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# Strategic Planning

Budgets are developed based on varying planning approaches: *tactical* (more expedient to achieve shorter term goals) and *strategic* (more in depth analysis with a focus on the long term). Each approach has its advantages. Clark County has placed more emphasis in recent years on the strategic planning approach in order to address policy changes necessitated by the Washington Growth Management Act, ever shrinking or disappearing revenue sources, technology advances which universally impact the organization, and growing service demands due to an expanding population.

For development of the 2009-2010 biennial budget, Budget Strategy Teams were assembled, each representing a functional area of county government. Their responsibilities included looking at the next three biennial budgets, through 2013-2014. In this way, they could not only focus on the immediate needs but begin identifying long-term operational and capital needs, and a means to provide the necessary revenues to pay for them. This also provided a forum for the functional areas to see how a request in one department or program may have a financial impact on others, thus providing the county with a much more accurate overall cost.

## County Goals

The functions of county government are largely determined by State statute. Community priorities, as conveyed and advocated by the County's elected officials, shape how these services are delivered. The framework for delivery of these services has been identified by the Board of County Commissioners and other elected officials as:

### **Partnering with citizens to maintain and enhance:**

- *Safe Communities*
- *Economic Stability*
- *Mutual Respect*

Department goals and current issues are included in the department specific sections.

## Safe Communities

Neighborhood surveys over the past several years advocate for public safety above all other civic services, to ensure *safe communities*. The Sheriff's Office, Vancouver Police Department, and other local law enforcement agencies successfully negotiated an intergovernmental agreement to eliminate the duplication of services wherever possible. The Law and Justice Council, with representatives from all jurisdictions, provides coordinated implementation, recommendations and policy decisions. The interlocal agreement identifies which agencies are to deliver specialized services such as the SWAT Team, gang task forces, and Canine Unit.

Examples of coordinated public safety projects include the public safety building near the County Fairgrounds which is jointly used by the Clark County Sheriff and three local fire districts. Another example is the Administrative Board for the countywide 911 system, which continues to successfully operate with an interlocal agreement that effectively restructured the governance and financing of that agency. The system includes every law enforcement agency and fire district in the county.

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The 0.1% Criminal Justice Act sales tax increase provides an additional \$5.8 million annually for criminal justice services. These funds support staff in the Prosecutor's Office, District Court, Superior Court, Clerk's Office, and the Jail Work Center.

### **Economic Stability**

The goal of *economic stability* provides that decisions and policies set by Clark County support favorable economic conditions enjoyed by area residents and commercial interests. Further, an important objective includes ensuring that all citizens are given the opportunity to receive critically-needed services, regardless of economic status.

Governments play a major role in affecting the economic stability of a community due to the wide variety of practices and decisions implemented at the county and city levels.

Economic development in Clark County has slowed significantly due in large part to the continued volatility in the economy, but also is affected by tax limitation measures approved by voters and the structure of the tax base in Clark County.

As one of many contributors, Clark County continues its partnership with other organizations to support the Columbia River Economic Development Council (CREDC). The CREDC, established in 1982, is a private, not-for-profit private/public organization that promotes existing business retention/expansion and the recruitment of new jobs to Clark County. Workforce development training programs are linked to the economic development strategies through CREDC. The CREDC is funded through private membership contributions and contracts for services with public entities, including Clark County.

The Department of Community Services, located at the Clark County Center for Community Health along with Clark County Public Health, is working to provide an integrated approach to serving the needs of the citizens. This works by collaborating with community service providers and clients or consumers to ensure a strong sustainable delivery system serving anyone, with the compassion and respect they deserve and to which they are entitled.

### **Mutual Respect**

*Mutual respect* centers on the provision of services such as law enforcement, housing, environmental services, and others, in an atmosphere of respect for citizens and respect between local government agencies. Clark County values the pursuit of, and reinforcement of, mutual respect through such projects as the regional Human Services Council, Child Abuse Intervention Center, and Drug Task Force. Interlocal agreements between the various agencies providing criminal justice, computer infrastructure, and parks/recreation services have been maintained in the 2009-2010 budget.

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## Challenges in Achieving Goals

### Revenues vs. Demands for Service

#### The Economy

The County's population growth has been both a blessing and a curse. The population growth spurred new development in home construction and retail businesses, and new development increased the County's revenue in both property taxes and sales taxes. Now that the spike in population growth has diminished, the County is left to provide services to its citizens without the spike in revenues that had helped to pay the cost.

The situation is one of the most significant challenges in Clark County. Between 2000 and 2008, Clark County's total population increased 23 percent, an additional 79,000 people that rely on public services. The cost to provide these services requires a revenue stream to support it. However, the drop in the economy has caused a drop in the amount of revenue available to fund public services.

From 2004 to 2007, new construction was the force behind property tax revenues that annually went up by about five percent and sales tax revenues that increased by as much as 15 percent. Double digit growth in sales tax began to abate in 2006 but property tax collections continued to increase through 2007. By mid-2008, when the revenue forecasts were being prepared, the picture had changed dramatically. The 2009-10 budget reflects the operational restructuring that was required to balance the budget.

#### External Influences

Changes in legislation and court interpretations often have significant financial and service-delivery implications for County government. Court actions and constitutional interpretations also influence service delivery and cost, such as requirements for jail operations or probation. Citizen initiatives to limit taxes, and the cost of new technology, are additional examples of external influences. Tax legislation in Washington State which has impacted local government includes:

- **Referendum 47** – Passed by voters in 1997; limits property tax levy increases to the rate of inflation (as measured by the National Implicit Price Deflator); repealed laws which allowed for stockpiling tax revenues.
- **Initiative 695** – Passed by voters in 1999; repealed the state motor vehicle, travel trailer and camper excise tax; instituted a base annual registration fee of \$30.
- **Initiative 747** – Passed by voters in 2001; limits the increase in property tax growth to 1% per year plus new construction. This initiative compounds the already limiting Referendum 47. This initiative was overturned in 2006, but due to its appeal with the Washington State Supreme Court, all governments are cautiously awaiting its decision. The effect of this initiative combined with Ref 47 has reduced the amount of property tax received by the county in 2007 alone by \$24.2 million.

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- **Senate Bill 6211** – SB 6211 took effect in 1997. It allows an interlocal agreement for cost recovery from municipalities of the County's incurred costs for prosecution, adjudication, and incarceration of misdemeanor offenders.

## **Other Planning Processes**

### **County Organization and Services Plan**

The Clark County Services Plan, as part of the planning process, presents the results of surveys, focus groups, workshops, meetings, information programs, and other appropriate forums that encourage and promote public participation. This input is used to evaluate programs and develop priorities for the County Services Plan.

Clark County actively reviews its organizational structures and service delivery systems to ensure they are as effective and efficient as possible. Based on a constant stream of public input, priority is given to maintaining and improving the organization's day-to-day delivery of these services.

### **Financial Plan**

The Financial Plan describes Clark County's financial condition in the context of historical analyses, as well as current internal and external policies. These conditions are then analyzed to create a six-year forecast. This six-year forecast is used to create impact analyses for funding decisions proposed during the budget development process. By placing various proposals within the forecast, final decisions are made with a more complete financial understanding.

### **Capital Improvement Plan**

The Capital Improvement Plan (CIP) is a six-year forecast and culmination of all county long-term plans. Capital projects in the CIP include land, structures, equipment, road improvements, information technology, and machinery. It also considers other factors, such as protecting capital investments, operational and other cost savings, potential of lost opportunities, flexibility in service delivery, total debt capacity, and financing strategies.

### **Government Liaison Program**

The County has effectively influenced governmental and legislative actions that affect our citizens. This is accomplished through active representation in Washington legislative forums and agencies, coordinating organizational and multi-jurisdictional committees, and participation in the legislative process. County staff interacts routinely with the State Legislature and their staffs, testify on behalf of County interests, and coordinate initiatives and responses at state offices in Olympia.

The County also engages in collaborative partnerships with other local entities to produce programs of mutual interest. These programs address community needs such as protecting children, coordinating law enforcement, developing parks, funding low-income housing, sharing information technology services, and maximizing state funding for capital projects.

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## Limits to Staffing Growth

In 2001-2002, the County adopted an FTE growth policy that limits FTE growth to 2 percent per year. The 2003-2004 biennial budget further restricted FTE growth for new unfunded positions to zero. Exceptions include grant funded positions, Board of County Commissioners' requests, or consolidations. The 2007-2008 budget saw an increase of 130 staff over the 24 month period, including project positions. The 2009-2010 budget, as a result of the economic downturn, has been reduced by 149.20 FTE.

## The Budget as a Reflection of Policy

What a county deems most important will govern the way it spends available funds. Policies reflecting the direction of Clark County, the breadth of its responsibilities, and its fiscal obligations are established by the Board of County Commissioners and other County elected officials. Within that context, the County will first fund mandated services and the indirect services necessary to support them. Mandated services are those direct services required by federal or state law.

The County next considers essential services, and the indirect services necessary to support them. Essential services are direct services necessary for community safety or health.

Discretionary services receive consideration after mandated and essential service levels are set. Discretionary services are warranted when there is clear public need and no other service provider exists.

In addition to the categories above, County policy places emphasis on the scope of services, with priority going to those programs that are regional in nature.

## Objectives

The 2009-2010 budget is based on the Board of County Commissioners' policies and the plans of County departments. Plans to implement these policies all conform to the following overriding objectives:

**Objective 1:** To support the priorities of long-range and operational plans.

- The County continues to prioritize regional mandated and essential programs before considering discretionary services.
- The County pursues fiscally-responsible agreements to promote the interests of the citizens of Clark County.
- The County supports contracts to provide local urban services, for specified time periods, based on their full costs.

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**Objective 2:** To ensure growth in programs is consistent with projected revenues.

- Most baseline budget increases are limited to allowance for salaries and benefits.
- The Board of County Commissioners considers budget adjustments only to the extent that reductions are made in other program areas or new revenues are approved.
- Adequate levels of matching and operating funds are adopted before grant funds are accepted.
- Reduce targeted programs when operating revenues are insufficient to meet operating expenses.

**Objective 3:** To maintain a stable and healthy financial foundation.

- Adequate reserves are maintained in all funds.
- Enterprise funds have adequate fee structures to fully support proposed budgets.
- Fee structures are examined and modified to ensure that adequate fees cover increased costs of services, or services will be reduced.
- Fee structures are examined and modified to ensure that services provided are, in the aggregate, commensurate with the fees that are charged.
- The County implements its authority under SB6211 to charge cities for cost of misdemeanants.
- The County encourages service agreements with municipalities that result in savings for the citizens.
- Plan strategically for innovative ways of providing services more cost-effectively and efficiently.

**Objective 4:** To respond to critical service demands, and community priorities.

- Priority is given to budget adjustment requests that respond to the most critical increases in demand for services.
- Priority is given to budget adjustment requests that support multi-departmental functions.
- Recommendations are made for targeted reductions or for new revenues to support the most critical budget adjustment requests.
- Budget adjustment requests that mitigate staffing increases are encouraged, including requests for new technology.
- Reduce local services that are provided by the respective cities due to annexations or incorporations.

**Objective 5:** To support the priorities of the Capital Improvement Plan.

- Transportation projects in the six-year Transportation Improvement Plan are funded, consistent with available revenues.
- Adequate reserves for major maintenance of all facilities are sustained.
- Capital projects older than three years are re-evaluated before carrying them forward into the 2009-2010 budget.

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## County Fiscal Policy

Clark County must follow all budget laws specified in the Revised Code of Washington (RCW). Beyond these laws, the County also has internal Fiscal Policies that were first adopted by the Board of County Commissioners in 1982 and amended on August 2, 1994. Their purpose is to assist decision-makers by providing information and guidelines for Clark County to continue a financially prudent course. These seventeen Fiscal Policies are maintained by the County Auditor and amendable only by the Board of County Commissioners after public hearing.

Although neither the RCW nor County Fiscal Policies specifically address balanced budgets, the County continues to only adopt balanced budgets. Some departments may have years when excess revenue or expenses occur; this may result in a change of a particular fund's balance. In those instances, during the budget process an extra level of analysis is completed before the Board of County Commissioners considers granting authority for use of or growth in fund balance.

Below are listed each of the 17 Fiscal Policies including current events associated with a particular policy. Following the Fiscal Policies is an edited version of some of the 43 Financial Indicators the County tracks. Those chosen for inclusion are pertinent to budgets or the budgeting process. The indicators are divided into six categories: Revenues, Expenditures, Operating Position, Debt Structure and Leave Liabilities, Condition of Capital Assets, and Economic Base. Each trend is classified as "favorable", "unfavorable", or "mixed". These aid in both the short-term and long-term development of the biennial budget. County-wide goals are found in the Strategic Planning section, while department goals and their current issues are found in the sections annotated by function.

### POLICIES

#### Policy 1

The County shall calculate and compile financial indicators for each year. Any indicator showing an unfavorable trend shall be analyzed to determine why the change has occurred. The County Administrator is authorized to add or delete financial indicators to reflect the needs of the County and the availability of relevant information.

*See the condensed version of financial indicators presented after Policy 17.*

#### Policy 2

Clark County shall annually forecast revenues and expenditures for the next three-to-five years for the General Fund and Road Fund. Forecasts should reflect the County's multi-year capital improvement plans. Other funds should be forecast to the extent that they are material and can be reasonably predicted.

*As part of the biennial budget process, the Budget Office forecasts the General Fund in detail and major changes to this base for an additional four years. Public Works staff includes expenditure forecasts for the Road Fund as part of the six-year transportation capital construction program. Parks has a construction plan through 2012.*

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### **Policy 3**

Clark County shall proactively seek citizen involvement in evaluations of services and service levels.

*Clark County's budget process furnishes extensive opportunities for citizen involvement in the evaluation of programs and the allocation of resources. Budget meeting notices are published in local newspapers and public hearings are held, at which time the BOCC seeks input from staff and citizens, as it considers and ultimately adopts the budget. The County also has numerous advisory boards that provide citizen evaluation and advice on a continuous basis over many program areas.*

### **Policy 4**

Clark County will accept State and Federal money to fund programs mandated by law; or programs established as a local priority after taking local contributions into account. The Board of County Commissioners approves grant-funded contracts. Most local match for grant-funded programs relate to infrastructure needs that are included in the County's Comprehensive Plan and the Six-Year Transportation Improvement Program.

### **Policy 5**

Clark County will set charges for each enterprise fund (sewer, solid waste, etc.) at a level which supports the direct and overhead costs of the enterprise, primarily by fees, grants, or other sources consistent with the direction of the Board of County Commissioners.

### **Policy 6**

Clark County will pursue a fair and equitable process for the collection of property tax and all other revenues, with the goal of minimizing delinquencies.

*At December 31, 2007, uncollected delinquent property tax amounted to \$2.6 million, which is 3.1% of the current tax levy. During the last ten years the percent collected has never been less than 96.3%.*

### **Policy 7**

Clark County management is required to comply with budgetary restrictions. A reporting system will be provided to help managers monitor and adhere to financial constraints.

*The Auditor's Office monitors compliance with budgetary restrictions and provides departments with a variety of monthly reports to assist managers in controlling expenditures.*

### **Policy 8**

Clark County will provide for adequate maintenance of capital facilities and equipment, and for their orderly replacement, if necessary.

*The County finances two revolving funds that provide for the maintenance, repair, and orderly replacement of heavy equipment, vehicles, and personal*

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computers. In addition, the County has adopted long-term major maintenance programs for facilities and parks. The replacement of the County's financial system was completed in 2005; the replacement of the Assessment and Tax Collection system is under way; and detailed plans to replace Law and Justice information systems are being developed. In the past 5 years, the County has significantly upgraded its facilities completing construction of the Public Service Center, the Community Health Center, and significant remodels of the Courthouse and Juvenile Detention facilities.

#### **Policy 9**

Clark County shall establish reserve funds to pay for needs caused by unforeseen events. Reserves shall be held to address the following circumstances: 1) Catastrophic reserves, to provide limited emergency funds in the event of natural or manmade disasters; 2) Operational reserves, to provide additional funds for limited, unexpected service needs; 3) Liquidity reserves, to provide funds sufficient to insure smooth running of the County and pay current obligations; and 4) Capital reserves to facilitate the orderly replacement or acquisition of capital facilities and equipment. An amount equivalent to between six percent and ten percent of the General Fund operating budget shall be held in a separate reserve. Individual fund managers shall maintain reserves to address operational and liquidity needs for the funds under their control.

*The County has established and funded a permanent reserve fund for catastrophic events, operational reserves, and capital reserves.*

#### **Policy 10**

Capital improvements must be designed to provide sufficient benefits for the expected cost. Benefits can be economic or social values expressed in the Capital Improvement Plan, or can be based on a cost benefit analysis of all relevant costs.

*Most capital expenditures are reflected in the County's Comprehensive Plan and the Six-Year Transportation Improvement Program. The economic and social values of these projects are expressed in these plans. Additional evaluation of capital improvements is performed at the departmental level and examined by the Budget Office. Formal cost/benefit analysis is not performed in all cases.*

#### **Policy 11**

Clark County shall develop and adopt multi-year capital improvement plans to guide current and future major capital facility and equipment expenditures.

*The capital facilities element of the Comprehensive Plan addresses infrastructure and utility needs and is augmented by more detailed plans such as the Six-Year Transportation Improvement Program and open space acquisition programs supporting the expenditure of Conservation Futures funds. The Parks Department has a capital development plan through 2012. Multi-year funding plans have been developed for: equipment replacement at the CRESA building; law and justice capital facilities (juvenile, work release, and courthouse); the Public Service Center; and the Center for Community Health.*

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### **Policy 12**

Clark County will develop investment strategies to maximize return on investments while protecting the public's assets.

*The County Treasurer performs various cash flow analyses to determine size and duration of investments; has established and implemented a local government investment pool to maximize buying power and flexibility; and has developed investment policies and standards to manage the County's portfolio.*

### **Policy 13**

The County shall restrict direct debt to the limit identified in Article 8, Section 6 of the Washington State Constitution. In addition, the County will be prudent when considering appropriate levels of debt, limiting debt service to the County's current and future ability to finance that service without diminishing core services. In recognition of the value of the County's ability to raise money at competitive rates, the County will also consider the impact of any new debt on future bond ratings. Biennial budget appropriations shall include debt service payments and reserve requirements identified in bond covenants for all outstanding debt.

### **Policy 14**

Clark County recognizes that net direct debt service should be no more than ten percent (10%) of the operating revenues of the issuing fund and the General Fund combined.

### **Policy 15**

Where possible, Clark County will use revenue or other self-supporting bonds instead of general obligation bonds except where significant interest differences become a primary consideration.

### **Policy 16**

Clark County will not use long-term debt to finance current operations. Long-term borrowing will be confined to capital improvements or similar projects with an extended life which cannot be financed from current revenues.

### **Policy 17**

Clark County will keep the maturity of general obligation bonds consistent with or less than the expected lifetime of the project, with a goal of amortizing at least an average of five percent (5%) of project costs per year. All future long-term debt will have prepayment options unless alternative debt structures are judged more advantageous to the County.

### **Financial Trends (Excerpts from 2007 Financial Indicators Report)**

**Highlights of the 2007 Financial Trends** - At the end of 2007, Clark County remains in sound financial condition. Due to property tax limitation measures, flat intergovernmental revenues and sales tax revenues, operating revenues have begun to level off on a per capita basis. However, this report

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does not reflect the current financial stresses of the County resulting from the economic slowdown that began in 2005.

Twenty-one of the 43 indicators were deemed to be "favorable". There has been a downward trend of the total number of favorable ratings for the past several years as several ratings have deteriorated along with new construction in the County; notably, building fees, planning and impact fees, real estate excise tax (REET), sales tax, and the financial condition of the Community Development Fund.

Seventeen indicators were labeled "mixed", up from ten in 2006. Five of ten revenue indicators are rated as mixed, reflecting the uncertainty of the current economic slowdown that we are experiencing. These revenues have been impacted by the economic slowdown, particularly the decline in construction activity.

Five trends were identified as "unfavorable", up from three in 2006. Capital Project revenues have declined sharply for the past two years due to decreases in real estate excise taxes and impact fees, due to the slowdown in the housing market and decline in building activity.

**General Expenditures.** Expenditures increased more than inflation in 2007. However, the long term average increase in expenditures has only kept pace with inflation and many increases were funded by specific grants or taxes.

*Rating: Mixed*

**General Fund.**

General Fund expenditures increased in 2007 by 12.6 percent over 2006. Per capita cost adjusted for inflation increased six percent. Benefit costs per employee increased by 11 percent over 2006 as health care and retirement costs continue to increase.

*Rating: Mixed.*

**Capital Project Expenditures.** Capital expenditures declined dramatically in 2007. This was primarily due to a high level of expenditure in previous years on projects recently completed, such as the Community Health Building and the Public Service Center.

*Rating: Favorable.*

**Personnel Expenditures.** Personnel expenditures have increased from 38.4 % of total expenditures in 1998 to 42.8% in 2007.

*Rating: Mixed.*

**Employee Benefit Costs.** Benefit costs per employee increased by 11 percent over 2006 as health care and retirement costs continue to increase.

*Rating: Mixed.*

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## The Budget Process

### Legal Framework

State law establishes the general requirements of Clark County's budget process. It requires the County Auditor to initiate the budget process on or before the second Monday in July by requesting budget estimates for the ensuing year from each County department. By statute, the estimates must be filed on or before the second Monday in August. The Auditor is required to present a compilation of these estimates, including revenue projections, to the Board of Commissioners on or before the first Tuesday in September. A compilation of submissions is then prepared, and copies are made available to the public. The Board of Commissioners must schedule a hearing on the budget for the first Monday in October or, if the Board so chooses, the first Monday in December. (If the hearing is scheduled in December, the Board may change the other dates in the process accordingly.) The budget hearing may be continued from day-to-day for no more than five days. At the conclusion of the hearing, the Board of Commissioners adopts the budget.

### The Biennial Budget

Since 1985, cities in the state of Washington have had the legal ability to adopt biennial budgets and in 1997 the legislature gave counties the authority to adopt ordinances providing for biennial budgets with mid-biennium review and modification for the second year of the biennium. Clark County first established a biennial budget for the 1999-2000 period.

In preparing a biennial budget, local governments typically employ one of three variations. The first involves a jurisdiction adopting a budget for the first year of the biennium and endorsing it for the second year, as happens in the City of Seattle. A second variation of a biennial budget is a two year spending plan comprised of two one-year appropriations that are adjusted annually. In the third variation, jurisdictions adopt a full 24 month budget and provide for a mid-biennium review and modification for the second year of the budget. This third variation is the biennial budget adopted by Clark County. The biennial budget is produced in five phases:

- **Phase 1 – Office of Budget Distributed** A baseline budget is developed in the Budget Office using the prior biennium's actuals, after making any known changes to controllable expenses, or items are removed for any known department reductions. This document is then submitted to departments for their review.
- **Phase 2 – The Submitted Budget** The submitted budget consists of department requests for resources to support their service requirements. It includes all budget adjustments requesting changed levels of resources. It is developed and reported at a line item level of detail with summaries at programmatic, departmental, and functional levels.
- **Phase 3 – Department Request** During this step, the Budget Office continues their work with individual departments to prioritize needs with available revenue. Elected officials are offered an opportunity to communicate directly with BOCC concerning their priorities as well as those of the county.

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- **Phase 4 – The Recommended Budget** This is the submission of the County Administrator's budget recommendations to the Board of County Commissioners. This is a balanced budget that prioritizes approval of budget adjustment requests based on the above criteria and is summarized at the program level.
  - **Phase 5 – The Adopted Budget** The adopted budget is approved by the Board of County Commissioners. It is adopted at the fund and department level.

## **Community Involvement**

The Board of Commissioners has established specific objectives for community involvement. These include:

- To use a variety of informational techniques that help increase the community understanding of Clark County government and services.
- To continue public opportunities for meaningful input to our planning and budget process.
- To create opportunities for active involvement, in order to increase collaboration with some decisions.
- To create opportunities for consensus decisions with some programs or initiatives.

In implementing these directives, County management pursued the following as a part of the 2009/2010 budget process:

- Public meetings with elected officials and heads of departments.
- Staff completed briefings to local newspapers regarding the recommended budget and process.
- The Administrator's *2009/2010 Recommended Budget* was distributed in November.
- A public meeting with elected officials and the Board of Commissioners was open to the community and televised.
- Public hearings were conducted for citizens to address the Board directly.

## **2009/2010 Budget Responsibilities**

The Budget Office is responsible for the budget process. The Auditor has overall responsibility and authority as the Chief Financial Officer of the County. The Auditor also complies with the basic legal requirements relating to budget responsibilities.

Elected officials and department directors are responsible for preparing and submitting their budget requests according to a published schedule. Officials have the opportunity to explain their budget requests to the County Administrator prior to publishing the recommended budget. Additionally, officials have discretion to address the Board of Commissioners during the public hearing process. After budget adoption, officials are required by law to maintain spending within the limits of the adopted budget.

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## **Budget Amendments**

Over the course of the fiscal period, due to unforeseen issues, it is sometimes necessary to request additional budget expenditure authority. Requests to amend the budget are submitted to the County Administrator for review prior to being presented to the Board for approval. Supplemental appropriations, which change departmental budgets, require a public hearing prior to approval. Notice of the supplemental appropriation hearings are advertised for two weeks prior to the hearing. At the hearing, members of the public may testify regarding the supplemental appropriation. At the conclusion of the hearing, the Board votes to approve or disapprove the supplemental appropriation.

Budget transfers, which shift funds within a department's budget, may be approved by the County Administrator throughout the year upon the presentation of the request.

## Budget Schedule

The following table displays the general timing of planning and budget activities as administered by the Budget Office.

Budget Schedule	
Activity	Timing
<b>Year 1</b>	
Load current biennium budget to general ledger	Early January
Write and publish annual budget document for current biennium	January through March
Capital Carryforward and Omnibus supplementals	February through March
Forecast revenues	March through July
Perform longrange planning activities for next period's budget	June through September
Assess community priorities	May through October
Preparation for biennial budget readoption supplemental	September through November
Public hearing on readoption of biennial budget adoption by BOCC	Tuesday of first full week of Dec.
<b>Year 2</b>	
Updating and monitoring of performance measures	January through March
Financial forecasting and planning	March through July
Calculate baseline budgets	July
Train departments for new budget	July
Assist departments with budget development	July to mid-September
Elected officials meet with BOCC for budget planning	Mid-August
Departments submit budget requests	Mid-September
Publish budgets submitted by departments	Early to mid-October
Departments meet with budget office re: submitted budgets	Mid- to late October
Recommended Budget to Board	Mid-November
Publish Recommended Budget	Mid-November
Elected officials and Dept Heads meet with BOCC re: Recommended Budget	Mid- to late November
Public hearings and budget adoption by BOCC	First full week of December
Publish adopted line item budget	Late December

## GFOA Award

The Government Finance Officers Association of the United States and Canada (GFOA) gave the Clark County 2007-2008 Biennial Budget document an award for Distinguished Presentation. The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting the Clark County 2009-2010 Biennial Budget to GFOA to determine its eligibility for another award.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Clark County  
Washington**

For the Biennium Beginning

**January 1, 2007**

*Charles S. Cox*

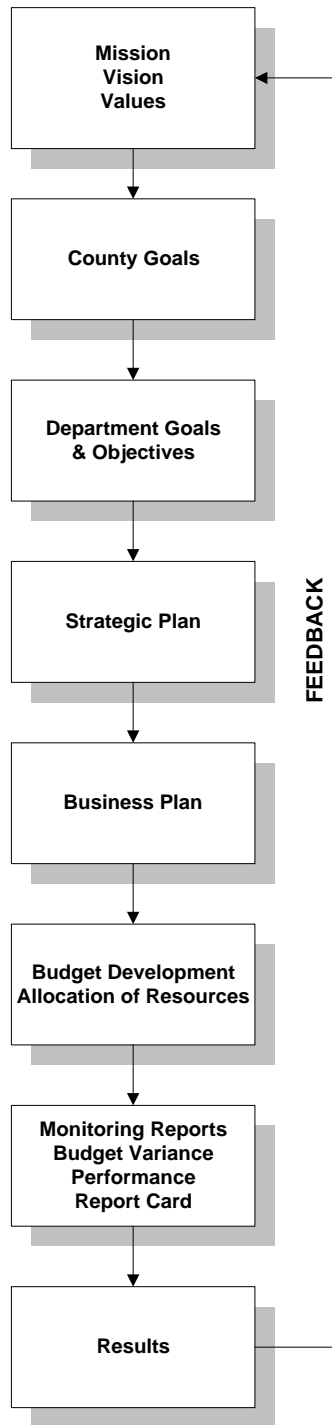
President

*Jeffrey R. Enos*

Executive Director

# Measuring Performance

“How are we doing?” and “how do we know how well we are doing” are questions County departments periodically ask themselves. In response, the Office of Budget has developed management reporting tools to answer these very questions. The County’s *performance measurement management system* was introduced during the 1997 budgetary process.



## The Performance Measurement Plan

The results of an organization’s efforts, and the measurement of those results, are integral elements of a successful planning cycle. Measurement of performance and consideration of results occurs at the individual department and program levels. The process involves comparison of expected to actual performance. Clark County is currently revisiting its *Mission*; its *Vision* of future desired state; and a description of what is important, its *Values*; major aspects of the planning cycle. These drive County-wide and department-specific goals, objectives, strategic and business plans, budget development and monitoring, via result-based performance measures. Feedback or outcomes then become part of the cyclical nature of this process.

Clark County has identified the following elements in its performance management system relative to most departments’ programs. These are customized by program to support department goals. The actual performance measures are listed by specific department programs in the Function section.

- **Demand Indicators** - quantifiable items driving a department’s volume of work; e.g., number of service requests, number of applications received.
- **Workload Measures** - output measures of the amount of work performed or the amount of services delivered.
- **Efficiency Measures** – a measure of the relationship between work performed and resources required performing them.

## Performance Measures

Elements being considered as part of the 2009-2010 biennial budget and planning process fall within these categories:

- **Efficiency Measures** - further development and refinement of measures that identify the relationship between works performed and the resources required performing them.
- **Outcome Measures** - measures the effectiveness of outputs.

## Evaluation

The ultimate objective in our *performance measurement management system* is to provide a mechanism to aid management and staff in their effort to achieve results. This is a report card that provides county government information about the results of its activities. Over time, systematic evaluations provide trend information on certain results-based indicators that impact County citizens.