



# 2025 Annual Budget

Clark County Council  
Public Hearing Presentation

Tuesday, December 3, 2024 @ 10:00am

Contact Information:

Kathleen Otto, County Manager, (564) 397-2458, [kathleen.otto@clark.wa.gov](mailto:kathleen.otto@clark.wa.gov)  
Emily M. Zwetzig, Budget Director, (564) 397-6097, [emily.zwetzig@clark.wa.gov](mailto:emily.zwetzig@clark.wa.gov)

# Agenda

- Annual Budget Process
- Summary and Challenges
- Recommendations
- Property Tax Levies
- Council Deliberation
- Adoption or Continuance



**Public  
Hearing  
Agenda**



# Annual Budget Process



# Clark County Budget Roles & Responsibilities

- Clark County Council
- County Manager
- Finance Team
- Departments and Elected Officials
- Budget Office
- Advisory Boards & Committees



# Budgeting in Clark County

- ✓ **Traditional Budget Approach**  
Principles of transparency, communication, and collaboration to optimize resource allocation.
- ✓ **Baseline Method**  
Starts with the current annual budget and applies some adjustments.
- ✓ **New Requests**  
Items not included in baseline must be submitted by departments and offices through Change Requests.

# Timeline

Clark County adopts an annual budget in compliance with RCW 36.40.

## Submissions Published

All Change Requests for the annual budget are Published by the Budget Office

October 7, 2024

## Recommendations

County Manager's Recommendations Published

November 5, 2024

## Work Session

County Manager & Budget Office present recommendations to Council

November 13, 2024

## Public Hearing

Council Adoption of Annual Budget

December 2 & 3, 2024





# Summary

# 2025 County Manager Considerations

The recommendations presented for the 2025 annual budget address urgent and immediate needs. They do not address many areas where funding will be needed in future years.

The following considerations were taken into consideration:

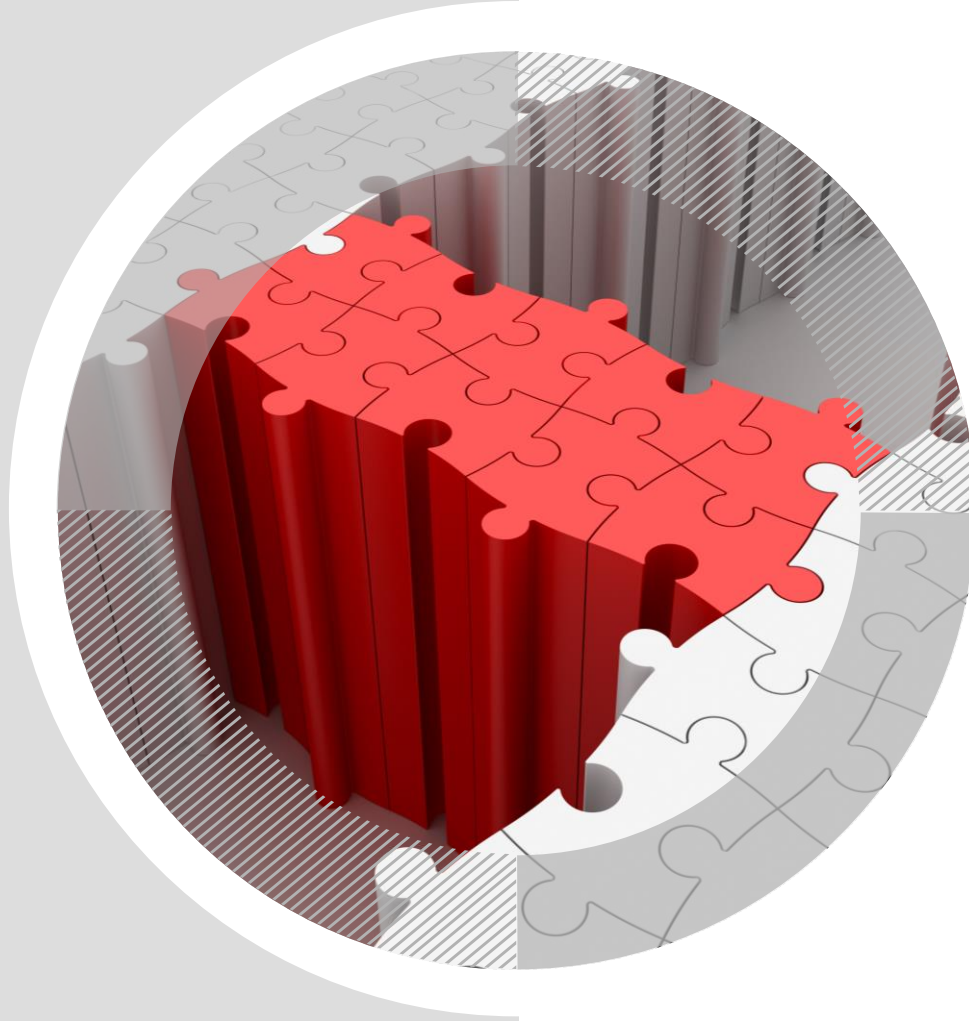
- continued pressure on many of the county's major funds
- understanding impacts from increased demand for services, new mandates, rising costs for aging technology, infrastructure replacement, major maintenance, and other goods and services
- feasible options
- maintaining appropriate reserves
- minimizing impacts to services and residents
- addressing critical needs and liabilities



# 2025 County Manager Recommendations Overview

- Preservation of General Fund reserves per county policy
- Recommendations for County Property Tax Levy Options to include:
  - *General Fund 1% to generate approximately \$781,943 in additional revenue*
  - *Road Fund 1% to generate approximately \$499,589 in additional revenue*
  - *Conservation Futures 1% to approximately \$28,793 in additional revenue*
  - *Conservation Futures Banked Capacity\* to generate approximately \$413,830 in additional revenue*
  - *MPD/Parks 1% to generate approximately \$42,162 in additional revenue*
  - *MPD/Parks Banked Capacity\* to generate approximately \$35,924 in additional revenue*
- Increase sales tax revenue forecasts by 4.2%
- \$3.3 million in Planning and Code (Building) Fund expense requests
- \$3.0 million in Real Estate Excise Tax (REET 1) expense requests
- \$13.58 million Mental Health Sales Tax Fund expense requests
- \$7.39 million in American Rescue Plan Act (ARPA) expense requests
- \$488,883 in Public Safety Sales Tax Fund expense requests
- \$6.79 million in Road Fund expense requests

# Current and Continuing Challenges



- ✓ Revenues not keeping pace with rising cost
- ✓ Increasing demand for services
- ✓ Capital Project needs
- ✓ Law and Justice funding needs
- ✓ Outdated systems and infrastructure

# Addressing the Challenge

- Exploring cost-saving measures and operational efficiencies.
- Evaluating new potential revenue sources.
- Engaging Council, stakeholders and community for collaborative solutions.
- Commitment to fiscal responsibility while sustaining critical services.



# New Position Requests

- Over 100 new positions were requested
- Structural deficit in the General Fund and pressures on other major funds
- Position Recommendations:
  - Advisory group recommendations (e.g. MHSTAB)
  - Identified revenue source (e.g. grants)
  - Extend existing project positions for two years
- Next Steps to address these needs for future years:
  - Employee Matrix and Forecasting Project (Human Resources and Finance Team)
  - Baker Tilly Project Phase 2 (Human Resources)

# Law and Justice Funding Requests

- Public Safety is a top priority.
- Ensuring the law and justice system is successful requires a collaborative and strategic approach with multiple departments and offices.
- Currently reviewing revenue options for Councils consideration.
- Special Budget Supplemental Public Hearing.

## Examples of Requests:

- Sheriff's Office Staffing (Deputies, Support Staff)
- Sheriff's Office Building
- Superior Court Staffing (Commissioner, Judicial Assistant)
- Clerk's Office Staffing (Court Records Manager, Court Assistants)
- Jail Services Staffing (Booking, Records)

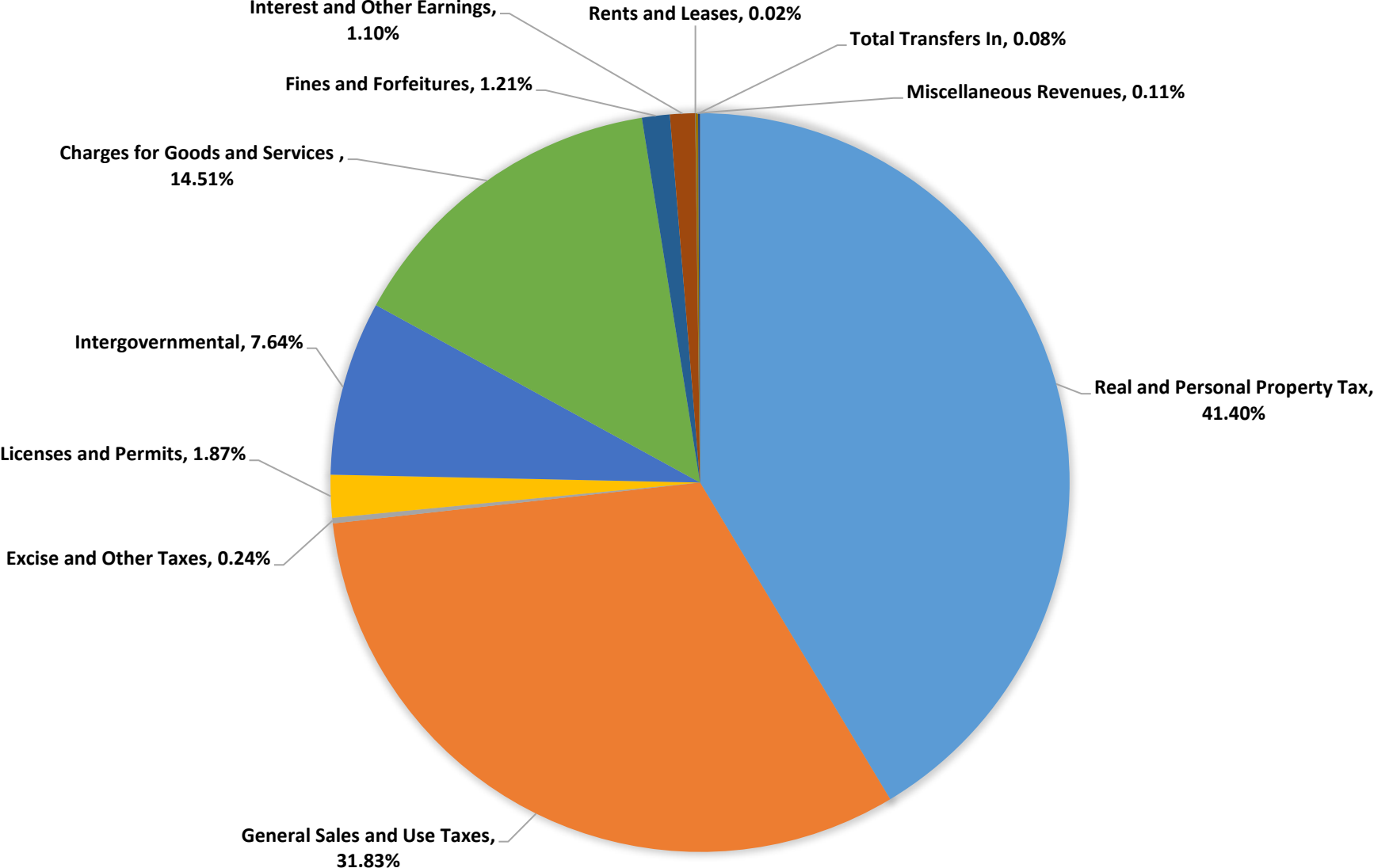
# General Fund Forecast



# General Fund Forecast Overview

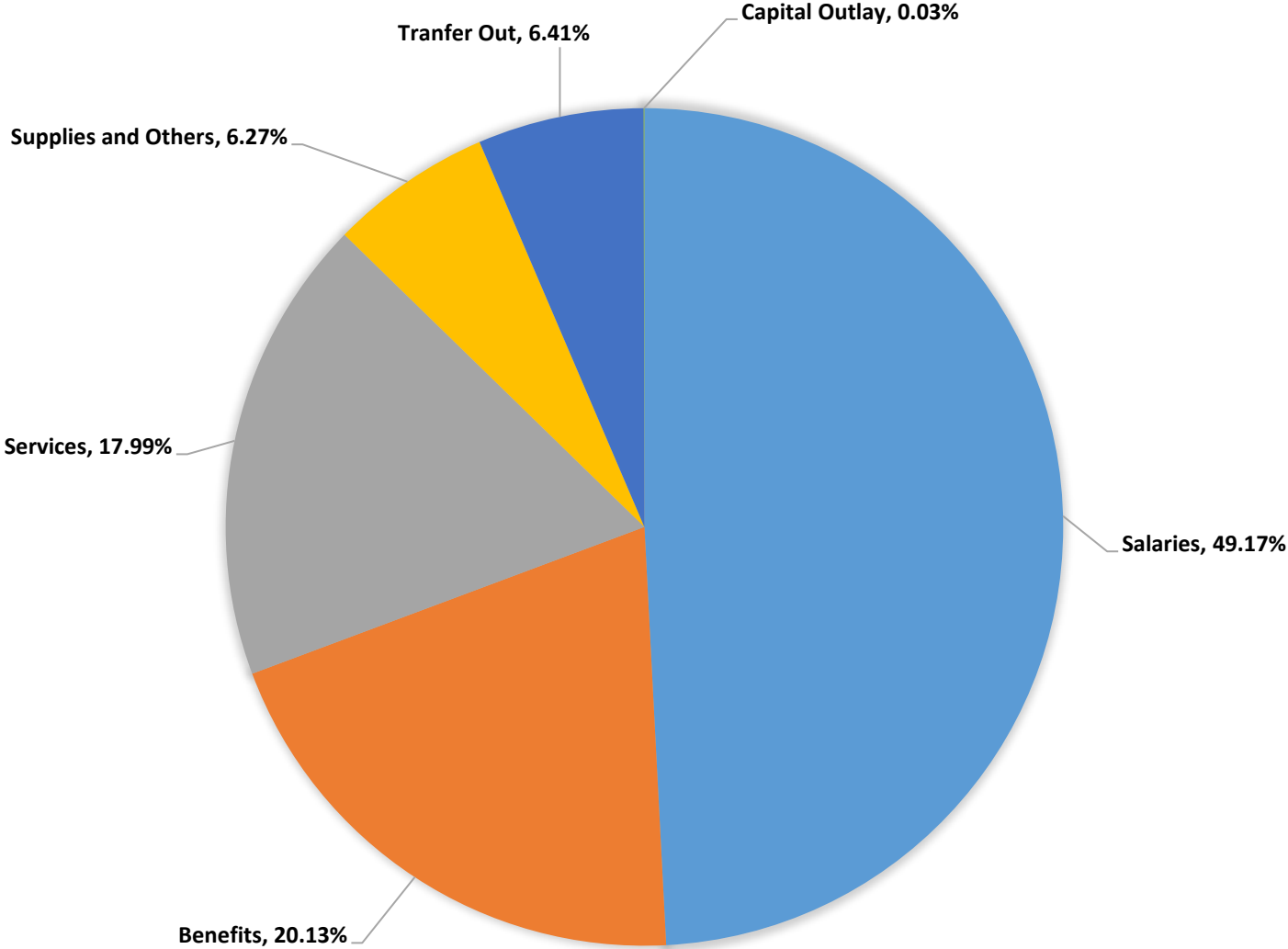
- Over two-thirds of the county's General Fund expenses are personnel-related (e.g., salaries and benefits).
- Expenses are continuing to grow.
- General Fund 6-year forecast continues to face the ongoing challenge of an operating structural deficit.
- Requests submitted for new General Fund dollars far outweigh the anticipated revenue capacity to offset them.

# 2025 General Fund Baseline Operating Budget Revenue Categories





# 2025 General Fund Baseline Operating Budget Expense Categories



# 2025 General Fund Budget Forecast Assumptions

	2025	2026	2027	2028	2029	2030	
<b>OPERATING BUDGET</b>							
3111000 - Real and Personal Property Tax	\$ 82,259,570	\$ 84,202,739	\$ 86,194,487	\$ 88,236,028	\$ 90,328,608	\$ 92,473,503	2.5%
3131100 - General Sales and Use Taxes	\$ 64,393,572	\$ 67,098,102	\$ 69,916,223	\$ 72,852,704	\$ 75,912,517	\$ 79,100,843	4.2%
Excise and Other Taxes	\$ 517,546	\$ 517,546	\$ 517,546	\$ 517,546	\$ 517,546	\$ 517,546	0.0%
Licenses and Permits	\$ 3,621,571	\$ 3,621,571	\$ 3,621,571	\$ 3,621,571	\$ 3,621,571	\$ 3,621,571	0.0%
Intergovernmental	\$ 14,244,800	\$ 14,244,800	\$ 14,244,800	\$ 14,244,800	\$ 14,244,800	\$ 14,244,800	0.0%
Charges for Goods and Services	\$ 28,152,559	\$ 28,152,559	\$ 28,152,559	\$ 28,152,559	\$ 28,152,559	\$ 28,152,559	0.0%
Fines and Forfeitures	\$ 2,356,782	\$ 2,356,782	\$ 2,356,782	\$ 2,356,782	\$ 2,356,782	\$ 2,356,782	0.0%
3610000 - Interest and Other Earnings	\$ 2,126,058	\$ 2,126,058	\$ 2,126,058	\$ 2,126,058	\$ 2,126,058	\$ 2,126,058	0.0%
3620000 - Rents and Leases	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	0.0%
3690000 - Miscellaneous Revenues	\$ 207,339	\$ 207,339	\$ 207,339	\$ 207,339	\$ 207,339	\$ 207,339	0.0%
Total Transfers In	\$ 164,750	\$ 164,750	\$ 164,750	\$ 164,750	\$ 164,750	\$ 164,750	0.0%
<b>Total Operating Revenue</b>	<b>\$ 198,079,547</b>	<b>\$ 202,727,246</b>	<b>\$ 207,537,114</b>	<b>\$ 212,515,137</b>	<b>\$ 217,667,531</b>	<b>\$ 223,000,751</b>	
Total Salaries	\$ (106,206,053)	\$ (109,245,691)	\$ (112,376,519)	\$ (115,601,272)	\$ (118,922,767)	\$ (122,343,907)	3.0%
Total Benefits	\$ (43,359,511)	\$ (45,161,906)	\$ (47,049,150)	\$ (49,025,327)	\$ (51,094,723)	\$ (53,261,829)	5.0%
Total Services	\$ (38,509,910)	\$ (39,280,108)	\$ (40,065,710)	\$ (40,867,025)	\$ (41,684,365)	\$ (42,518,052)	2.0%
Total Supplies and Other	\$ (12,245,164)	\$ (12,490,067)	\$ (12,739,869)	\$ (12,994,666)	\$ (13,254,559)	\$ (13,519,651)	2.0%
Total Transfers Out	\$ (7,961,161)	\$ (7,961,161)	\$ (7,961,161)	\$ (7,961,161)	\$ (7,961,161)	\$ (7,961,161)	0.0%
5600000 - Capital Outlay	\$ (50,000)	\$ (50,000)	\$ (50,000)	\$ (50,000)	\$ (50,000)	\$ (50,000)	0.0%
<b>Total Operating Expense</b>	<b>\$ (208,331,799)</b>	<b>\$ (214,188,934)</b>	<b>\$ (220,242,409)</b>	<b>\$ (226,499,451)</b>	<b>\$ (232,967,575)</b>	<b>\$ (239,654,599)</b>	

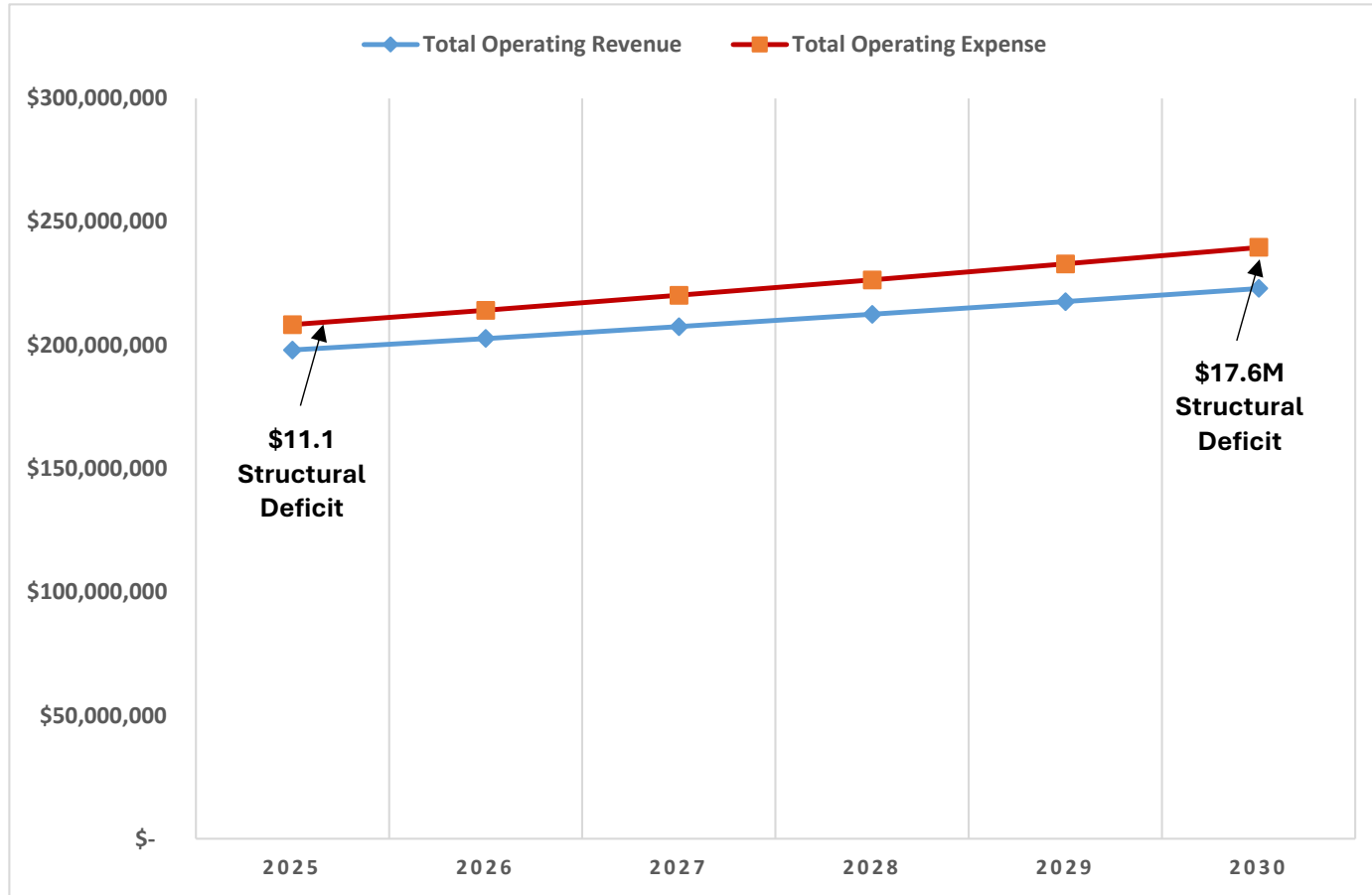
# General Fund Forecast

*without* County Manager recommendations

	2024	2025	2026	2027	2028	2029	2030
<b>Beginning Fund Balance</b>	\$ 101,420,628	\$ 60,164,376	\$ 49,003,270	\$ 36,693,914	\$ 23,108,463	\$ 8,210,529	\$ (8,037,604)
<b>Total Operating Revenue</b>	\$ 194,125,363	\$ 198,079,547	\$ 202,727,246	\$ 207,537,114	\$ 212,515,137	\$ 217,667,531	\$ 223,000,751
<b>Total Operating Expense</b>	\$ (202,175,690)	\$ (208,331,799)	\$ (214,188,934)	\$ (220,242,409)	\$ (226,499,451)	\$ (232,967,575)	\$ (239,654,599)
<b>Total Capital Budget</b>	\$ (29,611,411)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>2024 Budget Forecast Modifiers</b>							
Assigned Fund Balance: ARPA Revenue Recovery Projects	\$ (23,000,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>2024 Fall Budget Supplemental Net Impacts</b>	\$ 19,405,486	\$ (908,854)	\$ (847,667)	\$ (880,157)	\$ (913,621)	\$ (948,089)	\$ (983,591)
<b>Total Budget Forecast Modifiers</b>	\$ (3,594,514)	\$ (908,854)	\$ (847,667)	\$ (880,157)	\$ (913,621)	\$ (948,089)	\$ (983,591)
<b>Projected Ending Fund Balance</b>	\$ 60,164,376	\$ 49,003,270	\$ 36,693,914	\$ 23,108,463	\$ 8,210,529	\$ (8,037,604)	\$ (25,675,043)
Assigned Fund Balance: Compensated Absences	\$ (2,800,000)	\$ (2,800,000)	\$ (2,800,000)	\$ (2,800,000)	\$ (2,800,000)	\$ (2,800,000)	\$ (2,800,000)
Assigned Fund Balance: Non-Spendable Encumbered Invoices	\$ (1,700,000)	\$ (1,700,000)	\$ (1,700,000)	\$ (1,700,000)	\$ (1,700,000)	\$ (1,700,000)	\$ (1,700,000)
Minimum Fund Balance Per Policy	\$ (32,900,000)	\$ (33,901,782)	\$ (33,906,484)	\$ (33,906,484)	\$ (33,906,484)	\$ (33,906,484)	\$ (33,906,484)
<b>Projected Fund Balance Available for Budget Requests</b>	\$ 22,764,376	\$ 10,601,488	\$ (1,712,569)	\$ (15,298,021)	\$ (30,195,955)	\$ (46,444,088)	\$ (64,081,527)

**\*\*Forecast\*\*** This data is subject to change as new information is received or if forecasted assumptions change.

# General Fund Operating Budget Structural Deficit



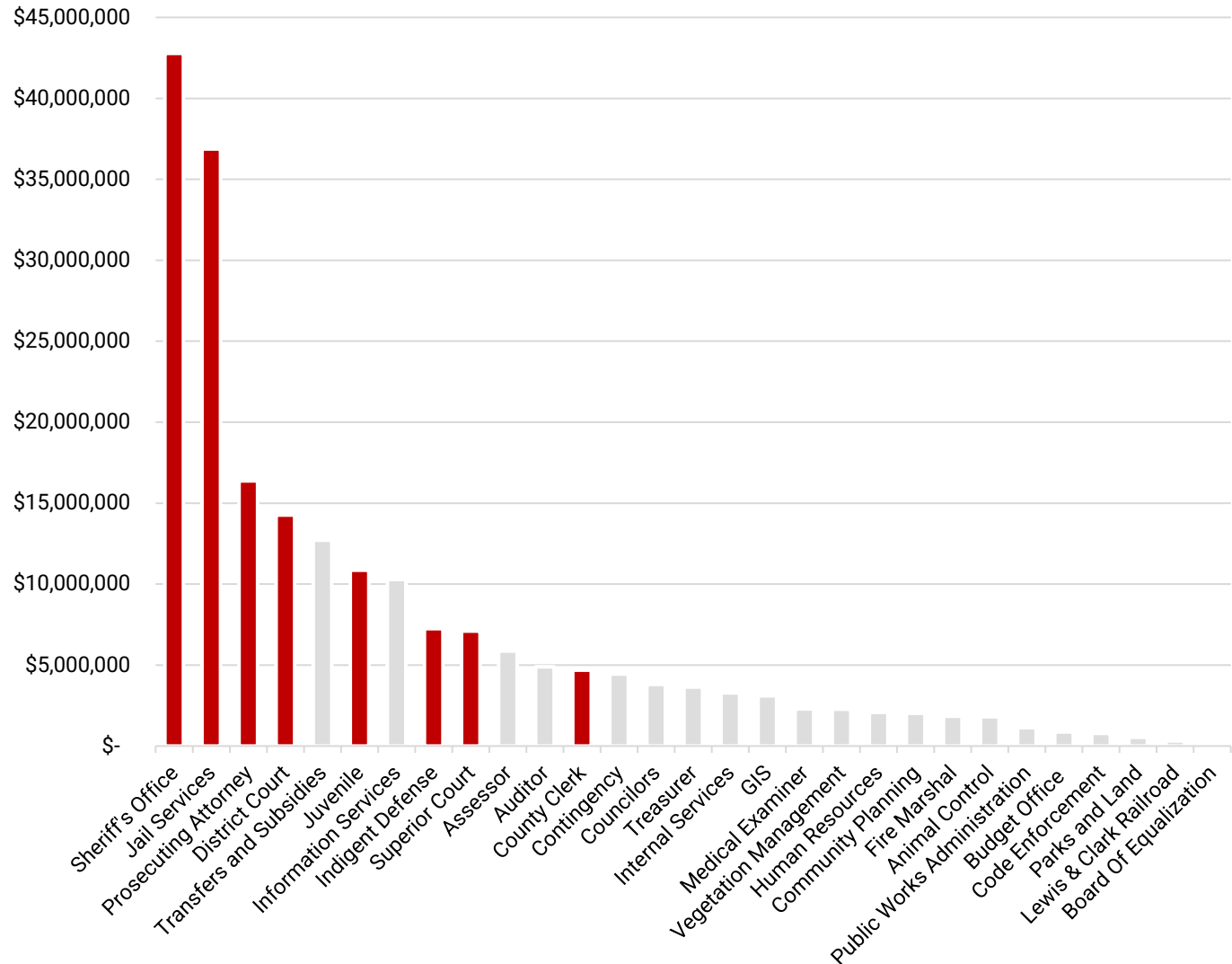
	2025	2026	2027	2028	2029	2030
<b>Total Operating Revenue</b>	\$ 198,079,547	\$ 202,727,246	\$ 207,537,114	\$ 212,515,137	\$ 217,667,531	\$ 223,000,751
<b>Total Operating Expense</b>	\$ (208,331,799)	\$ (214,188,934)	\$ (220,242,409)	\$ (226,499,451)	\$ (232,967,575)	\$ (239,654,599)
<b>24FL Ongoing Impacts</b>	\$ (847,667)	\$ (847,667)	\$ (880,157)	\$ (913,621)	\$ (948,089)	\$ (983,591)
	<b>\$ (11,099,918.72)</b>	<b>\$ (12,309,354.68)</b>	<b>\$ (13,585,451.52)</b>	<b>\$ (14,897,934.45)</b>	<b>\$ (16,248,132.87)</b>	<b>\$ (17,637,438.86)</b>

**\*\*Forecast\*\*** This data is subject to change as new information is received or if forecasted assumptions change.

# 2025 General Fund Baseline Operating Expense Budget \$208.3M

## by Department/Office

Sheriff's Office	\$ 42,779,087	20.53%
Jail Services	\$ 36,874,265	17.70%
Prosecuting Attorney	\$ 16,374,753	7.86%
District Court	\$ 14,265,248	6.85%
Transfers and Subsidies	\$ 12,713,685	6.10%
Juvenile	\$ 10,860,008	5.21%
Information Services	\$ 10,284,206	4.94%
Indigent Defense	\$ 7,249,057	3.48%
Superior Court	\$ 7,099,280	3.41%
Assessor	\$ 5,866,593	2.82%
Auditor	\$ 4,895,122	2.35%
County Clerk	\$ 4,687,058	2.25%
Contingency	\$ 4,446,019	2.13%
Councilors	\$ 3,806,123	1.83%
Treasurer	\$ 3,644,830	1.75%
Internal Services	\$ 3,281,918	1.58%
GIS	\$ 3,098,835	1.49%
Medical Examiner	\$ 2,289,006	1.10%
Vegetation Management	\$ 2,274,509	1.09%
Human Resources	\$ 2,082,433	1.00%
Community Planning	\$ 2,022,634	0.97%
Fire Marshal	\$ 1,841,110	0.88%
Animal Control	\$ 1,807,462	0.87%
Public Works Administration	\$ 1,132,778	0.54%
Budget Office	\$ 869,135	0.42%
Code Enforcement	\$ 783,205	0.38%
Parks and Land	\$ 542,267	0.26%
Lewis & Clark Railroad	\$ 315,814	0.15%
Board Of Equalization	\$ 145,359	0.07%
<b>Total</b>	<b>\$ 208,331,799</b>	

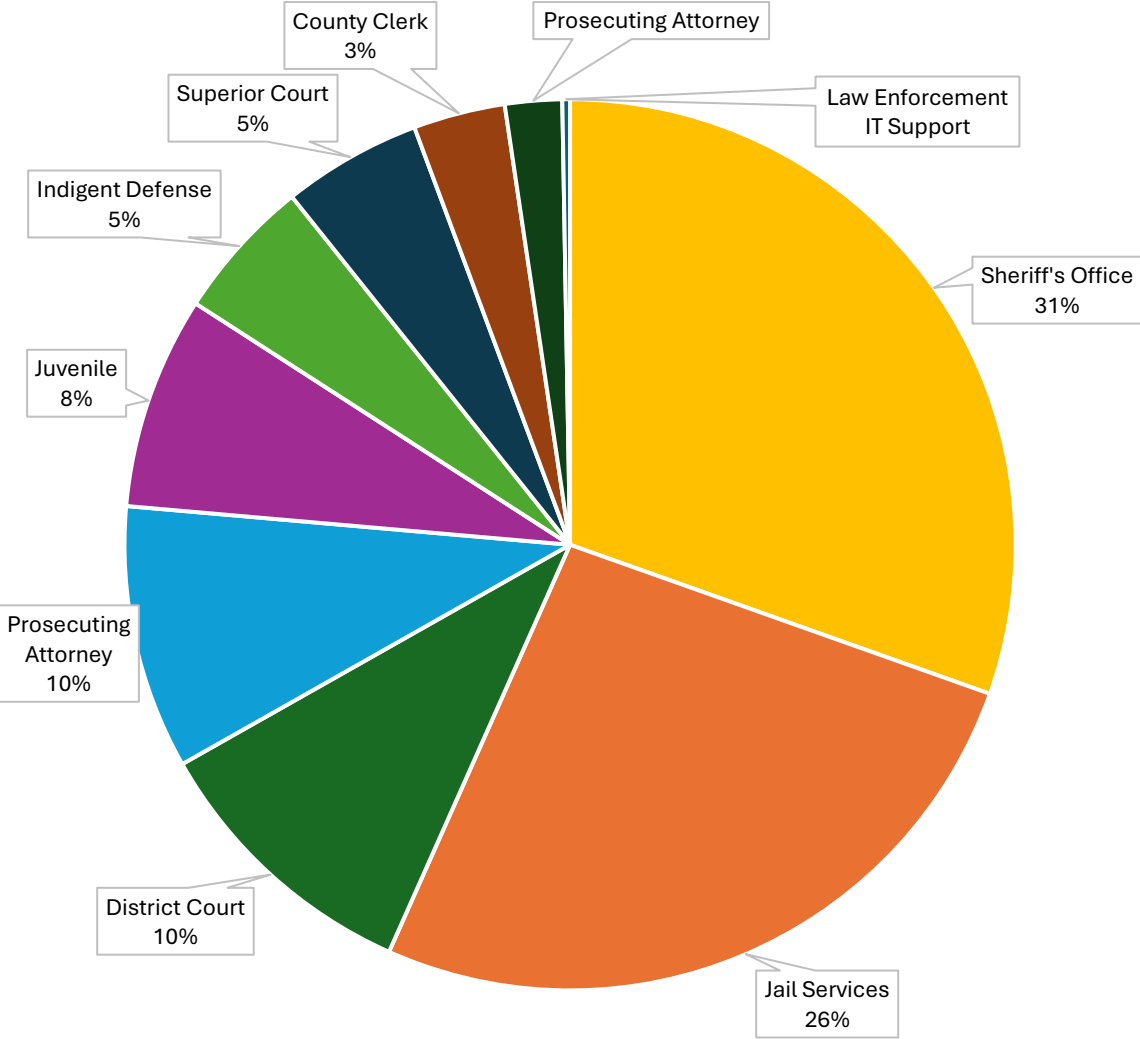


# 2025 General Fund Baseline Operating Budget

**\$140.58M Law & Justice**

**67.5% of General Fund Expense Budget**

Sheriff's Office	\$ 42,779,087	30.43%
Jail Services	\$ 36,874,265	26.23%
District Court	\$ 14,265,248	10.15%
Prosecuting Attorney	\$ 13,466,646	9.58%
Juvenile	\$ 10,860,008	7.73%
Indigent Defense	\$ 7,249,057	5.16%
Superior Court	\$ 7,099,280	5.05%
County Clerk	\$ 4,687,058	3.33%
Prosecuting Attorney - Child Support	\$ 2,908,107	2.07%
Law Enforcement IT Support	\$ 391,656	0.28%
	\$ 140,580,412	



# County Manager Recommendations

Specific details for all recommended requests can be found in the ***Exhibit B: Change Request Narratives by Fund Report*** included with the 2025 Annual Budget Reports posted on the County's website.

<https://clark.wa.gov/budget/2025-budget>



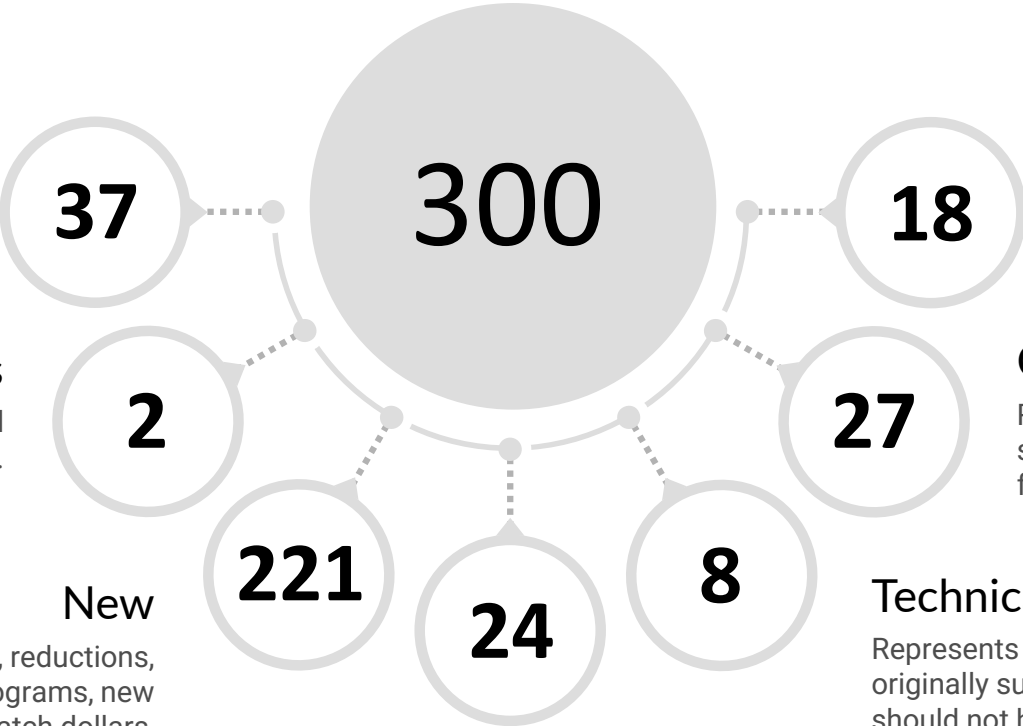
# County Manager Recommendations

The Budget Office received a total of 300 Change Requests from Departments and Elected Officials.  
263 of these requests are being recommended to the Council for consideration.

**Not Recommended**  
Represents a handful of requests that were either withdrawn or moved to the 2025 Adopt process.

**Budget Interventions**  
Represents efforts to find additional efficiencies, revenues, and cost savings.

**New**  
Represents requests for funding, reductions, revenue forecast updates, new programs, new FTE, grants that require new local match dollars, etc.



**Budget Neutral**  
Represents revenues and associated expenses that were not previously approved by the Council and do not require county funding commitment, such as budget-neutral grants.

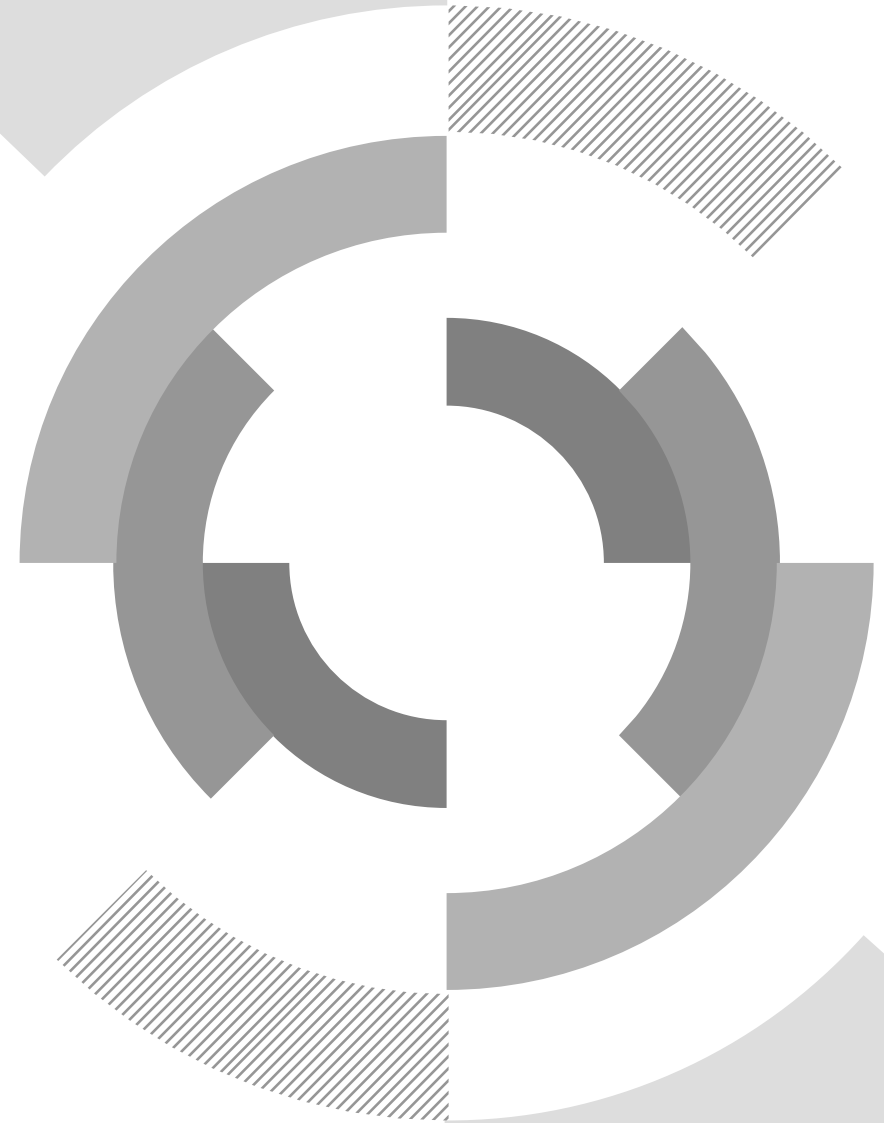
**Carryforward**  
Represents budget appropriation approved for specific projects as part of the 2023 budget carried forward into the 2024 budget.

**Technical Adjustment**  
Represents corrections to budget coding that was originally submitted in error. Technical adjustments should not have a material impact on fund balance.

**Previously Approved**  
Represents changes occurring as a consequence of a previously approved by the Council Staff Reports that have been approved since the last annual budget or supplemental process.



# General Fund Recommendations



# General Fund Recommendations

## Including 1% Levy Increase

	2024	2025	2026	2027	2028	2029	2030
<b>Beginning Fund Balance</b>	\$ 101,420,628	\$ 60,164,376	\$ 43,098,673	\$ 29,539,813	\$ 15,354,147	\$ (221,287)	\$ (17,225,149)
Total Operating Revenue	\$ 194,125,363	\$ 198,079,547	\$ 202,727,246	\$ 207,537,114	\$ 212,515,137	\$ 217,667,531	\$ 223,000,751
Total Operating Expense	\$ (202,175,690)	\$ (208,331,799)	\$ (214,188,934)	\$ (220,242,409)	\$ (226,499,451)	\$ (232,967,575)	\$ (239,654,599)
Total Capital Budget *	\$ (29,611,411)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>2025 Budget Forecast Modifiers</b>							
Assigned Fund Balance: ARPA Revenue Recovery Projects	\$ (23,000,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2026-2030 Estimated Additional Wage Impacts	\$ -	\$ -	\$ (1,082,979)	\$ (1,115,468)	\$ (1,148,933)	\$ (1,183,400)	\$ (1,218,902)
<b>2024 Fall Budget Supplemental Net Impacts</b>	\$ 19,405,486	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>2025 Annual Budget Net Impacts</b>	\$ -	\$ (6,813,451)	\$ (1,014,193)	\$ (364,903)	\$ (442,188)	\$ (520,418)	\$ (582,059)
<b>Operating Budget Impacts</b>	\$ -	\$ (3,045,839)	\$ (1,014,193)	\$ (364,903)	\$ (442,188)	\$ (520,418)	\$ (582,059)
General Fund 2025 1% Increase	\$ -	\$ 781,943	\$ 781,943	\$ 781,943	\$ 781,943	\$ 781,943	\$ 781,943
All Other Operating Impacts	\$ -	\$ (3,827,782)	\$ (1,796,136)	\$ (1,146,846)	\$ (1,224,131)	\$ (1,302,361)	\$ (1,364,002)
<b>Capital Budget Impacts**</b>	\$ -	\$ (3,767,612)	\$ -	\$ -	\$ -	\$ -	\$ -
Total Budget Forecast Modifiers	\$ (3,594,514)	\$ (6,813,451)	\$ (2,097,172)	\$ (1,480,371)	\$ (1,591,121)	\$ (1,703,818)	\$ (1,800,961)
<b>Projected Ending Fund Balance</b>	\$ 60,164,376	\$ 43,098,673	\$ 29,539,813	\$ 15,354,147	\$ (221,287)	\$ (17,225,149)	\$ (35,679,959)
Assigned Fund Balance: Compensated Absences	\$ (2,800,000)	\$ (2,800,000)	\$ (2,800,000)	\$ (2,800,000)	\$ (2,800,000)	\$ (2,800,000)	\$ (2,800,000)
Assigned Fund Balance: Non-Spendable Encumbered Invoices	\$ (1,700,000)	\$ (1,700,000)	\$ (1,700,000)	\$ (1,700,000)	\$ (1,700,000)	\$ (1,700,000)	\$ (1,700,000)
Minimum Fund Balance Per Policy	\$ (32,900,000)	\$ (33,901,782)	\$ (33,906,484)	\$ (33,906,484)	\$ (33,906,484)	\$ (33,906,484)	\$ (33,906,484)
<b>Projected Fund Balance Available for Budget Requests</b>	\$ 22,764,376	\$ 4,696,891	\$ (8,866,671)	\$ (23,052,337)	\$ (38,627,771)	\$ (55,631,633)	\$ (74,086,443)
<b>Operating Surplus/Deficit***</b>		\$ (11,732,623)	\$ (12,942,059)	\$ (14,185,666)	\$ (15,575,434)	\$ (17,003,862)	\$ (18,454,809)

\*Departments/Office have provided baseline estimates of how much funding will need to be carried forward into the 2025 capital budget. The Budget Office will adjust this forecast in early 2025 to capture 2024 actuals and shift 2025 project expenses forward into 2025.

\*\*Impacts from the Capital Bonding Proceeds are captured in the 2024 calculations.

\*\*\*This calculation includes ongoing operating revenues, ongoing operating expenses, and ongoing impacts from recommended Change Requests.

**\*\*Forecast\*\*** This data is subject to change as new information is received or if forecasted assumptions change.

# General Fund Recommendations

**\*Without\* 1% Levy Increase**

	2024	2025	2026	2027	2028	2029	2030
<b>Beginning Fund Balance</b>	\$ 101,420,628	\$ 60,164,376	\$ 42,316,730	\$ 27,975,927	\$ 13,008,318	\$ (3,349,059)	\$ (21,134,864)
Total Operating Revenue	\$ 194,125,363	\$ 198,079,547	\$ 202,727,246	\$ 207,537,114	\$ 212,515,137	\$ 217,667,531	\$ 223,000,751
Total Operating Expense	\$ (202,175,690)	\$ (208,331,799)	\$ (214,188,934)	\$ (220,242,409)	\$ (226,499,451)	\$ (232,967,575)	\$ (239,654,599)
Total Capital Budget *	\$ (29,611,411)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>2025 Budget Forecast Modifiers</b>							
Assigned Fund Balance: ARPA Revenue Recovery Projects	\$ (23,000,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2026-2030 Estimated Additional Wage Impacts	\$ -	\$ -	\$ (1,082,979)	\$ (1,115,468)	\$ (1,148,933)	\$ (1,183,400)	\$ (1,218,902)
<b>2024 Fall Budget Supplemental Net Impacts</b>	\$ 19,405,486	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>2025 Annual Budget Net Impacts</b>	\$ -	\$ (7,595,394)	\$ (1,796,136)	\$ (1,146,846)	\$ (1,224,131)	\$ (1,302,361)	\$ (1,364,002)
<b>Operating Budget Impacts</b>	\$ -	\$ (3,827,782)	\$ (1,796,136)	\$ (1,146,846)	\$ (1,224,131)	\$ (1,302,361)	\$ (1,364,002)
General Fund 2025 1% Increase	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
All Other Operating Impacts	\$ -	\$ (3,827,782)	\$ (1,796,136)	\$ (1,146,846)	\$ (1,224,131)	\$ (1,302,361)	\$ (1,364,002)
<b>Capital Budget Impacts**</b>	\$ -	\$ (3,767,612)	\$ -	\$ -	\$ -	\$ -	\$ -
Total Budget Forecast Modifiers	\$ (3,594,514)	\$ (7,595,394)	\$ (2,879,115)	\$ (2,262,314)	\$ (2,373,064)	\$ (2,485,761)	\$ (2,582,904)
<b>Projected Ending Fund Balance</b>	\$ 60,164,376	\$ 42,316,730	\$ 27,975,927	\$ 13,008,318	\$ (3,349,059)	\$ (21,134,864)	\$ (40,371,617)
Assigned Fund Balance: Compensated Absences	\$ (2,800,000)	\$ (2,800,000)	\$ (2,800,000)	\$ (2,800,000)	\$ (2,800,000)	\$ (2,800,000)	\$ (2,800,000)
Assigned Fund Balance: Non-Spendable Encumbered Invoices	\$ (1,700,000)	\$ (1,700,000)	\$ (1,700,000)	\$ (1,700,000)	\$ (1,700,000)	\$ (1,700,000)	\$ (1,700,000)
Minimum Fund Balance Per Policy	\$ (32,900,000)	\$ (33,901,782)	\$ (33,906,484)	\$ (33,906,484)	\$ (33,906,484)	\$ (33,906,484)	\$ (33,906,484)
<b>Projected Fund Balance Available for Budget Requests</b>	\$ 22,764,376	\$ 3,914,948	\$ (10,430,557)	\$ (25,398,166)	\$ (41,755,543)	\$ (59,541,348)	\$ (78,778,101)
<b>Operating Surplus/Deficit***</b>		\$ (12,514,566)	\$ (13,724,002)	\$ (14,967,609)	\$ (16,357,377)	\$ (17,785,805)	\$ (19,236,752)

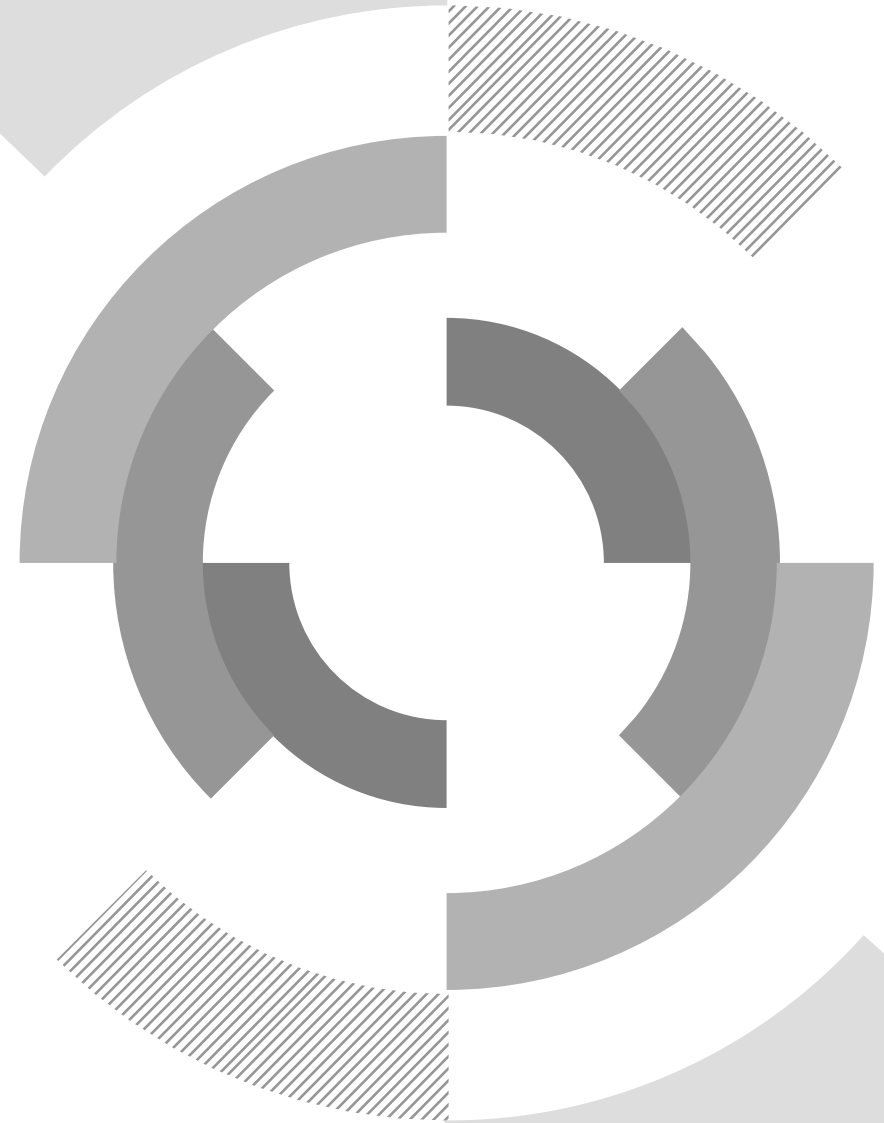
\*Departments/Office have provided baseline estimates of how much funding will need to be carried forward into the 2025 capital budget. The Budget Office will adjust this forecast in early 2025 to capture 2024 actuals and shift 2025 project expenses forward into 2025.

\*\*Impacts from the Capital Bonding Proceeds are captured in the 2024 calculations.

\*\*\*This calculation includes ongoing operating revenues, ongoing operating expenses, and ongoing impacts from recommended Change Requests.

**\*\*Forecast\*\*** This data is subject to change as new information is received or if forecasted assumptions change.

# **Public Safety Sales Tax Fund Recommendations**



# 2024 Public Safety Sales Tax Recommendations

- Public Safety Sales Tax was approved in 2022.
- The Public Safety Sales Tax Funding Advisory Committee.
- Currently, funding is fully committed; therefore, no new recommendations.

# Public Safety Sales Tax 6-Year Forecast

Recommended Public Safety Sales Tax Fund requests amount to a net decrease in fund balance of \$488,883 for 2025.

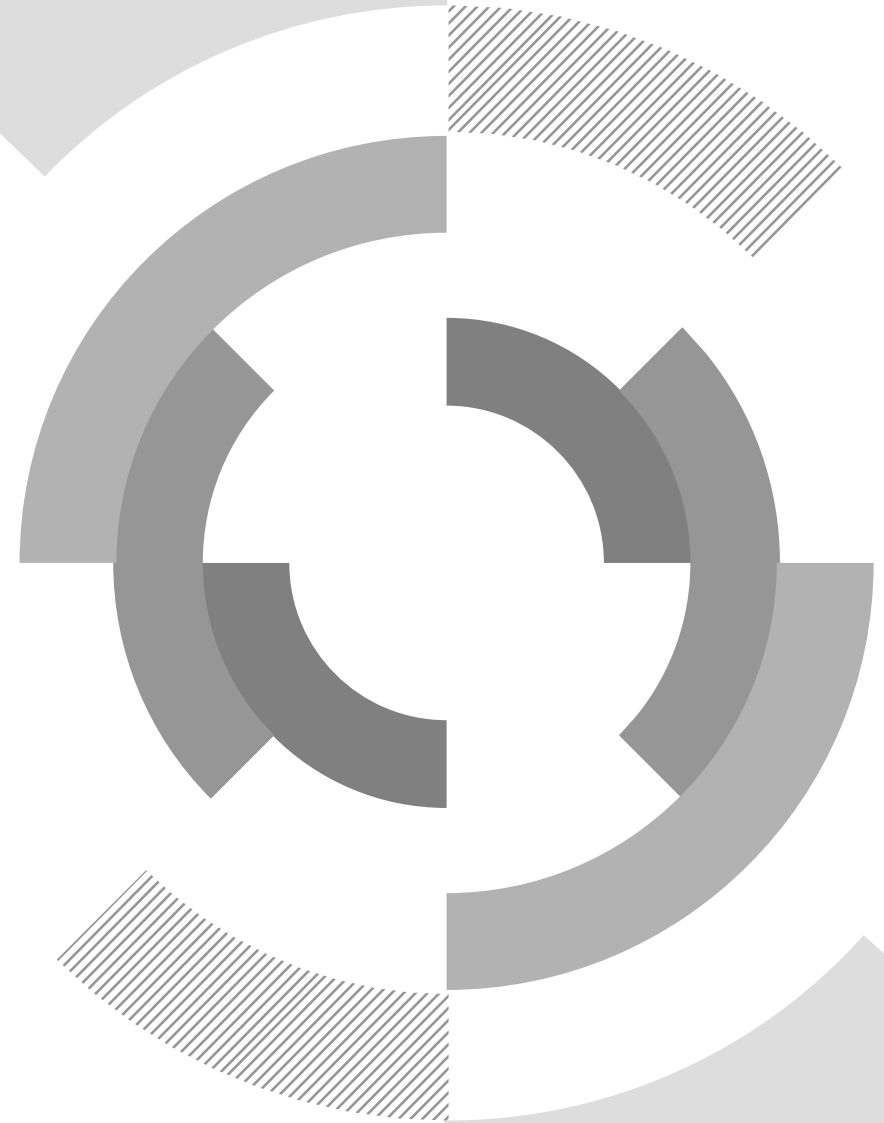
	Planning Year Forecast 2025	Forecast 2026	Forecast 2027	Forecast 2028	Forecast 2029	Forecast 2030	Projected Growth
<b>Beginning Unassigned Fund Balance</b>	<b>2,832,401</b>	<b>2,270,157</b>	<b>1,884,799</b>	<b>1,606,493</b>	<b>1,441,195</b>	<b>1,395,144</b>	
<b>Total Revenue</b>	<b>7,817,501</b>	<b>8,145,836</b>	<b>8,487,961</b>	<b>8,844,455</b>	<b>9,215,922</b>	<b>9,602,991</b>	4.2%
<b>Expenditures</b>							
Salaries	(5,320,341)	(5,479,951)	(5,644,350)	(5,813,680)	(5,988,091)	(6,167,733)	3.0%
Benefits	(1,242,034)	(1,304,136)	(1,369,342)	(1,437,810)	(1,509,700)	(1,585,185)	5.0%
Contingency (Salaries & Benefits)	(108,011)	(112,655)	(117,500)	(122,552)	(127,822)	(133,318)	4.3%
Services	(1,055,252)	(1,055,252)	(1,055,252)	(1,055,252)	(1,055,252)	(1,055,252)	0.0%
Transfers Out	0	0	0	0	0	0	0.0%
Capital	(134,650)	(134,650)	(134,650)	(134,650)	(134,650)	(134,650)	0.0%
Intergovernmental	0	0	0	0	0	0	0.0%
Supplies and Other Expenses	(30,574)	(31,185)	(31,809)	(32,445)	(33,094)	(33,756)	2.0%
<b>Total Budgeted Expense</b>	<b>(7,890,862)</b>	<b>(8,117,830)</b>	<b>(8,352,903)</b>	<b>(8,596,389)</b>	<b>(8,848,609)</b>	<b>(9,109,895)</b>	
<b>Budget Forecast Modifiers</b>							
<b>2025 Annual Budget Impacts</b>	<b>(488,883)</b>	<b>(413,364)</b>	<b>(413,364)</b>	<b>(413,364)</b>	<b>(413,364)</b>	<b>(413,364)</b>	
BGT-03-25AD   2024 Fall Supplemental   Ongoing Impacts for 2025 Budget Adoption	(288,465)	(288,465)	(288,465)	(288,465)	(288,465)	(288,465)	
BGT-17-25AD   Healthcare   Additional County Contribution Contingency	(11,833)						
BGT-21-25AD   Additional Salary Contingency	(1,686)						
HRS-01-25AD   Calculated Charges Baseline Budget Update - General Liability	(106,083)	(106,083)	(106,083)	(106,083)	(106,083)	(106,083)	
HRS-03-25AD   General Liability (Risk) Insurance Increases	(18,816)	(18,816)	(18,816)	(18,816)	(18,816)	(18,816)	
JSD-05-25AD   Clark County Jail K9 Drug Program Carry Forward	(62,000)						
<b>Total Budget Forecast Modifiers</b>	<b>(488,883)</b>	<b>(413,364)</b>	<b>(413,364)</b>	<b>(413,364)</b>	<b>(413,364)</b>	<b>(413,364)</b>	
<b>Projected Ending Fund Balance</b>	<b>2,270,157</b>	<b>1,884,799</b>	<b>1,606,493</b>	<b>1,441,195</b>	<b>1,395,144</b>	<b>1,474,876</b>	
<b>Minimum Fund Balance per Policy<sup>2</sup></b>	<b>1,242,061</b>	<b>1,309,030</b>	<b>1,355,305</b>	<b>1,403,405</b>	<b>1,453,404</b>	<b>1,505,378</b>	
<b>Projected Available Fund Balance (for New Requests)</b>	<b>1,028,095</b>	<b>\$ 575,769</b>	<b>\$ 251,187</b>	<b>\$ 37,789</b>	<b>\$ (58,260)</b>	<b>\$ (30,501)</b>	
<b>Projected Difference Between Ongoing Revenues and Expenses<sup>1</sup> (GFOA KPI)</b>	<b>(486,725)</b>	<b>(385,358)</b>	<b>(278,306)</b>	<b>(165,298)</b>	<b>(46,051)</b>	<b>79,732</b>	

<sup>1</sup> It is a GFOA Best Practice for a structurally balanced budget to have reoccurring revenues equal or exceed reoccurring expenditures. Reference: <https://www.gfoa.org/print/455>.

<sup>2</sup>Minimum Fund Balance per Policy - DRAFT update - forecast shows recommended changes for adoption in 2025 to one month actual costs and one month of actual cash receipts.

**\*\*Forecast\*\*** This data is subject to change as new information is received or if forecasted assumptions change.

# **Mental Health Sales Tax Fund Recommendations**



# Mental Health Sales Tax Funding Advisory Board

- Mental Health Sales Tax Funding Advisory Board
  - Collecting and evaluating new funding requests
  - Provide advisory input on recommendations
- Recommendations:
  - \$11,175,326 in funding for the 2025 community grants
  - \$2,179,742 of ongoing funding for internal department/office programs and staffing

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 Commission  
 Mental Health Sales Tax x  
 Funding Advisory Board

Overview  
 Meetings  
 Documents  
 MHST Reports  
 Invocations

## Mental Health Sales Tax Funding Advisory Board

The Clark County Council authorized creation of the Mental Health Sales Tax Funding Advisory Board on February 18, 2018, for the dual purpose of:

- Creating a formal process for collecting and evaluating new funding requests; and
- Providing advisory input to the county manager's recommended budget to the county council.

The eight Advisory Board members shall include the following officials or their designees with each member having one vote.

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 Commission  
 Mental Health Sales Tax x  
 Funding Advisory Board

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 Meetings  
 Documents  
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## MHST Reports

### Mental Health Sales Tax Reports: Purpose and scope

These reports outline the activities and programs funded by Clark County during each calendar year using revenue from the Mental Health Sales Tax.

The report utilizes demographic and program data compiled by each funded activity during the calendar year.

Report on activities funded for calendar year 2023.

[Download 2023 report](#)

<https://clark.wa.gov/councilors/mental-health-sales-tax-funding-advisory-board>



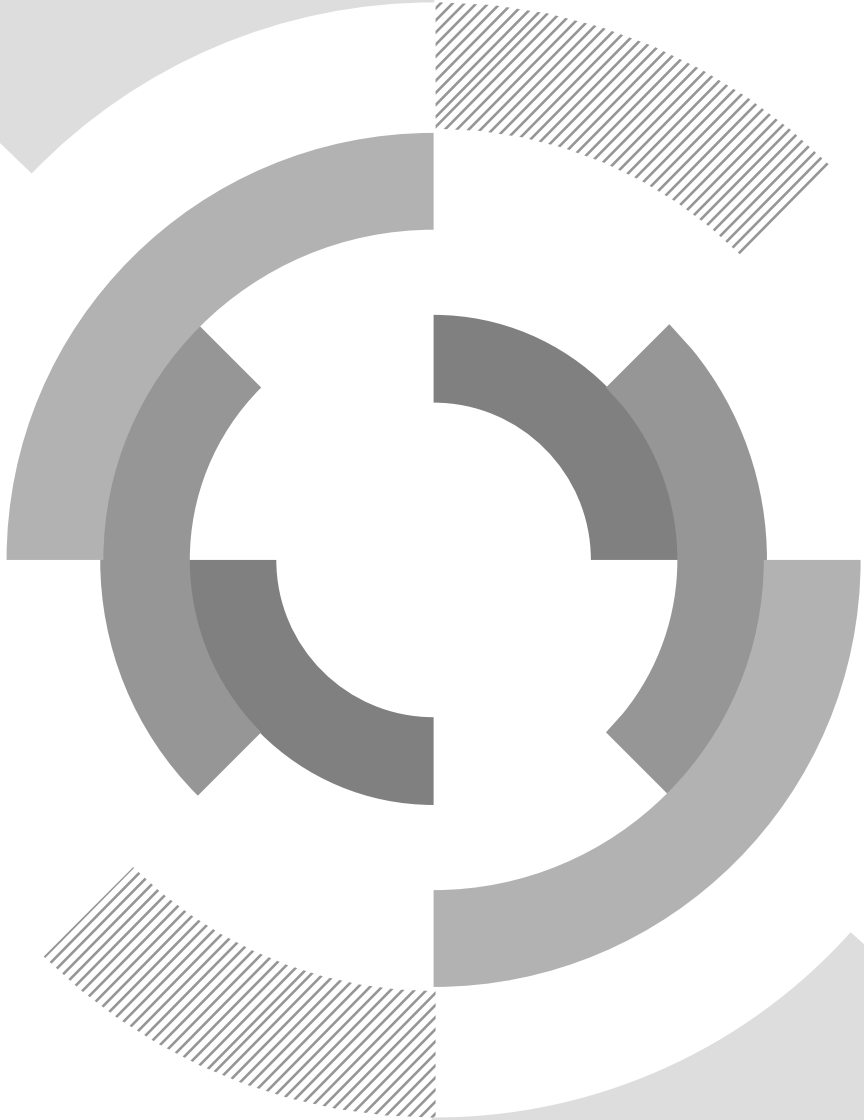
# Mental Health Sales Tax 6-Year Forecast

Recommended Mental Health Sales Tax Fund requests amount to a net decrease in fund balance of \$13.58 million for 2025.

	Planning Year 2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast	Projected Growth
<b>Beginning Fund Balance</b>	\$ 19,093,678	\$ 9,234,012	\$ 10,865,418	\$ 13,056,596	\$ 15,590,382	\$ 18,484,147	
<b>Revenue</b>							
Sales Tax Revenue (1/10th of 1%)	\$ 13,884,757	\$ 14,467,917	\$ 15,075,570	\$ 15,708,744	\$ 16,368,511	\$ 17,055,988	4.2%
<b>Total Revenue</b>	\$ 13,884,757	\$ 14,467,917	\$ 15,075,570	\$ 15,708,744	\$ 16,368,511	\$ 17,055,988	
<b>Expenditures</b>							
Salaries	\$ (2,261,524)	\$ (2,329,369)	\$ (2,399,250)	\$ (2,471,228)	\$ (2,545,365)	\$ (2,621,726)	3.0%
Benefits	\$ (970,335)	\$ (1,018,852)	\$ (1,069,795)	\$ (1,123,285)	\$ (1,179,449)	\$ (1,238,421)	5.0%
Overtime	\$ (50,000)	\$ (50,000)	\$ (50,000)	\$ (50,000)	\$ (50,000)	\$ (50,000)	0.0%
Non-Salary Expenses	\$ (2,027,636)	\$ (2,068,188)	\$ (2,109,552)	\$ (2,151,743)	\$ (2,194,778)	\$ (2,238,673)	2.0%
Transfers, On-Going (Public Health Nurse-Family Partnership Program)	\$ (729,750)	\$ (795,723)	\$ (863,676)	\$ (933,667)	\$ (1,005,758)	\$ (1,080,012)	3.0%
Transfers, On-Going (Community Services Fund 1952)	\$ (4,122,081)	\$ (4,122,081)	\$ (4,122,081)	\$ (4,122,081)	\$ (4,122,081)	\$ (4,122,081)	0.0%
<b>Total Expense</b>	\$ (10,161,326)	\$ (10,384,214)	\$ (10,614,354)	\$ (10,852,004)	\$ (11,097,431)	\$ (11,350,913)	
<b>Budget Forecast Modifiers</b>							
2025 Baseline Budget Adjustments	\$ (119,076)	\$ (90,295)	\$ (90,295)	\$ (90,295)	\$ (90,295)	\$ (90,295)	
2025 Internal Applications Impacts	\$ (2,288,696)	\$ (2,362,002)	\$ (2,179,742)	\$ (2,232,659)	\$ (2,287,020)	\$ (2,342,830)	
2025 External RFP Grant Allocation	\$ (11,175,326)	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Total Budget Modifiers</b>	\$ (13,583,098)	\$ (2,452,297)	\$ (2,270,037)	\$ (2,322,954)	\$ (2,377,315)	\$ (2,433,125)	
<b>Projected Ending Fund Balance</b>	\$ 9,234,012	\$ 10,865,418	\$ 13,056,596	\$ 15,590,382	\$ 18,484,147	\$ 21,756,097	
<b>Minimum Fund Balance Required per Policy</b>	\$ 5,024,575	\$ 6,279,072	\$ 6,490,125	\$ 6,554,333	\$ 6,742,206	\$ 6,937,127	
<b>Projected Available Fund Balance (for New Requests)</b>	\$ 4,209,437	\$ 4,586,346	\$ 6,566,471	\$ 9,036,049	\$ 11,741,941	\$ 14,818,970	
<b>Projected Difference Between Ongoing Revenues and Expenses<sup>o</sup></b>	\$ 1,315,660	\$ 1,631,406	\$ 2,191,178	\$ 2,533,786	\$ 2,893,765	\$ 3,271,950	

**\*\*Forecast\*\*** This data is subject to change as new information is received or if forecasted assumptions change.

# Road Fund Recommendations



# Road Fund 6-Year Forecast

## Including 1% Levy Increase

Recommended Road Fund requests amount to a net decrease in fund balance of \$4.46 million for 2025.

	Planning Year 2025	Projected 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030
<b>Beginning Fund Balance</b>	<b>45,848,399</b>	<b>44,568,173</b>	<b>36,640,830</b>	<b>34,198,724</b>	<b>29,326,928</b>	<b>24,676,240</b>
General Revenues	62,998,257	63,392,688	64,040,174	64,741,367	65,392,457	66,058,646
Property Tax <sup>1</sup>	46,204,200	46,986,214	47,740,500	48,467,615	49,168,162	49,842,780
Fuel Tax - Roads	7,200,000	7,200,000	7,200,000	7,200,000	7,200,000	7,200,000
Other	9,594,057	9,206,474	9,099,674	9,073,752	9,024,295	9,015,866
General Expenses	(45,363,897)	(49,211,420)	(53,256,506)	(55,831,292)	(52,629,034)	(58,825,137)
<b>Proposed Change Requests Net Impact</b>	<b>(4,468,762)</b>	<b>(1,076,786)</b>	<b>(1,174,774)</b>	<b>(1,220,871)</b>	<b>(1,267,110)</b>	<b>(1,313,977)</b>
<i>Road Fund Available for Capital <sup>2</sup></i>	<i>13,165,598</i>	<i>13,104,482</i>	<i>9,608,894</i>	<i>7,689,204</i>	<i>11,496,312</i>	<i>5,919,532</i>
Transportation Improvement Program (TIP) Revenue	30,024,000	27,200,000	15,819,000	9,579,000	54,771,000	18,020,000
REET II Transfers-In	5,442,000	8,698,000	3,190,000	1,545,000	15,700,000	4,425,000
TIF Transfers-In	3,634,000	4,169,000	3,290,000	4,322,000	20,311,000	9,080,000
Grants	18,486,000	11,122,000	8,636,000	2,880,000	16,410,000	3,810,000
Loans	-	-	-	-	-	-
Other (Partnerships, CAPP, etc.)	2,462,000	3,211,000	703,000	832,000	2,350,000	705,000
Transportation Improvement Program (TIP) Expense	(44,806,000)	(48,568,000)	(27,870,000)	(22,140,000)	(70,918,000)	(33,274,000)
<b>Ending Fund Balance</b>	<b>44,568,173</b>	<b>36,640,830</b>	<b>34,198,724</b>	<b>29,326,928</b>	<b>24,676,240</b>	<b>15,341,772</b>
Reserve Amount						
Monthly Operating Expense	(4,152,722)	(4,190,684)	(4,535,940)	(4,754,347)	(4,491,345)	(5,011,593)
Reimbursable Expenditures Reserve	(2,599,369)	(1,862,969)	(1,614,369)	(1,038,769)	(2,391,769)	(1,131,769)
10% Annual Construction Program	(4,480,600)	(4,856,800)	(2,787,000)	(2,214,000)	(7,091,800)	(3,327,400)
Emergency Capital Repair	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)
<b>Projected Available Fund Balance</b>	<b>32,335,482</b>	<b>24,730,377</b>	<b>24,261,415</b>	<b>20,319,812</b>	<b>9,701,326</b>	<b>4,871,010</b>

<sup>1</sup> This forecast includes a 1% increase to the Road Fund levy in 2025.

<sup>2</sup> Road Fund Remaining for Capital is provided pursuant to WAC 136-15-030 - Road fund revenue and expenditure analysis.

# Road Fund 6-Year Forecast

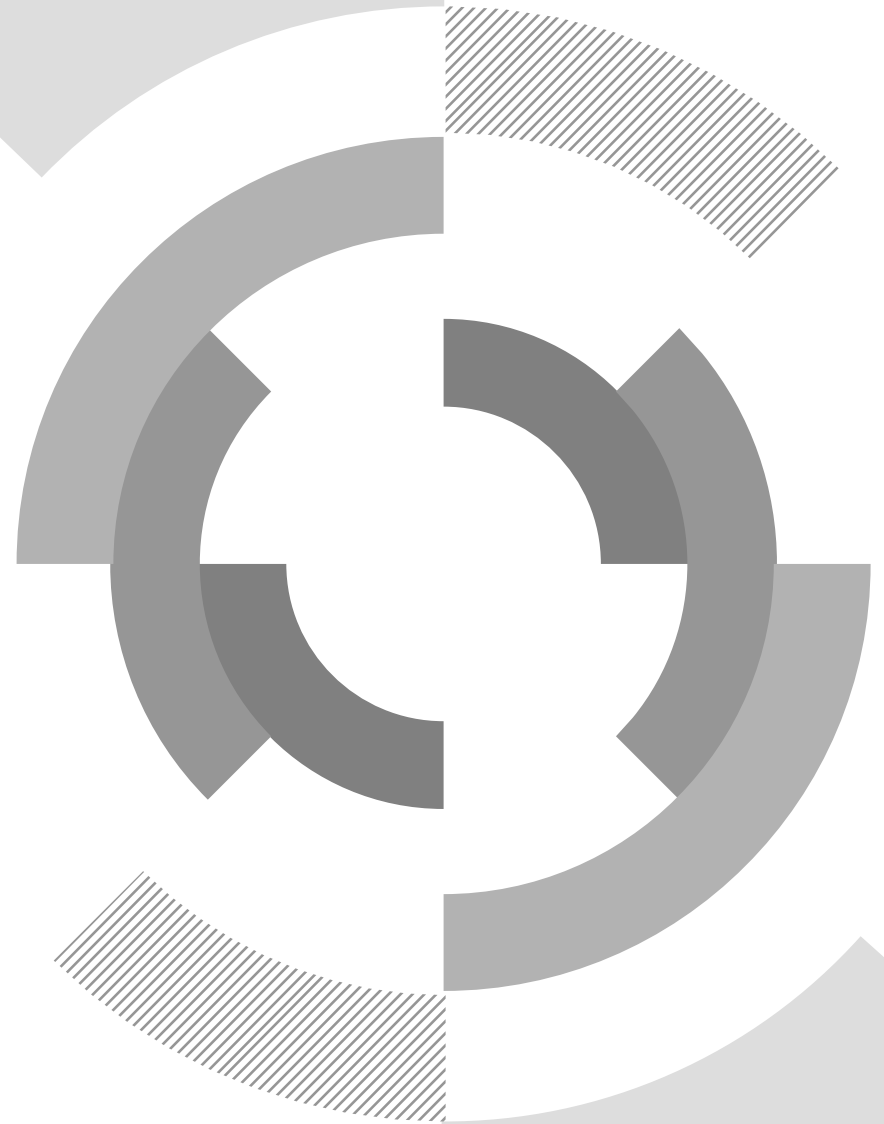
***without* 1% Levy Increase**

	Planning Year 2025	Projected 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030
<b>Beginning Fund Balance</b>	<b>45,848,399</b>	<b>44,073,978</b>	<b>35,645,409</b>	<b>32,695,325</b>	<b>27,309,069</b>	<b>22,137,706</b>
General Revenues	62,504,062	62,891,462	63,532,195	64,226,907	64,871,781	65,532,014
Property Tax <sup>1</sup>	45,710,005	46,484,988	47,232,521	47,953,155	48,647,487	49,316,148
Fuel Tax - Roads	7,200,000	7,200,000	7,200,000	7,200,000	7,200,000	7,200,000
Other	9,594,057	9,206,474	9,099,674	9,073,752	9,024,295	9,015,866
General Expenses	(45,363,897)	(49,211,420)	(53,256,506)	(55,831,292)	(52,629,034)	(58,825,137)
<b>Proposed Change Requests Net Impact</b>	<b>(4,468,762)</b>	<b>(1,076,786)</b>	<b>(1,174,774)</b>	<b>(1,220,871)</b>	<b>(1,267,110)</b>	<b>(1,313,977)</b>
<i>Road Fund Available for Capital</i> <sup>2</sup>	<i>12,671,403</i>	<i>12,603,256</i>	<i>9,100,916</i>	<i>7,174,744</i>	<i>10,975,637</i>	<i>5,392,899</i>
Transportation Improvement Program (TIP) Revenue	30,024,000	27,200,000	15,819,000	9,579,000	54,771,000	18,020,000
REET II Transfers-In	5,442,000	8,698,000	3,190,000	1,545,000	15,700,000	4,425,000
TIF Transfers-In	3,634,000	4,169,000	3,290,000	4,322,000	20,311,000	9,080,000
Grants	18,486,000	11,122,000	8,636,000	2,880,000	16,410,000	3,810,000
Loans	-	-	-	-	-	-
Other (Partnerships, CAPP, etc.)	2,462,000	3,211,000	703,000	832,000	2,350,000	705,000
Transportation Improvement Program (TIP) Expense	(44,806,000)	(48,568,000)	(27,870,000)	(22,140,000)	(70,918,000)	(33,274,000)
<b>Ending Fund Balance</b>	<b>44,073,978</b>	<b>35,645,409</b>	<b>32,695,325</b>	<b>27,309,069</b>	<b>22,137,706</b>	<b>12,276,606</b>
Reserve Amount						
Monthly Operating Expense	(4,152,722)	(4,190,684)	(4,535,940)	(4,754,347)	(4,491,345)	(5,011,593)
Reimbursable Expenditures Reserve	(2,599,369)	(1,862,969)	(1,614,369)	(1,038,769)	(2,391,769)	(1,131,769)
10% Annual Construction Program	(4,480,600)	(4,856,800)	(2,787,000)	(2,214,000)	(7,091,800)	(3,327,400)
Emergency Capital Repair	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)
<b>Projected Available Fund Balance</b>	<b>31,841,287</b>	<b>23,734,956</b>	<b>22,758,016</b>	<b>18,301,953</b>	<b>7,162,792</b>	<b>1,805,844</b>

<sup>1</sup> This forecast does not assume a 1% increase to the Road Fund levy, in any year.

<sup>2</sup> Road Fund Remaining for Capital is provided pursuant to WAC 136-15-030 - Road fund revenue and expenditure analysis.

# Planning and Code Fund Recommendations



# Planning and Code Fund 6-Year Forecast

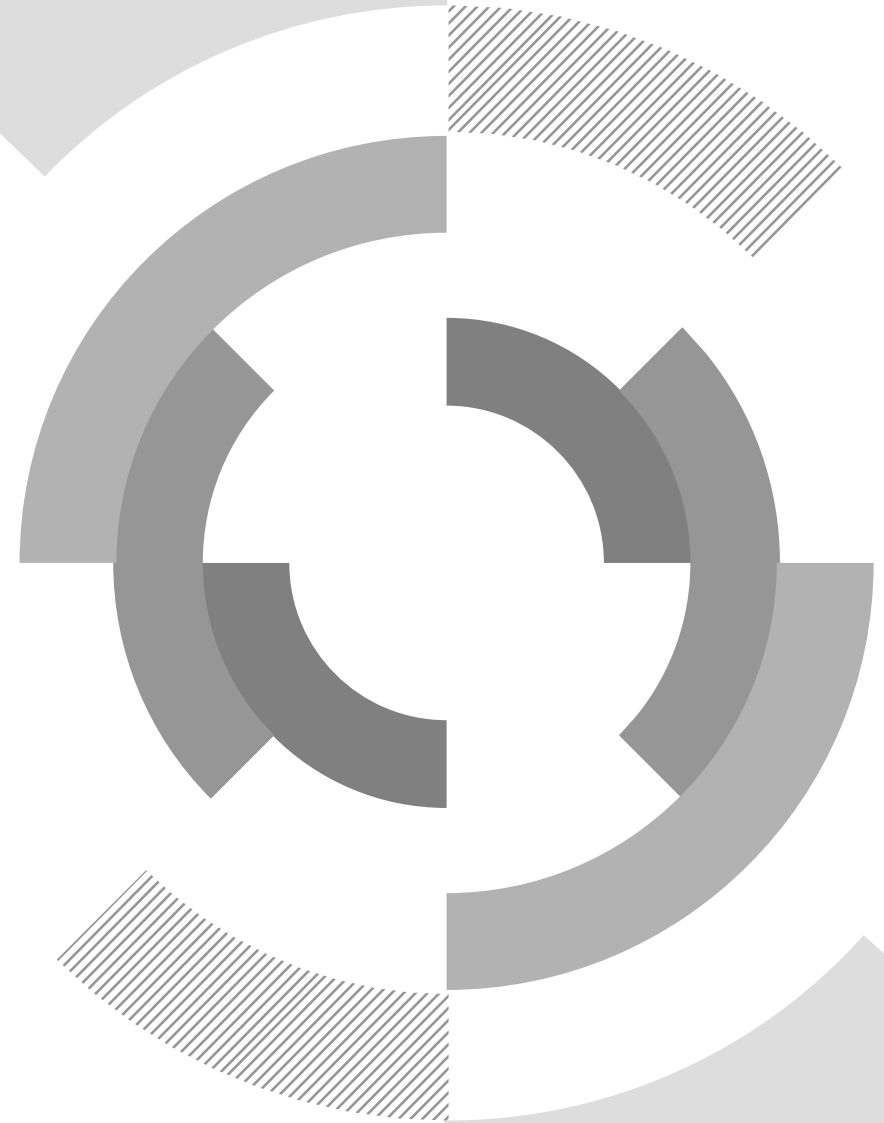
Recommended Planning and Code Fund requests amount to a net decrease in fund balance of \$1.76M for 2025.

	Planning Year Forecast 2025	Projected Forecast 2026	Projected Forecast 2027	Projected Forecast 2028	Projected Forecast 2029	Projected Forecast 2030	Projected Growth
Beginning Fund Balance	\$ 13,901,834	\$ 11,009,641	\$ 10,313,255	\$ 9,256,647	\$ 7,825,256	\$ 6,003,942	
<b>Revenue</b>							
Permits	\$ 9,709,490	\$ 9,903,680	\$ 10,101,753	\$ 10,303,788	\$ 10,509,864	\$ 10,720,061	2.00%
Plan Review / Inspection	\$ 2,626,704	\$ 2,679,238	\$ 2,732,823	\$ 2,787,479	\$ 2,843,229	\$ 2,900,094	2.00%
Grants (State / Federal)	\$ 19,860	\$ 19,860	\$ 19,860	\$ 19,860	\$ 19,860	\$ 19,860	
Other Revenue <sup>1</sup>	\$ 278,889	\$ 278,889	\$ 278,889	\$ 278,889	\$ 278,889	\$ 278,889	
Transfers In <sup>2</sup>	\$ 849,694	\$ 849,694	\$ 849,694	\$ 849,694	\$ 849,694	\$ 849,694	
<b>Total Revenue</b>	<b>\$ 13,484,637</b>	<b>\$ 13,731,361</b>	<b>\$ 13,983,019</b>	<b>\$ 14,239,711</b>	<b>\$ 14,501,536</b>	<b>\$ 14,768,598</b>	
<b>Expenditures</b>							
Salaries	\$ (7,593,770)	\$ (7,821,584)	\$ (8,056,231)	\$ (8,297,918)	\$ (8,546,856)	\$ (8,803,261)	3.00%
Benefits	\$ (3,177,769)	\$ (3,336,658)	\$ (3,503,491)	\$ (3,678,665)	\$ (3,862,599)	\$ (4,055,729)	5.00%
Controllables	\$ (2,153,191)	\$ (2,292,206)	\$ (2,434,002)	\$ (2,578,635)	\$ (2,726,159)	\$ (2,876,634)	2.00%
Other (Gen Liab, Server/TER&R, Indirects)	\$ (1,688,640)	\$ (1,758,285)	\$ (1,829,323)	\$ (1,901,781)	\$ (1,975,689)	\$ (2,051,075)	2.00%
Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Total Expense</b>	<b>\$ (14,613,371)</b>	<b>\$ (15,208,733)</b>	<b>\$ (15,823,047)</b>	<b>\$ (16,456,999)</b>	<b>\$ (17,111,302)</b>	<b>\$ (17,786,699)</b>	
<b>Budget Forecast Modifiers</b>							
2025 Adopt Change Requests (County Manager Recommended November 5, 2024)	\$ (1,763,459)	\$ 780,986	\$ 783,420	\$ 785,898	\$ 788,452	\$ 791,062	
<b>Total Forecast Modifiers</b>	<b>\$ (1,763,459)</b>	<b>\$ 780,986</b>	<b>\$ 783,420</b>	<b>\$ 785,898</b>	<b>\$ 788,452</b>	<b>\$ 791,062</b>	
Projected Ending Fund Balance	\$ 11,009,641	\$ 10,313,255	\$ 9,256,647	\$ 7,825,256	\$ 6,003,942	\$ 3,776,903	
Minimum Fund Balance Required per Policy	\$ 9,227,582	\$ 9,540,305	\$ 9,862,658	\$ 10,194,981	\$ 10,537,626	\$ 10,890,960	
<b>Projected Available Fund Balance (for New Requests)</b>	<b>\$ 1,782,060</b>	<b>\$ 772,950</b>	<b>\$ (606,011)</b>	<b>\$ (2,369,725)</b>	<b>\$ (4,533,685)</b>	<b>\$ (7,114,058)</b>	

<sup>1</sup> Other revenue includes departmental OH allocation and interest and other earnings for funds. The interest and other earnings fluctuates year to year and is not being projected.

<sup>2</sup> General Fund subsidy to Land Use and Wetland Habitat Review programs. Fees for these programs have not been updated in many years while costs (salaries/benefits, contracted services, etc.) continue to rise. The department has completed fee studies for both programs in 2024, and plans to present fee update proposals to Council for adoption by late 2024 or early 2025. Until the proposed fees are adopted by Council, revenues will be forecast

# **REET 1 Fund Recommendations**



# Real Estate Excise Tax (REET I) 6-Year Forecast

Recommended REET 1 Fund requests amount to a net decrease in fund balance of \$3 million for 2025.

	Planning Year 2025 Forecast	Forecast 2026	Forecast 2027	Forecast 2028	Forecast 2029	Forecast 2030
Beginning Fund Balance	\$ 11,203,266	\$ 6,965,796	\$ 7,346,328	\$ 10,610,557	\$ 15,063,302	\$ 20,196,260
<b>Revenue</b>						
Tax Revenues <sup>3</sup>	\$ 6,408,122	\$ 6,792,610	\$ 7,200,166	\$ 7,632,176	\$ 8,090,107	\$ 8,575,513
REET II Transfer (annual allowed per RCW)	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
Other Revenues <sup>1</sup>	\$ 299,663					
<b>Total Revenue</b>	<b>\$ 7,707,786</b>	<b>\$ 7,792,610</b>	<b>\$ 8,200,166</b>	<b>\$ 8,632,176</b>	<b>\$ 9,090,107</b>	<b>\$ 9,575,513</b>
<b>Expenditures</b>						
Debt Expenditures (Operating Budget)	\$ (4,775,634)	\$ (4,403,003)	\$ (1,926,862)	\$ (1,170,356)	\$ (948,074)	\$ (940,691)
Capital Budget Project Expenditures	\$ (4,160,547)	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Expense</b>	<b>\$ (8,936,181)</b>	<b>\$ (4,403,003)</b>	<b>\$ (1,926,862)</b>	<b>\$ (1,170,356)</b>	<b>\$ (948,074)</b>	<b>\$ (940,691)</b>
<b>Budget Forecast Modifiers</b>						
<b>2025 Annual Budget Impacts</b>	<b>\$ (3,009,075)</b>	<b>\$ (3,009,075)</b>	<b>\$ (3,009,075)</b>	<b>\$ (3,009,075)</b>	<b>\$ (3,009,075)</b>	<b>\$ (3,009,075)</b>
BGT-15-25AD-Fund 2914: Debt Fund 2025 Payment Schedule Update	\$ (250,308)	\$ (250,308)	\$ (250,308)	\$ (250,308)	\$ (250,308)	\$ (250,308)
BGT-18-25AD-2024 Capital Project Financing   Fund 2914: Debt Fund Payr	\$ (2,758,767)	\$ (2,758,767)	\$ (2,758,767)	\$ (2,758,767)	\$ (2,758,767)	\$ (2,758,767)
<b>Total Budget Modifiers</b>	<b>\$ (3,009,075)</b>	<b>\$ (3,009,075)</b>	<b>\$ (3,009,075)</b>	<b>\$ (3,009,075)</b>	<b>\$ (3,009,075)</b>	<b>\$ (3,009,075)</b>
Projected Ending Fund Balance	\$ 6,965,796	\$ 7,346,328	\$ 10,610,557	\$ 15,063,302	\$ 20,196,260	\$ 25,822,008
Minimum Fund Balance Required per Policy <sup>2</sup>	\$ 7,161,770	\$ 4,685,629	\$ 3,929,123	\$ 3,706,841	\$ 3,699,458	\$ 942,898
<b>Projected Available Fund Balance (for New Requests)</b>	<b>\$ (195,974)</b>	<b>\$ 2,660,699</b>	<b>\$ 6,681,434</b>	<b>\$ 11,356,461</b>	<b>\$ 16,496,802</b>	<b>\$ 24,879,109</b>

6.0%

**\*\*Forecast\*\*** This data is subject to change as new information is received or if forecasted assumptions change.



# **REET 2 Fund Recommendations**



# Real Estate Excise Tax (REET 2) 6-Year Forecast

Recommended REET 2 Fund requests amount to a net increase in fund balance of \$378,897 for 2025. The Budget Office will be monitoring this fund closely and will work with Public Works for any capital master plans that may need adjustments for years 2029-2030.

	Planning Year 2025 Forecast	Forecast 2026	Forecast 2027	Forecast 2028	Forecast 2029	Forecast 2030	
Beginning Fund Balance	\$ 27,006,425	\$ 18,001,262	\$ 9,436,563	\$ 7,957,774	\$ 8,359,748	\$ (4,830,096)	
<b>Revenue</b>							
Tax Revenues	\$ 6,408,162	\$ 6,792,652	\$ 7,200,211	\$ 7,632,223	\$ 8,090,157	\$ 8,575,566	6.0%
Other Revenues <sup>1</sup>	\$ 299,663	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Total Revenue</b>	<b>\$ 6,707,825</b>	<b>\$ 6,792,652</b>	<b>\$ 7,200,211</b>	<b>\$ 7,632,223</b>	<b>\$ 8,090,157</b>	<b>\$ 8,575,566</b>	
<b>Expenditures</b>							
REET 2 Transfer (annual allowed per RCW) (Operating Budget)	\$ (1,000,000)	\$ (1,000,000)	\$ (1,000,000)	\$ (1,000,000)	\$ (1,000,000)	\$ (1,000,000)	
Capital Budget Project Expenditures	\$ (15,091,885)	\$ (15,534,000)	\$ (6,601,000)	\$ (10,579,000)	\$ (12,276,000)	\$ -	
<b>Total Expense</b>	<b>\$ (16,091,885)</b>	<b>\$ (16,534,000)</b>	<b>\$ (7,601,000)</b>	<b>\$ (11,579,000)</b>	<b>\$ (13,276,000)</b>	<b>\$ (1,000,000)</b>	
<b>Budget Forecast Modifiers</b>							
<b>2025 Annual Budget Impacts</b>	<b>\$ 378,897</b>	<b>\$ 1,176,650</b>	<b>\$ (1,078,000)</b>	<b>\$ 4,348,750</b>	<b>\$ (8,004,000)</b>	<b>\$ (9,923,000)</b>	
<b>Total Budget Modifiers</b>	<b>\$ 378,897</b>	<b>\$ 1,176,650</b>	<b>\$ (1,078,000)</b>	<b>\$ 4,348,750</b>	<b>\$ (8,004,000)</b>	<b>\$ (9,923,000)</b>	
Projected Ending Fund Balance	\$ 18,001,262	\$ 9,436,563	\$ 7,957,774	\$ 8,359,748	\$ (4,830,096)	\$ (7,177,529)	
Minimum Fund Balance per Policy	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	

**\*\*Forecast\*\*** This data is subject to change as new information is received or if forecasted assumptions change.

# County Manager Amendments to Recommendations

- **FAC-CAP-28-25AD-CPAC Capital Project | Fencing around downtown (PSC/ME/parking/CRESA)**
  - Add additional one-time expense budget capacity in the amount of \$1M in Fund 5193: Major Maintenance for the fencing and automatic gates project as bids came in higher than expected.
- **JUV-03-25AD-New Juvenile Detention Officer Position**
  - Updated to recommend a 2-year project position within the General Fund. Cost is \$80,822 in 2025 and \$83,216 in 2026 (Total \$164,038).

# FAC-CAP-28-25AD Internal Services CPAC Capital Project | Fencing around downtown (PSC/ME/parking/CRESA)

Priority: 28

New Request

**Strategic Action: Finance**

Name (Elected Official / Department Director): Michelle Schuster Email (Elected Official Department Director): michelle.schuster@clark.wa.gov  
Phone Number (Elected Official Department Director): (564) 397-4118

Contact: Michelle Schuster Contact email: Michelle.Schuster@clark.wa.gov Contact phone: (564) 397-4118

## **Requested Action:**

This request is to add additional expense budget to the fencing and automatic gates project as bids came in higher than expected. The project was originally approved in FAC-CAP-15-24AD-CPAC Capital Project - \$1,200,000 and FAC-CAP-06-24AD-CPAC Capital Project-CRESA Fencing \$55,000. This project will add fencing and gates around the block around Public Service Center (PSC), Medical Examiner (ME), CRESA, the PSC Fleet/Staff/Jury Overflow Parking Lots, and the Parking Garage and window film on the first floor of the PSC. The request is asking for a one-time expense increase in the Major Maintenance (Fund 5193) and to use existing fund balance in Major Maintenance (Fund 5193) for the construction and window film in the amount of \$1,000,000 of which \$100,000 will be reimbursable revenue from WSP Crime Lab. WSP has agreed to help with the fencing project since the fencing will benefit the WSP Crime Lab Building which sits partially on county property.

## **Justification:**

This request will help secure the downtown campus areas that are experiencing the most vandalism to both property and vehicles.

## **Cost Estimate/Comments:**

\$1,000,000 one-time for the construction and for the window treatments (Fund 5193: Major Maintenance Fund).

\$100,000 one-time revenue from WSP to help with the fencing project since the fencing will benefit the WSP Crime Lab Building which sits partially on county property.

## **Impacts/Outcomes:**

If not approved the county, staff and visitors will continue to experience property loss and damage around these facilities.

## JUV-03-25AD Juvenile New Juvenile Detention Officer Position - 2025

**Priority: 1**

**New Request**

**Strategic Action: Employee Relations**

Name (Elected Official / Department Director): Christine Simonsmeier Email (Elected Official Department Director): christine.simonsmeier@clark.wa.gov  
Phone Number (Elected Official Department Director): (564) 397-2201

Contact: Christine Simonsmeier Contact email: christine.simonsmeier@clark.wa.gov Contact phone: (564) 397-2201

### **Requested Action:**

**\*\*Budget Office Note: County Manager recommendations have been updated by the Budget Office and the modified request recommends a 2-year project position.\*\***

Create a new ongoing Juvenile Detention Officer position.

### **Cost Estimate/Comments:**

**\*\*Budget Office Note: Costing has been updated to reflect a full 12 months in 2025, the amount has been updated to \$80,822.\*\***

### **Impacts/Outcomes:**

Detention will continue to struggle with its staffing needs, youth will experience time in lock down status, not receiving appropriate programming an recreational time. Increasing overtime costs will impact the Juvenile Court's ability to maintain, expand or innovate its service levels for both detention and community-based youth.

# 2025 Property Tax Levies Overview & Recommendations



# How Are Property Taxes Calculated?

Property taxes are one of the primary funding source for the public services provided by local government.

The County Assessor and Treasurer administer property tax, they do not determine the billing amount. County Assessors value (assess) your property, and County Treasurers collect property tax.

Washington State has a budget-based system of property taxation. There are three main components to the property tax:

- ~Levy amount
- ~Assessed value (AV)
- ~Levy rate

Levy Amount / Assessed Value (000s) = Levy Rate (per \$1,000 Assessed Value)

# Clark County Property Tax Levies

The council adopts levies supporting the budget and each year considers the following property tax levies:

- General Fund, including subordinate levies: Mental Health, Developmental Disabilities and Veterans Assistance
- Road Fund
- Conservation Futures
- Greater Clark Parks District

A budget-based system allows property taxes to stay stable year over year, increases in levy amounts are limited to 1% for each taxing district along with any additional new construction added to the tax roll.



# Clark County 2025 Property Tax Options Summary and Recommendations

Levy	Revenue Impact				Impact on Median ** Household			
	0%	1%	Banked Capacity*	Total	0%	1%	Banked Capacity*	Total
<b>General Fund</b>	\$ -	\$ 781,943	N/A	N/A	\$ -	\$ 3.86	N/A	N/A
<b>Road Fund</b>	\$ -	\$ 499,589	N/A	N/A	\$ -	\$ 2.47	N/A	N/A
<b>Conservation Futures</b>	\$ -	\$ 28,793	\$ 413,830	\$ 442,623	\$ -	\$ 0.14	\$ 1.90	\$ 2.04
<b>MPD/Parks</b>	\$ -	\$ 42,162	\$ 35,924	\$ 78,086	\$ -	\$ 0.20	\$ 0.15	\$ 0.35

\*Banked Capacity can only be taken if the 1% levy is adopted. Amount shown is the total 1% plus banked capacity.

\*\*2024 Median Household Price of \$528,000 per RMLS data posted June 2024. Current year property taxes act upon the value of the property as is was in the prior year.

*These are estimated calculations that will be finalized during the levy certification process.*

County Manager recommendations for County Property Tax Levy Options to include:

- ❖ General Fund 1% to generate approximately \$781,943 in additional revenue
- ❖ Road Fund 1% to generate approximately \$499,589 in additional revenue
- ❖ Conservation Futures 1% to approximately \$28,793 in additional revenue
- ❖ Conservation Futures Banked Capacity\* to generate approximately \$413,830 in additional revenue
- ❖ MPD/Parks 1% to generate approximately \$42,162 in additional revenue
- ❖ MPD/Parks Banked Capacity\* to generate approximately \$35,924 in additional revenue

# Clark County 2025 Property Tax Options

## General Fund Subordinate Levies

- Levy amount for mental health and developmental disabilities may be based on a flat rate of \$0.0125 per \$1,000 of assessed value, or it may be increased or reduced in same proportion as the prior year’s certified county general levy. RCW 71.20.110
- Veterans standard minimum rate is \$0.01125 and maximum is \$0.27 per \$1,000 of assessed value. Rate can be below minimum if Veterans Assistance Fund has sufficient fund balance , or levy amount may be increased or reduced in same proportion as the prior year’s certified county general levy. RCW 73.08.080.
- Council may choose to implement the Flat Rate or the Proportional Rate based on the General Fund levy choice. Each subordinate levy can be voted on separately (i.e. the Council could choose to adopt the flat rate for one and not the others).
- Council chose to implement the proportional increase for all three subordinate levies in 2024.

General Fund Subordinate Levy	2025 Flat Rate	Proportional Increase*		
		General Fund 0%*	General Fund 1%*	General Fund Banked Capacity*
<b>Mental Health</b>	\$ 1,335,251.29	\$ 905,591.52	\$ 913,194.74	N/A
<b>Developmental Disabilities</b>	\$ 1,335,251.29	\$ 905,591.52	\$ 913,194.74	N/A
<b>Veterans Assistance</b>	\$ 1,201,726.16	\$ 815,031.81	\$ 821,874.71	N/A

\*Estimated total levy based on the same proportional increase as the General Levy. Proportional amounts are based on either increasing the general fund 0% or 1% over last year plus increases due to new construction and state assessed utility value.

*These are estimated calculations that will be finalized during the levy certification process.*

# History of Property Tax Levy Choices

## General Fund

- County Council has foregone the 1% increase in 6 of the past 12 years (2012-2024).
- The estimated cumulative impact for years 2012-2024 is approximately \$37.4 million less for the General Fund.
- Estimated impact to homeowners would have been \$18-\$23 per year.
- The estimated cumulative impact for years 2025-2031 would have been an additional \$28.5 million.
- In the future, if the Council were to vote for the 1% levy in years 2025-2030, the estimated cumulative impact would be an additional \$17.8 million.



# Unincorporated

## VALUE INFORMATION

TAX YEAR	VALUE	% CHANGE	LEVY RATE
2023	\$640,783		7.8247092385
2024	\$664,260	3.66%	7.1438619956

## TAX AND ASSESSMENT DISTRIBUTION

DISTRICT	TAX AMOUNT
SD119 BATTLE GR SCHOOL	\$1,098.19
STATE PART 2	\$522.22
STATE	\$973.48
CLARK COUNTY	\$494.45
CLARK COUNTY ROAD	\$687.94
CONSERVATION FUTURES	\$18.19
FIRE DISTRICT 03	\$773.06
FVR LIBRARY	\$177.88
CLEAN WATER PROGRAM	\$28.40
FIRE PATROL ASSESSMENT	\$17.50
MOSQUITO CONTROL	\$11.44
ANNUAL SEPTIC OPERATING PERMIT	\$17.10
DNR FOREST FIRE LCFESA	\$6.00
<b>ANNUAL AMOUNT BILLED</b>	<b>\$4,825.85</b>

Assessed Value increased while the county levy rates decreased.

The rates includes the following increases adopted by Council:

- General Fund Property Tax Levy 1%
- Road Fund Property Tax Levy 1% and Banked Capacity

## COMPARISON OF TAX HISTORY

VOTED LEVY	2023 LEVY RATE	2023 TAXES	2024 LEVY RATE	2024 TAXES	% DIFFERENCE LEVY RATE	% DIFFERENCE TAXES
SD119 BATTLE GR SCHOOL	1.6996240971	1,089.09	1.6532464508	1,098.19	-2.73	0.84
<b>TOTAL VOTED LEVY AND TAXES</b>	<b>1.6996240971</b>	<b>\$1,089.09</b>	<b>1.6532464508</b>	<b>\$1,098.19</b>	<b>-2.73%</b>	<b>0.84%</b>
NON VOTED LEVY	2023 LEVY RATE	2023 TAXES	2024 LEVY RATE	2024 TAXES	% DIFFERENCE LEVY RATE	% DIFFERENCE TAXES
CLARK COUNTY	.7744895307	496.29	.7443484119	494.45	-3.89	-0.37
CLARK COUNTY ROAD	1.0705073414	685.96	1.0356408230	687.94	-3.26	0.29
CONSERVATION FUTURES	.0287294107	18.41	.0273782390	18.19	-4.70	-1.20
FIRE DISTRICT 03	1.2076119503	773.82	1.1637951059	773.06	-3.63	-0.10
FVR LIBRARY	.2794730502	179.08	.2677870826	177.88	-4.18	-0.67
STATE SCHOOLS	1.5160377435	971.45	1.4655044562	973.48	-3.33	0.21
STATE SCHOOLS - PART 2	.8122090440	520.45	.7861614262	522.22	-3.21	0.34
<b>TOTAL NON VOTED LEVY AND TAXES</b>	<b>5.6890580708</b>	<b>\$3,645.46</b>	<b>5.4906155448</b>	<b>\$3,647.22</b>	<b>-3.49%</b>	<b>.05%</b>

# City of Vancouver

## VALUE INFORMATION

TAX YEAR	VALUE	% CHANGE VALUE	LEVY RATE
2023	\$521,937		9.6589277415
2024	\$584,735	12.03%	9.5388796576

## TAX AND ASSESSMENT DISTRIBUTION

DISTRICT	TAX AMOUNT
SD114 EVERGREEN SCHOOL	\$2,090.14
CITY VANCOUVER AFFD. HOUSING	\$160.15
FVRL CAPITAL FACILITIES	\$59.14
STATE PART 2	\$459.70
STATE	\$856.93
CLARK COUNTY	\$435.25
CONSERVATION FUTURES	\$16.01
FVR LIBRARY	\$156.58
PORT VANCOUVER	\$121.90
CITY VANCOUVER	\$1,221.92
MOSQUITO CONTROL	\$11.44

**ANNUAL AMOUNT  
BILLED** **\$5,589.16**

Assessed Value increased while the county levy rates decreased.

The rates includes the following increases adopted by Council:


- General Fund Property Tax Levy 1%

## COMPARISON OF TAX HISTORY

VOTED LEVY	2023 LEVY RATE	2023 TAXES	2024 LEVY RATE	2024 TAXES	% DIFFERENCE LEVY RATE	% DIFFERENCE TAXES
SD114 EVERGREEN SCHOOL	3.5773218845	1,867.14	3.5745176732	2,090.14	-0.08	11.94
CITY VANCOUVER	.1753670265	91.53	.2738852873	160.15	56.18	74.97
FVRL CAPITAL FACILITIES	.1069329110	55.81	.1011327461	59.14	-5.42	5.97
<b>TOTAL VOTED LEVY AND TAXES</b>	<b>3.8596218220</b>	<b>\$2,014.48</b>	<b>3.9495357066</b>	<b>\$2,309.43</b>	<b>2.33%</b>	<b>14.64%</b>
NON VOTED LEVY	2023 LEVY RATE	2023 TAXES	2024 LEVY RATE	2024 TAXES	% DIFFERENCE LEVY RATE	% DIFFERENCE TAXES
CLARK COUNTY	.7744895307	404.25	.7443484119	435.25	-3.89	7.67
CONSERVATION FUTURES	.0287294107	15.00	.0273782390	16.01	-4.70	6.73
FVR LIBRARY	.2794730502	145.87	.2677870826	156.58	-4.18	7.34
PORT VANCOUVER	.2166363187	113.07	.2084693418	121.90	-3.77	7.81
STATE SCHOOLS	1.5160377435	791.28	1.4655044562	856.93	-3.33	8.30
STATE SCHOOLS - PART 2	.8122090440	423.92	.7861614262	459.70	-3.21	8.44
CITY VANCOUVER	2.1717308217	1,133.51	2.0896949933	1,221.92	-3.78	7.80
<b>TOTAL NON VOTED LEVY AND TAXES</b>	<b>5.7993059195</b>	<b>\$3,026.90</b>	<b>5.5893439510</b>	<b>\$3,268.29</b>	<b>-3.62%</b>	<b>7.97%</b>


# Budget Reports

<https://clark.wa.gov/budget>



**BUDGET**

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How do I...

Services

Departments

Elected Officials

Maps & Records

Budget Office

Contact

**2025 Budget**

2024 Budget

2023 Budget

2022 Budget

2021 Budget

2020 Budget

2019 Budget

2017-2018 Budget

2015-2016 Budget

2013-2014 Budget

## 2025 Annual Budget

### 2025 Annual Budget

Clark County's budget process follows state requirements specified by RCW 36.40. The council is the county's legislative authority and implements policy by allocating funding to county departments and elected offices. The county manager takes policy directions from the council and coordinates with the Budget Office, which is responsible for facilitating, preparing, and updating the county budget. The county manager recommends a balanced budget to the council that fulfills their policy direction and is within the resources available to the county.

### 2025 Annual Budget Reports

2025 Department Submissions Budget Reports - October 7, 2024

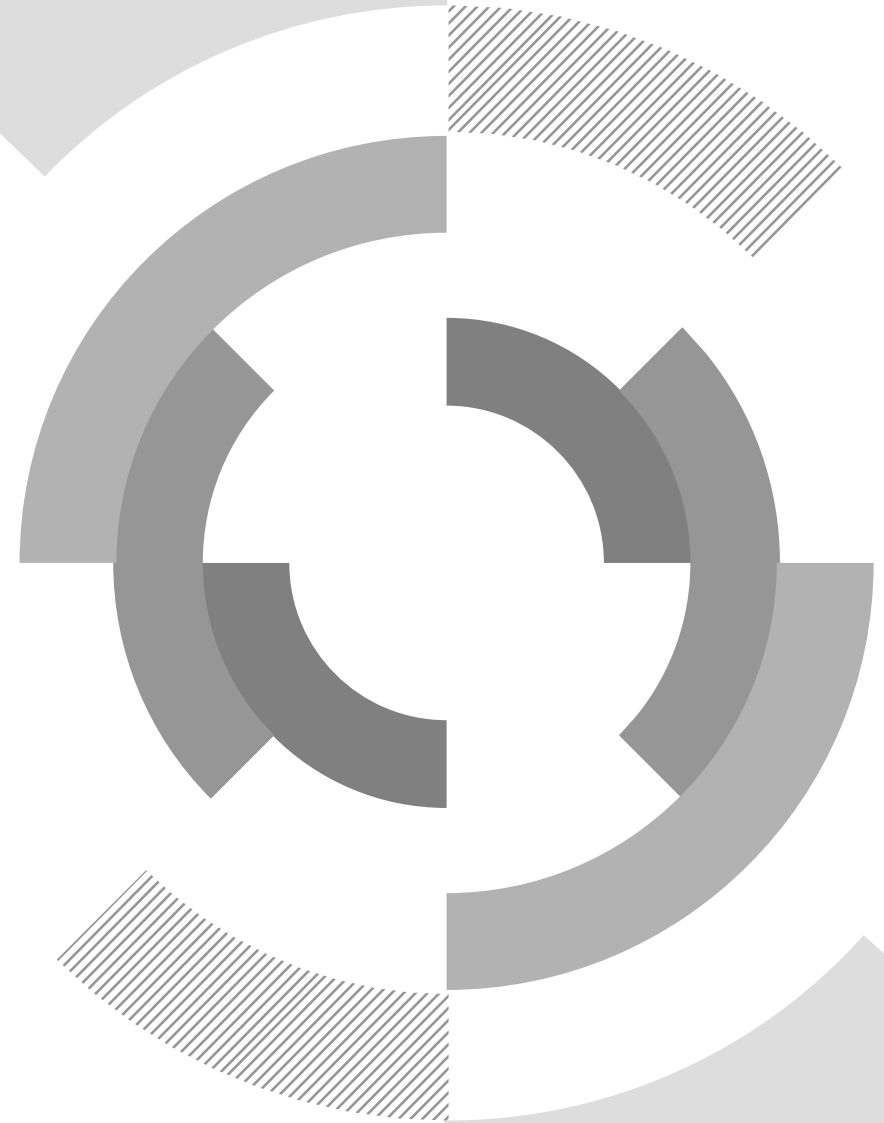
- [2025 Department Submissions Stage Reports](#) - October 7, 2024

2025 County Manager Recommended Budget Reports - November 5, 2024

- 2025 County Manager Recommendations Work Session - November 13, 2024
  - Presentation
- 2025 County Manager Recommended Stage Reports - November 5, 2024
  - 2025 Capital Projects List
  - 2025 Capital Projects List - by Project by Fund Report
  - 2025 Capital Projects List by Asset Type by Project by Fund Report

2025 Annual Budget Public Hearing

**Council  
Deliberation,  
Motions,  
Adoption**



# Council Questions, Deliberation, and Amendments to Recommendations

- Council Questions, Feedback and Discussion
- **Motion** to Adopt County Manager Amendments to Initial Recommendations *Yes or No?*
  - **FAC-CAP-28-25AD-CPAC Capital Project | Fencing around downtown (PSC/ME/parking/CRESA)**
  - **JUV-03-25AD-New Juvenile Detention Officer Position**
- Council Amendments
  - **Motion** to Adopt Council Amendments *Yes or No?*



# Council Motions on Property Tax Levies and Budget Adoption

Motions to adopt or not adopt Property Tax Levy Recommendations (each levy action voted on separately)

- **General Fund 1% Levy - Yes or No?**
  - If no, does council want to bank capacity for future years? - **Yes or No?**
- **General Fund Subordinate Levies: Mental Health, Developmental Disabilities, Veteran’s Assistance - Flat Rate or Proportionate Rate?**
- **Road Fund 1% Levy - Yes or No?**
  - If no, does council want to bank capacity for future years? - **Yes or No?**
- **Conservation Futures 1% Levy – Yes or No?**
  - If no, does council want to bank capacity for future years? - **Yes or No?**
- **Conservation Futures Banked Capacity** (if yes, 1% must be taken) - **Yes or No**

General Fund Subordinate Levy	2025 Flat Rate	Proportional Increase*		
		General Fund 0%*	General Fund 1%*	General Fund Banked Capacity*
Mental Health	\$ 1,335,251.29	\$ 905,591.52	\$ 913,194.74	N/A
Developmental Disabilities	\$ 1,335,251.29	\$ 905,591.52	\$ 913,194.74	N/A
Veterans Assistance	\$ 1,201,726.16	\$ 815,031.81	\$ 821,874.71	N/A

\*Estimated total levy based on the same proportional increase as the General Levy. Proportional amounts are based on either increasing the general fund 0% or 1% over last year plus increases due to new construction and state assessed utility value.

Levy	Revenue Impact				Impact on Median ** Household			
	0%	1%	Banked Capacity*	Total	0%	1%	Banked Capacity*	Total
General Fund	\$ -	\$ 781,943	N/A	N/A	\$ -	\$ 3.86	N/A	N/A
Road Fund	\$ -	\$ 499,589	N/A	N/A	\$ -	\$ 2.47	N/A	N/A
Conservation Futures	\$ -	\$ 28,793	\$ 413,830	\$ 442,623	\$ -	\$ 0.14	\$ 1.90	\$ 2.04
MPD/Parks	\$ -	\$ 42,162	\$ 35,924	\$ 78,086	\$ -	\$ 0.20	\$ 0.15	\$ 0.35

\*Banked Capacity can only be taken if the 1% levy is adopted. Amount shown is the total 1% plus banked capacity.

\*\*2024 Median Household Price of \$528,000 per RMLS data posted June 2024. Current year property taxes act upon the value of the property as is was in the prior year.

# Council Motion for Budget Adoption

- **Motion** to adopt the 2025 Annual Operating and Capital Budgets (or continuance to December 4, 2024) - *Yes or No?*

# Clark County Budget Office

*"Our mission is to develop and maintain a fiscally sustainable budget that implements county council priorities."*



**CLARK COUNTY**  
WASHINGTON  
**BUDGET OFFICE**

**For additional information or questions about the budget process contact:**

**Clark County Budget Office**  
P.O. Box 5000, Vancouver, WA. 98666



564 397-6097



[www.clark.wa.gov/budget](http://www.clark.wa.gov/budget)



[Emily.Zwetzig@clark.wa.gov](mailto:Emily.Zwetzig@clark.wa.gov)



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