

# **FY 2016 Spring Supplemental**

**March 9, 2016**

**Budget Office Work Session presented to the Clark County Council**

# Agenda

- Review supplemental purpose, guiding principles and process
- Departmental requests
- Finance Team recommendations
- Questions and Council feedback

# Purpose

- Recognize new budget-neutral items (e.g. grants, reimbursable work).
- Make adjustments to the current budget (e.g. technical corrections, new information).
- Update revenue forecasts if needed.
- Address critical items.

# Guiding Principles

For the General Fund, the Council directs the following;

- Maintain maximum financial flexibility to react to changing circumstances.
- Preserve current service levels.
- Follow the current plan for fund balance stability.

# Process & Timelines

**Feb 19 2016**

Department  
submissions due

**Mar 9 2016**

Council Work Session

**Mar 22 2016**

Notice of Public  
Hearing

Feb 19-Mar 1 2016

- Budget Office review
- Finance Team review and recommendations

**Mar 16 2016**

Materials ready for  
public hearing request

**Apr 5 2016**

Public  
Hearing

# Requested

Departments submitted 84 packages requesting:

- \$5,000,377 in 2015-2016 General Fund resources
  - \$2,504,802 ongoing
  - \$2,495,575 one-time
- Remaining requests overall ask for a net decrease in fund balance of \$7,753,269 from “all other funds”

Requests were primarily related to:

- Infrastructure major maintenance and replacement projects;
- Updating revenue forecasts and existing expenditure allocations;
- Recognizing grant proceeds; and,
- Maintaining or improving current service levels.

# General Fund Recommendations

- **Total:** \$942,506
  - Ongoing: \$228,182
  - One-time: \$714,324
- Finance Team recommends addressing required and critical needs, mostly one time items.
- Requests are funded using additional sales tax above forecast for 2015; moderate growth is assumed to continue in 2016, however, risk of recession could impact sales tax revenue significantly, and growth may not materialize.
- Caution is recommended with respect to adding ongoing expense, in anticipation of 2017-2018 budget preparation, which will need to address a forecasted gap between expense needs and available revenue.

# General Fund 2015-2016 Budget Available Fund Balance Overview (target: \$23 million)

	Available fund balance	
Jan 1, 2015 starting point	\$	25,221,466
Not available (dedicated Sheriff funds)	\$	(417,881)
Spring 2015 supplemental allocation	\$	(839,250)
Readopt 2015 allocation	\$	(434,538)
Spring 2016 revenue forecast update	\$	1,267,150
Spring 2016 recommended packages	\$	(942,506)
Dec 31, 2016 ending balance	\$	23,854,441

# General Fund Requests

The requests below have already been approved by the Council (staff reports).

Item #	Requesting Department	Short title	Net impact
BCC-05	Railroad	Interlocal Agreement with the Port of Vancouver	\$ (8,900)
GEN-01	General Services Indigent Defense	Ind Def Increased State Funding	\$ -
GEN-02	General Services – Facilities	Vancouver Lake Park Water System Evaluation	\$ (13,180)
GEN-04	General Services	Addition/Deletion of Positions	\$ 2,045
GEN-05	Board of Equalization	Addition/Deletion of Positions	\$ -
PAT-01	Prosecuting Attorney	Increase DPAll at 0.75 to DPAI at 0.25	\$ 4,200
SHR-04	Sheriff's Office	Space Needs Study	\$ -
AUD-01	Auditor's Office	PSC Reconfiguration Package	\$ -
JUV-03	Juvenile	JDAI Grant	\$ -
JUV-04	Juvenile	R.E.D. Grant	\$ -

The requests below were labeled “required” by the Finance Team.

Item #	Requesting Department	Short title	Net impact
BCC-01	Board of County Councilors	Two County Councilor positions	\$ (166,218)
BCC-02	Railroad	Emergency Notification Signs for Chelatchie Prairie Railroad Crossings	\$ (25,000)
BCC-03	Railroad	Railroad As-Built Drawings	\$ (60,000)
BGT-01	Budget Office	CRESA Emergency Management increase	\$ (9,533)
BGT-02	Budget Office	Update sales tax forecast	\$ 1,267,150
PWK-05	Public Works	Park Caretakers retirement benefits	\$ (53,076)

# General Fund Requests

The requests below are budget neutral or represent technical adjustments.

Item #	Requesting Department	Short title	Net impact
ASO-01	Assessor's Office	Training Revenue	\$ -
CRR-01	Community Corrections	Litter Cleanup Grant	\$ -
GEN-06	General Services	Addition/Deletion of Positions	\$ -
PWK-18	Public Works	Transfer adjustment for Camp Hope Improvements	\$ -
SHR-02	Sheriff's Office	Boating Safety Grant	\$ -
SHR-03	Sheriff's Office	WASPC Grant	\$ -

The requests below were recommended by the Finance Team.

Item #	Requesting Department	Short title	Net impact
ENV-01	Environmental Services	Veg. Mgmt. Storage Boxes Hazardous Materials	\$ (22,139)
GEN-03	General Services and Information Technology	Document Imaging Software O&M Funding Update	\$ 43,512
GEN-09	General Services Mailroom	Increase Postage Expense Authority	\$ (3,000)
JUV-01	Juvenile	Existing Juvenile Budget to Juvenile OT	\$ -
PWK-07	Public Works	General Fund Parks Volunteer Program	\$ (50,000)
PWK-15	Public Works	Sustainable Forestry Program position	\$ -
PWK-25	Public Works	Increase transfer to 1032 from General Fund for equipment purchase	\$ (18,637)
TRS-01	Treasurer's Office	Point of Sale Application	\$ -
COS-01	Community Services	Reinstate Human Service Fund Subsidy	\$ (300,000)
COS-02	Community Services	Under Accrual of Certain DCS Expenses	\$ (169,401)
JUV-02	Juvenile	Juvenile Overtime	\$ (93,179)

# General Fund Requests

The requests below were **NOT recommended** by the Finance Team.

Item #	Requesting Department	Short title	Net impact
BCC-04	Railroad	Signal Upgrade at Crossing	\$ (457,000)
GEN-11	Facilities Management	North County Building Improvements and Preventative Maintenance	\$ (50,000)
PWK-03	Public Works	Sheriff's Office 2015 and 2016 Vehicle Replacement	\$ (266,251)
PWK-06	Public Works	Restore General Fund Parks Maintenance to MPD	\$ (1,485,000)
PWK-08	Public Works	Add Parks Planner II/Grants Specialist	\$ (56,790)
PWK-10	Public Works	Request Operating Budget to Support Parks Administration Expenses	\$ (220,350)
SHR-01	Sheriff's Office	Sheriff's Overtime	\$ (265,600)
SHR-05	Sheriff's Office	Central Precinct Planning	\$ (200,000)
SHR-06	Sheriff's Office	Restore 8 Deputies	\$ (678,880)
SUP-01	Superior Court	JAVS Replacement	\$ (378,000)

Requests that were not recommended still represent major needs.

There are other significant needs that were not submitted in the spring 2016 supplemental since the spring supplemental is meant to address necessary adjustments and urgent new requests only.

Some of these requests will need to be reconsidered in the 2017-2018 budget and possibly sooner.

# Other Fund Recommendations - Highlights

- Recommended requests include significant increases in ongoing expenses (\$1.4 million per biennium) for the Community Development Fund 1011. The Finance Team recommends these packages but suggests the development of a fund balance policy for Fund 1011 that accounts for volatility in revenues and workload, lagged work, and other important needs.
- Finance Team recommends funding one-time three major capital repairs critical projects using Real Estate Excise Tax funds, totaling \$767,797.
- Road Fund requests recommended for approval total \$6,255,403.

# Other Funds Requests

The requests below have already been approved by the Council (staff reports).

Item #	Requesting Department	Fund	Fund name	Short title	Net impact
GEN-02	General Services – Facilities	5093	Central Support Serv	Vancouver Lake Park Water System Evaluation	\$ -
PBH-01	Public Health	1025	Health Department	HEAL Grant	\$ -
PBH-03	Public Health	1025	Health Department	Dept of Ecology Grants and EPH Fee Revenue	\$ -
PBH-04	Public Health	1025	Health Department	Project Environmental Health	\$ -
PBH-05	Public Health	1025	Health Department	USDA Farm-to-School Grant	\$ -
PWK-01	Public Works	1012	County Road Fund	Add Two Engineering Techs to Road Fund	\$ (139,031)
PWK-01	Public Works	5091	Equipment Rental & R	Add Two Engineering Techs to Road Fund	\$ -
PWK-02	Public Works	1012	County Road Fund	Convert two Highway Maintenance Workers from 9 months to 12 months	\$ (30,117)
PWK-13	Public Works	1012	County Road Fund	Sale of surplus property for tax parcel number 097895-000	\$ 300,000
AUD-01	Auditor's Office	1002	Auditor's O & M Fund	PSC Reconfiguration Package	\$ (195,000)
PBH-02	Public Health	1025	Health Department	AIDS United Syringe Exchange Grant	\$ -

\*Blue text indicates the package also includes a General Fund component which can be found under "General Fund Requests"

# Other Funds Requests

The requests below were labeled “required” by the Finance Team.

Item #	Requesting Department	Fund	Fund name	Short title	Net impact
BCC-02	Railroad	1012	County Road Fund	Emergency Notification Signs for Chelatchie Prairie Railroad Crossings	\$ -
BCC-03	Railroad	1012	County Road Fund	Railroad As-Built Drawings	\$ -
BGT-02	Budget Office	1030	Permanent Reserve Fu	Update sales tax forecast	\$ 747,965
PWK-05	Public Works	1032	MPD-Operations Fund	Park Caretakers retirement benefits	\$ (3,845)
PWK-31	Public Works	1012	County Road Fund	Public works debt budget update	\$ (92,531)
PWK-31	Public Works	2914	GO Bond Fund	Public works debt budget update	\$ -

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# Other Funds Requests

The requests below are budget neutral or represent technical adjustments.

Item #	Requesting Department	Fund	Fund name	Short title	Net impact
GEN-06	General Services	5093	Central Support Serv	Addition/Deletion of Positions	\$ -
PWK-18	Public Works	1032	MPD-Operations Fund	Transfer adjustment for Camp Hope Improvements	\$ -
PWK-18	Public Works	3055	Urban REET Parks Fun	Transfer adjustment for Camp Hope Improvements	\$ -
COS-03	Community Services	1953	Developmental Disabi	DD Employment Contract with DSHS	\$ -
PWK-27	Public Works	4583	SCWPT Repair & Repla	Treatment Plant Adjustment	\$ -

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# Other Funds Requests

The requests below were recommended by the Finance Team.

Item #	Requesting Department	Fund	Fund name	Short title	Net impact
COM-01	Community Development	1011	Community Dev	Add three Building Inspector III's to the Building Safety Program	\$ (283,804)
COM-02	Community Development	1011	Community Dev	Add two Plans Examiners to the Building Safety Program	\$ (127,538)
COM-03	Community Development	1011	Community Dev	Structural Engineer - ADD/DELETE for engineering work	\$ (14,590)
COM-04	Community Development	1011	Community Dev	Add Two Permit Tech Assistants	\$ (64,264)
COM-05	Community Development	1011	Community Dev	Increase Planner II Position from 0.6 FTE to 1 FTE in the Land Use Review Program	\$ (26,410)
GEN-03	General Services & IT	1002	Auditor's O & M Fund	Document Imaging Software O&M Funding Update	\$ (462,552)
GEN-03	General Services & IT	1011	Community Dev	Document Imaging Software O&M Funding Update	\$ 191,961
GEN-03	General Services & IT	1012	County Road Fund	Document Imaging Software O&M Funding Update	\$ 93,483
GEN-03	General Services & IT	1025	Health Department	Document Imaging Software O&M Funding Update	\$ 133,596
GEN-07	Fairgrounds	1003	Event Center Fund	Fairground and Event Center Equipment	\$ (83,000)

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# Other Funds Requests

The requests below were recommended by the Finance Team.

Item #	Requesting Department	Fund	Fund name	Short title	Net impact
GEN-08	Tri-Mountain Golf Course	4008	Tri-Mountain Golf	Increase Revenue & Expense	\$ 179,063
GEN-10	Facilities Management	3083	Major Maint Fund	Court House Critical Repairs	\$ (387,797)
GEN-10	Facilities Management	5193	Real Estate Excise T	Court House Critical Repairs	\$ -
GEN-12	Facilities Management	3083	Major Maint Fund	Fairgrounds Restroom Remediation, Repair and Replacement	\$ (300,000)
GEN-12	Facilities Management	5193	Real Estate Excise T	Fairgrounds Restroom Remediation, Repair and Replacement	\$ -
PWK-04	Public Works	1012	County Road Fund	Force Feed Loader for Road Maintenance Division	\$ (125,000)
PWK-04	Public Works	5091	Equipment Rental & R	Force Feed Loader for Road Maintenance Division	\$ -
PWK-07	Public Works	1032	MPD-Operations Fund	General Fund Parks Volunteer Program	\$ -
PWK-11	Public Works	1012	County Road Fund	Move ERR0003 from Fund 5091 to 1012	\$ (170,532)
PWK-11	Public Works	5091	Equipment Rental & R	Move ERR0003 from Fund 5091 to 1012	\$ 170,532

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# Other Funds Requests

The requests below were recommended by the Finance Team.

Item #	Requesting Department	Fund	Fund name	Short title	Net impact
PWK-12	Public Works	1012	County Road Fund	Transportation Improvement Program adjustment	\$ (5,000,000)
PWK-14	Public Works	1013	Camp Bonneville Fund	Add budget for Camp Bonneville for Cleanup Action Plan	\$ -
PWK-15	Public Works	1014	Bonneville Timber Fu	Sustainable Forestry Program position	\$ (51,189)
PWK-16	Public Works	1014	Bonneville Timber Fu	Thinning Operations for Sustainable Forestry Program	\$ (125,000)
PWK-17	Public Works	1012	County Road Fund	Revenue reduction in Development Engineering	\$ (558,416)
PWK-19	Public Works	1032	MPD-Operations Fund	Fund 1032 revenue adjustment	\$ 126,530
PWK-20	Public Works	1012	County Road Fund	Backup generator at Public Works Ops	\$ (236,500)
PWK-21	Public Works	1012	County Road Fund	Finn Hill Shed Truck purchase	\$ (32,882)
PWK-21	Public Works	5091	Equipment Rental & R	Finn Hill Shed Truck purchase	\$ 4,882
PWK-22	Public Works	1012	County Road Fund	Split Deck Tandem Axle Trailer purchase	\$ (19,882)

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# Other Funds Requests

The requests below were recommended by the Finance Team.

Item #	Requesting Department	Fund	Fund name	Short title	Net impact
PWK-22	Public Works	5091	Equipment Rental & R	Split Deck Tandem Axle Trailer purchase	\$ 4,882
PWK-23	Public Works	1012	County Road Fund	Portable Asphalt Reclaimer purchase	\$ (181,518)
PWK-23	Public Works	5091	Equipment Rental & R	Portable Asphalt Reclaimer purchase	\$ 21,528
PWK-24	Public Works	1012	County Road Fund	Backhoe Trailer purchase	\$ (34,352)
PWK-24	Public Works	5091	Equipment Rental & R	Backhoe Trailer purchase	\$ 4,352
PWK-25	Public Works	1032	MPD-Operations Fund	Increase transfer to 1032 from General Fund for equipment purchase	\$ 18,637
TRS-01	Treasurer's Office	1002	Auditor's O & M Fund	Point of Sale Application	\$ (37,000)
TRS-01	Treasurer's Office	3194	Technology Reserve F	Point of Sale Application	\$ (56,865)
TRS-02	Treasurer's Office	3039	REET Electronic Tech	REET Tech Fund Transfer	\$ (81,923)
TRS-02	Treasurer's Office	1039	Real Estate And Prop	REET Tech Fund Transfer	\$ -

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# Other Funds Requests

The requests below were recommended by the Finance Team.

Item #	Requesting Department	Fund	Fund name	Short title	Net impact
COS-01	Community Services	1957	Human Services	Reinstate Human Service Fund Subsidy	\$ 300,000
COS-02	Community Services	1935	Administration & Gra	Under Accrual of Certain DCS Expenses	\$ -
AUD-02	Auditor's Office	1002	Auditor's O & M Fund	SSN Redaction Project	\$ (50,000)
GEN-13	Risk Management	5040	General Liab Ins	Increased Revenue Collects	\$ 95,000
GEN-13	Risk Management	5043	Work Comp Ins	Increased Revenue Collects	\$ 4,000
GEN-14	Major Maintenance	3083	Major Maint Fund	Prosecuting Attorney Security Remodel Update	\$ (80,000)
GEN-14	Major Maintenance	5193	Real Estate Excise T	Prosecuting Attorney Security Remodel Update	\$ -
PWK-26	Public Works	1012	County Road Fund	Upgrade Survey Van to 1/2 ton Pickup Truck	\$ (18,125)
PWK-26	Public Works	5091	Equipment Rental & R	Upgrade Survey Van to 1/2 ton Pickup Truck	\$ -
PWK-28	Public Works	1012	County Road Fund	Add budget for Battle Ground School Flashers	\$ -
PWK-29	Public Works	1012	County Road Fund	Add budget for Routers for Traffic Network	\$ (10,000)
PWK-30	Public Works	1012	County Road Fund	Request budget for Insurance claims to Road Fund	\$ -

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# Other Funds Requests

The requests below were **NOT recommended** by the Finance Team.

Item #	Requesting Department	Fund	Fund name	Short title	Net impact
GEN-11	Facilities Management	5093	Central Support Serv	North County Building Improvements and Preventative Maintenance	\$ -
PWK-03	Public Works	5091	Equipment Rental & R	Sheriff's Office 2015 and 2016 Vehicle Replacement	\$ (460,102)
PWK-06	Public Works	1032	MPD-Operations Fund	Restore General Fund Parks Maintenance to MPD	\$ 1,485,000
PWK-08	Public Works	1032	MPD-Operations Fund	Add Parks Planner II/Grants Specialist	\$ -
PWK-08	Public Works	3071	Park District 1 Impa	Add Parks Planner II/Grants Specialist	\$ (4,369)
PWK-08	Public Works	3075	Park District 10 Imp	Add Parks Planner II/Grants Specialist	\$ (4,369)
PWK-08	Public Works	3076	Park District 5 Impa	Add Parks Planner II/Grants Specialist	\$ (4,369)
PWK-08	Public Works	3077	Park District 6 Impa	Add Parks Planner II/Grants Specialist	\$ (4,369)
PWK-08	Public Works	3078	Park District 7 Impa	Add Parks Planner II/Grants Specialist	\$ (4,369)
PWK-08	Public Works	3079	Park District 8 Impa	Add Parks Planner II/Grants Specialist	\$ (4,369)
PWK-08	Public Works	3080	Park District 9 Impa	Add Parks Planner II/Grants Specialist	\$ (4,368)
PWK-08	Public Works	3176	Parks Dist. #6-Dev.	Add Parks Planner II/Grants Specialist	\$ (4,368)
PWK-08	Public Works	3177	Parks Dist. #7-Dev.	Add Parks Planner II/Grants Specialist	\$ (4,368)
PWK-08	Public Works	3179	Parks Dist. #9-Dev.	Add Parks Planner II/Grants Specialist	\$ (4,368)
PWK-08	Public Works	3276	PIF District 6- Acqu	Add Parks Planner II/Grants Specialist	\$ (4,368)
PWK-08	Public Works	3277	PIF District 7- Acqu	Add Parks Planner II/Grants Specialist	\$ (4,368)
PWK-08	Public Works	3279	PIF District 9- Acqu	Add Parks Planner II/Grants Specialist	\$ (4,368)
PWK-09	Public Works	3055	Real Estate Excise T	REET Support of Parks Acquisition & Development	\$ -
PWK-09	Public Works	3083	Urban REET Parks Fun	REET Support of Parks Acquisition & Development	\$ (2,038,125)
PWK-10	Public Works	1032	MPD-Operations Fund	Request Operating Budget to Support Parks Administration Expenses	\$ -

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# Next Steps

- Questions / discussion
- Council Feedback
- Hearing materials to be finalized by Monday March 14
- Public hearing notice March 22
- Public Hearing April 5