

# General Government

## Summary

The General Government category includes legislation and policy-making, elections, property appraisals, tax collections, marriage licenses, and organizational memberships not specific to a particular department. It also includes community activities such as Environmental Services, the County Fair, and planning activities related to the Growth Management Area.

- *The General Government function includes 14% of county positions*
- *The \$98 million budget represents 12% of the total County budget for 2013/14*

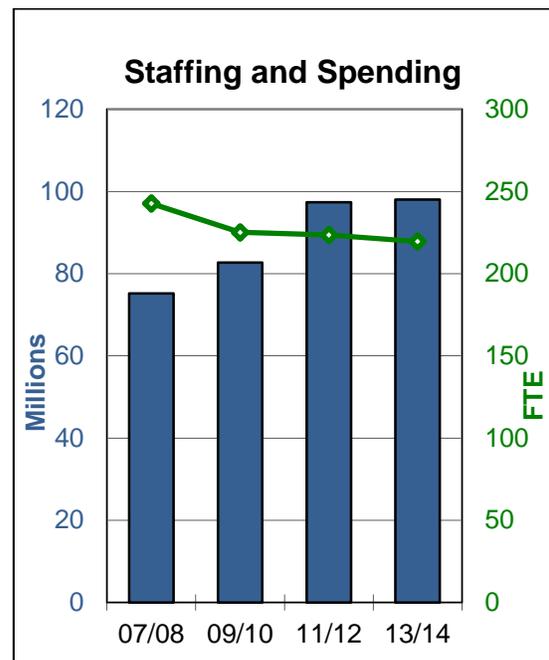
## 2007/08 to 2013/14

The General Government function is 31 percent, or \$22.8 million, greater in 2013/14 than it was in 2007/08. The \$7.5 million increase between 2007/08 and 2009/10 is mostly attributable to a new Mental Health Sales Tax and the creation of the Department of Environmental Services (DES), which was moved from Public Works. From 2009/10 to 2011/12, the final stage of the DES reorganization accounted for most of the \$14.6 million increase to the General Government function. In 2013/14 the budget increased by less than one percent (about \$700,000) and staffing decreased by 4.00 FTE.

## Current Issues

The reconfiguration efforts that involve General Government relate primarily to Environmental Services. The Regulation Team determined that consolidation of advisory boards should be pursued, resulting in a pilot project by Environmental Services to merge three boards into one in 2013.

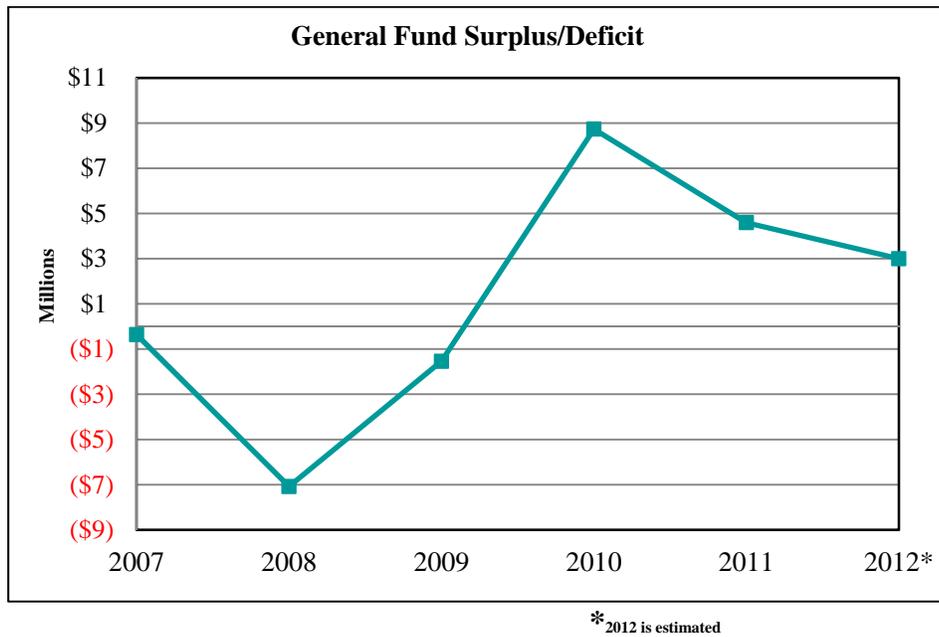
General Government		
	Budget	FTE
Assessor	8,243,983	45.0
Auditor/Elections	12,035,004	51.0
Board of Equalization	344,857	2.0
Cable Television	981,383	0.0
Commissioners	2,530,450	10.0
Community Planning	4,001,073	10.5
Community Support	580,632	0.0
County Fairgrounds	8,533,827	4.0
County-wide Services	944,794	0.0
Environmental Services	36,930,918	54.0
GIS	4,002,110	18.0
Mental Health Sales Tax	10,204,389	0.0
Treasurer & Bank Services	5,367,946	25.0
Tri-Mountain Golf	3,353,140	0.0
<b>Total</b>	<b>98,054,506</b>	<b>219.5</b>



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## Performance Measures – General Government

### Financial Trends Monitoring Report - General Fund Surplus or Deficit



**Indicator Explanation:** Consists of the annual change in fund balance for General Fund revenues and other resources minus General Fund expenditures and other uses.

**Importance:** Repeated operating deficits might indicate an inability to sustain services in the long term.

**Rating:** Favorable

#### Analysis

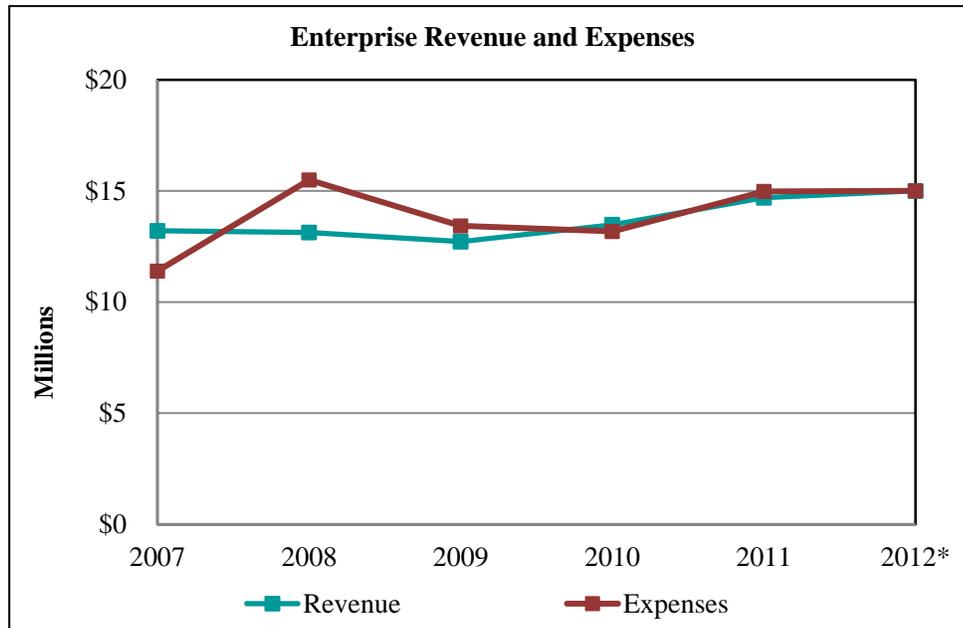
The 2008 operating deficit of \$7.1 million was caused by the weakening economy which particularly affected real estate excise taxes and sales tax revenue related to housing-construction.

The General Fund continued to recover from 2008 which was the worst deficit of the ten year period. The surplus for 2011 amounted to \$4.6 million due to modest revenue growth and flat expenditures.

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## Performance Measures – General Government

### Financial Trends Monitoring Report - Enterprise Revenue and Expenses



\*2012 is estimated

**Indicator Explanation:** Enterprise activities generate revenue to cover some or all operating expense, excluding interest income, grant revenue, capital contributions and transfers from other funds. Enterprise activities include Clean Water, Sanitary Sewer, and Solid Waste.

**Importance:** Enterprise funds are intended to be self-sustaining. Prolonged deficits might mean that fee increases are necessary or that support from other funding sources is required.

**Rating:** Mixed.

#### Analysis

In 2011, inflation-adjusted enterprise revenue reached its highest point at \$14.7 million. Since 2002, expenses have increased from \$6.7 million to \$14.9 million, an increase of about 122 per cent.

The fund balance in the Clean Water Fund has continued to decline to approximately \$4 million. Since 2002, the Solid Waste Fund expenses have exceeded operating revenue by \$9.3 million. Grants, however, have kept the fund positive.

**Department Detail:**

**Assessor**

**\$8,243,983**

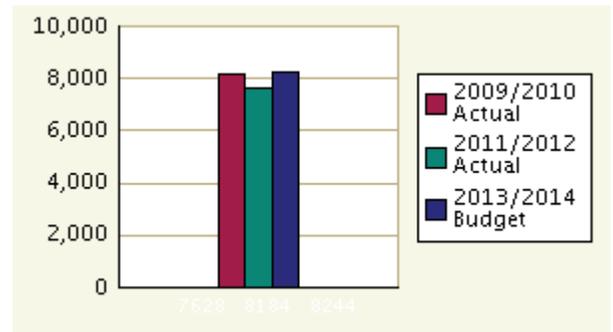
The Assessor is responsible for the appraisal of all real and personal property in the County for the purpose of taxation. Under Clark County's annual appraisal system, one-sixth of the parcels in the County must be physically inspected and re-appraised each year. The assessed values of the remaining parcels are reviewed and updated to market value. The department certifies tax levies made by all taxing districts in the County.

**Department Goal(s):**

- It is our goal to efficiently provide the public and our co-workers with high quality products and services, created in a supportive, healthy work environment, encouraging cooperation, honesty, integrity, and respect.
- Provide a stable and equitable tax base for individual taxing districts to generate revenues for the support of police, fire, schools, roads, parks, libraries, and other services that citizens require.

<b><u>Department Expenditures</u></b>	<b><u>Actual 2009/2010</u></b>	<b><u>Actual 2011/2012</u></b>	<b><u>Budget 2013/2014</u></b>
Salaries, Regular	\$5,553,797	\$5,163,356	\$5,199,792
Allowances	\$12,265	\$12,609	\$9,600
Professional Services	\$99,169	\$111,475	\$101,500
Supplies	\$66,080	\$89,577	\$101,494
Temporary Services	\$31,772	\$16,656	\$40,000
Internal Charges	\$7,000	\$8,400	\$8,400
Overtime/Comp Time	\$100,647	\$10,414	\$103,762
Travel and Training	\$25,527	\$35,156	\$56,000
Transfers	\$0	\$65,000	\$0
Debt Service and Interest	\$0	\$0	\$0
Capital Expenditures	\$16,435	\$25,368	\$45,400
Other Services	\$250,337	\$234,198	\$273,316
Benefits	\$2,021,202	\$1,856,096	\$2,304,719
<b><u>Department Total:</u></b>	<b><u>\$8,184,232</u></b>	<b><u>\$7,628,303</u></b>	<b><u>\$8,243,983</u></b>
<b>% Change from Previous Period:</b>		<b>-6.79%</b>	<b>8.07%</b>

**Expenditure History (\$ in Thousands)**



<b><u>Program Expenditures</u></b>	<b><u>Actual 2009/2010</u></b>	<b><u>Actual 2011/2012</u></b>	<b><u>Budget 2013/2014</u></b>
Residential Appraisal	\$3,168,202	\$3,041,942	\$3,245,733
Commercial Appraisal	\$1,543,197	\$1,740,104	\$1,335,926
Assessor's Office Administration	\$3,472,833	\$2,846,258	\$3,662,324
<b><u>Department Total:</u></b>	<b><u>\$8,184,232</u></b>	<b><u>\$7,628,303</u></b>	<b><u>\$8,243,983</u></b>
<b>% Change from Previous Period:</b>		<b>-6.79%</b>	<b>8.07%</b>

**Department Detail:**

**Auditor**

**\$7,107,820**

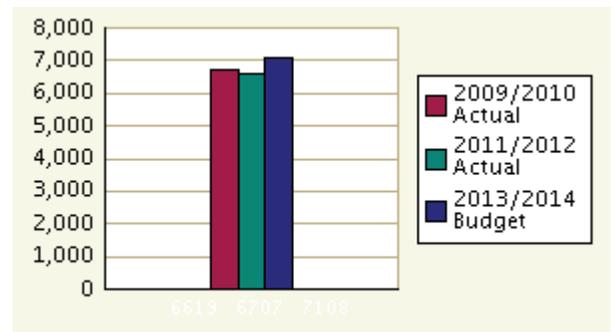
The Auditor's Office provides a broad range of predominantly regional services to Clark County residents and to County departments. All of its programs are mandated by state law and/or County code. As such, the Office's primary goal is to perform its various functions in conformance with applicable laws and regulations. Programs and services include: issuing motor vehicle and vessel licenses; issuing marriage licenses; maintaining official public records; supervising elections; processing payments and providing accounting and financial support services to county departments; and, performing internal control and performance reviews of county programs.

**Department Goal(s):**

- Represent the interests of county residents in directing the management of programs in the Auditor's Office and working effectively on legislative and other issues with the Legislature, Governor's Office, Dept. of Licensing, Attorney General, and others.
- Register vehicles and vessels in accordance with state laws.
- Account for and report on County revenues and expenditures and monitor compliance with applicable state and local laws.
- Maintain an accurate and accessible public record.

<u>Department Expenditures</u>	<u>Actual 2009/2010</u>	<u>Actual 2011/2012</u>	<u>Budget 2013/2014</u>
Transfers	\$0	\$0	\$0
Capital Expenditures	\$48,862	\$23,748	\$0
Supplies	\$45,564	\$57,898	\$102,326
Overtime/Comp Time	\$5,184	\$27,394	\$46,698
Allowances	\$8,378	\$8,259	\$6,120
Salaries, Regular	\$4,745,847	\$4,611,828	\$4,626,184
Temporary Services	\$10,193	\$75,417	\$34,674
Other Services	\$188,049	\$174,450	\$211,952
Travel and Training	\$32,591	\$30,880	\$63,288
Benefits	\$1,524,047	\$1,535,136	\$1,936,518
Professional Services	\$98,528	\$73,732	\$80,060
<b><u>Department Total:</u></b>	<b><u>\$6,707,242</u></b>	<b><u>\$6,618,741</u></b>	<b><u>\$7,107,820</u></b>
<b>% Change from Previous Period:</b>		<b>-1.32%</b>	<b>7.39%</b>

**Expenditure History (\$ in Thousands)**



<u>Program Expenditures</u>	<u>Actual 2009/2010</u>	<u>Actual 2011/2012</u>	<u>Budget 2013/2014</u>
Recording/Marriage License	\$882,300	\$827,207	\$853,869
Auto License	\$1,381,783	\$1,391,778	\$1,536,745
Auditor's Administration	\$346,322	\$327,749	\$314,168
Financial Services/Audit	\$4,096,837	\$4,072,007	\$4,403,038
<b><u>Department Total:</u></b>	<b><u>\$6,707,242</u></b>	<b><u>\$6,618,741</u></b>	<b><u>\$7,107,820</u></b>
<b>% Change from Previous Period:</b>		<b>-1.32%</b>	<b>7.39%</b>

**Department Detail:**

**Elections**

**\$4,927,184**

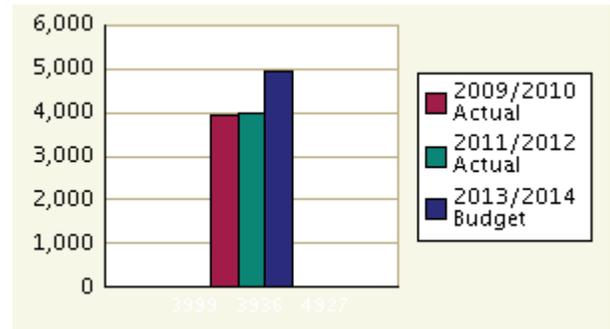
This department is under the control of the County Auditor and is responsible for conducting all elections within Clark County and maintaining a record of the County's registered voters. Activities include updating voter registration information as needed, processing candidate filings and ballot issues, preparing ballot materials, providing equipment and staff for ballot drop-off locations, tabulating ballots and certifying elections results. Staff also works in cooperation with the Secretary of State's Office and other elections officials to develop and implement new state-wide election laws.

**Department Goal(s):**

- Conduct elections according to state and federal election laws.

<b><u>Department Expenditures</u></b>	<b><u>Actual 2009/2010</u></b>	<b><u>Actual 2011/2012</u></b>	<b><u>Budget 2013/2014</u></b>
Transfers	\$0	\$0	\$0
Salaries, Regular	\$1,038,790	\$992,862	\$1,053,231
Benefits	\$309,338	\$312,503	\$387,461
Temporary Services	\$284,896	\$382,084	\$642,472
Debt Service and Interest	\$0	\$0	\$0
Overtime/Comp Time	\$25,913	\$41,102	\$22,000
Professional Services	\$556,498	\$500,123	\$970,238
Travel and Training	\$16,887	\$12,077	\$102,196
Other Services	\$1,253,557	\$1,223,943	\$1,121,166
Internal Charges	\$420,385	\$422,491	\$344,482
Supplies	\$24,567	\$91,444	\$119,758
Capital Expenditures	\$0	\$15,422	\$156,000
Allowances	\$4,848	\$4,998	\$8,180
<b><u>Department Total:</u></b>	<b><u>\$3,935,680</u></b>	<b><u>\$3,999,048</u></b>	<b><u>\$4,927,184</u></b>
<b><u>% Change from Previous Period:</u></b>		<b><u>1.61%</u></b>	<b><u>23.21%</u></b>

**Expenditure History (\$ in Thousands)**



<b><u>Program Expenditures</u></b>	<b><u>Actual 2009/2010</u></b>	<b><u>Actual 2011/2012</u></b>	<b><u>Budget 2013/2014</u></b>
Elections	\$3,935,680	\$3,999,048	\$4,927,184
<b><u>Department Total:</u></b>	<b><u>\$3,935,680</u></b>	<b><u>\$3,999,048</u></b>	<b><u>\$4,927,184</u></b>
<b><u>% Change from Previous Period:</u></b>		<b><u>1.61%</u></b>	<b><u>23.21%</u></b>

# Board of Equalization

\$344,857

## Department Detail:

### Board of Equalization

\$344,857

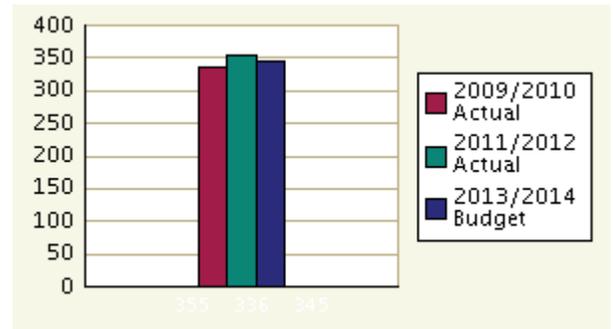
This department assists the county legislative authority in the administration of property tax. The County Board of Equalization provides an impartial citizen forum for review of the County Assessor's actions by (1) Providing a forum for property owners to obtain a cost-free review of assessed valuations on an individual basis, (2) Provides a "safety valve" for the property tax system in terms of unilateral equalization authority and taxing district(s) levy limits, (3) Reviews taxpayer exemption removals and denials appealed on an individual basis, and (4) Fosters citizen confidence in the fairness and integrity of the property tax system.

#### Department Goal(s):

- Administer an impartial and expeditious property tax assessment appeal process; protect due process rights of taxpayers and act as a service agency to all citizens relative to assessments, appeals and property taxation in general.

<u>Department Expenditures</u>	<u>Actual 2009/2010</u>	<u>Actual 2011/2012</u>	<u>Budget 2013/2014</u>
Capital Expenditures	\$0	\$0	\$0
Transfers	\$0	\$0	\$0
Benefits	\$76,298	\$86,456	\$93,397
Other Services	\$28,848	\$35,645	\$34,700
Professional Services	\$161	\$31	\$150
Allowances	\$116	\$115	\$0
Temporary Services	\$131	\$0	\$1,500
Overtime/Comp Time	\$3,123	\$527	\$1,600
Supplies	\$5,351	\$2,167	\$5,378
Salaries, Regular	\$215,349	\$223,574	\$200,298
Travel and Training	\$6,490	\$6,792	\$7,834
<b><u>Department Total:</u></b>	<b><u>\$335,864</u></b>	<b><u>\$355,308</u></b>	<b><u>\$344,857</u></b>
<b>% Change from Previous Period:</b>		<b>5.79%</b>	<b>-2.94%</b>

Expenditure History (\$ in Thousands)



<u>Program Expenditures</u>	<u>Actual 2009/2010</u>	<u>Actual 2011/2012</u>	<u>Budget 2013/2014</u>
BRB Administration	\$0	\$0	\$0
BOE Administration	\$335,864	\$355,308	\$344,857
<b><u>Department Total:</u></b>	<b><u>\$335,864</u></b>	<b><u>\$355,308</u></b>	<b><u>\$344,857</u></b>
<b>% Change from Previous Period:</b>		<b>5.79%</b>	<b>-2.94%</b>

# Cable Television

**\$981,383**

## Department Detail:

### Cable Television

**\$981,383**

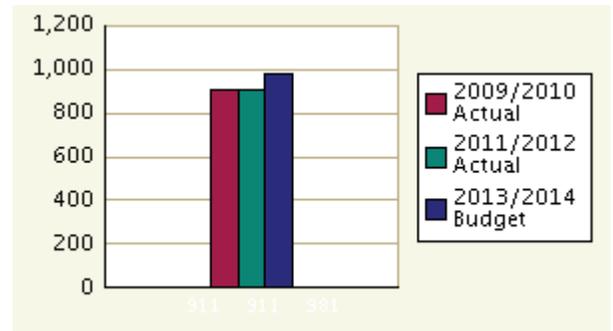
The County's responsibilities for cable television franchise administration, as well as public affairs and government programming, are carried out by the Clark/Vancouver Cable Office (CVTV), a City-County joint venture. The City of Vancouver is the fiscal agent for the office, so the County budget reflects only the payment to the City for cable services. The Clark/Vancouver Cable Office provides full service video production facilities and regularly produces programs for the County. Examples include the monthly "Clark County Closeup" program, a 30-minute magazine format program on County services and issues; and "Clark County Focus," a 30-minute monthly studio discussion program.

#### Department Goal(s):

- To ensure compliance with cable franchise requirements by cable television operators.
- To utilize video resources to communicate to citizens about County programs and activities.
- To provide error-free playback services to client agencies.

<u>Department Expenditures</u>	<u>Actual 2009/2010</u>	<u>Actual 2011/2012</u>	<u>Budget 2013/2014</u>
Transfers	\$911,410	\$911,410	\$981,383
Debt Service and Interest	\$0	\$0	\$0
<b>Department Total:</b>	<b>\$911,410</b>	<b>\$911,410</b>	<b>\$981,383</b>
<b>% Change from Previous Period:</b>		<b>0.00%</b>	<b>7.68%</b>

**Expenditure History (\$ in Thousands)**



<u>Program Expenditures</u>	<u>Actual 2009/2010</u>	<u>Actual 2011/2012</u>	<u>Budget 2013/2014</u>
Cable Television Office	\$0	\$0	\$0
CVTV - County Programming	\$437,762	\$486,846	\$630,105
Cable TV Cooperative	\$423,648	\$324,564	\$251,278
FVTV	\$50,000	\$100,000	\$100,000
<b>Department Total:</b>	<b>\$911,410</b>	<b>\$911,410</b>	<b>\$981,383</b>
<b>% Change from Previous Period:</b>		<b>0.00%</b>	<b>7.68%</b>

**Department Detail:**

**Commissioner's Office**

**\$2,530,450**

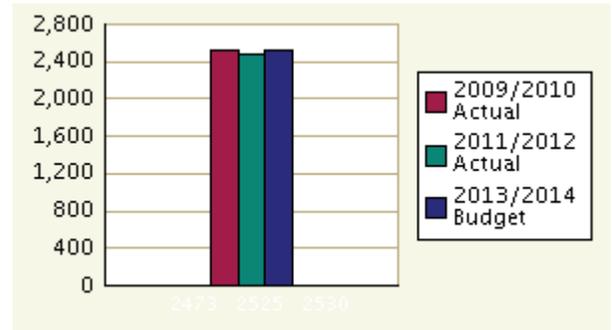
The Board of County Commissioners is the legislative, administrative and quasi-judicial authority for Clark County. The Board sets county policy and is responsible for the adoption of the annual budget, provision and maintenance of public facilities, construction and maintenance of county roads, development and implementation of planning and zoning policies, appointments to advisory committees and boards, and the adoption of all county ordinances. The Board of Commissioners carries out all responsibilities in accordance with the established county goals. The County Mission is: To better serve the will of the people.

**Department Goal(s):**

- Partnering with citizens to have safe communities, economic stability and mutual respect.
- Adopt county budget.

<b><u>Department Expenditures</u></b>	<b><u>Actual 2009/2010</u></b>	<b><u>Actual 2011/2012</u></b>	<b><u>Budget 2013/2014</u></b>
Travel and Training	\$28,564	\$28,911	\$50,300
Allowances	\$41,494	\$56,276	\$38,400
Overtime/Comp Time	\$2,500	\$3,161	\$1,000
Benefits	\$498,217	\$501,346	\$554,467
Supplies	\$15,459	\$14,388	\$25,000
Professional Services	\$115,629	\$117,684	\$116,944
Salaries, Regular	\$1,735,787	\$1,653,860	\$1,650,439
Temporary Services	\$0	\$0	\$0
Other Services	\$87,190	\$97,285	\$93,900
<b><u>Department Total:</u></b>	<b><u>\$2,524,839</u></b>	<b><u>\$2,472,912</u></b>	<b><u>\$2,530,450</u></b>
<b>% Change from Previous Period:</b>		<b>-2.06%</b>	<b>2.33%</b>

**Expenditure History (\$ in Thousands)**



<b><u>Program Expenditures</u></b>	<b><u>Actual 2009/2010</u></b>	<b><u>Actual 2011/2012</u></b>	<b><u>Budget 2013/2014</u></b>
Board of County Commissioners	\$2,524,839	\$2,472,912	\$2,530,450
<b><u>Department Total:</u></b>	<b><u>\$2,524,839</u></b>	<b><u>\$2,472,912</u></b>	<b><u>\$2,530,450</u></b>
<b>% Change from Previous Period:</b>		<b>-2.06%</b>	<b>2.33%</b>

# Community Planning

\$4,001,073

## Department Detail:

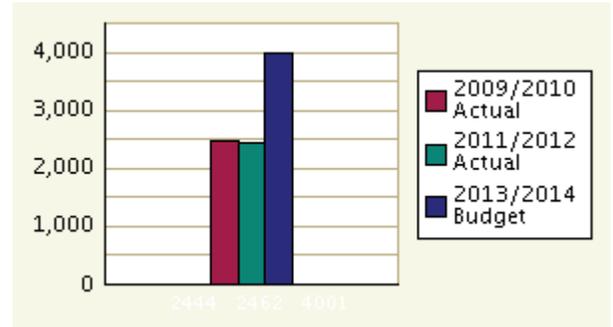
### Community Planning

\$4,001,073

Community Planning encompasses the planning and regulatory aspects of Growth Management Act, review and maintenance of Clark County's comprehensive land use plan and implementing regulations, transportation planning, and preparation of special planning studies and ordinances.

<u>Department Expenditures</u>	<u>Actual 2009/2010</u>	<u>Actual 2011/2012</u>	<u>Budget 2013/2014</u>
Overtime/Comp Time	\$85,661	\$66,866	\$80,750
Professional Services	\$195,832	\$167,653	\$1,227,354
Supplies	\$157,992	\$131,907	\$248,598
Salaries, Regular	\$1,435,352	\$1,494,496	\$1,487,422
Allowances	\$614	\$608	\$0
Benefits	\$490,903	\$511,993	\$629,685
Temporary Services	\$0	\$0	\$0
Other Services	\$90,082	\$66,423	\$299,264
Travel and Training	\$5,994	\$3,799	\$28,000
<b><u>Department Total:</u></b>	<b><u>\$2,462,429</u></b>	<b><u>\$2,443,747</u></b>	<b><u>\$4,001,073</u></b>
<b>% Change from Previous Period:</b>		<b>-0.76%</b>	<b>63.73%</b>

Expenditure History (\$ in Thousands)



<u>Program Expenditures</u>	<u>Actual 2009/2010</u>	<u>Actual 2011/2012</u>	<u>Budget 2013/2014</u>
Transportation Planning	\$848,240	\$742,827	\$1,741,859
GMA/Comprehensive Planning	\$1,614,190	\$1,700,920	\$2,259,214
<b><u>Department Total:</u></b>	<b><u>\$2,462,429</u></b>	<b><u>\$2,443,747</u></b>	<b><u>\$4,001,073</u></b>
<b>% Change from Previous Period:</b>		<b>-0.76%</b>	<b>63.73%</b>

# Conservation Futures Management

\$0

## Department Detail:

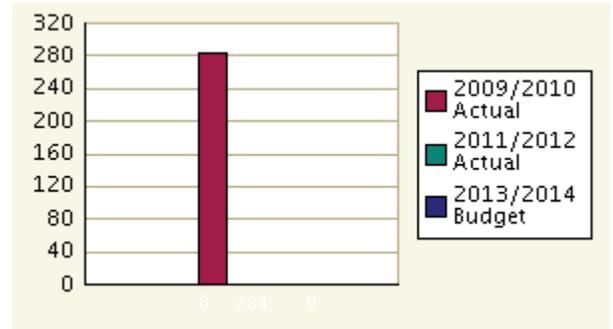
### Conservation Futures Management

\$0

The Conservation Futures Management Department protects lands highly valued for habitat, scenic corridors, low-impact recreation and other qualities that enhance the local environment. As of January 2010, Conservation Futures Management has been incorporated into the Department of Environmental Services. Please see the Department of Environmental Services General Fund Budget.

<u>Department Expenditures</u>	<u>Actual 2009/2010</u>	<u>Actual 2011/2012</u>	<u>Budget 2013/2014</u>
Travel and Training	\$926	\$0	\$0
Benefits	\$22,271	\$0	\$0
Salaries, Regular	\$94,486	\$0	\$0
Other Services	\$3,671	\$0	\$0
Transfers	\$0	\$0	\$0
Supplies	\$6,625	\$0	\$0
Allowances	\$28	\$0	\$0
Professional Services	\$156,091	\$0	\$0
<b>Department Total:</b>	<b><u>\$284,098</u></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>
<b>% Change from Previous Period:</b>		<b>-100.00%</b>	<b>0.00%</b>

Expenditure History (\$ in Thousands)



<u>Program Expenditures</u>	<u>Actual 2009/2010</u>	<u>Actual 2011/2012</u>	<u>Budget 2013/2014</u>
Conservation Futures Management	\$284,098	\$0	\$0
<b>Department Total:</b>	<b><u>\$284,098</u></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>
<b>% Change from Previous Period:</b>		<b>-100.00%</b>	<b>0.00%</b>

**Department Detail:**

**Clark County Fair Fund**

**\$8,533,827**

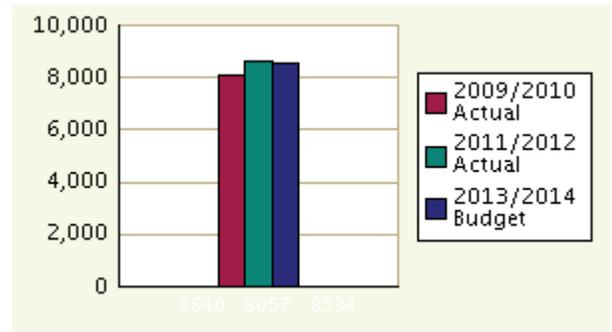
During 2004, management of the fairgrounds was transferred to a private, non-profit Fair Site Management Group (FSMG). This group oversees all budgetary, event and operations of the fairgrounds, except the ten day county fair, which remains under the direction of the Fair Association. A 100,000 square foot Exhibition Hall was completed in 2005.

**Department Goal(s):**

- Goal is to plan, organize, and implement a quality county fair, focusing on local agricultural education and promotion, and commercial applications during the fair.
- Manage the annual Fair and facilities for year 'round use.
- Maintain facilities to ensure public and employee safety, protect County investment in property, and to provide for housing the annual fair and year 'round events.
- Manage the Clark County Fair and rental of facilities for other events to increase revenues from these events.

<b><u>Department Expenditures</u></b>	<b><u>Actual 2009/2010</u></b>	<b><u>Actual 2011/2012</u></b>	<b><u>Budget 2013/2014</u></b>
Internal Charges	\$8,958	\$8,677	\$210
Transfers	\$10,378	\$10,378	\$10,378
Allowances	\$191	\$195	\$0
Debt Service and Interest	\$5,420	\$25,398	\$0
Capital Expenditures	\$118,508	\$75,276	\$0
Supplies	\$659,409	\$660,031	\$599,522
Temporary Services	\$603,700	\$590,864	\$560,700
Other Services	\$1,657,433	\$1,635,919	\$1,950,432
Overtime/Comp Time	\$26,621	\$29,270	\$0
Travel and Training	\$53,313	\$40,082	\$52,400
Benefits	\$123,492	\$119,116	\$157,139
Professional Services	\$4,493,979	\$5,163,653	\$4,803,100
Salaries, Regular	\$295,436	\$280,672	\$399,946
<b><u>Department Total:</u></b>	<b><u>\$8,056,838</u></b>	<b><u>\$8,639,529</u></b>	<b><u>\$8,533,827</u></b>
<b>% Change from Previous Period:</b>		<b>7.23%</b>	<b>-1.22%</b>

**Expenditure History (\$ in Thousands)**



<b><u>Program Expenditures</u></b>	<b><u>Actual 2009/2010</u></b>	<b><u>Actual 2011/2012</u></b>	<b><u>Budget 2013/2014</u></b>
Events	\$62,525	\$61,387	\$815,738
Clark County Fair Operations and Maint	\$92,895	\$230,132	\$383,078
Fairgrounds Administration	\$3,511,438	\$3,413,112	\$1,690,619
Clark County Fair	\$4,389,979	\$4,934,897	\$5,644,392
<b><u>Department Total:</u></b>	<b><u>\$8,056,838</u></b>	<b><u>\$8,639,529</u></b>	<b><u>\$8,533,827</u></b>
<b>% Change from Previous Period:</b>		<b>7.23%</b>	<b>-1.22%</b>

## County-Wide Services

\$944,794

### Department Detail:

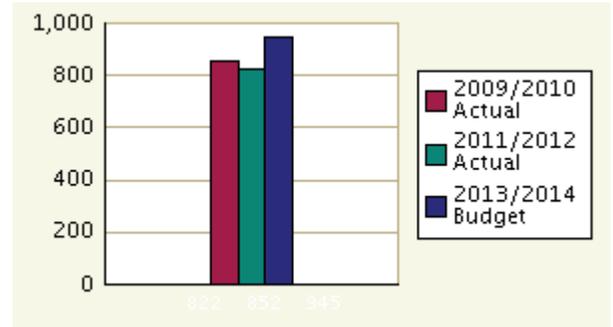
### County-Wide Services

\$944,794

Some activities and programs which the County supports are relevant for the entire County and, therefore, are not budgeted within a specific department. These activities include membership fees for the Washington State Examiner, the Washington State Association of Counties (WSAC), and the Washington Association of County Officials (WACO).

<u>Department Expenditures</u>	<u>Actual 2009/2010</u>	<u>Actual 2011/2012</u>	<u>Budget 2013/2014</u>
Overtime/Comp Time	\$0	\$0	\$0
Other Services	\$290,625	\$258,759	\$299,388
Transfers	\$0	\$0	\$0
Debt Service and Interest	\$0	\$0	\$0
Salaries, Regular	\$0	\$0	\$0
Supplies	\$17,857	\$2,704	\$2,000
Professional Services	\$490,815	\$513,397	\$583,406
Temporary Services	\$0	\$0	\$0
Travel and Training	\$52,238	\$46,854	\$60,000
Benefits	\$0	\$0	\$0
<b><u>Department Total:</u></b>	<b><u>\$851,534</u></b>	<b><u>\$821,714</u></b>	<b><u>\$944,794</u></b>
<b>% Change from Previous Period:</b>		<b>-3.50%</b>	<b>14.98%</b>

Expenditure History (\$ in Thousands)



<u>Program Expenditures</u>	<u>Actual 2009/2010</u>	<u>Actual 2011/2012</u>	<u>Budget 2013/2014</u>
State Examiner	\$386,518	\$377,528	\$417,000
County Associations	\$290,801	\$250,597	\$297,388
Legislative Liaison	\$0	\$0	\$0
Special Projects	\$174,032	\$192,860	\$230,406
Customer Service County-Wide	\$183	\$729	\$0
<b><u>Department Total:</u></b>	<b><u>\$851,534</u></b>	<b><u>\$821,714</u></b>	<b><u>\$944,794</u></b>
<b>% Change from Previous Period:</b>		<b>-3.50%</b>	<b>14.98%</b>

**Department Detail:**

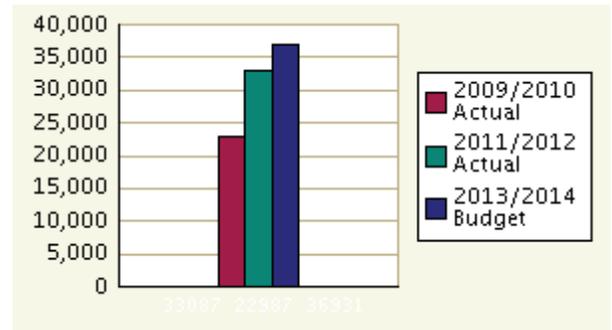
**Department of Environmental Services**

**\$36,930,918**

In January 2010, Clark County combined seven existing county environmental programs to form the new Department of Environmental Services (DES). The department's primary functions include: protection of critical areas and resource lands; solid waste reduction, recycling collection and reuse of materials, collection and safe disposal of hazardous waste; management of storm water to protect surface and groundwater; control of noxious and nuisance weeds; preservation of open space, including wildlife habitat, farm and forest land; permitting of infrastructure, including transportation facilities, public parks and trails, in an environmentally responsible way; protection of endangered species; management of county-owned lands and capital assets to benefit both the public and ecological stability within the county.

<u>Department Expenditures</u>	<u>Actual 2009/2010</u>	<u>Actual 2011/2012</u>	<u>Budget 2013/2014</u>
Debt Service and Interest	\$0	\$75	\$40,000
Transfers	\$2,945,671	\$1,330,242	\$1,317,500
Salaries, Regular	\$5,276,952	\$7,575,723	\$7,395,930
Supplies	\$1,018,003	\$1,368,197	\$1,607,854
Other Services	\$2,350,411	\$3,049,859	\$3,071,831
Benefits	\$1,701,875	\$2,498,836	\$2,846,853
Professional Services	\$4,800,439	\$10,581,498	\$13,022,040
Travel and Training	\$85,122	\$95,094	\$111,901
Allowances	\$2,246	\$6,897	\$0
Overtime/Comp Time	\$106,535	\$94,007	\$130,319
Internal Charges	\$826,175	\$1,752,161	\$1,453,238
Capital Expenditures	\$3,689,700	\$3,953,145	\$5,342,678
Temporary Services	\$183,676	\$780,986	\$590,774
<b><u>Department Total:</u></b>	<b><u>\$22,986,805</u></b>	<b><u>\$33,086,720</u></b>	<b><u>\$36,930,918</u></b>
<b>% Change from Previous Period:</b>		<b>43.94%</b>	<b>11.62%</b>

**Expenditure History (\$ in Thousands)**



<u>Program Expenditures</u>	<u>Actual 2009/2010</u>	<u>Actual 2011/2012</u>	<u>Budget 2013/2014</u>
Sustainability & Outreach	\$6,249,011	\$8,822,157	\$9,336,021
Clean Water	\$13,080,126	\$16,228,727	\$18,595,138
Department of Environmental Services	\$3,657,669	\$8,035,836	\$8,999,759
<b><u>Department Total:</u></b>	<b><u>\$22,986,805</u></b>	<b><u>\$33,086,720</u></b>	<b><u>\$36,930,918</u></b>
<b>% Change from Previous Period:</b>		<b>43.94%</b>	<b>11.62%</b>

**Department Detail:**

**ESA**

**\$0**

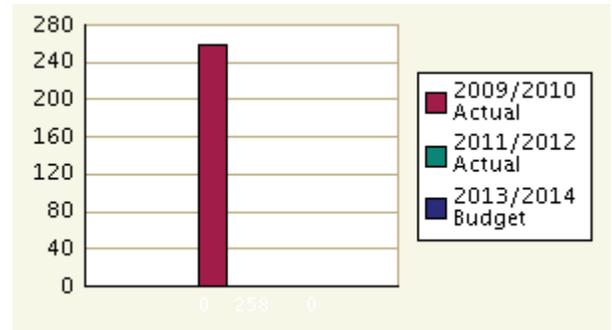
The ESA program was established in 1999 as a result of the Endangered Species Act. As of January 2010, ESA has been incorporated into the Department of Environmental Services. Please see the Department of Environmental Services General Fund Budget.

**Department Goal(s):**

- To inform policy decisions that have the potential to impact healthy, viable populations of native species.

<u>Department Expenditures</u>	<u>Actual 2009/2010</u>	<u>Actual 2011/2012</u>	<u>Budget 2013/2014</u>
Other Services	\$10,910	\$0	\$0
Benefits	\$43,435	\$0	\$0
Transfers	\$0	\$0	\$0
Professional Services	\$52,431	\$0	\$0
Salaries, Regular	\$139,309	\$0	\$0
Allowances	\$58	\$0	\$0
Travel and Training	\$3,274	\$0	\$0
Supplies	\$7,151	\$0	\$0
Temporary Services	\$1,259	\$0	\$0
<b><u>Department Total:</u></b>	<b><u>\$257,827</u></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>
<b>% Change from Previous Period:</b>		<b>-100.00%</b>	<b>0.00%</b>

**Expenditure History (\$ in Thousands)**



<u>Program Expenditures</u>	<u>Actual 2009/2010</u>	<u>Actual 2011/2012</u>	<u>Budget 2013/2014</u>
ESA	\$257,827	\$0	\$0
<b><u>Department Total:</u></b>	<b><u>\$257,827</u></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>
<b>% Change from Previous Period:</b>		<b>-100.00%</b>	<b>0.00%</b>

# Geographic Information System (GIS)

\$4,002,110

## Department Detail:

### Geographic Information System (GIS)

\$4,002,110

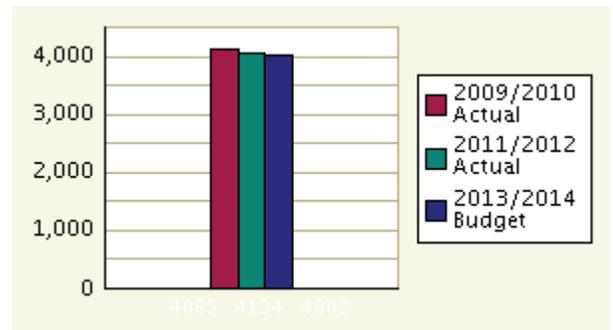
This department is responsible for the County's mapping and Geographic Information System (GIS) activities.

#### Department Goal(s):

- To provide the County and other GIS users with expert knowledge and easy access to the GIS database, and to facilitate access to the GIS database resource through the development of hardcopy maps and reports, desktop applications, and on-line Web pgs.
- To provide the County and other GIS users with expert knowledge and easy access to the GIS database, and to facilitate access to the GIS database resource through the development of hardcopy maps and reports, desktop applications, and online Web pages.
- Provide low cost, high quality printed maps and reports, and digital data to County employees, other governmental agencies, and the public.
- Creation and ongoing maintenance (parcels, zoning, roads, administrative districts, etc.) of a County-wide GIS providing geographic/demographic data support and analysis to County departments, cities and agencies.

<u>Department Expenditures</u>	<u>Actual 2009/2010</u>	<u>Actual 2011/2012</u>	<u>Budget 2013/2014</u>
Capital Expenditures	\$0	\$37,663	\$0
Overtime/Comp Time	\$43,735	\$0	\$0
Salaries, Regular	\$2,853,697	\$2,664,327	\$2,534,534
Professional Services	\$19,342	\$162,431	\$174,000
Other Services	\$242,882	\$194,008	\$274,000
Allowances	\$1,097	\$1,022	\$300
Supplies	\$71,823	\$148,123	\$62,604
Temporary Services	\$65,571	\$62,361	\$65,000
Benefits	\$823,460	\$786,870	\$870,772
Travel and Training	\$12,071	\$8,691	\$20,900
Internal Charges	\$800	\$0	\$0
Transfers	\$0	\$0	\$0
Debt Service and Interest	\$0	\$0	\$0
<b><u>Department Total:</u></b>	<b><u>\$4,134,478</u></b>	<b><u>\$4,065,496</u></b>	<b><u>\$4,002,110</u></b>
<b>% Change from Previous Period:</b>		<b>-1.67%</b>	<b>-1.56%</b>

Expenditure History (\$ in Thousands)



<u>Program Expenditures</u>	<u>Actual 2009/2010</u>	<u>Actual 2011/2012</u>	<u>Budget 2013/2014</u>
GIS Consulting Services	\$1,018,697	\$782,819	\$200,208
GIS Database Management	\$2,817,287	\$2,986,412	\$3,801,902
GIS Storefront	\$298,494	\$296,265	\$0
<b><u>Department Total:</u></b>	<b><u>\$4,134,478</u></b>	<b><u>\$4,065,496</u></b>	<b><u>\$4,002,110</u></b>
<b>% Change from Previous Period:</b>		<b>-1.67%</b>	<b>-1.56%</b>

**Mental Health Sales Tax (1033)**

**\$10,204,389**

**Department Detail:**

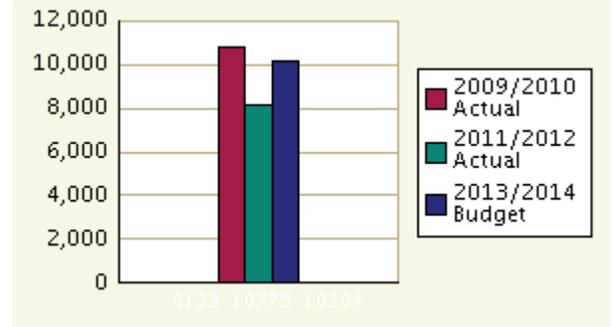
**Mental Health Sales Tax (1033)**

**\$10,204,389**

The Board of County Commissioners approved and implemented an additional 0.1 percent sales tax for the 07/08 biennial budget, collected county wide and dedicated to providing chemical dependency and mental health treatment services and therapeutic court programs to combat crime and confront the effects of widespread use of methamphetamines.

<u>Department Expenditures</u>	<u>Actual 2009/2010</u>	<u>Actual 2011/2012</u>	<u>Budget 2013/2014</u>
Benefits	\$0	\$0	\$529,280
Other Services	\$0	\$867	\$25,966
Salaries, Regular	\$0	\$0	\$1,295,190
Overtime/Comp Time	\$0	\$0	\$17,200
Temporary Services	\$0	\$0	\$1,000
Professional Services	\$0	\$0	\$549,704
Transfers	\$10,774,684	\$8,131,707	\$7,689,023
Supplies	\$0	\$0	\$75,226
Travel and Training	\$0	\$0	\$21,800
<b><u>Department Total:</u></b>	<b><u>\$10,774,684</u></b>	<b><u>\$8,132,574</u></b>	<b><u>\$10,204,389</u></b>
<b><u>% Change from Previous Period:</u></b>		<b><u>-24.52%</u></b>	<b><u>25.48%</u></b>

**Expenditure History (\$ in Thousands)**



<u>Program Expenditures</u>	<u>Actual 2009/2010</u>	<u>Actual 2011/2012</u>	<u>Budget 2013/2014</u>
Mental Health Sales Tax (1033)	\$10,774,684	\$8,132,574	\$10,204,389
<b><u>Department Total:</u></b>	<b><u>\$10,774,684</u></b>	<b><u>\$8,132,574</u></b>	<b><u>\$10,204,389</u></b>
<b><u>% Change from Previous Period:</u></b>		<b><u>-24.52%</u></b>	<b><u>25.48%</u></b>

# Other General Government

\$580,632

## Department Detail:

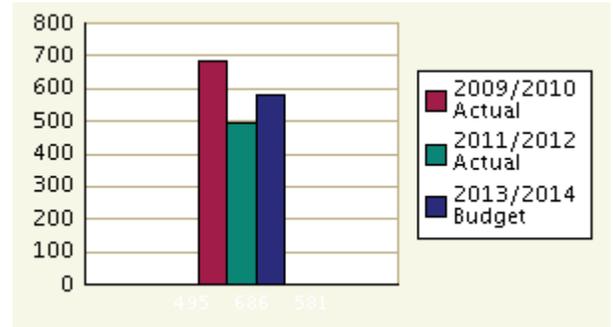
### Community Support

\$580,632

This category includes County contributions to various intergovernmental agencies responsible for enhancing the quality of life in the region. Agencies funded annually include the Columbia River Economic Development Council (CREDC), Fort Vancouver Historical Society, and the Southwest Washington Air Pollution Control Authority (SWAPCA).

<u>Department Expenditures</u>	<u>Actual 2009/2010</u>	<u>Actual 2011/2012</u>	<u>Budget 2013/2014</u>
Internal Charges	\$0	\$6,000	\$0
Transfers	\$685,972	\$489,378	\$580,632
<b><u>Department Total:</u></b>	<b><u>\$685,972</u></b>	<b><u>\$495,378</u></b>	<b><u>\$580,632</u></b>
<b>% Change from Previous Period:</b>		<b>-27.78%</b>	<b>17.21%</b>

Expenditure History (\$ in Thousands)



<u>Program Expenditures</u>	<u>Actual 2009/2010</u>	<u>Actual 2011/2012</u>	<u>Budget 2013/2014</u>
SW Washington Air Pollution Control Auth	\$133,828	\$138,897	\$143,900
Columbia River Economic Development	\$200,000	\$200,000	\$200,000
Fort Vancouver Historical Society	\$352,143	\$156,480	\$236,732
<b><u>Department Total:</u></b>	<b><u>\$685,972</u></b>	<b><u>\$495,378</u></b>	<b><u>\$580,632</u></b>
<b>% Change from Previous Period:</b>		<b>-27.78%</b>	<b>17.21%</b>

**Department Detail:**

**Bank Service Fees**

**\$754,378**

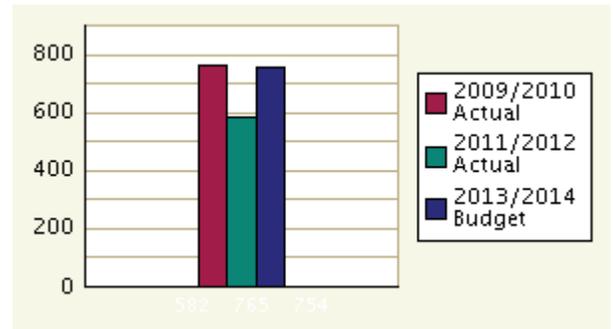
The Financial Services program represents payments made to financial institutions for banking service fees, an on-line financial service information system, investment advisory services, arbitrage calculations, armored transport, investment software maintenance agreements, investment custody through a third party safekeeping agent, fiscal agent transaction fees, merchant account fees, and associated expenses. Banking service fees include charges for depositing checks, redeeming warrants/checks, wire transfers, Automated Clearing House (ACH) transfers, uncollected balances, and other miscellaneous transactions.

**Department Goal(s):**

- To perform essential financial functions in an efficient and cost effective manner.

<u>Department Expenditures</u>	<u>Actual 2009/2010</u>	<u>Actual 2011/2012</u>	<u>Budget 2013/2014</u>
Debt Service and Interest	\$10,567	\$0	\$0
Supplies	\$122	\$0	\$0
Professional Services	\$753,112	\$581,351	\$754,378
Travel and Training	\$0	\$0	\$0
Other Services	\$828	\$813	\$0
<b><u>Department Total:</u></b>	<b><u>\$764,630</u></b>	<b><u>\$582,164</u></b>	<b><u>\$754,378</u></b>
<b>% Change from Previous Period:</b>		<b>-23.86%</b>	<b>29.58%</b>

**Expenditure History (\$ in Thousands)**



<u>Program Expenditures</u>	<u>Actual 2009/2010</u>	<u>Actual 2011/2012</u>	<u>Budget 2013/2014</u>
Financial Services	\$764,630	\$582,164	\$754,378
<b><u>Department Total:</u></b>	<b><u>\$764,630</u></b>	<b><u>\$582,164</u></b>	<b><u>\$754,378</u></b>
<b>% Change from Previous Period:</b>		<b>-23.86%</b>	<b>29.58%</b>

**Department Detail:**

**Treasurer**

**\$4,613,568**

The County Treasurer plays a major role in local government finance. The Treasurer is the custodian of all funds for the county and governmental subdivisions. The Treasurer's Office operates much like a bank. The Treasurer is responsible for:

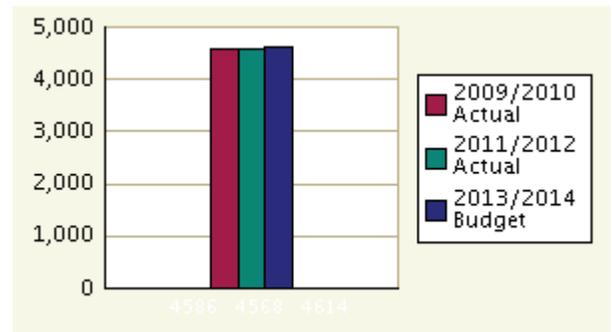
- collecting real and personal property taxes (including performing foreclosure and personal property distraint activities on delinquent accounts), special assessments, excise tax, gambling taxes, and miscellaneous receipts from other county districts and departments;
- accounting for all funds and deposits of revenue for the state, county, cities, and junior taxing districts (schools, ports, cemeteries, fire, drainage, and the Clark Public Utility);
- determining funds have adequate cash and authorizing the release of warrants for payment to vendors;
- administering short and long-term debt financing;
- managing the cash flow (liquidity) of the county, and investing funds not needed for immediate expenditures for the county and junior taxing districts;
- coordinating bank services and facilitating financial planning within and between the county and various taxing districts.

**Department Goal(s):**

- To provide accurate, timely and concise financial information to the County and its junior taxing districts, the State of Washington, cities, agencies and citizens to enable decision makers to make sound decisions with regard to the County's assets.
- The staff of the Tax Service department is committed to providing quality customer service through effective utilization of automated systems and a desire to communicate in a service-oriented manner.

<u>Department Expenditures</u>	<u>Actual 2009/2010</u>	<u>Actual 2011/2012</u>	<u>Budget 2013/2014</u>
Temporary Services	\$0	\$0	\$10,000
Professional Services	\$158,103	\$178,633	\$185,870
Transfers	\$0	\$0	\$0
Allowances	\$1,530	\$3,136	\$0
Overtime/Comp Time	\$9,022	\$3,664	\$19,700
Other Services	\$150,348	\$111,528	\$129,600
Salaries, Regular	\$3,077,772	\$3,103,866	\$2,907,908
Benefits	\$1,087,464	\$1,095,051	\$1,253,944
Capital Expenditures	\$0	\$0	\$0
Supplies	\$36,660	\$41,933	\$65,050
Travel and Training	\$34,299	\$48,148	\$41,496
Debt Service and Interest	\$12,985	\$1	\$0
<b><u>Department Total:</u></b>	<b><u>\$4,568,184</u></b>	<b><u>\$4,585,958</u></b>	<b><u>\$4,613,568</u></b>
<b>% Change from Previous Period:</b>		<b>0.39%</b>	<b>0.60%</b>

**Expenditure History (\$ in Thousands)**



<u>Program Expenditures</u>	<u>Actual 2009/2010</u>	<u>Actual 2011/2012</u>	<u>Budget 2013/2014</u>
Treasurer's Administration	\$1,263,620	\$1,276,740	\$1,105,919
Tax Service	\$2,366,439	\$2,285,709	\$2,559,543
Treasurer Finance	\$938,125	\$1,023,509	\$948,106
<b><u>Department Total:</u></b>	<b><u>\$4,568,184</u></b>	<b><u>\$4,585,958</u></b>	<b><u>\$4,613,568</u></b>
<b>% Change from Previous Period:</b>		<b>0.39%</b>	<b>0.60%</b>

# Tri-Mountain Operating

\$3,353,140

## Department Detail:

### Tri-Mountain Operating

\$3,353,140

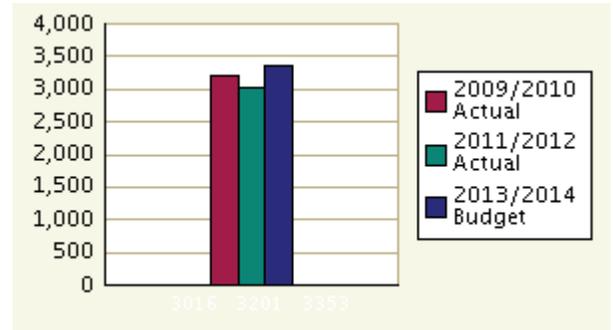
The Tri-Mountain Golf Course is an 18 hole, links-style course located in the center of the County. A private management company operates the golf course under contracts with Clark County. All operating receipts and expenditures flow through the Tri-Mountain O & M fund.

#### Department Goal(s):

- Provide cost-effective recreation to Clark County residents.

<u>Department Expenditures</u>	<u>Actual 2009/2010</u>	<u>Actual 2011/2012</u>	<u>Budget 2013/2014</u>
Capital Expenditures	\$42,438	\$0	\$0
Transfers	\$94,365	\$0	\$0
Professional Services	\$3,064,570	\$3,016,023	\$0
Debt Service and Interest	\$0	\$0	\$0
Supplies	\$0	\$0	\$0
Other Services	\$0	\$0	\$3,353,140
<b><u>Department Total:</u></b>	<b><u>\$3,201,373</u></b>	<b><u>\$3,016,023</u></b>	<b><u>\$3,353,140</u></b>
<b>% Change from Previous Period:</b>		<b>-5.79%</b>	<b>11.18%</b>

Expenditure History (\$ in Thousands)



<u>Program Expenditures</u>	<u>Actual 2009/2010</u>	<u>Actual 2011/2012</u>	<u>Budget 2013/2014</u>
Golf Course Operations	\$3,201,373	\$3,016,023	\$3,353,140
<b><u>Department Total:</u></b>	<b><u>\$3,201,373</u></b>	<b><u>\$3,016,023</u></b>	<b><u>\$3,353,140</u></b>
<b>% Change from Previous Period:</b>		<b>-5.79%</b>	<b>11.18%</b>

# Weed Management

\$0

## Department Detail:

### Weed Management

\$0

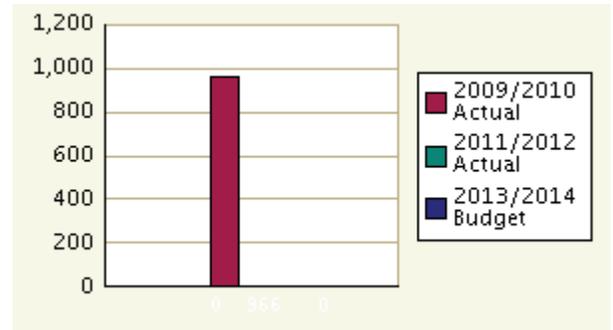
The County Commissioners activated the Weed Management Department in 1974. As of January 2010, Weed Management has been incorporated into the Department of Environmental Services. The program is responsible for the control of noxious weeds in the County.

#### Department Goal(s):

- To control noxious weeds within the boundaries of the County, in accordance with RCW 17.10, and associated rules, regulations, and laws.

<u>Department Expenditures</u>	<u>Actual 2009/2010</u>	<u>Actual 2011/2012</u>	<u>Budget 2013/2014</u>
Allowances	\$255	\$0	\$0
Travel and Training	\$6,453	\$0	\$0
Transfers	\$106,000	\$0	\$0
Benefits	\$181,720	\$0	\$0
Debt Service and Interest	\$39	\$0	\$0
Temporary Services	\$68,856	\$0	\$0
Other Services	\$67,241	\$0	\$0
Internal Charges	\$6,010	\$0	\$0
Salaries, Regular	\$473,129	\$0	\$0
Supplies	\$26,784	\$0	\$0
Capital Expenditures	\$25,551	\$0	\$0
Professional Services	\$3,659	\$0	\$0
<b><u>Department Total:</u></b>	<b><u>\$965,698</u></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>
<b>% Change from Previous Period:</b>		<b>-100.00%</b>	<b>0.00%</b>

Expenditure History (\$ in Thousands)



<u>Program Expenditures</u>	<u>Actual 2009/2010</u>	<u>Actual 2011/2012</u>	<u>Budget 2013/2014</u>
Weed Management	\$965,698	\$0	\$0
<b><u>Department Total:</u></b>	<b><u>\$965,698</u></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>
<b>% Change from Previous Period:</b>		<b>-100.00%</b>	<b>0.00%</b>