

# CLARK COUNTY STAFF REPORT

DEPARTMENT: Public Works/Administration and Finance

DATE: December 22, 2015

REQUESTED ACTION: Approve the closing of Park Impact Fee (PIF) funds 3072, 3073, 3172, 3173, 3175, 3178 and Real Estate Excise Tax Fund (REET) 3086.

Consent     Hearing     County Manager

## PUBLIC WORKS GOALS:

- Provide safe and efficient transportation systems in Clark County
- Create and maintain a vibrant system of parks, trails and green spaces
- Continue responsible stewardship of public funds
- Promote family-wage job creation and economic development to support a thriving community
- Maintain a healthy, desirable quality of life
- Increase partnerships and foster an engaged, informed community
- Cultivate a nimble, responsive work force
- Make Public Works a great place to work

## BACKGROUND

This request will allow the Auditor's Office and Public Works to close funds that are currently no longer used, as described in the attached resolution.

## COUNCIL POLICY IMPLICATIONS

This action will close several Park Impact Fee (PIF) funds that no longer have money in them (Funds 3072, 3073, 3172, and 3173) – see resolution attached. These funds were previously used for City of Vancouver Park Impact Fee collection but resided with the County. Since the separation of the City and County parks department as of January 1, 2014, and the implementation of the wind-up agreement in November 2014, the County has transferred the funds collected in 3072, 3073, 3172 and 3173 over to the City of Vancouver, therefore necessitating the closing of these funds. These have no revenue coming into them.

This action will close two County PIF funds that no longer have money in them (Fund 3175 and 3178) – see resolution attached. These are both PIF development funds that have been exhausted. In January, 2014, the Clark County Board of Commissioners approved Ordinance 2014-01-14 to consolidate the park impact fee funds for both acquisition and development. This action left several separate acquisition and development PIF funds with balances in them. As they are spent down to a zero balance, they will be closed out. These have no revenue coming into them.

This action will close one additional County Regional Real Estate Excise Tax fund 3086 – see resolution attached. In 2012, the Clark County Board of Commissioners adopted Ordinance 2012-01-12 to consolidate all REET monies into one fund, 3056. We have exhausted all of the money in fund 3086, therefore necessitating the closing of the fund. It has no revenue coming into it.

## ADMINISTRATIVE POLICY IMPLICATIONS

This action will be in compliance with the Boards policy to close funds as they are no longer required.



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**COMMUNITY OUTREACH**

None.

**BUDGET IMPLICATIONS**

YES	NO	
X		Action falls within existing budget capacity.
		Action falls within existing budget capacity but requires a change of purpose within existing appropriation
		Additional budget capacity is necessary and will be requested at the next supplemental. If YES, please complete the budget impact statement. If YES, this action will be referred to the county council with a recommendation from the county manager.

**BUDGET DETAILS**

Local Fund Dollar Amount	
Grant Fund Dollar Amount	
Account	Funds 3072, 3073, 3172, 3173, 3175, 3178, and 3086
Company Name	

cc: Lori Pearce, Bill Bjerke and the Auditor's Office

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Board staff will post all staff reports to The Grid. <http://www.clark.wa.gov/thegrid/>



Lori Pearce, CPA  
Administration/Finance Manager



Heath H. Henderson, PE  
Public Works Director

APPROVED:   
CLARK COUNTY, WASHINGTON  
BOARD OF COUNTY COUNCILORS

DATE: Dec. 22, 2015

SR# SR 244-15

APPROVED: \_\_\_\_\_  
Mark McCauley, Acting County Manager

DATE: \_\_\_\_\_

RESOLUTION NO. 2015-12-29

A RESOLUTION closing certain Clark County funds:

WHEREAS, the Interlocal Parks Agreement between Clark County and the city of Vancouver was terminated as of December 31, 2013. The Agreement contained provisions for the calculation of the return of PIF funds transferred by the County to the City.

WHEREAS, on November 18, 2014, the Clark County Board of Commissioners approved "The Agreement Winding up the Affairs of the Consolidated Vancouver-Clark Park and Recreation Department". This document provided for the accounting cleanup of both PIF District 2 and District 3, which belong in their entirety to the City of Vancouver.

WHEREAS, fund 3072, Park Impact Fee (PIF) – Acquisition - District 2 was originally established to collect PIF funds on behalf of the City of Vancouver. It is no longer collecting fees therefore necessitating the closing of the fund.

WHEREAS, fund 3073, PIF – Acquisition – District 3 was originally established to collect PIF funds on behalf of the City of Vancouver. It is no longer collecting fees therefore necessitating the closing of the fund.

WHEREAS, fund 3172, PIF – Development – District 2 was originally established to collect PIF funds on behalf of the City of Vancouver. It is no longer collecting fees therefore necessitating the closing of the fund.

WHEREAS, fund 3173, PIF – Development – District 3 was originally established to collect PIF funds on behalf of the City of Vancouver. It is no longer collecting fees therefore necessitating the closing of the fund.

WHEREAS, on January 28, 2014, the Clark County Board of Commissioners approved Ordinance 2014-01-14 to consolidate all of Park Impact Fee districts, thereby combining both acquisition and development funds. This then left the other remaining PIF acquisition and development funds to be spent down accordingly. As they are spent down to zero, these PIF funds need to be closed.

WHEREAS, fund 3175, PIF – Development, District 5 was originally established to collect PIF funds on behalf of Clark County. It has been spent down to zero, therefore necessitating the closing of the fund.

WHEREAS, fund 3178, PIF – Development, District 8 was originally established to collect PIF funds on behalf of Clark County. It has been spent down to zero, therefore necessitating the closing of the fund.

WHEREAS, fund 3086 – Regional Real Estate Excise Tax (REET) – was originally established to collect REET funds for the parks major maintenance projects. On January 17<sup>th</sup>, 2012, the Clark County Board of Commissioners adopted Ordinance 2012-01-12 to consolidate all REET monies into one fund 3056 – Real Estate Excise Tax Fund. All the monies in 3086 have been used, therefore necessitating the closing of this fund.

IT IS HEREBY ORDERED AND RESOLVED BY THE BOARD OF COUNTY COUNCILORS OF Clark County, STATE OF WASHINGTON, as follows:

1. Clark County Funds 3086, 3072, 3073, 3172, 3173, 3175 and 3178 will be closed upon approval of this resolution and within the 2015-2016 biennium.
2. The Clerk shall transmit copies of this ordinance to the Clark County Treasurer and to the Director of Public Works.

ADOPTED this 22 day of December, 2015.

Attest:

BOARD OF COUNTY COUNCILORS  
CLARK COUNTY, WASHINGTON

Deputy

  
\_\_\_\_\_  
Clerk to the Board

By:   
\_\_\_\_\_  
David Madore, Chair

Approved as to form only:  
ANTHONY F. GOLIK  
Prosecuting Attorney

By: \_\_\_\_\_  
Jeanne E. Stewart, Councilor

By:   
\_\_\_\_\_  
Christine Cook  
Sr. Deputy Prosecuting Attorney

By: \_\_\_\_\_  
Tom Mielke, Councilor