



proud past, promising future

CLARK COUNTY
WASHINGTON

2011/2012 Budget Summary

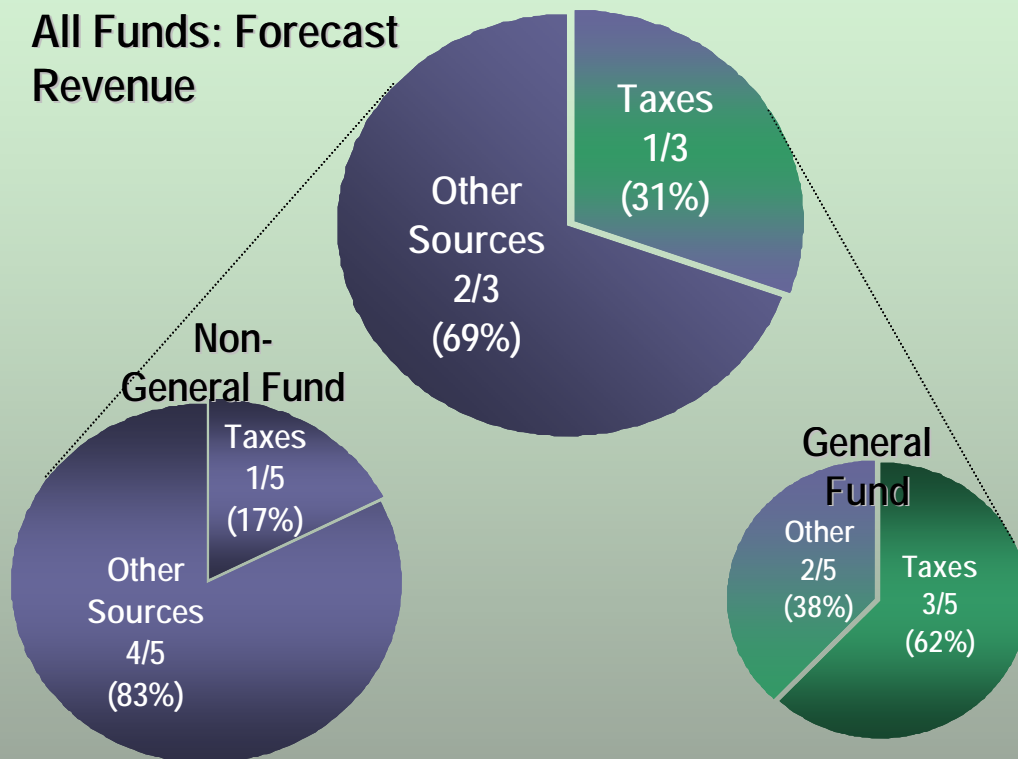
Hearings: December 6th, 7th, & 8th 2010

Public Hearing Items

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Revenues – GF other Funds

In total, only a third of Clark County's revenue is from taxes, but this picture changes significantly when viewed by fund type:



General Fund revenue is 3/5 taxes.

- The **General Fund** is where most **non-dedicated** funds are kept.

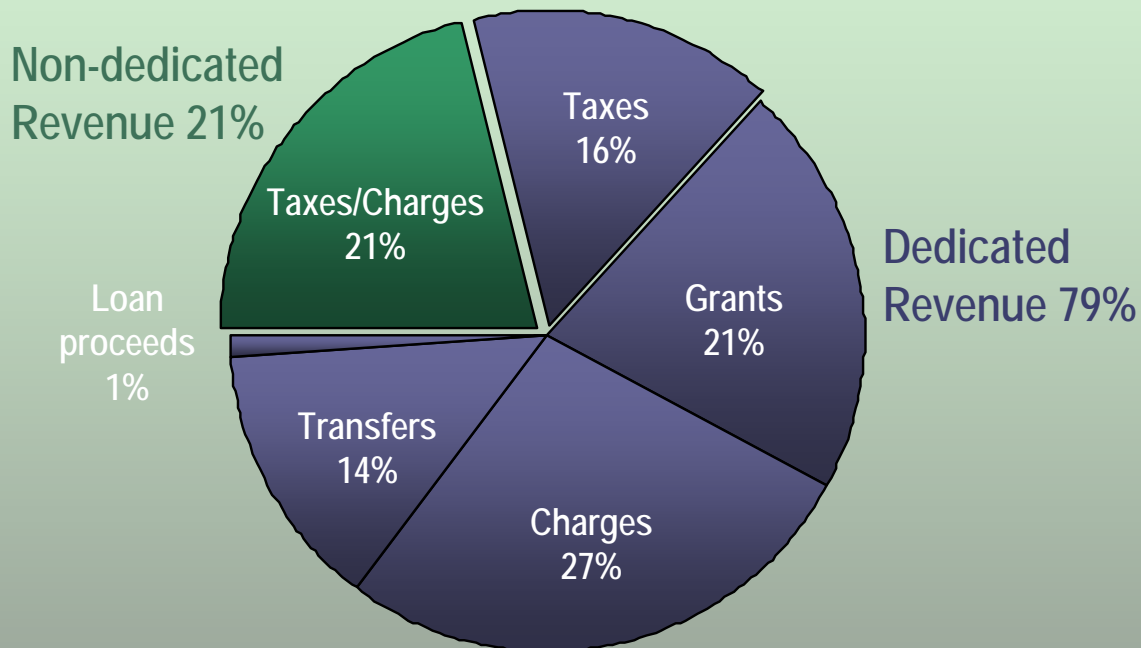
Non-General Fund revenue is only 17% taxes; the rest of non-general fund revenue comes primarily from grants and charges.

- It goes to 100+ separate funds, each dedicated to a specific purpose.
- Virtually all **non-general fund** dollars are **dedicated**.

Rev-Dedicated vs Non-Dedicated

General and Non-General fund expenses correspond roughly to dedicated and non-dedicated revenues.

Dedicated Revenue is spread across all funds (even the General Fund).
"Dedicated" means available only for a limited or predefined purpose.



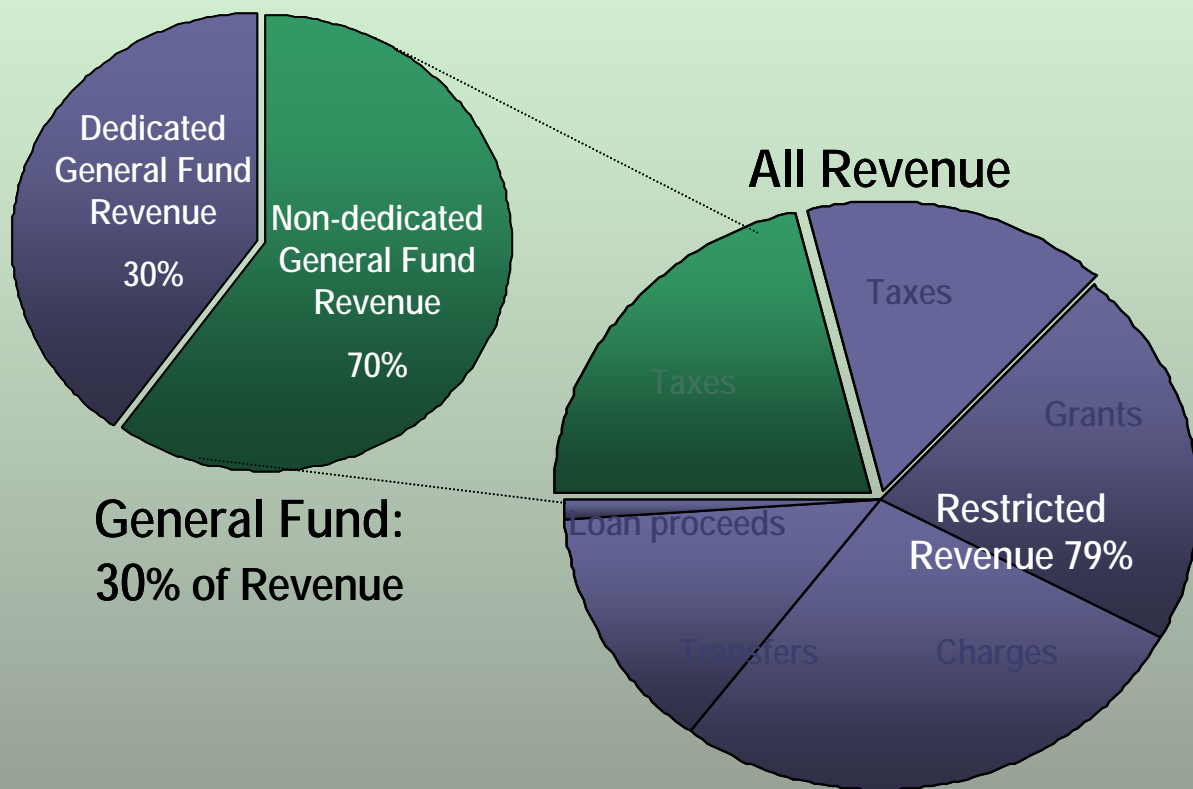
Approximately 80% of Clark County's revenue is dedicated:

- Most is dedicated by law/voted for a specific purpose (grants, MPD).
- Some is dedicated by Ordinance, to support the work that generates the revenue (1/10th Meth sales tax, 2/10th Law & Justice sales tax).
- Some dedicated revenue is collected based on policy (\$1.4 million general fund transfer to Public Health to transition programs – 2009/10).

Rev-GF Dedicated vs Non-Ded.

Non-dedicated revenue and the General Fund are often thought of as the same thing. This is not entirely true:

- Virtually all non-dedicated revenue is in the GF, but
- Not all GF revenue is non-dedicated.



General Fund Revenues:

- Consume most of the effort in developing the county's budget because there are options.
- Include virtually all non-dedicated funds that the BOCC uses to fund new initiatives.

2011/12 Biennial Budget

Recommended Budget (in millions)

Summary Statement for the county (all funds)

**Cumulative
Fund Bal.**

Beginning fund balance (1/1/2011)	\$154.2
Dedicated fund balance	\$146.4
Undedicated fund balance (general fund)	\$7.8

Biennial Comparison	2009/10	2011/12	% Change
Baseline Revenues	\$910.9	\$864.6	-5.1%
>Revenue adjustments	\$0.0	\$6.5	
Net revenues	\$910.9	\$871.1	-4.4%
Baseline Expenditures	(\$980.6)	(\$837.1)	-14.6%
>Expenditure adjustments	\$0.0	(\$50.4)	
Net expenditures	(\$980.6)	(\$887.5)	-9.5%
Net change	(\$69.8)	(\$16.4)	

Ending fund balance (12/31/2012)	\$137.7
Dedicated fund balance	\$132.1
Undedicated fund balance (general fund)	\$5.6

Biennial Comparison (see page 12)	2009/10	2011/12	% Change
Baseline Positions (FTE's)	1,641.15	1,641.15	0.0%
>Requested adjustments (net)	0.00	(1.35)	
Net positions	1,641.15	1,639.80	-0.1%

2011/12 Biennial Budget Recommended Budget General Fund Summary Statement

**Cumulative
Fund Bal.**
\$7.8

Beginning fund balance (1/1/2011)

Biennial Comparison	2009/10	2011/12	% Change
Baseline Revenues	\$276.2	\$276.6	0.1%
>Revenue adjustments	\$0.0	\$1.7	
Net revenues	\$276.2	\$278.2	0.7%
Baseline Expenditures	(\$273.2)	(\$276.2)	1.1%
>Expenditure adjustments	\$0.0	(\$4.3)	
Net expenditures	(\$273.2)	(\$280.4)	2.6%
Net change	\$3.0	(\$2.2)	

Note:

1. One-time savings in 2009/10 of \$3.0 million used to fund one-time costs in 2011/12.
2. Recommended budget does not include an increase in property taxes.

Ending fund balance (12/31/2012)

\$5.6

Biennial Comparison	2009/10	2011/12	% Change
Baseline Positions (FTE's)	1,059.32	1,059.32	0.0%
>Requested adjustments	0.00	5.70	
Net positions	1,059.32	1,065.02	0.5%

Caseload Adjustments to baseline	2011/12			
	FTE	Revenue	Expenditure	Net
1. Commissioners Office - eliminate one position	(1.0)		103,869	103,869
2. Planning - Rural lands review			(150,000)	(150,000)
3. Planning - Aging readiness task force			(2,000)	(2,000)
4. Planning - Retooling for Title 40			(15,000)	(15,000)
5. Parks - restore six positions from 3/4 time to full time	1.5	123,120	(451,098)	(327,978)
6. PW - flood plain insurance program			(150,000)	(150,000)
7. Economic development - Industrial Revenue Bond Corp.		60,000	(60,000)	0
8. Assessor - adjust staffing	0.2	29,439	(29,439)	0
9. Railroad - carryover of grant funding		750,000	(750,000)	0
10. Corrections - clerical support for data entry	2.0	236,404	(236,404)	0
11. DES - enhanced legacy lands management		265,894	(265,894)	0
12. District Crt - interpreter positions replace contracting	2.0	325,746	(325,746)	0
13. Superior Crt - increase jury reimbursement costs			(73,000)	(73,000)
14. Superior Crt - JAVS maintenance in Family Law Annex			(12,000)	(12,000)
15. Medical Examiner - add one inspector	1.0		(158,598)	(158,598)
16. IS - True Automation licensing agreement		283,352	(283,352)	0
17. Auditor - GASB 45 actuarial study			(14,000)	(14,000)
18. Indigent Defense - contractual obligations			(582,654)	(582,654)
19. Victim Witness - increase general fund support			(208,000)	(208,000)
20. Public Health - restore 7% food safety subsidy			(209,993)	(209,993)
21. Public Health - general fund support			(776,161)	(776,161)
Total	5.7	2,073,955	(4,649,470)	(2,575,515)

Clark County Public Health

Proposed 2011-12 Department Budget

2011-12

Baseline Expenditure Budget		
Baseline Expenditures		\$26,987,199
Contingency (Expenditure)		\$519,834
Beginning Total Baseline Budget		\$27,507,033

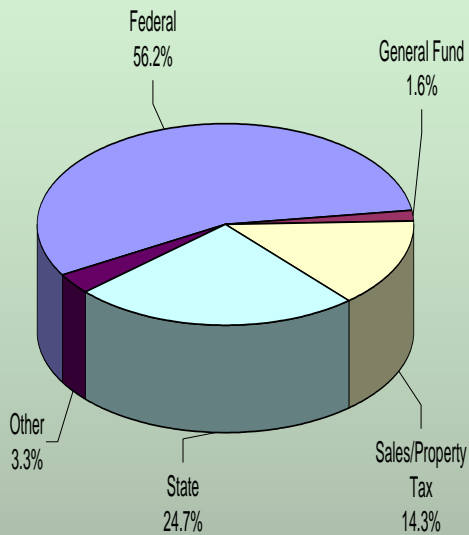
Cuts from State Budget Reductions		
Expenditures		(\$1,677,551)
Cuts to Cover Ongoing Cost Increases (Salaries/Benefits)		
Expenditures		(\$239,045)
Health Chapter of Comprehensive Plan		
Expenditures		\$162,392
Maternal Child Health Revisioning		
Expenditures		(\$802,098)
7% Food Safety Program GF Subsidy		
Revenue		\$209,993
General Fund Subsidy		
Revenue		\$776,161
Total Budget Reductions		(\$2,556,302)
Final Expenditure Budget		\$24,950,731

Note:

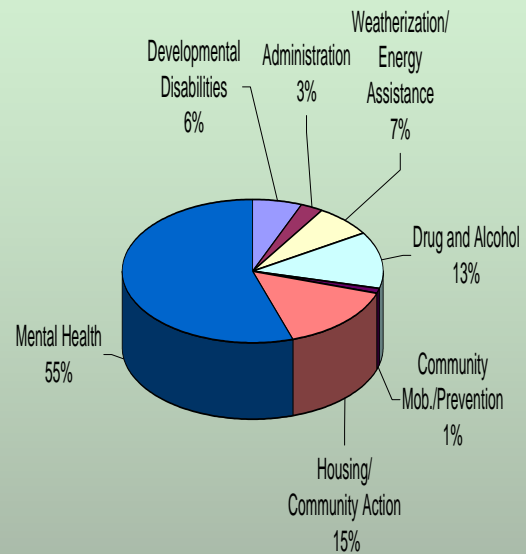
1. Proposed budget does not assume fee increases for Environmental Health division.

Community Services

2011-12 Revenue

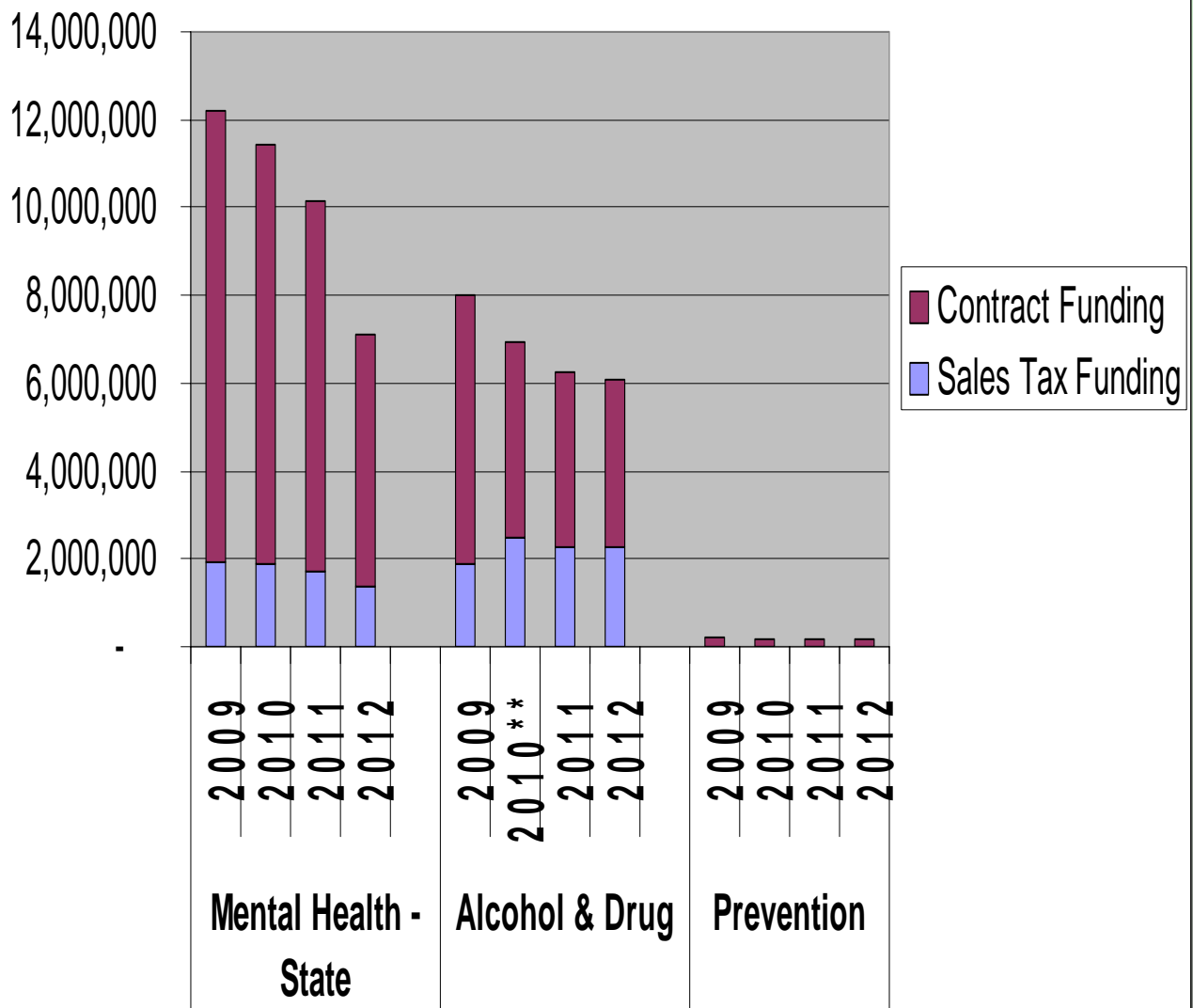


2011-12 Expenditure Budget



- State and federal grants represent over 80% of the department's revenues.
- Over 50% of the revenues pays for mental health services.
- Total positions 105.0.

Community Services - Revenue Comparision 2009 - 2012



Road Fund 2011/12

	2011	2012
BEGINNING FUND BALANCE (estimated)	\$ 9,430,882	\$ 8,107,141
REVENUES		
Property Taxes (includes \$5M/annual for diversion)	29,907,234	30,370,379
Fuel Tax	6,000,000	6,000,000
Misc. Revenues (taxes, permits, interest...)	1,267,732	1,271,732
Engineering - Other reimbursables	600,000	600,000
Engineering - Clean Water reimbursables	4,000,000	4,000,000
Operations - Clean Water reimbursables	1,000,000	1,000,000
Operations - External reimbursables	400,000	400,000
Development Engineering - General Fund	300,000	300,000
Development Engineering - fees	1,020,000	1,300,000
TIP REVENUES		
Grants	11,072,000	9,597,000
Fuel Tax - CAPP	550,000	550,000
Traffic Impact Fees	293,000	954,000
Economic REET	2,445,000	825,000
PWTF Draws	3,775,000	802,000
Bond Proceeds	0	10,000,000
TOTAL REVENUES	62,629,966	67,970,111
EXPENSES		
PW Admin	2,376,438	2,419,425
Engineering - Clean Water work	4,000,000	4,000,000
Engineering - Misc. Projects	903,276	903,276
Engineering - Program Work	286,350	286,350
Engineering - Admin	2,790,672	2,807,769
Clean Water fee	1,875,000	1,875,000
Curtin Creek repayment	251,000	-
Development Engineering	1,320,000	1,600,000
Transportation	1,408,722	1,423,325
Community Planning	580,150	580,150
OPERATIONS - MAINTENANCE		
Shoulder maintenance	4,247,005	4,173,519
Traffic signals, striping and safety	2,579,164	2,600,019
Vegetation/Litter	2,784,197	2,817,172
Administration	1,693,164	1,698,605
Drainage	245,451	256,453
Snow and Ice	335,070	335,070
Bridges	370,298	375,781
Facility maintenance and misc.	61,310	61,310
OPERATIONS - CLEAN WATER		
Drainage	1,000,000	1,000,000
PRESERVATION		
Overlay program	3,400,000	5,100,000
Base stabilization	500,000	500,000
Chip seals	928,396	928,396
Slurry seals	450,000	450,000
Micro seals	250,000	250,000
Hot mix prelevels	50,713	50,713
OPERATIONS - DAY LABOR (TIP)		
Day labor	582,232	600,682
TIP EXPENSES		
Preliminary Engineering-Phase 1	2,609,000	1,195,000
Right of Way-Phase 2	6,580,000	4,848,738
Construction-Phase 3	17,474,000	24,364,000
PWTF Debt Service	1,069,252	1,058,021
Bond/BAN Debt Service	-	1,049,211
Misc. Expenses	330,526	81,912
TOTAL EXPENSES	63,331,385	69,689,896
DECISION PACKAGES	(622,322)	(622,439)
ENDING ROAD FUND BALANCE (estimated)	\$ 8,107,141	\$ 5,764,917

All Other Funds

All other funds	2011/12
Revenues	292.3
Expenditures	(296.2)
All other funds include:	
1. Capital funds including Real Estate Excise Tax, Park & Traffic impact fees, Conservation Futures, Economic Development expenditures total \$47.7 million.	
2. Internal Service funds including Elections, Liability insurance, Unemployment insurance, Workers comp., Technology reserves, Fleet, Major maintenance expenditures total \$74.3 million.	
3. Enterprise funds including the Sewer treatment plant, Solid Waste, and Clean Water expenditures total \$52.0 million.	

General Fund, Public Health, DCS, Road Fund (previous slides)	
Revenues	578.8
Expenditures	(591.3)

Clark County Staffing Summary By Function By Department

(Does not include project positions)

	2007-2008	2009-2010	2011-2012	2011-2012	Change
General Government					From
Department Name	Actual	Actual	Adjustments	Final	2007/08
0001-110-Assessment And GIS	53.75	45.35	0.20	45.55	-8.20
0001-140-Auditor	47.00	42.00	0.00	42.00	-5.00
0001-170-Treasurer	31.50	25.50	0.00	25.50	-6.00
0001-300-Commissioners	12.00	11.00	-1.00	10.00	-2.00
0001-380-Coop Extension Service	3.00	1.50	0.00	1.50	-1.50
0001-382-Board of Equalization	2.00	2.00	0.00	2.00	0.00
0001-533-Environmental Services	18.90	23.25	0.00	23.25	4.35
4014-533-Environmental Service	11.00	12.00	0.00	12.00	1.00
4420-531-Water Resources Division	17.00	18.00	0.00	18.00	1.00
0001-545-Community Planning	12.50	10.50	0.00	10.50	-2.00
1003-330-County Fair-GS Fair Maintenance	4.00	4.00	0.00	4.00	0.00
1007-110-Assessment And GIS	21.00	21.00	0.00	21.00	0.00
5006-141-Elections	9.00	9.00	0.00	9.00	0.00
Total By Function:	242.65	225.10	-0.80	224.30	-18.35
Law & Justice					
Department Name	Actual	Actual	Adjustments	Final	Change
0001-200-County Clerk	49.00	43.54	0.00	43.54	-5.46
0001-210-District Court	54.00	47.48	2.00	49.48	-4.52
0001-230-Superior Court	33.00	33.00	0.00	33.00	0.00
0001-231-Juvenile	95.50	90.50	0.00	90.50	-5.00
0001-250-Sheriff Law Enforcement	164.00	141.00	0.00	141.00	-23.00
0001-254-Sheriff Civil/Support	67.00	63.50	0.00	63.50	-3.50
0001-256-Sheriff Executive/Admin	22.50	20.50	0.00	20.50	-2.00
0001-261-Sheriff Custody	182.00	167.00	0.00	167.00	-15.00
0001-270-Prosecuting Attorney	87.00	75.25	0.00	75.25	-11.75
0001-271-Prosecuting Attorney Child Support	20.00	20.00	0.00	20.00	0.00
0001-290-Medical Examiner	7.00	6.75	1.00	7.75	0.75
0001-430-Community Corrections	73.00	68.35	2.00	70.35	-2.65
1018-252-Child Abuse Intervention Center	5.00	4.00	0.00	4.00	-1.00
1022-270-Prosecuting Attorney	5.00	5.00	0.00	5.00	0.00
Total By Function:	864.00	785.87	5.00	790.87	-73.13
Public Works					
Department Name	Actual	Actual	Adjustments	Final	Change
0001-633-Parks Operations	16.00	8.50	1.50	10.00	-6.00
1032-633-Parks Operations	1.00	12.75	5.50	18.25	17.25
1012-511-Transportation	75.40	65.40	0.00	65.40	-10.00
1012-522-Administration	19.50	17.50	1.00	18.50	-1.00
1012-542-Dev Svcs Engineering	22.00	13.00	0.00	13.00	-9.00
1012-632-Road Operations	101.50	83.50	0.00	83.50	-18.00
4580-533-Wastewater	15.50	15.50	0.00	15.50	0.00
5091-555-Fleet	26.00	20.50	0.00	20.50	-5.50
5091-577-Operation & Maintenance	2.00	2.00	0.00	2.00	0.00
Total By Function:	278.90	238.65	8.00	246.65	-32.25

Clark County Staffing Summary By Function By Department

(Does not include project positions)

2007-2008	2009-2010	2011-2012	2011-2012
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Community Development

Department Name	Actual	Actual	Adjustments	Final	Change
0001-566-Animal Control	10.00	6.00	0.00	6.00	-4.00
0001-589-Code Enforcement	10.00	4.95	0.00	4.95	-5.05
0001-599-Fire Marshal	9.00	7.85	0.00	7.85	-1.15
1011-521-Administration	6.00	6.75	0.25	7.00	1.00
1011-541-Development Review	14.00	7.85	0.00	7.85	-6.15
1011-544-Planning & Development	2.50	0.00	0.00	0.00	-2.50
1011-546-Customer Service	18.00	7.00	0.00	7.00	-11.00
1011-588-Building and Code	29.00	12.00	0.00	12.00	-17.00
Total By Function:	98.50	52.40	0.25	52.65	-45.85

Community Services

Department Name	Actual	Actual	Adjustments	Final	Change
1935-450-Department of Community Services	104.00	105.00	0.00	105.00	1.00
Total By Function:	104.00	105.00	0.00	105.00	1.00

Public Health*

Department Name	Actual	Actual	Adjustments	Final	Change
1025-700-Public Health Administration	25.15	15.25	0.45	15.70	-9.45
1025-701-Health Assessment, Eval, Outreach	27.75	9.08	-2.20	6.88	-20.87
1025-702-Environmental Public Health	27.30	22.30	-0.10	22.20	-5.10
1025-703-Healthy Families	29.45	18.80	-8.25	10.55	-18.90
1025-704-Skamaia County	5.30	0.00	0.00	0.00	-5.30
1025-705-Healthy Aging & Behavior	2.25	2.20	-0.85	1.35	-0.90
1025-706-Communicable Disease Prev. & Control	22.75	17.40	-2.10	15.30	-7.45
1025-707-Emergency Preparedness	6.50	4.00	0.00	4.00	-2.50
1025-708-Region VI AIDSNET	3.70	1.05	-0.75	0.30	-3.40
Total By Function:	150.15	90.08	-13.80	76.28	-73.87

*Public Health position reductions have not been finalized.

Internal Services

Department Name	Actual	Actual	Adjustments	Final	Change
0001-305-OBIS	48.00	40.00	0.00	40.00	-8.00
0001-310-Human Resources	18.00	17.35	0.00	17.35	-0.65
0001-311-Risk Management	4.00	5.00	0.00	5.00	1.00
0001-320-General Services	22.30	19.00	0.00	19.00	-3.30
0001-327-Budget Office	8.00	7.00	0.00	7.00	-1.00
0001-340-Public Information & Outreach	6.00	5.70	0.00	5.70	-0.30
5092-390-Data Processing	14.00	13.00	0.00	13.00	-1.00
5093-330-Facilities Management	41.50	37.00	0.00	37.00	-4.50
Total By Function:	161.80	144.05	0.00	144.05	-17.75

Fiscal Entities

Department Name	Actual	Actual	Adjustments	Final	Change
Total By Function:	0.00	0.00	0.00	0.00	0.00

Capital & Debt

Department Name	Actual	Actual	Adjustments	Final	Change
3194-390-Data Processing	0.00	0.00	0.00	0.00	0.00
Total By Function:	0.00	0.00	0.00	0.00	0.00
Total By Report	1900.00	1641.15	-1.35	1639.80	-260.20