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## **Mission Statement: To better serve the will of the people**

In 2010, the Board of Clark County Commissioners adopted the mission statement “To better serve the will of the people” which stems from the first words of the United States Constitution “We the people...” Each Commissioner acknowledged that knowing the will of the people is an art, and that the reason people are elected into office is to practice that art. It is important that we do what we truly believe is the will of the citizens. In the Board’s view, this is the only mission of the county and the mission of every employee. It is the ultimate standard for policy direction and service delivery.

### **Guiding Principles**

- **Safety**
- **Sustainability**
- **Transparency**

These principles shape the County’s activities. They are used in preparing budgets that define the work to be done to fulfill the County’s mission. The mission statement would not be likely to change but the principles supporting the mission may change depending on the needs at the time.

#### **Safety**

The guiding principle of safety may manifest itself in many ways, such as prioritization of law enforcement services and protecting community health services. Reductions that were necessary to balance the 2009/2010 budget strived to save public safety services. Budget reductions to the Law and Justice function were avoided as much as possible. This prioritization continues in the 2013/14 budget. Comparing the 2001/02 General Fund expenditure budget to the budget for 2013/14 shows that the allocation to Law & Justice has increased from 58 percent to 66 percent.

#### **Sustainability**

Sustainability is a holistic approach to living and problem solving that addresses social equity, environmental health, and economic prosperity. Sustainable communities acknowledge that there are limits to the natural, social, and built systems upon which we depend. It is most useful to think of sustainability as providing a guiding vision to aid in decision-making, rather than a specific goal.

In October 2007 the Board of Clark County Commissioners adopted the Clark County Sustainability Policy as a part of the commitment to fostering a safe, secure future that conserves natural resources while meeting basic human needs, including clean water, air and food, along with shelter, education, and employment. This commitment to a sustainable future is a key consideration in making public policy, developing public programs, operating public facilities, and delivering public services.

#### **Transparency**

Transparency encompasses openness, communication, and accountability. A participative democracy is more closely connected to the will of the people. It is the opposite of privacy; an activity is transparent if all information about it is open and freely available.

Transparent procedures include public hearings, compliance with the freedom of information act, and annual independent audits published in a timely manner. Clark County applies the principle of transparency to a wide range of policy development and decision-making.

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## County-Wide 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.

### **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 2013/14 budget.

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## Clark County Fiscal Policies

Seventeen County Fiscal Policies are maintained by the County Auditor and amendable only by the Board of County Commissioners after holding a public hearing. The County's internal fiscal policies were first adopted by the Board of County Commissioners in 1982 and assist decision-makers by providing guidelines to a financially prudent course.

Clark County follows all budget laws specified in the Revised Code of Washington (RCW). Neither RCW nor County Fiscal Policies specifically address balanced budgets. *However, the County always adopts a balanced budget in which budgeted revenues equal budgeted expenditures.*

### 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.

### Policy 2

Clark County shall annually forecast revenues and expenditures for the next three to five years for the General Fund and the 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.

### Policy 3

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

### 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.

### 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.

### 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.

### Policy 8

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

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**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.

**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.

**Policy 11**

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

**Policy 12**

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

**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.

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## Strategic Planning Process

### Developing the 2013/14 Biennial Budget

Strategically applying our diminished resources requires prioritization and a focus on maintaining critical functions. For development of the 2013/14 biennial budget, each functional area considered future budgets through 2017/2018. In this way, the focus is not only on immediate needs but also on long-term operational and capital needs. Budget development includes a consideration of the means of providing the necessary revenues. Another consideration is the effect that a request may have elsewhere in the organization.

Clark County actively reviews its organizational structures and service delivery systems to ensure they are as effective and efficient as possible. Based on public input, priority is given to maintaining and improving the day-to-day delivery of these services. The County's other processes that are incorporated into the budget development process include the six year financial forecast, capital planning, and performance measures.

## Other Planning Processes

### Six Year Financial Forecast - Clark County Fiscal Policy 2

One implementation of Fiscal Policy 2 is to create a six-year forecast which describes Clark County's financial condition in the context of historical analyses and current projections. It also provides impact analyses for funding decisions proposed during the budget development process. By placing various proposals within the forecast, final budgetary decisions are made with a more complete financial understanding.

### Capital Improvement Plan - Clark County Fiscal Policy 11

The Capital Improvement Plan (CIP) is a six-year forecast that establishes the long-term plan for capital expenditures such as public roads. The CIP forms a plan of work and proposed expenditures, and is the basis for the biennial Capital Budget. One of the County Functions is titled "Capital and Debt", the two having been combined because debt is predominantly for the financing of capital projects.

### Performance Measures - Clark County Fiscal Policy 3

The County surveys citizens approximately every two years and the results are an important part of the performance measures that are used in developing the budget. The citizen survey is part of the Service Efforts and Accomplishments (SEA) Report which is used for many of the County's performance measures. The report presents information on a broad range of program measures, including not only information about the acquisition and use of resources (staffing and spending), but also about the outputs (work load) and outcomes (results) of services provided. The full SEA report can be viewed at [www.clark.wa.gov/auditor/audit/audreports.html](http://www.clark.wa.gov/auditor/audit/audreports.html)

Each County Function has its own performance measures. In addition to the SEA measures, performance information came from the Auditor's Annual Financial Trends Report, the Central Service Cost Allocation Plan, and Health Department reports.

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## Performance Measures

In accordance with the Performance Management Best Practices outlined by the Government Finance Officers Association, Clark County's performance measures are limited to a number and degree of complexity that can provide "an efficient and meaningful way to assess the effectiveness and efficiency of key programs." The County presents budgetary information by Function. Each Function is a County service that is presented as a unit. Functional units can cross departments and funds, and are used in presenting overview information on the County-wide effort.

Performance Measures are aligned with County Functions. Below are the nine County functions and their performance measures.

### Function: General Government

Performance Measures: Financial Trends

### Function: Law & Justice

Performance Measures: Sheriff's Office – Enforcement Workload  
Sheriff's Office - Citizen Survey

### Function: Public Works

Performance Measures: Road Maintenance - Workload  
Parks – Citizen Survey

### Function: Community Development

Performance Measures: Building & Development – Building Permits  
Code Compliance – Animal Protection and Control

### Function: Community Services

Performance Measures: Residential Bed Days  
Hospital Re-admissions

### Function: Public Health

Performance Measures: Food Handler Cards  
Outbreak Investigations

### Function: Internal Support

Performance Measures: Information Services – Cost Allocation  
Equipment Services – Fleet

### Function: Capital and Debt

Performance Measures: Financial Trends Report

### Function: Fiscal Entities

Performance Measure: Financial Trends Report

# County Goals and Functional Objectives

**Mission**

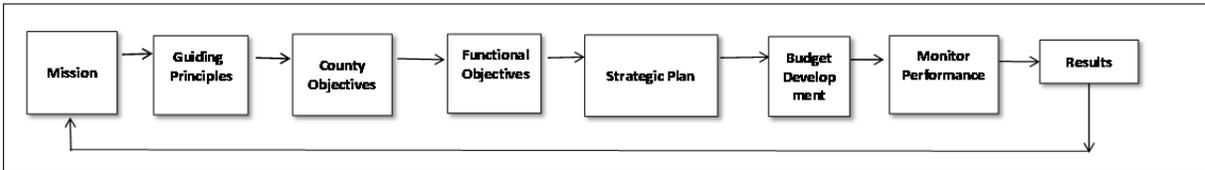
The will of the people

**Guiding Principles**

Safety, Sustainability, Transparency

**Function Goals**

<p><b>General Government:</b> Partner with citizens to have safe communities, economic stability and mutual respect.</p>	<p><b>Law &amp; Justice:</b> Work with our community partners to address crime, fear of crime, safety, and livability through collaborative problem solving and enforcement activities.</p>	<p><b>Public Works - Roads:</b> Provide a cost-effective and responsive program for county road and right-of-way maintenance, as well as maintenance of stormwater and drainage infrastructures.</p>	<p><b>Public Works - Parks:</b> Help build a healthy community, protect the natural environment, and support a high quality of life for all residents by providing an interconnected system of parks, trails, recreational facilities, and natural areas that support diverse recreational programs and promote environmental stewardship .</p>	<p><b>Community Development:</b> Safeguard the public and build a better Clark County. Enforce building, zoning, and nuisance regulations to maintain quality of life and environmental goals important to citizens.</p>
<p><b>Community Services:</b> Promote good community mental health and provide high quality services for eligible residents through monitoring and continual refinement of services offered.</p>	<p><b>Public Health:</b> Through partnerships we will influence the conditions that promote good health for everyone.</p>	<p><b>Internal Support:</b> Provide materials and services requested by County agencies when and where needed and at the least cost for the function or service required.</p>	<p><b>Capital &amp; Debt:</b> Establish capital funds for capital expenditures, the use of Real Estate Excise Tax revenue and Conservation Futures levy revenue, and debt service payments for General Obligation Bonds.</p>	<p><b>Fiscal Entities:</b> Provide accounting of contingencies and interfund transfers, and also the Technology Equipment Repair &amp; Replacement Fund.</p>



**County Objectives**

Function	Objective 1: Support the priorities of long range and operational plans	Objective 2: Ensure growth in programs is consistent with projected revenues	Obj 3: Maintain a stable and healthy financial foundation	Obj 4: Respond to critical service demands, and community priorities	Obj 5: Support the priorities of the Capital Improvement Plan
1) General Government	✓	✓	✓	✓	✓
2) Law & Justice		✓		✓	
3) Public Works - Roads	✓	✓		✓	✓
Public Works - Parks	✓	✓		✓	✓
4) Community Devel.	✓	✓		✓	
5) Community Services		✓		✓	
6) Public Health	✓	✓		✓	
7) Internal Support	✓				
8) Capital & Debt			✓		✓
9) Fiscal Entities			✓		