CLARK COUNTY
STAFF REPORT

DEPARTMENT: Auditor's Office

DATE: March 18, 2025

REQUESTED ACTION:
Approve the recommendation to assign General Fund fund balance as of December 31, 2024, as outlined below.

_X_ Consent ___ Hearing __ County Manager

BACKGROUND
Each year the county council considers how to use available fund balance from prior years. This amount is assigned to ensure that it is available for the desired purpose. Assigned fund balance is a classification on the county's financial statements. The classification indicates how council intends for the funds to be spent; however, the council has the ability to change the assignment if needed. Prior assigned balances include:

In 2021, council assigned $10.0M for the Architectural and Engineering study for the jail remodel. This project has begun and is in process.

In 2022, council assigned an additional $20.0M for capital projects. In the 2024 budget, council adopted a capital budget of approximately $20.0M.

In 2023, in addition to the $30.0M assigned for capital projects in 2021 and 2022, the council assigned $18.3M for specific projects approved through the ARPA grant for which the fundings was moved to the general fund through the revenue recovery process and $6.4M used to balance the 2024 budget, primarily one-time increases in contract services.

For 2024, the Finance Director is recommending assigning the following amounts:

1. $15,300,000 for capital projects that were previously approved and are currently budgeted. This is less than prior years due to some projects being shifted to debt financing.
2. $19,000,000 for projects approved through the ARPA grant for which the funding was moved to the general fund through revenue recovery.
3. $13,956,769 for the amount used to balance the 2025 budget.

COUNCIL POLICY IMPLICATIONS
None

ADMINISTRATIVE POLICY IMPLICATIONS
None

COMMUNITY OUTREACH
N/A

BUDGET IMPLICATIONS

YES	NO	
X		Action falls within existing budget capacity.
X		Action falls within existing budget capacity but requires a change of purpose within existing appropriation
X		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	$48,256,769
Grant Fund Dollar Amount	
Account	0001: General Fund
Company Name	

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

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Mark Gassaway
Finance Director
Primary Staff Contact: Mark Gassaway Ext.4839

APPROVED:________________________
CLARK COUNTY, WASHINGTON
CLARK COUNTY COUNCIL

DATE: ___________________

SR#______________________

APPROVED:________________________
Kathleen Otto, County Manager

DATE: ___________________

BUDGET IMPACT ATTACHMENT

Part I: Narrative Explanation

I. A – Explanation of what the request does that has fiscal impact and the assumptions for developing revenue and costing information

Part II: Estimated Revenues

Fund #/Title	2025 Annual Budget		2026 Annual Budget		2027 Annual Budget	
	GF	Total	GF	Total	GF	Total
Total						

II. A – Describe the type of revenue (grant, fees, etc.)

Part III: Estimated Expenditures

III. A – Expenditures summed up

Fund #/Title	FTE's	2025 Annual Budget		2026 Annual Budget		2027 Annual Budget	
		GF	Total	GF	Total	GF	Total
Total							

III. B – Expenditure by object category

Fund #/Title	2025 Annual Budget		2026 Annual Budget		2027 Annual Budget	
	GF	Total	GF	Total	GF	Total
Salary/Benefits						
Contractual						
Supplies						
Travel						
Other controllables						
Capital Outlays						
Inter-fund Transfers						
Debt Service						
Total						