



Fiscal Entities

Auditor's O&M

Department Summary

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.

	2007-2008	2009-2010	2009	2011-2012	2011-2012	2011-2012
<u>Expenditures by Program</u>	<u>Actuals</u>	<u>Budget</u>	<u>Actuals</u>	<u>Baseline</u>	<u>Adjustment</u>	<u>Total Required</u>
Auditor's O&M Fund	\$632,873	\$1,043,676	\$385,742	\$567,620	\$400,000	\$967,620
<u>Total:</u>	<u>\$632,873</u>	<u>\$1,043,676</u>	<u>\$385,742</u>	<u>\$567,620</u>	<u>\$400,000</u>	<u>\$967,620</u>

Expenditures By Obj. Category

Supplies	\$17,081	\$30,400	\$1,054	\$30,400	\$0	\$30,400
Temporary Services	\$0	\$40,600	\$0	\$40,600	\$0	\$40,600
Professional Services	\$362,402	\$775,786	\$362,179	\$279,000	\$0	\$279,000
Other Services	\$10,963	\$110,100	\$4,316	\$110,100	\$0	\$110,100
Internal Charges	\$0	\$20,790	\$10,395	\$57,520	\$0	\$57,520
Transfers	\$227,812	\$50,000	\$0	\$50,000	\$0	\$50,000
Capital Expenditures	\$14,615	\$16,000	\$7,798	\$0	\$400,000	\$400,000
<u>Total:</u>	<u>\$632,873</u>	<u>\$1,043,676</u>	<u>\$385,742</u>	<u>\$567,620</u>	<u>\$400,000</u>	<u>\$967,620</u>

Auditor's O&M

Program Summary

Auditor's O&M Fund

The Auditor's O&M fund represents a State-mandated program to fund the preservation of public records and documents. The preservation efforts are financed by a surcharge imposed on recording fees. The program is under the auspices of the County Auditor.

Operational planning Cagories

Purpose: Mandatory

Scope: Regional (County-wide)

	2007-2008	2009-2010	2009	2011-2012	2011-2012	2011-2012
Program By Obj. Category:	Actual	Budget	Actual	Baseline	Adjustment	Recommended
Supplies	\$17,081	\$30,400	\$1,054	\$30,400	\$0	\$30,400
Temporary Services	\$0	\$40,600	\$0	\$40,600	\$0	\$40,600
Professional Services	\$362,402	\$775,786	\$362,179	\$279,000	\$0	\$279,000
Other Services	\$10,963	\$110,100	\$4,316	\$110,100	\$0	\$110,100
Internal Charges	\$0	\$20,790	\$10,395	\$57,520	\$0	\$57,520
Transfers	\$227,812	\$50,000	\$0	\$50,000	\$0	\$50,000
Capital Expenditures	\$14,615	\$16,000	\$7,798	\$0	\$400,000	\$400,000
Total:	\$632,873	\$1,043,676	\$385,742	\$567,620	\$400,000	\$967,620

BUDGET ADJUSTMENTS:

	Expenditure	FTE	Revenue
--	-------------	-----	---------

Improve Recording System 1002-140-01

The software system currently used by the Auditor's Office Recording Department was originally acquired in 1998 and was last upgraded in 2005. The current system does not include an on-line electronic recording feature. This request is to upgrade or replace the current system to add electronic recording capabilities. This improvement will provide better service to customers and improve efficiency, particularly with regards to transactions that include Real Estate Excise Tax (REET) payments. REET transactions are initially received by the Treasurer's office and are subsequently forwarded to the Auditor's office to be recorded. To date, REET transactions have been in paper form, but the Treasurer's office is developing a system that will accept REET transactions electronically. Without improvements to the current Recording system, these electronic REET transactions will need to be printed, labeled and manually scanned into the system. This would increase rather than decrease workload in the Auditor's office.

1002-140-594140-Capital Outlay - Finance/Administration \$400,000 0.00 \$0

BUDGET ADJUSTMENTS TOTAL: \$400,000 0.00 \$0

CJA 0.1% Sales Tax

Department Summary

This department collects the CJA 0.1% Sales Tax. This tax was enacted starting 1999. The tax is dedicated to Criminal Justice expenditures. Of the revenues collected from the sales tax, 10% is dedicated to the Early Intervention Department in the General Fund for the purpose of reducing Juvenile crime.

	2007-2008	2009-2010	2009	2011-2012	2011-2012	2011-2012
<u>Expenditures by Program</u>	Actuals	Budget	Actuals	Baseline	Adjustment	Total Required
CJA 0.1% Sales Tax	\$6,811,994	\$5,190,876	\$2,521,974	\$5,194,172	\$0	\$5,194,172
Total:	<u>\$6,811,994</u>	<u>\$5,190,876</u>	<u>\$2,521,974</u>	<u>\$5,194,172</u>	<u>\$0</u>	<u>\$5,194,172</u>
<u>Expenditures By Obj. Category</u>						
Transfers	\$6,811,994	\$5,190,876	\$2,521,974	\$5,194,172	\$0	\$5,194,172
Total:	<u>\$6,811,994</u>	<u>\$5,190,876</u>	<u>\$2,521,974</u>	<u>\$5,194,172</u>	<u>\$0</u>	<u>\$5,194,172</u>

CJA 0.1% Sales Tax

Program Summary

CJA 0.1% Sales Tax

This program collects the CJA 0.1% Sales Tax. This tax was enacted starting 1999. The tax is dedicated to Criminal Justice expenditures. Of the revenues collected from the sales tax, 10% is dedicated to the Early Intervention Department in the General Fund for the purpose of reducing Juvenile crime.

[Operational planning Cagories](#)

Purpose: Essential

Scope: Regional (County-wide)

<u>Program By Obj. Category:</u>	2007-2008	2009-2010	2009	2011-2012	2011-2012	2011-2012
	Actual	Budget	Actual	Baseline	Adjustment	Recommended
Transfers	\$6,811,994	\$5,190,876	\$2,521,974	\$5,194,172	\$0	\$5,194,172
Total:	\$6,811,994	\$5,190,876	\$2,521,974	\$5,194,172	\$0	\$5,194,172

CRCA 911 Tax Fund

Department Summary

This budget reflects receipts from the telephone tax dedicated to capital improvements in the area of 911 emergency dispatch and communications. These funds are passed through a County fund to the Clark Regional Communications Agency (CRCA) for expenditure.

	2007-2008	2009-2010	2009	2011-2012	2011-2012	2011-2012
<u>Expenditures by Program</u>	<u>Actuals</u>	<u>Budget</u>	<u>Actuals</u>	<u>Baseline</u>	<u>Adjustment</u>	<u>Total Required</u>
CRCA 911 Tax (Telephone)	\$4,095,035	\$4,154,608	\$2,593,497	\$3,493,302	\$0	\$3,493,302
<u>Total:</u>	<u>\$4,095,035</u>	<u>\$4,154,608</u>	<u>\$2,593,497</u>	<u>\$3,493,302</u>	<u>\$0</u>	<u>\$3,493,302</u>
 <u>Expenditures By Obj. Category</u>						
Transfers	\$4,066,913	\$4,034,872	\$2,593,497	\$3,493,302	\$0	\$3,493,302
Debt Service and Interest	\$28,122	\$119,736	\$0	\$0	\$0	\$0
<u>Total:</u>	<u>\$4,095,035</u>	<u>\$4,154,608</u>	<u>\$2,593,497</u>	<u>\$3,493,302</u>	<u>\$0</u>	<u>\$3,493,302</u>

CRCA 911 Tax Fund

Program Summary

CRCA 911 Tax (Telephone)

This budget reflects receipts from the telephone tax dedicated to capital improvements in the area of 911 emergency dispatch and communications. These funds are passed through a County fund to the Clark Regional Communications Agency (CRCA) for expenditure.

Operational planning Cagories

Purpose: Support

Scope: Internal

	2007-2008	2009-2010	2009	2011-2012	2011-2012	2011-2012
<u>Program By Obj. Category:</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Baseline</u>	<u>Adjustment</u>	<u>Recommended</u>
Transfers	\$4,066,913	\$4,034,872	\$2,593,497	\$3,493,302	\$0	\$3,493,302
Debt Service and Interest	\$28,122	\$119,736	\$0	\$0	\$0	\$0
<u>Total:</u>	<u>\$4,095,035</u>	<u>\$4,154,608</u>	<u>\$2,593,497</u>	<u>\$3,493,302</u>	<u>\$0</u>	<u>\$3,493,302</u>

Clerk's Imaging

Department Summary

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.

	2007-2008	2009-2010	2009	2011-2012	2011-2012	2011-2012
<u>Expenditures by Program</u>	<u>Actuals</u>	<u>Budget</u>	<u>Actuals</u>	<u>Baseline</u>	<u>Adjustment</u>	<u>Total Required</u>
Imaging Project	\$93,267	\$108,617	\$51,142	\$95,642	\$7,400	\$103,042
Total:	<u>\$93,267</u>	<u>\$108,617</u>	<u>\$51,142</u>	<u>\$95,642</u>	<u>\$7,400</u>	<u>\$103,042</u>

Expenditures By Obj. Category

Supplies	\$0	\$5,422	\$0	\$5,422	\$0	\$5,422
Other Services	\$86,358	\$103,195	\$43,871	\$90,220	\$7,400	\$97,620
Capital Expenditures	\$6,909	\$0	\$7,271	\$0	\$0	\$0
Total:	<u>\$93,267</u>	<u>\$108,617</u>	<u>\$51,142</u>	<u>\$95,642</u>	<u>\$7,400</u>	<u>\$103,042</u>

Clerk's Imaging

Program Summary

Imaging Project

To provide customers of the clerk's office quick and easy access to court documents by the touch of a keystroke. This is done with the use of an electronic imaging system that the clerk's office has been using for four years. The system is called Liberty. Now instead of passing documents desk to desk for processing, the documents are scanned into the computer and then routed to the appropriate person or agency.

[Operational planning Cagories](#)

Purpose: Essential

Scope: Regional (County-wide)

	2007-2008	2009-2010	2009	2011-2012	2011-2012	2011-2012
<u>Program By Obj. Category:</u>	Actual	Budget	Actual	Baseline	Adjustment	Recommended
Supplies	\$0	\$5,422	\$0	\$5,422	\$0	\$5,422
Other Services	\$86,358	\$103,195	\$43,871	\$90,220	\$7,400	\$97,620
Capital Expenditures	\$6,909	\$0	\$7,271	\$0	\$0	\$0
Total:	\$93,267	\$108,617	\$51,142	\$95,642	\$7,400	\$103,042

BUDGET ADJUSTMENTS:

Expenditure	FTE	Revenue
-------------	-----	---------

Increase budget for Obj 487 1002-200-01 The increased number of Liberty users has increased the yearly Liberty software subscription costs.

1002-200-514238-Imaging Project \$7,400 0.00 \$0

BUDGET ADJUSTMENTS TOTAL: **\$7,400** **0.00** **\$0**

Contingencies

Department Summary

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.

	2007-2008	2009-2010	2009	2011-2012	2011-2012	2011-2012
<u>Expenditures by Program</u>	<u>Actuals</u>	<u>Budget</u>	<u>Actuals</u>	<u>Baseline</u>	<u>Adjustment</u>	<u>Total Required</u>
General Contingency	\$844,124	\$0	\$0	\$0	\$0	\$0
Expendable Contingency	\$0	\$1,515,882	\$0	\$5,930,159	\$0	\$5,930,159
<u>Total:</u>	<u>\$844,124</u>	<u>\$1,515,882</u>	<u>\$0</u>	<u>\$5,930,159</u>	<u>\$0</u>	<u>\$5,930,159</u>
 <u>Expenditures By Obj. Category</u>						
Salaries, Regular	\$0	\$4,215,882	\$0	\$5,680,159	\$0	\$5,680,159
Professional Services	\$0	\$0	\$0	\$250,000	\$0	\$250,000
Other Services	\$844,124	\$0	\$0	\$0	\$0	\$0
<u>Total:</u>	<u>\$844,124</u>	<u>\$1,515,882</u>	<u>\$0</u>	<u>\$5,930,159</u>	<u>\$0</u>	<u>\$5,930,159</u>

Contingencies

Program Summary

Expendable Contingency

This Expendable Contingency includes a reserve for the payment of prior-year costs (necessary because County appropriations lapse annually) and for reimbursement of certain grant interest.

Operational planning Cagories

Purpose: Support

Scope: Internal

	2007-2008	2009-2010	2009	2011-2012	2011-2012	2011-2012
<u>Program By Obj. Category:</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Baseline</u>	<u>Adjustment</u>	<u>Recommended</u>
Salaries, Regular	\$0	\$4,215,882	\$0	\$5,680,159	\$0	\$5,680,159
Benefits	\$0	-\$2,700,000	\$0	\$0	\$0	\$0
Professional Services	\$0	\$0	\$0	\$250,000	\$0	\$250,000
<u>Total:</u>	<u>\$0</u>	<u>\$1,515,882</u>	<u>\$0</u>	<u>\$5,930,159</u>	<u>\$0</u>	<u>\$5,930,159</u>

Contingencies

Program Summary

General Contingency

The General Contingency Account reflects ongoing revenues reserved during the budget process to allow for unspecified unanticipated costs during the ensuing year.

Operational planning Cagories

Purpose: Support

Scope: Internal

	2007-2008	2009-2010	2009	2011-2012	2011-2012	2011-2012
<u>Program By Obj. Category:</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Baseline</u>	<u>Adjustment</u>	<u>Recommended</u>
Other Services	\$844,124	\$0	\$0	\$0	\$0	\$0
Total:	<u>\$844,124</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Data Processing --General Government

Department Summary

Data Processing --General Government

	2007-2008	2009-2010	2009	2011-2012	2011-2012	2011-2012
<u>Expenditures by Program</u>	Actuals	Budget	Actuals	Baseline	Adjustment	Total Required
Data Processing --General Government	\$0	\$0	\$292	\$0	\$0	\$0
<u>Total:</u>	<u>\$0</u>	<u>\$0</u>	<u>\$292</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<u>Expenditures By Obj. Category</u>						
Other Services	\$0	\$0	\$292	\$0	\$0	\$0
<u>Total:</u>	<u>\$0</u>	<u>\$0</u>	<u>\$292</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Data Processing --General Government

Program Summary

Data Processing --General Government

Data Processing --General Government

Operational planning Cagories

Purpose:

Scope:

	2007-2008	2009-2010	2009	2011-2012	2011-2012	2011-2012
<u>Program By Obj. Category:</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Baseline</u>	<u>Adjustment</u>	<u>Recommended</u>
Other Services	\$0	\$0	\$292	\$0	\$0	\$0
Total:	<u>\$0</u>	<u>\$0</u>	<u>\$292</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Exhibition Hall Dedicated Revenue Fund

Department Summary

This is a Exhibition Hall Dedicated Revenue Fund

	2007-2008	2009-2010	2009	2011-2012	2011-2012	2011-2012
<u>Expenditures by Program</u>	<u>Actuals</u>	<u>Budget</u>	<u>Actuals</u>	<u>Baseline</u>	<u>Adjustment</u>	<u>Total Required</u>
Exhibition Hall Dedicated Revenue Fund	\$2,306,680	\$2,205,300	\$1,117,844	\$2,220,250	\$0	\$2,220,250
<u>Total:</u>	<u>\$2,306,680</u>	<u>\$2,205,300</u>	<u>\$1,117,844</u>	<u>\$2,220,250</u>	<u>\$0</u>	<u>\$2,220,250</u>

Expenditures By Obj. Category

Supplies	\$0	\$0	\$470	\$0	\$0	\$0
Professional Services	\$11,927	\$0	\$15,909	\$0	\$0	\$0
Transfers	\$2,083,050	\$2,205,300	\$1,101,700	\$2,220,250	\$0	\$2,220,250
Capital Expenditures	\$211,703	\$0	-\$235	\$0	\$0	\$0
<u>Total:</u>	<u>\$2,306,680</u>	<u>\$2,205,300</u>	<u>\$1,117,844</u>	<u>\$2,220,250</u>	<u>\$0</u>	<u>\$2,220,250</u>

Exhibition Hall Dedicated Revenue Fund

Program Summary

Exhibition Hall Dedicated Revenue Fund

This is a Exhibition Hall Dedicated Revenue Fund

Operational planning Cagories

Purpose:

Scope:

	2007-2008	2009-2010	2009	2011-2012	2011-2012	2011-2012
<u>Program By Obj. Category:</u>	Actual	Budget	Actual	Baseline	Adjustment	Recommended
Supplies	\$0	\$0	\$470	\$0	\$0	\$0
Professional Services	\$11,927	\$0	\$15,909	\$0	\$0	\$0
Transfers	\$2,083,050	\$2,205,300	\$1,101,700	\$2,220,250	\$0	\$2,220,250
Capital Expenditures	\$211,703	\$0	-\$235	\$0	\$0	\$0
Total:	<u>\$2,306,680</u>	<u>\$2,205,300</u>	<u>\$1,117,844</u>	<u>\$2,220,250</u>	<u>\$0</u>	<u>\$2,220,250</u>

General Liability Reserve

Department Summary

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

	2007-2008	2009-2010	2009	2011-2012	2011-2012	2011-2012
<u>Expenditures by Program</u>	<u>Actuals</u>	<u>Budget</u>	<u>Actuals</u>	<u>Baseline</u>	<u>Adjustment</u>	<u>Total Required</u>
General Liability	\$3,655,842	\$3,527,058	\$1,791,988	\$3,598,400	\$0	\$3,598,400
Total:	<u>\$3,655,842</u>	<u>\$3,527,058</u>	<u>\$1,791,988</u>	<u>\$3,598,400</u>	<u>\$0</u>	<u>\$3,598,400</u>

Expenditures By Obj. Category

Salaries, Regular	\$151,836	\$119,616	\$59,294	\$326,911	\$0	\$326,911
Benefits	\$0	\$59,796	\$15,379	\$125,733	\$0	\$125,733
Allowances	\$0	\$0	\$27	\$0	\$0	\$0
Supplies	\$816	\$1,800	\$2,023	\$6,250	\$0	\$6,250
Professional Services	\$68,873	\$113,000	\$41,907	\$10,000	\$0	\$10,000
Travel and Training	\$9,506	\$27,000	\$7,863	\$27,650	\$0	\$27,650
Other Services	\$3,206,821	\$2,987,856	\$1,542,001	\$3,101,856	\$0	\$3,101,856
Transfers	\$217,990	\$217,990	\$66,907	\$0	\$0	\$0
Capital Expenditures	\$0	\$0	\$56,587	\$0	\$0	\$0
Total:	<u>\$3,655,842</u>	<u>\$3,527,058</u>	<u>\$1,791,988</u>	<u>\$3,598,400</u>	<u>\$0</u>	<u>\$3,598,400</u>

General Liability Reserve

Program Summary

General Liability

This budget represents payment of liability claims, payments for insurance on County buildings, and support for 50% of the cost of the County's Risk Management department. The General Liability Reserve fund is financed with contributions from the General Fund and other County funds on the basis of estimated liability risk.

Operational planning Cagories

Purpose: Support

Scope: Internal

	2007-2008	2009-2010	2009	2011-2012	2011-2012	2011-2012
<u>Program By Obj. Category:</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Baseline</u>	<u>Adjustment</u>	<u>Recommended</u>
Salaries, Regular	\$151,836	\$119,616	\$59,294	\$326,911	\$0	\$326,911
Benefits	\$0	\$59,796	\$15,379	\$125,733	\$0	\$125,733
Allowances	\$0	\$0	\$27	\$0	\$0	\$0
Supplies	\$816	\$1,800	\$2,023	\$6,250	\$0	\$6,250
Professional Services	\$68,873	\$113,000	\$41,907	\$10,000	\$0	\$10,000
Travel and Training	\$9,506	\$27,000	\$7,863	\$27,650	\$0	\$27,650
Other Services	\$3,206,821	\$2,987,856	\$1,542,001	\$3,101,856	\$0	\$3,101,856
Transfers	\$217,990	\$217,990	\$66,907	\$0	\$0	\$0
Capital Expenditures	\$0	\$0	\$56,587	\$0	\$0	\$0
<u>Total:</u>	<u>\$3,655,842</u>	<u>\$3,527,058</u>	<u>\$1,791,988</u>	<u>\$3,598,400</u>	<u>\$0</u>	<u>\$3,598,400</u>

Industrial Insurance

Department Summary

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.

	2007-2008	2009-2010	2009	2011-2012	2011-2012	2011-2012
<u>Expenditures by Program</u>	<u>Actuals</u>	<u>Budget</u>	<u>Actuals</u>	<u>Baseline</u>	<u>Adjustment</u>	<u>Total Required</u>
Industrial Insurance	\$2,201,041	\$2,850,058	\$1,852,328	\$3,977,247	\$0	\$3,977,247
Total:	<u>\$2,201,041</u>	<u>\$2,850,058</u>	<u>\$1,852,328</u>	<u>\$3,977,247</u>	<u>\$0</u>	<u>\$3,977,247</u>

Expenditures By Obj. Category

Salaries, Regular	\$0	\$0	\$0	\$256,631	\$0	\$256,631
Benefits	\$761,776	\$218,446	\$231,508	\$116,180	\$0	\$116,180
Overtime/Comp Time	\$546	\$0	\$0	\$0	\$0	\$0
Supplies	\$8,574	\$900,000	\$123,394	\$67,924	\$0	\$67,924
Professional Services	\$473,132	\$907,866	\$880,140	\$3,227,962	\$0	\$3,227,962
Travel and Training	\$0	\$0	\$0	\$3,250	\$0	\$3,250
Other Services	\$533,268	\$400,000	\$295,413	\$305,300	\$0	\$305,300
Transfers	\$423,746	\$423,746	\$321,873	\$0	\$0	\$0
Debt Service and Interest	-\$1	\$0	\$0	\$0	\$0	\$0
Total:	<u>\$2,201,041</u>	<u>\$2,850,058</u>	<u>\$1,852,328</u>	<u>\$3,977,247</u>	<u>\$0</u>	<u>\$3,977,247</u>

Industrial Insurance

Program Summary

Industrial Insurance

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. Also included are administrative payments to the State.

Operational planning Categories

Purpose: Support

Scope: Internal

	2007-2008	2009-2010	2009	2011-2012	2011-2012	2011-2012
<u>Program By Obj. Category:</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Baseline</u>	<u>Adjustment</u>	<u>Recommended</u>
Salaries, Regular	\$0	\$0	\$0	\$256,631	\$0	\$256,631
Benefits	\$761,776	\$218,446	\$231,508	\$116,180	\$0	\$116,180
Overtime/Comp Time	\$546	\$0	\$0	\$0	\$0	\$0
Supplies	\$8,574	\$900,000	\$123,394	\$67,924	\$0	\$67,924
Professional Services	\$473,132	\$907,866	\$880,140	\$3,227,962	\$0	\$3,227,962
Travel and Training	\$0	\$0	\$0	\$3,250	\$0	\$3,250
Other Services	\$533,268	\$400,000	\$295,413	\$305,300	\$0	\$305,300
Transfers	\$423,746	\$423,746	\$321,873	\$0	\$0	\$0
Debt Service and Interest	-\$1	\$0	\$0	\$0	\$0	\$0
Total:	<u>\$2,201,041</u>	<u>\$2,850,058</u>	<u>\$1,852,328</u>	<u>\$3,977,247</u>	<u>\$0</u>	<u>\$3,977,247</u>

Permanent Reserve

Department Summary

This budget represents the County's reserve against major economic downturns, natural disasters, and other drastic and unpredictable contingencies.

	2007-2008	2009-2010	2009	2011-2012	2011-2012	2011-2012
<u>Expenditures by Program</u>	<u>Actuals</u>	<u>Budget</u>	<u>Actuals</u>	<u>Baseline</u>	<u>Adjustment</u>	<u>Total Required</u>
Permanent Reserve	\$0	\$0	\$0	\$0	\$0	\$0
Total:	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<u>Expenditures By Obj. Category</u>						
Total:	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Permanent Reserve

Program Summary

Permanent Reserve

This department has only one program. See the department narrative above for information on the department's functions.

Operational planning Cagories

Purpose: Support

Scope: Internal

	2007-2008	2009-2010	2009	2011-2012	2011-2012	2011-2012
<u>Program By Obj. Category:</u>	Actual	Budget	Actual	Baseline	Adjustment	Recommended
Transfers	\$0	\$0	\$0	\$0	\$0	\$0
Total:	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Retirement Reserve

Department Summary

LEOFF medical reimbursement and medical insurance payments.

	2007-2008	2009-2010	2009	2011-2012	2011-2012	2011-2012
<u>Expenditures by Program</u>	<u>Actuals</u>	<u>Budget</u>	<u>Actuals</u>	<u>Baseline</u>	<u>Adjustment</u>	<u>Total Required</u>
Retirement Reserve	\$1,211,521	\$1,463,524	\$444,199	\$1,463,524	\$0	\$1,463,524
<u>Total:</u>	<u>\$1,211,521</u>	<u>\$1,463,524</u>	<u>\$444,199</u>	<u>\$1,463,524</u>	<u>\$0</u>	<u>\$1,463,524</u>
<u>Expenditures By Obj. Category</u>						
Benefits	\$1,211,521	\$1,463,524	\$444,199	\$1,463,524	\$0	\$1,463,524
<u>Total:</u>	<u>\$1,211,521</u>	<u>\$1,463,524</u>	<u>\$444,199</u>	<u>\$1,463,524</u>	<u>\$0</u>	<u>\$1,463,524</u>

Retirement Reserve

Program Summary

Retirement Reserve

LEOFF medical reimbursement and medical insurance payments.

Operational planning Cagories

Purpose: Mandatory

Scope: Internal

	2007-2008	2009-2010	2009	2011-2012	2011-2012	2011-2012
<u>Program By Obj. Category:</u>	Actual	Budget	Actual	Baseline	Adjustment	Recommended
Benefits	\$1,211,521	\$1,463,524	\$444,199	\$1,463,524	\$0	\$1,463,524
Debt Service and Interest	\$0	\$0	\$0	\$0	\$0	\$0
<u>Total:</u>	<u>\$1,211,521</u>	<u>\$1,463,524</u>	<u>\$444,199</u>	<u>\$1,463,524</u>	<u>\$0</u>	<u>\$1,463,524</u>

Special Law Enforcement Fund

Department Summary

This budget accounts for the .2% sales tax levy dedicated to law enforcement. Funds received by the Special Law Enforcement Fund are used to support deputy sheriffs and related costs in the Sheriff's Office.

	2007-2008	2009-2010	2009	2011-2012	2011-2012	2011-2012
<u>Expenditures by Program</u>	<u>Actuals</u>	<u>Budget</u>	<u>Actuals</u>	<u>Baseline</u>	<u>Adjustment</u>	<u>Total Required</u>
Special Law Enforcement (.2%)	\$10,674,388	\$7,709,487	\$4,477,580	\$8,003,561	\$0	\$8,003,561
<u>Total:</u>	<u>\$10,674,388</u>	<u>\$7,709,487</u>	<u>\$4,477,580</u>	<u>\$8,003,561</u>	<u>\$0</u>	<u>\$8,003,561</u>
<u>Expenditures By Obj. Category</u>						
Transfers	\$10,674,388	\$7,709,487	\$4,477,580	\$8,003,561	\$0	\$8,003,561
<u>Total:</u>	<u>\$10,674,388</u>	<u>\$7,709,487</u>	<u>\$4,477,580</u>	<u>\$8,003,561</u>	<u>\$0</u>	<u>\$8,003,561</u>

Special Law Enforcement Fund

Program Summary

Special Law Enforcement (.2%)

This budget accounts for the .2% sales tax levy dedicated to law enforcement. Funds received by the Special Law Enforcement Fund are used to support deputy sheriffs and related costs in the Sheriff's Office.

Operational planning Cagories

Purpose: Support

Scope: Internal

	2007-2008	2009-2010	2009	2011-2012	2011-2012	2011-2012
<u>Program By Obj. Category:</u>	Actual	Budget	Actual	Baseline	Adjustment	Recommended
Transfers	\$10,674,388	\$7,709,487	\$4,477,580	\$8,003,561	\$0	\$8,003,561
Total:	<u>\$10,674,388</u>	<u>\$7,709,487</u>	<u>\$4,477,580</u>	<u>\$8,003,561</u>	<u>\$0</u>	<u>\$8,003,561</u>

Technology Equipment Repair & Replacement

Department Summary

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.

	2007-2008	2009-2010	2009	2011-2012	2011-2012	2011-2012
<u>Expenditures by Program</u>	<u>Actuals</u>	<u>Budget</u>	<u>Actuals</u>	<u>Baseline</u>	<u>Adjustment</u>	<u>Total Required</u>
Desktop Support	\$2,603,606	\$2,850,353	\$1,220,072	\$2,794,155	\$31,900	\$2,826,055
Desktop Equipment Repair & Replacement	\$1,324,372	\$1,555,101	\$430,564	\$1,643,434	\$60,000	\$1,703,434
Countywide Desktop Training	\$32,874	\$35,000	\$11,977	\$35,000	\$0	\$35,000
New Equipment	\$13,564	\$0	\$2,353	\$0	\$0	\$0
Total:	<u>\$3,974,416</u>	<u>\$4,440,454</u>	<u>\$1,664,966</u>	<u>\$4,472,589</u>	<u>\$91,900</u>	<u>\$4,564,489</u>

Expenditures By Obj. Category

Salaries, Regular	\$1,904,084	\$1,895,330	\$920,991	\$1,782,126	\$0	\$1,782,126
Benefits	\$522,524	\$689,923	\$284,189	\$736,913	\$0	\$736,913
Allowances	\$63	\$200	\$349	\$200	\$0	\$200
Overtime/Comp Time	\$23,988	\$81,000	\$3,376	\$81,000	\$5,000	\$86,000
Supplies	\$1,158,964	\$1,182,670	\$280,556	\$1,183,764	\$10,700	\$1,194,464
Temporary Services	\$64,009	\$79,800	\$0	\$79,800	\$6,000	\$85,800
Professional Services	\$46,901	\$104,300	\$12,240	\$104,300	\$60,000	\$164,300
Travel and Training	\$38,671	\$59,600	\$4,948	\$59,600	\$10,200	\$69,800
Other Services	\$53,370	\$105,100	\$19,350	\$108,944	\$0	\$108,944
Internal Charges	\$161,842	\$242,531	\$116,564	\$231,004	\$0	\$231,004
Transfers	\$0	\$0	\$0	\$101,940	\$0	\$101,940
Capital Expenditures	\$0	\$0	\$22,403	\$2,998	\$0	\$2,998
Total:	<u>\$3,974,416</u>	<u>\$4,440,454</u>	<u>\$1,664,966</u>	<u>\$4,472,589</u>	<u>\$91,900</u>	<u>\$4,564,489</u>

Technology Equipment Repair & Replacement

Program Summary

Countywide Desktop Training

Provide desktop training opportunities for all County staff.

Operational planning Cagories

Purpose: Support

Scope: Internal

	2007-2008	2009-2010	2009	2011-2012	2011-2012	2011-2012
<u>Program By Obj. Category:</u>	Actual	Budget	Actual	Baseline	Adjustment	Recommended
Supplies	\$0	\$0	\$277	\$0	\$0	\$0
Professional Services	\$32,874	\$35,000	\$11,700	\$35,000	\$0	\$35,000
<u>Total:</u>	<u>\$32,874</u>	<u>\$35,000</u>	<u>\$11,977</u>	<u>\$35,000</u>	<u>\$0</u>	<u>\$35,000</u>

Technology Equipment Repair & Replacement

Program Summary

Desktop Equipment Repair & Replacement

Provide repair, replacement, maintenance, upgrades [hardware] for PCs.

Operational planning Cagories

Purpose: Support

Scope: Internal

	2007-2008	2009-2010	2009	2011-2012	2011-2012	2011-2012
Program By Obj. Category:	Actual	Budget	Actual	Baseline	Adjustment	Recommended
Supplies	\$1,117,309	\$1,145,670	\$278,328	\$1,145,670	\$0	\$1,145,670
Temporary Services	\$2,800	\$8,800	\$0	\$8,800	\$0	\$8,800
Professional Services	\$13,859	\$69,100	\$540	\$69,100	\$60,000	\$129,100
Travel and Training	\$96	\$0	\$0	\$0	\$0	\$0
Other Services	\$33,466	\$94,000	\$16,291	\$94,000	\$0	\$94,000
Internal Charges	\$156,842	\$237,531	\$113,002	\$223,924	\$0	\$223,924
Transfers	\$0	\$0	\$0	\$101,940	\$0	\$101,940
Capital Expenditures	\$0	\$0	\$22,403	\$0	\$0	\$0
Total:	\$1,324,372	\$1,555,101	\$430,564	\$1,643,434	\$60,000	\$1,703,434

BUDGET ADJUSTMENTS:

	Expenditure	FTE	Revenue
--	-------------	-----	---------

Forgotten Line Items - MLTS 5092-390-01

We forgot to submit budget line items for operational support of the desktop support technicians. Existing fund balance is sufficient to cover all these additional budget requests.

5092-390-518850-CCIS PC & Printer R&R

\$60,000 0.00 \$0

BUDGET ADJUSTMENTS TOTAL: **\$60,000 0.00 \$0**

Technology Equipment Repair & Replacement

Program Summary

Desktop Support

Staffing costs for MLTs [Micro-Lan Technicians] who provide frontline customer support to user departments.

Operational planning Cagories

Purpose: Support

Scope: Internal

	2007-2008	2009-2010	2009	2011-2012	2011-2012	2011-2012
Program By Obj. Category:	Actual	Budget	Actual	Baseline	Adjustment	Recommended
Salaries, Regular	\$1,904,084	\$1,895,330	\$920,991	\$1,782,126	\$0	\$1,782,126
Benefits	\$522,524	\$689,923	\$284,189	\$736,913	\$0	\$736,913
Allowances	\$63	\$200	\$349	\$200	\$0	\$200
Overtime/Comp Time	\$23,988	\$81,000	\$3,376	\$81,000	\$5,000	\$86,000
Supplies	\$35,411	\$37,000	\$1,951	\$38,094	\$10,700	\$48,794
Temporary Services	\$61,209	\$71,000	\$0	\$71,000	\$6,000	\$77,000
Professional Services	\$168	\$200	\$0	\$200	\$0	\$200
Travel and Training	\$38,575	\$59,600	\$4,948	\$59,600	\$10,200	\$69,800
Other Services	\$12,584	\$11,100	\$706	\$14,944	\$0	\$14,944
Internal Charges	\$5,000	\$5,000	\$3,562	\$7,080	\$0	\$7,080
Capital Expenditures	\$0	\$0	\$0	\$2,998	\$0	\$2,998
Total:	\$2,603,606	\$2,850,353	\$1,220,072	\$2,794,155	\$31,900	\$2,826,055

BUDGET ADJUSTMENTS:

Expenditure	FTE	Revenue
-------------	-----	---------

Forgotten Line Items - MLTS 5092-390-01

We forgot to submit budget line items for operational support of the desktop support technicians. Existing fund balance is sufficient to cover all these additional budget requests.

5092-390-518851-Help Desk

\$31,900	0.00	\$0
----------	------	-----

<u>BUDGET ADJUSTMENTS TOTAL:</u>	<u>\$31,900</u>	<u>0.00</u>	<u>\$0</u>
---	------------------------	--------------------	-------------------

Technology Equipment Repair & Replacement

Program Summary

New Equipment

Operational planning Cagories

Purpose: Support

Scope: Internal

	2007-2008	2009-2010	2009	2011-2012	2011-2012	2011-2012
<u>Program By Obj. Category:</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Baseline</u>	<u>Adjustment</u>	<u>Recommended</u>
Supplies	\$6,244	\$0	\$0	\$0	\$0	\$0
Other Services	\$7,320	\$0	\$2,353	\$0	\$0	\$0
<u>Total:</u>	<u>\$13,564</u>	<u>\$0</u>	<u>\$2,353</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Tourism Promotion Fund

Department Summary

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.

	2007-2008	2009-2010	2009	2011-2012	2011-2012	2011-2012
<u>Expenditures by Program</u>	<u>Actuals</u>	<u>Budget</u>	<u>Actuals</u>	<u>Baseline</u>	<u>Adjustment</u>	<u>Total Required</u>
Tourism Promotion Fund	\$1,794,236	\$1,785,000	\$761,228	\$1,785,000	\$0	\$1,785,000
<u>Total:</u>	<u>\$1,794,236</u>	<u>\$1,785,000</u>	<u>\$761,228</u>	<u>\$1,785,000</u>	<u>\$0</u>	<u>\$1,785,000</u>
 <u>Expenditures By Obj. Category</u>						
Transfers	\$1,794,236	\$1,785,000	\$761,228	\$1,785,000	\$0	\$1,785,000
<u>Total:</u>	<u>\$1,794,236</u>	<u>\$1,785,000</u>	<u>\$761,228</u>	<u>\$1,785,000</u>	<u>\$0</u>	<u>\$1,785,000</u>

Tourism Promotion Fund

Program Summary

Tourism Promotion Fund

The State Treasurer forwards the TPA funds to the County on a monthly basis. The Treasurer's Office forwards these funds based upon an interlocal agreement to the Southwest Convention and Visitors Bureau.

Operational planning Cagories

Purpose: Mandatory

Scope: County-Wide

	2007-2008	2009-2010	2009	2011-2012	2011-2012	2011-2012
Program By Obj. Category:	Actual	Budget	Actual	Baseline	Adjustment	Recommended
Transfers	\$1,794,236	\$1,785,000	\$761,228	\$1,785,000	\$0	\$1,785,000
Total:	<u>\$1,794,236</u>	<u>\$1,785,000</u>	<u>\$761,228</u>	<u>\$1,785,000</u>	<u>\$0</u>	<u>\$1,785,000</u>

Transfers & Pass Throughs

Department Summary

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.

	2007-2008	2009-2010	2009	2011-2012	2011-2012	2011-2012
<u>Expenditures by Program</u>	<u>Actuals</u>	<u>Budget</u>	<u>Actuals</u>	<u>Baseline</u>	<u>Adjustment</u>	<u>Total Required</u>
Inter-fund Transfers	\$35,134,420	\$28,085,497	\$14,724,368	\$24,755,605	\$1,344,154	\$26,099,759
<u>Total:</u>	<u>\$35,134,420</u>	<u>\$28,085,497</u>	<u>\$14,724,368</u>	<u>\$24,755,605</u>	<u>\$1,344,154</u>	<u>\$26,099,759</u>
<u>Expenditures By Obj. Category</u>						
Internal Charges	\$1,419,532	\$1,419,532	\$709,766	\$1,419,532	\$0	\$1,419,532
Transfers	\$33,714,888	\$26,665,965	\$14,014,602	\$23,336,073	\$1,344,154	\$24,680,227
<u>Total:</u>	<u>\$35,134,420</u>	<u>\$28,085,497</u>	<u>\$14,724,368</u>	<u>\$24,755,605</u>	<u>\$1,344,154</u>	<u>\$26,099,759</u>

Transfers & Pass Throughs

Program Summary

Inter-fund Transfers

This program accounts for transfers from the General Fund to other County funds. Major recurring transfers include payments for building maintenance and utilities (Facilities Management Fund), debt service (General Obligation Bond Fund), liability coverage (General Liability Reserve Fund), elections (Elections Fund), as well as the Fire Marshal and Animal Control (Planning & Code Fund).

Operational planning Cagories Purpose: Support
Scope: Internal

	2007-2008	2009-2010	2009	2011-2012	2011-2012	2011-2012
<u>Program By Obj. Category:</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Baseline</u>	<u>Adjustment</u>	<u>Recommended</u>
Internal Charges	\$1,419,532	\$1,419,532	\$709,766	\$1,419,532	\$0	\$1,419,532
Transfers	\$33,714,888	\$26,665,965	\$14,014,602	\$23,336,073	\$1,344,154	\$24,680,227
Total:	\$35,134,420	\$28,085,497	\$14,724,368	\$24,755,605	\$1,344,154	\$26,099,759

BUDGET ADJUSTMENTS:

Expenditure	FTE	Revenue
-------------	-----	---------

County Indirect Cost Relief 1025-700-07	Request for relief of a portion of projected 2011-12 Clark County indirect costs			
0001-601-597025-Transfer Out To 1025		\$776,161	0.00	\$0
Flood Plain Insurance Program 1012-542-01	Clark County participates in the Federal Emergency Management Administration's (FEMA) National Flood Insurance Program's (NFIP) Community Rating System (CRS) for floodplain management. The CRS is a voluntary incentive program that recognizes and encourages community floodplain management activities that exceed the minimum NFIP requirements. As a result, flood insurance premium rates are discounted to reflect the reduced flood risk resulting from the community actions.			
0001-601-597012-Transfer Out To 1012		\$150,000	0.00	\$0
Food Safety Subsidy 1025-700-04	Request of 7% General Fund subsidy of Food permit fees as provided for in Clark County Code 24.18.020			
0001-601-597025-Transfer Out To 1025		\$209,993	0.00	\$0
Victim Assistance Fund support 1022-270-01	The Victim Assistance Unit is funded through a variety of fees collected through the courts for various types of activities. These fees are set by the legislature and have remained flat over the years. However, employment expenses have grown each year and have surpassed the revenue supporting the unit. In previous years, the unit was able to maintain a fund balance that has now been tapped to fill the gap between revenues and expenses. By the end of this year, the fund balance will not be sufficient to cover the deficit in the next biennium, despite efforts to narrow the gap.			
0001-601-597022-Transfer Out To 1022		\$208,000	0.00	\$0

BUDGET ADJUSTMENTS TOTAL:	\$1,344,154	0.00	\$0
----------------------------------	--------------------	-------------	------------

Unemployment Insurance

Department Summary

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

	2007-2008	2009-2010	2009	2011-2012	2011-2012	2011-2012
<u>Expenditures by Program</u>	Actuals	Budget	Actuals	Baseline	Adjustment	Total Required
Unemployment Compensation	\$1,336,110	\$1,817,736	\$1,281,884	\$1,817,736	\$0	\$1,817,736
<u>Total:</u>	<u>\$1,336,110</u>	<u>\$1,817,736</u>	<u>\$1,281,884</u>	<u>\$1,817,736</u>	<u>\$0</u>	<u>\$1,817,736</u>
<u>Expenditures By Obj. Category</u>						
Benefits	\$321,760	\$803,386	\$901,503	\$803,386	\$0	\$803,386
Transfers	\$1,014,350	\$1,014,350	\$380,381	\$1,014,350	\$0	\$1,014,350
<u>Total:</u>	<u>\$1,336,110</u>	<u>\$1,817,736</u>	<u>\$1,281,884</u>	<u>\$1,817,736</u>	<u>\$0</u>	<u>\$1,817,736</u>

Unemployment Insurance

Program Summary

Unemployment Compensation

Clark County is self-insured for unemployment compensation. This budget reflects unemployment payments made by the County from its Unemployment Insurance Reserve Fund. Unemployment contributions are set at .5% of salary expenditures.

[Operational planning Cagories](#)

Purpose: Mandatory

Scope: Internal

	2007-2008	2009-2010	2009	2011-2012	2011-2012	2011-2012
<u>Program By Obj. Category:</u>	Actual	Budget	Actual	Baseline	Adjustment	Recommended
Benefits	\$321,760	\$803,386	\$901,503	\$803,386	\$0	\$803,386
Transfers	\$1,014,350	\$1,014,350	\$380,381	\$1,014,350	\$0	\$1,014,350
Total:	<u>\$1,336,110</u>	<u>\$1,817,736</u>	<u>\$1,281,884</u>	<u>\$1,817,736</u>	<u>\$0</u>	<u>\$1,817,736</u>