



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.

Expenditures By Program	2011-2012	2013-2014	2013	2015-2016		
	Actual	Budget	Actual	Baseline	Adjustment	Total Required
Auditor's O&M Fund	\$663,918	\$915,794	\$560,486	\$917,688	\$120,340	\$1,038,028
Total:	\$663,918	\$915,794	\$560,486	\$917,688	\$120,340	\$1,038,028

Expenditures By Object Category	2011-2012	2013-2014	2013	2015-2016		
	Actual	Budget	Actual	Baseline	Adjustment	Total Required
Supplies	\$31,708	\$33,400	\$3,633	\$33,400	\$0	\$33,400
Temporary Services	\$0	\$40,600	\$0	\$40,600	\$0	\$40,600
Professional Services	\$492,999	\$607,528	\$507,924	\$666,588	\$120,340	\$786,928
Travel and Training	\$4,702	\$0	\$0	\$0	\$0	\$0
Other Services	\$38,773	\$113,100	\$42,464	\$127,100	\$0	\$127,100
Internal Charges	\$54,062	\$57,166	\$0	\$0	\$0	\$0
Transfers	\$6,536	\$50,000	\$0	\$50,000	\$0	\$50,000
Capital Expenditures	\$35,138	\$14,000	\$6,465	\$0	\$0	\$0
Total:	\$663,918	\$915,794	\$560,486	\$917,688	\$120,340	\$1,038,028

Auditor's O&M Fund

Program Summary

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 Categories

Purpose: Mandatory Scope: Regional (County-wide)

Program By Object Category	2011-2012	2013-2014	2013	2015-2016		
	Actual	Budget	Actual	Baseline	Adjustment	Recommended
Supplies	\$31,708	\$33,400	\$3,633	\$33,400	\$0	\$33,400
Temporary Services	\$0	\$40,600	\$0	\$40,600	\$0	\$40,600
Professional Services	\$492,999	\$607,528	\$507,924	\$666,588	\$120,340	\$786,928
Travel and Training	\$4,702	\$0	\$0	\$0	\$0	\$0
Other Services	\$38,773	\$113,100	\$42,464	\$127,100	\$0	\$127,100
Internal Charges	\$54,062	\$57,166	\$0	\$0	\$0	\$0
Transfers	\$6,536	\$50,000	\$0	\$50,000	\$0	\$50,000
Capital Expenditures	\$35,138	\$14,000	\$6,465	\$0	\$0	\$0
Total:	\$663,918	\$915,794	\$560,486	\$917,688	\$120,340	\$1,038,028

Budget Adjustments	FTE	Expenditure	Revenue
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Carry Forward Film Digitizing	1002-140-01	0.00	\$120,340	\$0
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In October 2012, the Recording Department entered into a contract with US Imaging to digitize micro film records dating back to 1965. During this process the recording staff is reviewing the digitized images provided by US Imaging to determine what images need to be enhanced. Enhancement of images cost .04 per image. By having the staff decide which images needs enhancement, will keep down the cost. This review process is time consuming but will save on the overall contract. The review process will cause the contract to extend into 2015. After the conversion is complete, the Joint Lobby Staff will be able to access these documents on their computers at the front counter and their desks without having to search for micro film in the Joint Lobby self service area. Eventually when all the film is digitized, the file cabinets currently housing the film can be removed from the floor. Overall this process and the ability to provide more efficient customer service make this conversion process and contract a benefit for Clark County citizens.

1002-140-514238-Imaging Project

Budget Adjustment Total:	0.00	\$120,340	\$0
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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.

Expenditures By Program	2011-2012	2013-2014	2013	2015-2016		
	Actual	Budget	Actual	Baseline	Adjustment	Total Required
Imaging Project	\$103,670	\$120,042	\$66,803	\$103,042	\$49,000	\$152,042
Total:	\$103,670	\$120,042	\$66,803	\$103,042	\$49,000	\$152,042

Expenditures By Object Category	2011-2012	2013-2014	2013	2015-2016		
	Actual	Budget	Actual	Baseline	Adjustment	Total Required
Supplies	\$6,232	\$12,422	\$132	\$5,422	\$0	\$5,422
Other Services	\$97,438	\$107,620	\$53,559	\$97,620	\$49,000	\$146,620
Capital Expenditures	\$0	\$0	\$13,112	\$0	\$0	\$0
Total:	\$103,670	\$120,042	\$66,803	\$103,042	\$49,000	\$152,042

Imaging Project

Program Summary

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 Categories

Purpose: Essential Scope: Regional (County-wide)

Program By Object Category	2011-2012	2013-2014	2013	2015-2016		
	Actual	Budget	Actual	Baseline	Adjustment	Recommended
Supplies	\$6,232	\$12,422	\$132	\$5,422	\$0	\$5,422
Other Services	\$97,438	\$107,620	\$53,559	\$97,620	\$49,000	\$146,620
Capital Expenditures	\$0	\$0	\$13,112	\$0	\$0	\$0
Total:	\$103,670	\$120,042	\$66,803	\$103,042	\$49,000	\$152,042

Budget Adjustments		FTE	Expenditure	Revenue
Liberty License & Maintenance	1002-200-01	0.00	\$17,000	\$0
Increase the budget in our Liberty License and Maintenance budget due to increased sales of licenses.				
1002-200-514238-Imaging Project				
Microfilm Conversion Project	1002-200-02	0.00	\$32,000	\$0
This request is to start Phase II of our Microfilm Conversion Project.				
1002-200-514238-Imaging Project				
Budget Adjustment Total:		0.00	\$49,000	\$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.

Expenditures By Program	2011-2012	2013-2014	2013	2015-2016		
	Actual	Budget	Actual	Baseline	Adjustment	Total Required
Expendable Contingency	\$0	\$7,334,288	\$0	\$5,503,356	\$0	\$5,503,356
Total:	\$0	\$7,334,288	\$0	\$5,503,356	\$0	\$5,503,356

Expenditures By Object Category	2011-2012	2013-2014	2013	2015-2016		
	Actual	Budget	Actual	Baseline	Adjustment	Total Required
Salaries, Regular	\$0	\$7,199,888	\$0	\$4,413,263	\$0	\$4,413,263
Benefits	\$0	\$0	\$0	\$659,743	\$0	\$659,743
Professional Services	\$0	\$134,400	\$0	\$430,350	\$0	\$430,350
Total:	\$0	\$7,334,288	\$0	\$5,503,356	\$0	\$5,503,356

Expendable Contingency

Program Summary

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 Categories

Purpose: Support Scope: Internal

Program By Object Category	2011-2012	2013-2014	2013	2015-2016		
	Actual	Budget	Actual	Baseline	Adjustment	Recommended
Salaries, Regular	\$0	\$7,199,888	\$0	\$4,413,263	\$0	\$4,413,263
Benefits	\$0	\$0	\$0	\$659,743	\$0	\$659,743
Professional Services	\$0	\$134,400	\$0	\$430,350	\$0	\$430,350
Total:	\$0	\$7,334,288	\$0	\$5,503,356	\$0	\$5,503,356

Exhibition Hall Dedicated Revenue Fund

Department Summary

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

Expenditures By Program	2011-2012	2013-2014	2013	2015-2016		
	Actual	Budget	Actual	Baseline	Adjustment	Total Required
Exhibition Hall Dedicated Revenue Fund	\$19,873,563	\$2,354,081	\$371,833	\$1,467,593	\$0	\$1,467,593
Total:	\$19,873,563	\$2,354,081	\$371,833	\$1,467,593	\$0	\$1,467,593

Expenditures By Object Category	2011-2012	2013-2014	2013	2015-2016	Total Required
	Actual	Budget	Actual	Baseline	
Transfers	\$2,193,385	\$2,354,081	\$371,833	\$1,467,593	\$1,467,593
Debt Service and Interest	\$17,680,178	\$0	\$0	\$0	\$0
Total:	\$19,873,563	\$2,354,081	\$371,833	\$1,467,593	\$1,467,593

Exhibition Hall Dedicated Revenue Fund

Program Summary

This is a Exhibition Hall Dedicated Revenue Fund

Operational Planning Categories

Purpose: Scope:

Program By Object Category	2011-2012	2013-2014	2013	2015-2016		
	Actual	Budget	Actual	Baseline	Adjustment	Recommended
Transfers	\$2,193,385	\$2,354,081	\$371,833	\$1,467,593	\$0	\$1,467,593
Debt Service and Interest	\$17,680,178	\$0	\$0	\$0	\$0	\$0
Total:	\$19,873,563	\$2,354,081	\$371,833	\$1,467,593	\$0	\$1,467,593

Healthcare Self-Insurance

Department Summary

Expenditures By Program	2011-2012	2013-2014	2013	2015-2016		
	Actual	Budget	Actual	Baseline	Adjustment	Total Required
Health Insurance Claims	\$0	\$0	\$0	\$37,796,476	\$0	\$37,796,476
Total:	\$0	\$0	\$0	\$37,796,476	\$0	\$37,796,476

Expenditures By Object Category						
Object Category	2011-2012	2013-2014	2013	2015-2016	2015-2016	Total Required
	Actual	Budget	Actual	Baseline	Adjustment	
Salaries, Regular	\$0	\$0	\$0	\$6,029,095	\$0	\$6,029,095
Benefits	\$0	\$0	\$0	\$31,618,346	\$0	\$31,618,346
Professional Services	\$0	\$0	\$0	\$149,035	\$0	\$149,035
Total:	\$0	\$0	\$0	\$37,796,476	\$0	\$37,796,476

Health Insurance Claims

Program Summary

Operational Planning Categories

Purpose:

Scope:

Program By Object Category	2011-2012	2013-2014	2013	2015-2016		
	Actual	Budget	Actual	Baseline	Adjustment	Recommended
Salaries, Regular	\$0	\$0	\$0	\$6,029,095	\$0	\$6,029,095
Benefits	\$0	\$0	\$0	\$31,618,346	\$0	\$31,618,346
Professional Services	\$0	\$0	\$0	\$149,035	\$0	\$149,035
Total:	\$0	\$0	\$0	\$37,796,476	\$0	\$37,796,476

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.

Expenditures By Program	2011-2012	2013-2014	2013	2015-2016		
	Actual	Budget	Actual	Baseline	Adjustment	Total Required
Industrial Insurance	\$8,034,835	\$3,982,589	\$1,571,831	\$4,578,514	\$0	\$4,578,514
Total:	\$8,034,835	\$3,982,589	\$1,571,831	\$4,578,514	\$0	\$4,578,514

Expenditures By Object Category	2011-2012	2013-2014	2013	2015-2016		
	Actual	Budget	Actual	Baseline	Adjustment	Total Required
Salaries, Regular	\$293,697	\$295,600	\$135,379	\$267,996	\$0	\$267,996
Benefits	\$87,611	\$87,853	\$42,038	\$114,548	\$0	\$114,548
Allowances	\$129	\$0	\$60	\$0	\$0	\$0
Overtime/Comp Time	\$154	\$0	\$0	\$0	\$0	\$0
Supplies	\$247,557	\$67,924	\$80,525	\$62,924	\$0	\$62,924
Professional Services	\$3,095,241	\$3,227,962	\$1,216,639	\$3,767,962	\$0	\$3,767,962
Travel and Training	\$10,195	\$3,250	\$4,460	\$3,250	\$0	\$3,250
Other Services	\$4,299,897	\$300,000	\$92,730	\$361,834	\$0	\$361,834
Debt Service and Interest	\$354	\$0	\$0	\$0	\$0	\$0
Total:	\$8,034,835	\$3,982,589	\$1,571,831	\$4,578,514	\$0	\$4,578,514

Industrial Insurance

Program 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. Also included are administrative payments to the State.

Operational Planning Categories

Purpose: Support Scope: Internal

Program By Object Category	2011-2012	2013-2014	2013	2015-2016		
	Actual	Budget	Actual	Baseline	Adjustment	Recommended
Salaries, Regular	\$293,697	\$295,600	\$135,379	\$267,996	\$0	\$267,996
Benefits	\$87,611	\$87,853	\$42,038	\$114,548	\$0	\$114,548
Allowances	\$129	\$0	\$60	\$0	\$0	\$0
Overtime/Comp Time	\$154	\$0	\$0	\$0	\$0	\$0
Supplies	\$247,557	\$67,924	\$80,525	\$62,924	\$0	\$62,924
Professional Services	\$3,095,241	\$3,227,962	\$1,216,639	\$3,767,962	\$0	\$3,767,962
Travel and Training	\$10,195	\$3,250	\$4,460	\$3,250	\$0	\$3,250
Other Services	\$4,299,897	\$300,000	\$92,730	\$361,834	\$0	\$361,834
Debt Service and Interest	\$354	\$0	\$0	\$0	\$0	\$0
Capital Expenditures	\$0	\$0	\$0	\$0	\$0	\$0
Total:	\$8,034,835	\$3,982,589	\$1,571,831	\$4,578,514	\$0	\$4,578,514

Real Estate & Prop Tax Admin Assist - Assessor

Department Summary

In December 2013, Clark County created Fund 1039 Real Estate and Property Tax Administration Assistance Fund to account for the fee revenue and for related expenditures which are restricted to maintenance costs for the Assessor valuation system.

Expenditures By Program	2011-2012	2013-2014	2013	2015-2016		
	Actual	Budget	Actual	Baseline	Adjustment	Total Required
Assessor	\$0	\$0	\$0	\$35,000	\$0	\$35,000
Total:	\$0	\$0	\$0	\$35,000	\$0	\$35,000

Expenditures By Object Category	2011-2012	2013-2014	2013	Baseline	Adjustment	Total Required
Other Services	\$0	\$0	\$0	\$35,000	\$0	\$35,000
Total:	\$0	\$0	\$0	\$35,000	\$0	\$35,000

Assessor

Program Summary

Operational Planning Categories

Purpose: Mandatory Scope: County-Wide

Program By Object Category	2011-2012	2013-2014	2013	2015-2016		
	Actual	Budget	Actual	Baseline	Adjustment	Recommended
Other Services	\$0	\$0	\$0	\$35,000	\$0	\$35,000
Total:	\$0	\$0	\$0	\$35,000	\$0	\$35,000

Real Estate & Prop Tax Admin Assist - Treasurer

Department Summary

Expenditures By Program	2011-2012	2013-2014	2013	2015-2016		
	Actual	Budget	Actual	Baseline	Adjustment	Total Required
Treasurer's Office	\$0	\$0	\$0	\$35,000	\$0	\$35,000
Total:	\$0	\$0	\$0	\$35,000	\$0	\$35,000

Expenditures By Object Category	2011-2012	2013-2014	2013	Baseline	Adjustment	Total Required
Other Services	\$0	\$0	\$0	\$35,000	\$0	\$35,000
Total:	\$0	\$0	\$0	\$35,000	\$0	\$35,000

Treasurer's Office

Program Summary

In December 2013, Clark County created Fund 1039 Real Estate and Property Tax Administration Assistance Fund to account for the fee revenue and for related expenditures which are restricted to the Treasurer eREET system.

Operational Planning Categories

Purpose: Mandatory Scope: County-Wide

Program By Object Category	2011-2012	2013-2014	2013	2015-2016		
	Actual	Budget	Actual	Baseline	Adjustment	Recommended
Other Services	\$0	\$0	\$0	\$35,000	\$0	\$35,000
Total:	\$0	\$0	\$0	\$35,000	\$0	\$35,000

Retirement Reserve

Department Summary

LEOFF medical reimbursement and medical insurance payments.

Expenditures By Program	2011-2012	2013-2014	2013	2015-2016		
	Actual	Budget	Actual	Baseline	Adjustment	Total Required
Retirement Reserve	\$1,213,660	\$1,463,524	\$532,993	\$1,463,524	\$0	\$1,463,524
Total:	\$1,213,660	\$1,463,524	\$532,993	\$1,463,524	\$0	\$1,463,524

Expenditures By Object Category	2011-2012	2013-2014	2013	2015-2016	Total Required
Benefits	\$1,213,660	\$1,463,524	\$532,946	\$1,463,524	\$1,463,524
Other Services	\$0	\$0	\$47	\$0	\$0
Total:	\$1,213,660	\$1,463,524	\$532,993	\$1,463,524	\$1,463,524

Retirement Reserve

Program Summary

LEOFF medical reimbursement and medical insurance payments.

Operational Planning Categories

Purpose: Mandatory Scope: Internal

Program By Object Category	2011-2012	2013-2014	2013	2015-2016		
	Actual	Budget	Actual	Baseline	Adjustment	Recommended
Benefits	\$1,213,660	\$1,463,524	\$532,946	\$1,463,524	\$0	\$1,463,524
Other Services	\$0	\$0	\$47	\$0	\$0	\$0
Total:	\$1,213,660	\$1,463,524	\$532,993	\$1,463,524	\$0	\$1,463,524

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.

Expenditures By Program	2011-2012	2013-2014	2013	2015-2016		
	Actual	Budget	Actual	Baseline	Adjustment	Total Required
New Equipment	\$15,062	\$0	\$6,904	\$0	\$0	\$0
Desktop Equipment Repair & Replacement	\$1,700,764	\$1,730,703	\$893,962	\$1,569,896	\$0	\$1,569,896
Desktop Support	\$2,576,698	\$3,005,584	\$1,347,878	\$3,379,107	\$0	\$3,379,107
Total:	\$4,292,524	\$4,736,287	\$2,248,744	\$4,949,003	\$0	\$4,949,003

Expenditures By Object Category	2011-2012	2013-2014	2013	2015-2016	Total Required
Salaries, Regular	\$1,903,853	\$1,972,458	\$999,377	\$2,262,582	\$2,262,582
Benefits	\$522,721	\$714,307	\$290,201	\$858,051	\$858,051
Allowances	\$616	\$0	\$351	\$0	\$0
Overtime/Comp Time	\$2,806	\$46,900	\$4,949	\$46,900	\$46,900
Supplies	\$1,367,898	\$1,329,722	\$631,038	\$1,205,774	\$1,205,774
Temporary Services	\$0	\$10,000	\$8,960	\$10,000	\$10,000
Professional Services	\$12,800	\$119,100	\$141,883	\$296,664	\$296,664
Travel and Training	\$14,300	\$14,000	\$2,103	\$23,100	\$23,100
Other Services	\$128,010	\$189,933	\$118,912	\$214,450	\$214,450
Internal Charges	\$237,580	\$237,927	\$0	\$0	\$0
Transfers	\$101,940	\$101,940	\$50,970	\$31,482	\$31,482
Total:	\$4,292,524	\$4,736,287	\$2,248,744	\$4,949,003	\$4,949,003

Technology Equipment Repair & Replacement

Desktop Equipment Repair & Replacement

Program Summary

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

Operational Planning Categories

Purpose: Support Scope: Internal

Program By Object Category	2011-2012	2013-2014	2013	2015-2016		
	Actual	Budget	Actual	Baseline	Adjustment	Recommended
Supplies	\$1,345,491	\$1,300,000	\$629,650	\$1,175,168	\$0	\$1,175,168
Professional Services	\$2,000	\$9,100	\$135,333	\$256,146	\$0	\$256,146
Travel and Training	\$3,408	\$0	\$0	\$9,100	\$0	\$9,100
Other Services	\$22,498	\$98,000	\$78,009	\$98,000	\$0	\$98,000
Internal Charges	\$225,427	\$221,663	\$0	\$0	\$0	\$0
Transfers	\$101,940	\$101,940	\$50,970	\$31,482	\$0	\$31,482
Total:	\$1,700,764	\$1,730,703	\$893,962	\$1,569,896	\$0	\$1,569,896

Desktop Support

Program Summary

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

Operational Planning Categories

Purpose: Support Scope: Internal

Program By Object Category	2011-2012	2013-2014	2013	2015-2016		
	Actual	Budget	Actual	Baseline	Adjustment	Recommended
Salaries, Regular	\$1,903,853	\$1,972,458	\$999,377	\$2,262,582	\$0	\$2,262,582
Benefits	\$522,721	\$714,307	\$290,201	\$858,051	\$0	\$858,051
Allowances	\$616	\$0	\$351	\$0	\$0	\$0
Overtime/Comp Time	\$2,806	\$46,900	\$4,949	\$46,900	\$0	\$46,900
Supplies	\$22,407	\$29,722	\$1,388	\$30,606	\$0	\$30,606
Temporary Services	\$0	\$10,000	\$8,960	\$10,000	\$0	\$10,000
Professional Services	\$10,800	\$110,000	\$6,550	\$40,518	\$0	\$40,518
Travel and Training	\$10,892	\$14,000	\$2,103	\$14,000	\$0	\$14,000
Other Services	\$90,450	\$91,933	\$33,999	\$116,450	\$0	\$116,450
Internal Charges	\$12,153	\$16,264	\$0	\$0	\$0	\$0
Total:	\$2,576,698	\$3,005,584	\$1,347,878	\$3,379,107	\$0	\$3,379,107

New Equipment

Program Summary

Operational Planning Categories

Purpose: Support Scope: Internal

Program By Object Category	2011-2012	2013-2014	2013	2015-2016		
	Actual	Budget	Actual	Baseline	Adjustment	Recommended
Other Services	\$15,062	\$0	\$6,904	\$0	\$0	\$0
Total:	\$15,062	\$0	\$6,904	\$0	\$0	\$0

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.

Expenditures By Program	2011-2012	2013-2014	2013	2015-2016		
	Actual	Budget	Actual	Baseline	Adjustment	Total Required
Tourism Promotion Fund	\$1,753,275	\$1,785,000	\$1,072,566	\$2,000,000	\$0	\$2,000,000
Total:	\$1,753,275	\$1,785,000	\$1,072,566	\$2,000,000	\$0	\$2,000,000

Expenditures By Object Category	2011-2012	2013-2014	2013	2015-2016	Total Required	
	Actual	Budget	Actual	Baseline	Adjustment	
Transfers	\$1,753,275	\$1,785,000	\$1,072,566	\$2,000,000	\$0	\$2,000,000
Total:	\$1,753,275	\$1,785,000	\$1,072,566	\$2,000,000	\$0	\$2,000,000

Tourism Promotion Fund

Program Summary

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 Categories

Purpose: Mandatory Scope: County-Wide

Program By Object Category	2011-2012	2013-2014	2013	2015-2016		
	Actual	Budget	Actual	Baseline	Adjustment	Recommended
Transfers	\$1,753,275	\$1,785,000	\$1,072,566	\$2,000,000	\$0	\$2,000,000
Total:	\$1,753,275	\$1,785,000	\$1,072,566	\$2,000,000	\$0	\$2,000,000

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.

Expenditures By Program	2011-2012	2013-2014	2013	2015-2016		
	Actual	Budget	Actual	Baseline	Adjustment	Total Required
Pass Throughs	\$2,448,036	\$0	\$11,736,736	\$3,298,959	\$0	\$3,298,959
Inter-fund Transfers	\$29,070,679	\$29,209,435	\$13,555,152	\$20,717,276	\$264,989	\$20,982,265
Total:	\$31,518,715	\$29,209,435	\$25,291,888	\$24,016,235	\$264,989	\$24,281,224

Expenditures By Object Category	2011-2012	2013-2014	2013	2015-2016	Total Required
Other Services	\$0	\$0	\$11,736,736	\$3,298,959	\$3,298,959
Internal Charges	\$2,053,255	\$2,473,472	\$0	\$0	\$0
Transfers	\$27,005,610	\$26,735,963	\$13,555,152	\$20,717,276	\$20,982,265
Debt Service and Interest	\$2,459,850	\$0	\$0	\$0	\$0
Total:	\$31,518,715	\$29,209,435	\$25,291,888	\$24,016,235	\$24,281,224

Transfers & Pass Throughs

Inter-fund Transfers

Program Summary

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 Categories

Purpose: Support Scope: Internal

Program By Object Category	2011-2012	2013-2014	2013	2015-2016		
	Actual	Budget	Actual	Baseline	Adjustment	Recommended
Other Services	\$0	\$0	\$0	\$0	\$0	\$0
Internal Charges	\$2,053,255	\$2,473,472	\$0	\$0	\$0	\$0
Transfers	\$27,005,610	\$26,735,963	\$13,555,152	\$20,717,276	\$264,989	\$20,982,265
Debt Service and Interest	\$11,814	\$0	\$0	\$0	\$0	\$0
Total:	\$29,070,679	\$29,209,435	\$13,555,152	\$20,717,276	\$264,989	\$20,982,265

Budget Adjustments	FTE	Expenditure	Revenue
CRESA Chiller Replacement The CRESA chillers are the original chillers that were installed when the building was constructed in the year 1995. The chillers are 20 years old and have reached their life expectancy. If we have a failure of one of the units, the dispatch center would not be able to function. In July 2013 BOCC approved a decision package for Fund 5193, which awarded \$177,500 in spending authority and revenue from CRESA 911 which we would request be carried over to the 2015-16 budget and that additional resources are needed to complete this project. 0001-601-597193-Transfer Out To 5193 or 6193	5193-330-04 0.00	\$215,750	\$0
Franklin Center Fire Alarm The Franklin Fire Alarm System does not meet current standards for Fire/Life Safety requirements defined by NFPA. The system is 30 years old and in need of replacement. 0001-601-597193-Transfer Out To 5193 or 6193	5193-330-02 0.00	\$49,239	\$0
Budget Adjustment Total:	0.00	\$264,989	\$0

Pass Throughs

Program Summary

This program accounts for funds passed through the General Fund to other entities. Currently, this budget includes only the payment of 911 dispatch charges for the City of Vancouver under the terms of the VUGMA agreement.

Operational Planning Categories

Purpose: Support Scope: Internal

Program By Object Category	2011-2012	2013-2014	2013	2015-2016		
	Actual	Budget	Actual	Baseline	Adjustment	Recommended
Other Services	\$0	\$0	\$11,736,736	\$3,298,959	\$0	\$3,298,959
Debt Service and Interest	\$2,448,036	\$0	\$0	\$0	\$0	\$0
Total:	\$2,448,036	\$0	\$11,736,736	\$3,298,959	\$0	\$3,298,959

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.

Expenditures By Program	2011-2012	2013-2014	2013	2015-2016		
	Actual	Budget	Actual	Baseline	Adjustment	Total Required
Unemployment Compensation	\$1,463,170	\$1,817,736	\$658,956	\$1,831,262	\$0	\$1,831,262
Total:	\$1,463,170	\$1,817,736	\$658,956	\$1,831,262	\$0	\$1,831,262

Expenditures By Object Category	2011-2012	2013-2014	2013	2015-2016		
	Actual	Budget	Actual	Baseline	Adjustment	Total Required
Benefits	\$448,820	\$803,386	\$151,781	\$400,000	\$0	\$400,000
Transfers	\$1,014,350	\$1,014,350	\$507,175	\$1,431,262	\$0	\$1,431,262
Total:	\$1,463,170	\$1,817,736	\$658,956	\$1,831,262	\$0	\$1,831,262

Unemployment Compensation

Program Summary

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 Categories

Purpose: Mandatory

Scope: Internal

Program By Object Category	2011-2012	2013-2014	2013	2015-2016		
	Actual	Budget	Actual	Baseline	Adjustment	Recommended
Benefits	\$448,820	\$803,386	\$151,781	\$400,000	\$0	\$400,000
Transfers	\$1,014,350	\$1,014,350	\$507,175	\$1,431,262	\$0	\$1,431,262
Total:	\$1,463,170	\$1,817,736	\$658,956	\$1,831,262	\$0	\$1,831,262