulty
 - Fair
 - DCD Development Services
 - REET-ability to pay debt long-term
 - Exhibit Hall

A copy of the complete first quarter financial report may be obtained at:

<http://www.clark.wa.gov/auditor/financial/finreports.html>



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