



To: Budget Office, County Manager and County Council

From: Emily M. Zwetzig, Clark County Budget Director

Date: August 11, 2025

Subject: 2026 Annual Budget Process – Executive Summary of General Fund Needs
Budget Office Change Requests: BGT-15-25AD and BGT-18-25AD

Issue or Issues that Need to be Considered by the Council

This request seeks approval for two key investments to strengthen the Clark County Budget Office's ability to meet the county's growing fiscal management needs: the addition of a new Financial Program Manager II position and ongoing funding for the Euna Budget Care + Service Plan subscription. The total investment requested from the General Fund is \$155,000/year.

The addition of a Financial Program Manager II is critical to sustaining and enhancing our capacity to manage increasingly complex countywide budget and financial initiatives. For the past eight years, the Budget Office has maintained a lean staffing structure of five full-time employees. This has only been possible because we are fortunate to be supported by a team of highly dedicated professionals whose combined service to Clark County totals nearly 82 years. This extraordinary depth of experience has allowed us to navigate complex financial landscapes, provide strategic guidance, and uphold the highest standards of fiscal responsibility. I am honored to work alongside such a talented and committed team. However, the growing scope and complexity of our responsibilities now require additional capacity to maintain the timeliness, accuracy, and strategic value of our work. Without this position, our ability to deliver the level of stewardship, analysis, and strategic alignment expected by the Council, departments, and the public will be increasingly constrained.

Approval of this position as an ongoing role, rather than a two-year project position, is essential to ensuring long-term value and continuity in our financial stewardship. At this advanced level of responsibility, onboarding and training a new employee to fully master the complexities of countywide fiscal operations can take up to a full year. This investment of time includes developing a deep understanding of statutory requirements, county policies, fund structures, and the nuanced decision-making necessary to support strategic budget alignment. It is not operationally or fiscally prudent to devote this level of training to a short-term project role that would conclude just as the employee reaches full effectiveness. Establishing this as an ongoing position safeguards the return on the county's training investment, ensures the retention of critical expertise, and provides the stability necessary to uphold the highest standards of fiscal responsibility for years to come.

In addition, we are requesting funding for the Euna Budget Care + Service Plan subscription to complement our existing Questica/Euna Budget Solution contract. While our current contract provides essential technical support, it does not cover the advanced services we have repeatedly needed—such as custom reporting, targeted training, and system optimizations. This subscription would provide annual system reviews, refresher training, eLearning courseware, and 20 hours per year of consulting and customization support. These enhancements will allow us to fully leverage the system's capabilities, strengthen performance measurement, and improve reporting accuracy.

Together, these requests address both the human and technological capacity of the Budget Office, ensuring we can continue to deliver efficient, transparent, and strategically aligned fiscal management for the benefit of Clark County.



Rule

County Charter, RCW 36.40. The Budget Office is charged with facilitating the County Manager's recommended budget process and ensuring compliance with budgetary requirements. Furthermore, the Government Finance Officers Association (GFOA) best practices mandate rigorous fund oversight, financial forecasting, policy development, and transparency to ensure public trust and sound fiscal management. Additionally, effective financial system utilization requires ongoing technical optimization, training, and customization to meet evolving operational and reporting needs.

Analysis

Request #1 (BGT-15-25AD): Addition of Financial Program Manager II

- *Expanded Fund Oversight: Manage complex funds such as the General Fund, Mental Health Sales Tax Fund, Public Safety Sales Tax Fund, and REET Funds to ensure compliance and transparency.*
- *Countywide Coordination: Lead finance team projects, strategic fund policy development, and cross-department collaboration to align budgeting with county priorities.*
- *Forecasting & Monitoring: Implement GFOA-aligned monthly, quarterly, and annual monitoring of county funds, develop mid-year recommendations, and lead six-year forecasting to support long-term fiscal stability.*
- *Policy Development: Oversee the multi-year Fund Balance Policies Project, ensuring reserve levels are maintained to protect against service disruption and financial instability.*

Request #2 (BGT-18-25AD): Euna Budget Care + Service Plan Subscription

- *Enhanced Functionality: Access 20 annual service hours for system customizations, custom reporting, and targeted consulting to meet specialized reporting and performance measurement needs.*
- *Annual Training & Optimization: Receive annual refresher training, system reviews, and eLearning courseware to keep staff fully proficient in leveraging the system's advanced capabilities.*
- *Strategic Alignment: Use enhanced system capabilities to strengthen performance measurement, improve reporting accuracy, and align financial analysis with strategic goals.*
- *Proactive Support: Move from ad hoc, outside-of-contract requests to a dedicated service plan that ensures predictable costs, faster implementation, and consistent functionality improvements.*

Without these investments, the Budget Office will continue to face operational bottlenecks, limited reporting customization, and an over-extended staff, reducing its ability to meet the Council's priorities and maintain momentum on critical financial initiatives and countywide projects.

Conclusion

Approving the addition of one Financial Program Manager II and funding the Euna Budget Care + Service Plan subscription will equip the Budget Office to meet the county's expanding fiscal management needs with excellence. Together, these investments will increase operational capacity, strengthen oversight, enhance system capabilities, and ensure compliance with legal and best practice standards. The result will be more efficient resource allocation, better-informed decision-making, and sustained transparency in managing public funds for the benefit of Clark County, county leadership, internal stakeholders, and the community we serve.