



2026 Annual Budget

Clark County Council
Public Hearing Presentation

Tuesday, December 2, 2025 @ 10:00am

Contact Information:

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Agenda

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

A large, semi-transparent circular graphic on the right side of the slide. It features a background image of people in a meeting, with hands resting on a table, a laptop, and a coffee cup. Overlaid on this image are several concentric circles and a thick grey arc. The text "Public Hearing Agenda" is centered within the innermost circle.

**Public
Hearing
Agenda**



Annual Budget Process

Clark County Annual Budget

- Foundation for policy, financial planning, and control.
- RCW 36.40 - establishes the general requirements.
- Traditional budgeting focusing on transparency, communication, and collaboration.
- Modified baseline budget methodology.
- Change Requests (Decision Packages).
- Budget monitoring.



Clark County Budget Roles & Responsibilities

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

Timeline

Clark County adopts an annual budget in compliance with RCW 36.40. Departments and Offices were asked to submit their requests by August 11, 2025.

Submissions Published

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

October 6, 2025

Recommendations

County Manager's Recommendations Published

November 4, 2025

Work Session

County Manager & Budget Office present recommendations to Council

November 12, 2025

Public Hearing

Council Adoption of Annual Budget

December 1 & 2, 2025






Summary & Challenges

2026 Recommended Budget - Key Highlights



- Economy & Overall Financial Position Remains Strong
 - Acknowledging Countywide Dedication
 - Balanced Budget Achieved
 - Fiscal Progress and Stability
 - Persistent Structural Challenges
 - Focus on Long-Term Sustainability
- 

2026 Recommended Budget

The total 2026 recommended expense budget is \$882M.
This represents a net decrease of total fund balance in the amount of \$148M.
-Inclusive of all the budgeted funds in the County.-

2026 RECOMMENDED BUDGET IN MILLIONS

	Revenue Budget	Expense Budget	Difference (Use of Fund Balance)
Operating Budget	\$ 640	\$ 642	\$ (2)
Capital Budget	\$ 95	\$ 241	\$ (146)
Total Budget	\$ 735	\$ 882	\$ (148)

Specific details for all budget impacts by fund can be found in the **Revenue and Expenses by Fund Reports** included with the 2026 Annual Budget Reports posted on the County's website.
<https://clark.wa.gov/budget/2026-budget>.

2026 Key Recommendations

- Preservation of General Fund and other major fund reserves per county policy
- Recommendations for County Property Tax Levy Options to include:
 - General Fund 1% to generate approximately \$800,031 in additional revenue
 - General Fund .83734% banked capacity* to generate approximately \$669,898 in additional revenue
 - Road Fund 1% to generate approximately \$508,106 in additional revenue
 - Road Fund .87661% banked capacity* to generate approximately \$445,411 in additional revenue
 - Conservation Futures 1% to approximately \$29,425 in additional revenue
 - Conservation Futures 15.142585% banked capacity* to generate approximately \$445,577 in additional revenue
 - MPD/Parks 1% to generate approximately \$42,883 in additional revenue
 - MPD/Parks 1.71505% banked capacity* to generate approximately \$73,547 in additional revenue
- Increase sales tax revenue forecasts by 2%
- \$2.4 million in Real Estate Excise Tax (REET 1) expense requests
- \$5 million Mental Health Sales Tax Fund expense requests
- \$3.1 million in Road Fund expense requests

**Banked Capacity can only be taken if the 1% levy is adopted.*



Ongoing Efforts to Strengthen the County's Financial Position

- \$7.4M in new ongoing General Fund revenue starting in 2026
- Fiscal restraint and cost-saving measures
- One-time recommendations using one-time fund balance
- Limited recommendations for new ongoing positions and programs
- Recommended 2026 budget is balanced and maintains core service levels

Ongoing Fiscal Challenges

- Revenues not keeping pace with rising costs
- Inflation, higher costs of goods and services, and increased program demand
- Primary revenue sources (property tax, sales tax) remain stable but grow slower than expenses
- Continued structural imbalance in several funds requires proactive financial management
- Federal and State funding volatility
- Service demand growth
- Resource and service level gaps for departments and offices

Looking Ahead: Strengthening Fiscal Sustainability

- Continue focus on long-term fiscal sustainability
- Advance efficiency improvements and operational streamlining
- Promote policy clarity to guide consistent fiscal decision-making
- Maintain prudent expenditure management
- Identify and develop new, reliable revenue sources
- Preserve appropriate reserve levels
- Minimize service disruptions while addressing critical needs and liabilities
- Strengthen collaboration with Council, departments, and community partners
- Uphold fiscal integrity and maintain high-quality services for residents

County Manager Recommendations

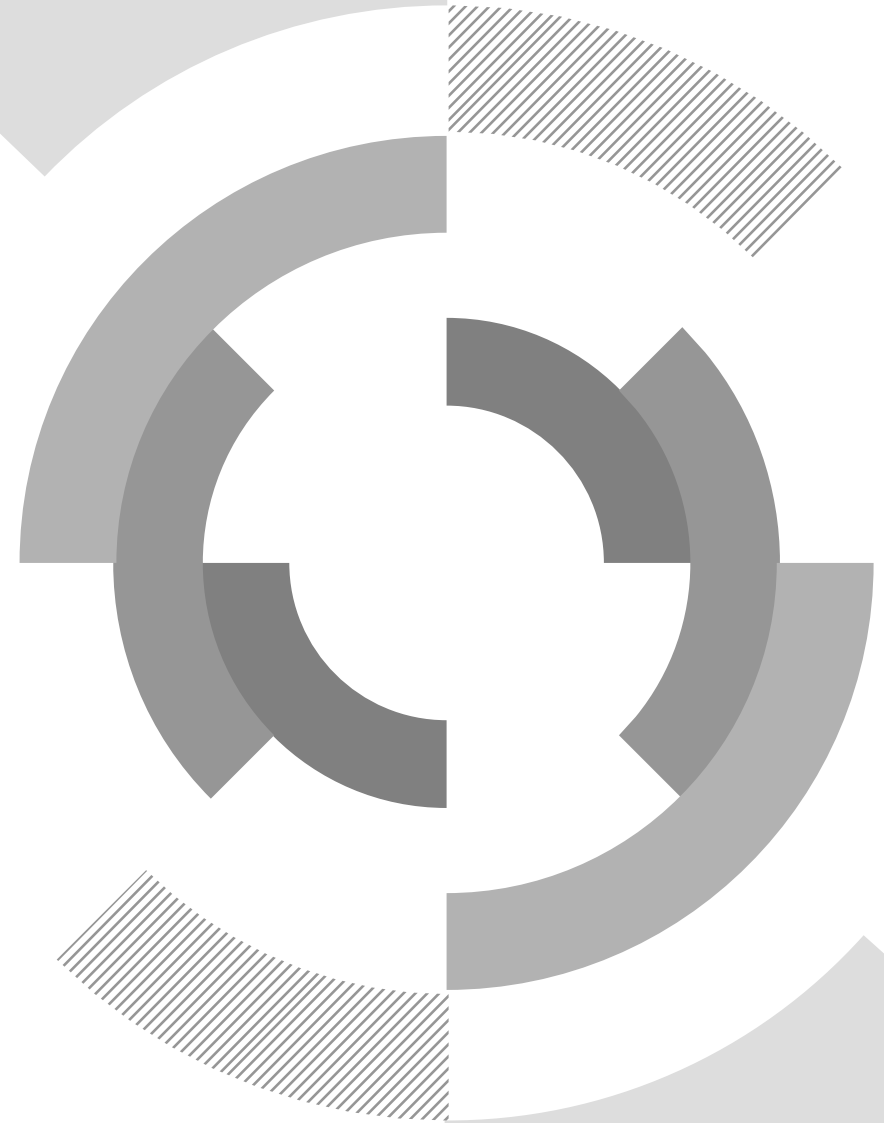
*Specific details for all recommended requests can be found in the **Exhibit B: Change Request Narratives by Fund Report** included with the 2026 Annual Budget Reports posted on the County's website. <https://clark.wa.gov/budget/2026-budget>.*

2026 County Manager Recommendations

The Budget Office received a total of 267 Change Requests from Departments and Elected Officials. 253 of these requests are being recommended to the Council for consideration. These recommendations do not address the General Fund Critical Needs Submissions.



General Fund Recommendations



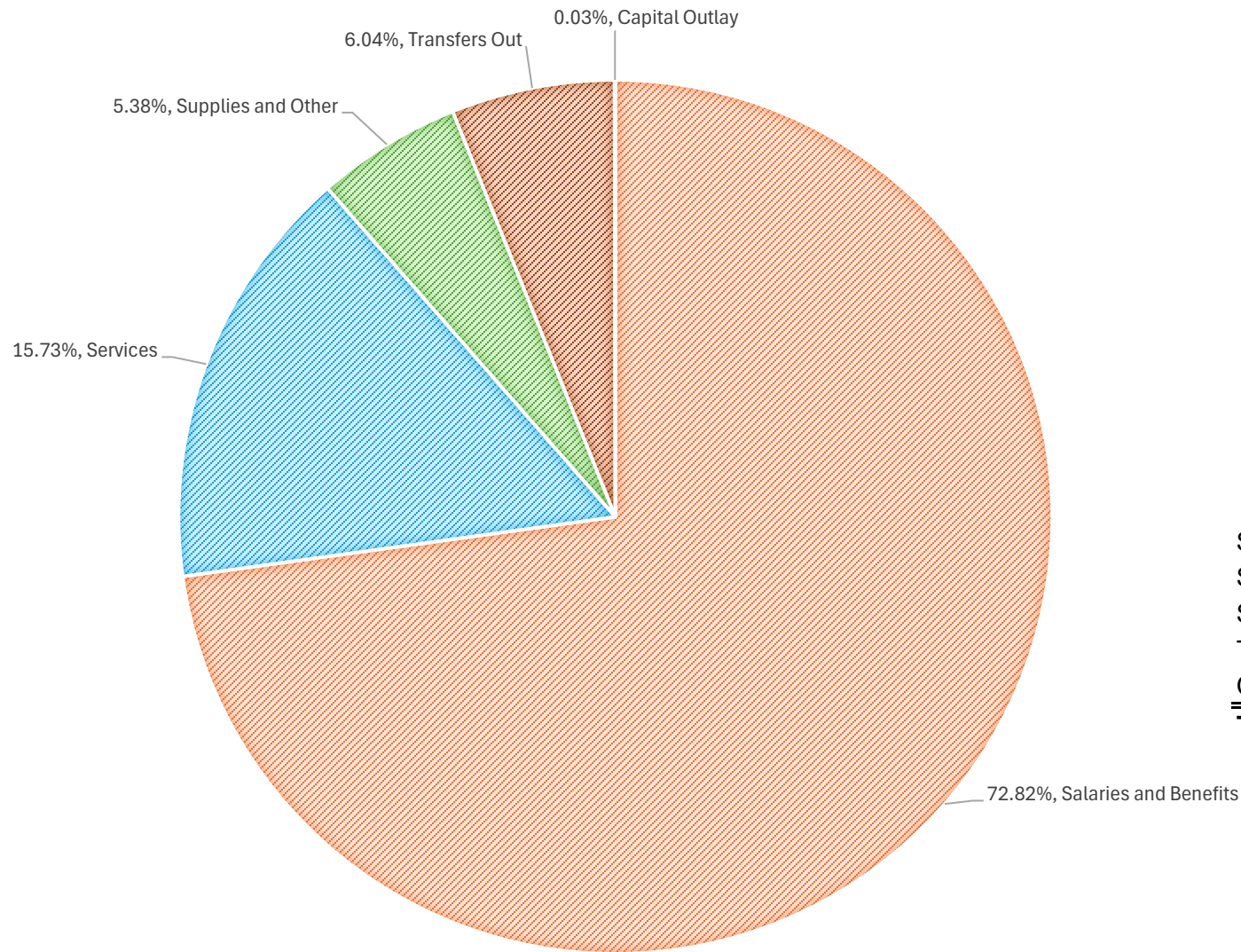
General Fund Forecast Overview

- Almost 75% of the county's General Fund expenses are personnel-related (e.g., salaries and benefits).
- Approximately 70% of the General Fund supports Law and Justice.
- Expenses are continuing to grow.
- General Fund 6-year forecast continues to face the ongoing challenge of a structural deficit.
- Requests submitted for new General Fund dollars far outweigh the anticipated revenue capacity to offset them.

2026 General Fund Operating Budget Forecast Assumptions

	2026	2027	2028	2029	2030	2031	
OPERATING BUDGET							
Real and Personal Property Tax	\$ 84,202,739	\$ 86,194,487	\$ 88,236,028	\$ 90,328,608	\$ 92,473,503	\$ 94,672,020	2.5%
General Sales and Use Taxes	\$ 65,681,444	\$ 68,440,064	\$ 71,314,547	\$ 74,309,758	\$ 77,430,768	\$ 80,682,860	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	\$ 14,915,524	\$ 14,915,524	\$ 14,915,524	\$ 14,915,524	\$ 14,915,524	\$ 14,915,524	0.0%
Charges for Goods and Services	\$ 30,368,292	\$ 30,368,292	\$ 30,368,292	\$ 30,368,292	\$ 30,368,292	\$ 30,368,292	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%
Interest and Other Earnings	\$ 2,420,000	\$ 2,420,000	\$ 2,420,000	\$ 2,420,000	\$ 2,420,000	\$ 2,420,000	0.0%
Rents and Leases	\$ 535,000	\$ 535,000	\$ 535,000	\$ 535,000	\$ 535,000	\$ 535,000	0.0%
Miscellaneous Revenues	\$ 205,139	\$ 205,139	\$ 205,139	\$ 205,139	\$ 205,139	\$ 205,139	0.0%
Total Transfers In	\$ 164,750	\$ 164,750	\$ 164,750	\$ 164,750	\$ 164,750	\$ 164,750	0.0%
Total Operating Revenue	\$ 204,988,786	\$ 209,739,155	\$ 214,655,179	\$ 219,742,970	\$ 225,008,875	\$ 230,459,484	
Salaries	\$ (117,640,748)	\$ (120,995,272)	\$ (124,611,937)	\$ (128,337,103)	\$ (132,174,024)	\$ (136,126,052)	3.0%
Benefits	\$ (43,951,204)	\$ (45,813,339)	\$ (47,764,902)	\$ (49,810,252)	\$ (51,953,966)	\$ (54,200,845)	5.0%
Services	\$ (34,897,562)	\$ (35,595,513)	\$ (36,307,424)	\$ (37,033,572)	\$ (37,774,243)	\$ (38,529,728)	2.0%
Supplies and Other	\$ (11,928,294)	\$ (12,166,860)	\$ (12,410,197)	\$ (12,658,401)	\$ (12,911,569)	\$ (13,169,800)	2.0%
Transfers Out	\$ (13,411,401)	\$ (13,411,401)	\$ (13,411,401)	\$ (13,411,401)	\$ (13,411,401)	\$ (13,411,401)	0.0%
Capital Outlay	\$ (70,000)	\$ (70,000)	\$ (70,000)	\$ (70,000)	\$ (70,000)	\$ (70,000)	0.0%
Total Operating Expense	\$ (221,899,209)	\$ (228,052,385)	\$ (234,575,861)	\$ (241,320,729)	\$ (248,295,203)	\$ (255,507,826)	

2026 General Fund Baseline Operating Budget – Expense Categories

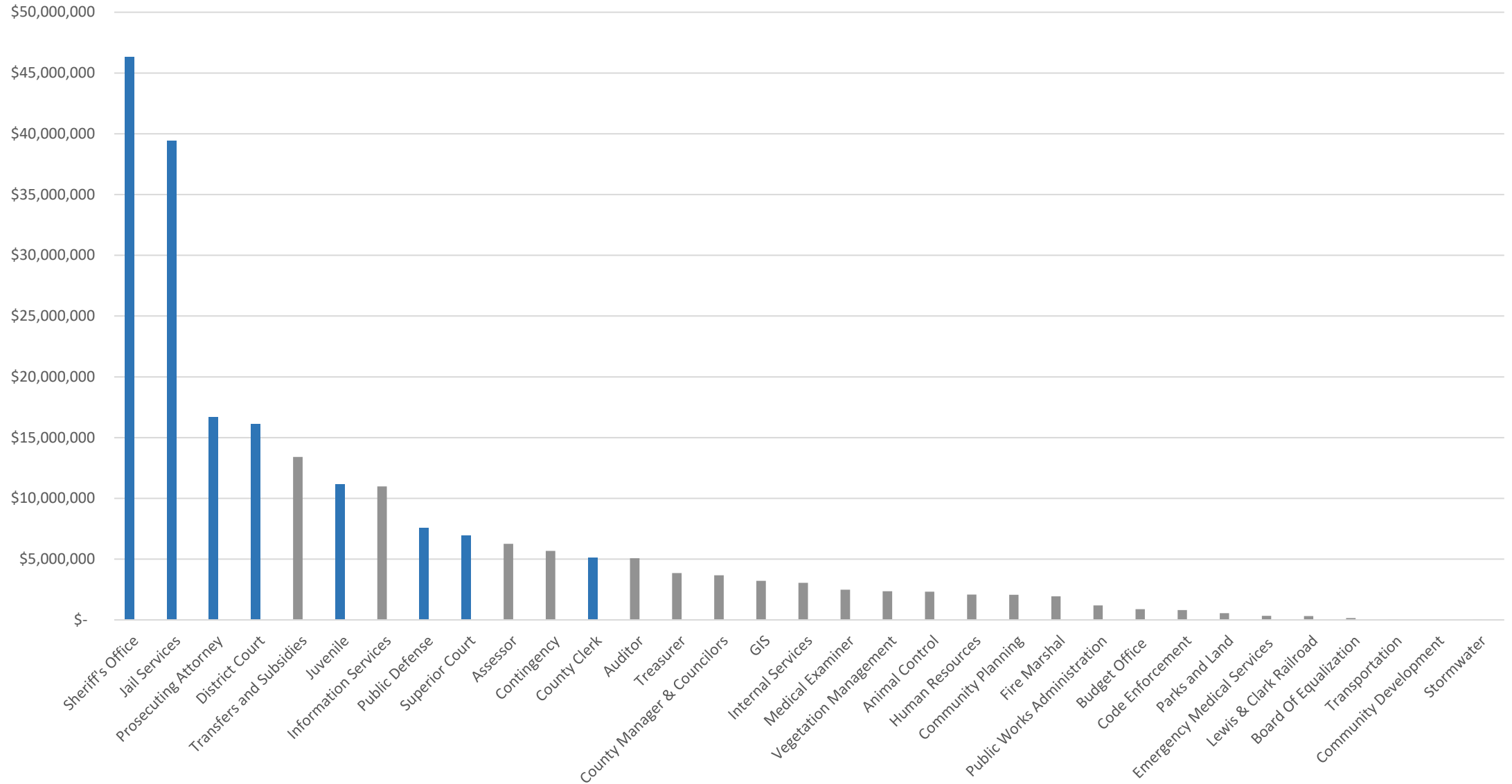


Salaries and Benefits	\$ 161,591,952	72.82%
Services	\$ 34,897,562	15.73%
Supplies and Other	\$ 11,928,294	5.38%
Transfers Out	\$ 13,411,401	6.04%
Capital Outlay	\$ 70,000	0.03%
Total Operating Expenses	\$ 221,899,209	

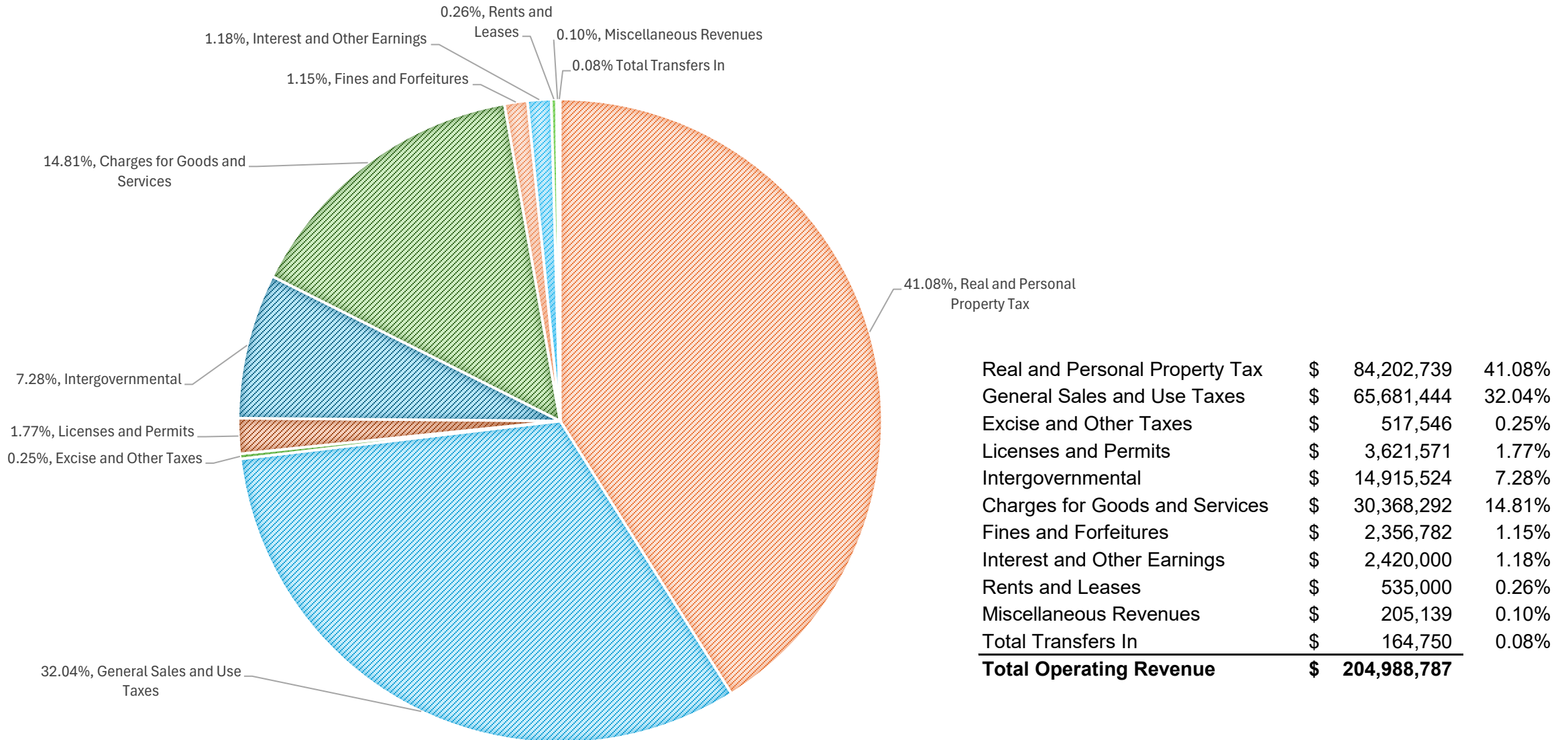
2026 General Fund Baseline Operating Expense Budget \$221.9M - *by Department/Office*

Sheriff's Office	\$	46,317,849	20.87%
Jail Services	\$	39,398,773	17.76%
Prosecuting Attorney	\$	16,689,532	7.52%
District Court	\$	16,090,909	7.25%
Transfers and Subsidies	\$	13,411,401	6.04%
Juvenile	\$	11,128,500	5.02%
Information Services	\$	10,986,824	4.95%
Public Defense	\$	7,541,483	3.40%
Superior Court	\$	6,935,712	3.13%
Assessor	\$	6,268,518	2.82%
Contingency	\$	5,683,536	2.56%
County Clerk	\$	5,083,937	2.29%
Auditor	\$	5,076,093	2.29%
Treasurer	\$	3,849,651	1.73%
County Manager & Councilors	\$	3,678,953	1.66%
GIS	\$	3,213,643	1.45%
Internal Services	\$	3,050,510	1.37%
Medical Examiner	\$	2,491,180	1.12%
Vegetation Management	\$	2,358,121	1.06%
Animal Control	\$	2,327,192	1.05%
Human Resources	\$	2,085,043	0.94%
Community Planning	\$	2,060,972	0.93%
Fire Marshal	\$	1,933,840	0.87%
Public Works Administration	\$	1,183,741	0.53%
Budget Office	\$	890,853	0.40%
Code Enforcement	\$	803,704	0.36%
Parks and Land	\$	551,314	0.25%
Emergency Medical Services	\$	329,171	0.15%
Lewis & Clark Railroad	\$	315,814	0.14%
Board Of Equalization	\$	159,775	0.07%
Transportation	\$	1,520	0.00%
Community Development	\$	1,061	0.00%
Stormwater	\$	84	0.00%
Grand Total	\$	221,899,209	

2026 General Fund Baseline Operating Expense Budget \$221.9M - *by Department/Office*



2026 General Fund Baseline Operating Budget – Revenue Categories



Real and Personal Property Tax	\$	84,202,739	41.08%
General Sales and Use Taxes	\$	65,681,444	32.04%
Excise and Other Taxes	\$	517,546	0.25%
Licenses and Permits	\$	3,621,571	1.77%
Intergovernmental	\$	14,915,524	7.28%
Charges for Goods and Services	\$	30,368,292	14.81%
Fines and Forfeitures	\$	2,356,782	1.15%
Interest and Other Earnings	\$	2,420,000	1.18%
Rents and Leases	\$	535,000	0.26%
Miscellaneous Revenues	\$	205,139	0.10%
Total Transfers In	\$	164,750	0.08%
Total Operating Revenue	\$	204,988,787	

2026 General Fund Recommendations Including 1% and Banked Capacity Levy Options

	2026 <i>Forecast</i>	2027 <i>Forecast</i>	2028 <i>Forecast</i>	2029 <i>Forecast</i>	2030 <i>Forecast</i>	2031 <i>Forecast</i>
Beginning Fund Balance	\$ 77,413,119	\$ 46,424,192	\$ 31,023,944	\$ 14,058,499	\$ (4,541,608)	\$ (24,827,065)
Total Operating Revenue	\$ 204,988,786	\$ 209,739,155	\$ 214,655,179	\$ 219,742,970	\$ 225,008,875	\$ 230,459,484
Total Operating Expense	\$ (221,899,209)	\$ (228,052,385)	\$ (234,575,861)	\$ (241,320,729)	\$ (248,295,203)	\$ (255,507,826)
Total Capital Budget	\$ (13,460,685)	\$ -	\$ -	\$ -	\$ -	\$ -
2026 Annual Budget Impacts - County Manager Recommendations	\$ (617,820)	\$ 2,912,982	\$ 2,955,237	\$ 2,977,652	\$ 3,000,871	\$ 3,025,175
Operating Budget Impacts	\$ 1,618,980	\$ 2,912,982	\$ 2,955,237	\$ 2,977,652	\$ 3,000,871	\$ 3,025,175
<i>Revenue Impacts (Total)</i>	\$ 22,560,420	\$ 9,887,667	\$ 9,925,334	\$ 9,963,943	\$ 10,003,517	\$ 10,044,080
<i>Expense Impacts (Total)</i>	\$ (20,941,440)	\$ (6,974,685)	\$ (6,970,097)	\$ (6,986,291)	\$ (7,002,646)	\$ (7,018,905)
Capital Budget Impacts	\$ (2,236,800)	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Revenue Impacts</i>	\$ 291,000	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Expense Impacts</i>	\$ (2,527,800)	\$ -	\$ -	\$ -	\$ -	\$ -
Projected Ending Fund Balance	\$ 46,424,192	\$ 31,023,944	\$ 14,058,499	\$ (4,541,608)	\$ (24,827,065)	\$ (46,850,233)
Fund Assignments (Auditor's Office)	\$ (41,400,000)	\$ (41,400,000)	\$ (41,400,000)	\$ (41,400,000)	\$ (41,400,000)	\$ (41,400,000)
<i>Assigned Fund Balance: Compensated Absences</i>	\$ (4,500,000)	\$ (4,500,000)	\$ (4,500,000)	\$ (4,500,000)	\$ (4,500,000)	\$ (4,500,000)
<i>Assigned Fund Balance: Inventory/Prepaid Expenses</i>	\$ (2,400,000)	\$ (2,400,000)	\$ (2,400,000)	\$ (2,400,000)	\$ (2,400,000)	\$ (2,400,000)
<i>Minimum Fund Balance Per Policy</i>	\$ (34,500,000)	\$ (34,500,000)	\$ (34,500,000)	\$ (34,500,000)	\$ (34,500,000)	\$ (34,500,000)
Projected Unassigned Fund Balance Available for Budget Requests	\$ 5,024,192	\$ (10,376,056)	\$ (27,341,501)	\$ (45,941,608)	\$ (66,227,065)	\$ (88,250,233)
Projected Structural Deficit						
<i>Total Operating Revenue</i>	\$ 204,988,786	\$ 209,739,155	\$ 214,655,179	\$ 219,742,970	\$ 225,008,875	\$ 230,459,484
<i>Total Operating Expense</i>	\$ (221,899,209)	\$ (228,052,385)	\$ (234,575,861)	\$ (241,320,729)	\$ (248,295,203)	\$ (255,507,826)
<i>26AD Projected Ongoing Revenues</i>	\$ 8,380,990	\$ 8,380,990	\$ 8,380,990	\$ 8,380,990	\$ 8,380,990	\$ 8,380,990
<i>26AD General Fund Levy 1%</i>	\$ 800,031	\$ 820,032	\$ 840,533	\$ 861,546	\$ 883,085	\$ 905,162
<i>26AD General Fund Levy Banked Capacity</i>	\$ 669,898	\$ 686,645	\$ 703,812	\$ 721,407	\$ 739,442	\$ 757,928
<i>26AD Projected Ongoing Expenses</i>	\$ (6,974,685)	\$ (6,974,685)	\$ (6,970,097)	\$ (6,986,291)	\$ (7,002,646)	\$ (7,018,905)
<i>26AD Critical Needs Ongoing Impacts</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ (14,034,189)	\$ (15,400,248)	\$ (16,965,444)	\$ (18,600,107)	\$ (20,285,458)	\$ (22,023,168)

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

2026 General Fund Recommendations Including 1% (no Banked Capacity) Levy Options

	2026 <i>Forecast</i>	2027 <i>Forecast</i>	2028 <i>Forecast</i>	2029 <i>Forecast</i>	2030 <i>Forecast</i>	2031 <i>Forecast</i>
Beginning Fund Balance	\$ 77,413,119	\$ 45,754,294	\$ 29,667,400	\$ 11,998,144	\$ (7,323,370)	\$ (28,348,269)
Total Operating Revenue	\$ 204,988,786	\$ 209,739,155	\$ 214,655,179	\$ 219,742,970	\$ 225,008,875	\$ 230,459,484
Total Operating Expense	\$ (221,899,209)	\$ (228,052,385)	\$ (234,575,861)	\$ (241,320,729)	\$ (248,295,203)	\$ (255,507,826)
Total Capital Budget	\$ (13,460,685)	\$ -	\$ -	\$ -	\$ -	\$ -
2026 Annual Budget Impacts - County Manager Recommendations	\$ (1,287,718)	\$ 2,226,337	\$ 2,251,426	\$ 2,256,245	\$ 2,261,429	\$ 2,267,247
Operating Budget Impacts	\$ 949,082	\$ 2,226,337	\$ 2,251,426	\$ 2,256,245	\$ 2,261,429	\$ 2,267,247
Revenue Impacts (Total)	\$ 21,890,522	\$ 9,201,022	\$ 9,221,523	\$ 9,242,536	\$ 9,264,075	\$ 9,286,152
Expense Impacts (Total)	\$ (20,941,440)	\$ (6,974,685)	\$ (6,970,097)	\$ (6,986,291)	\$ (7,002,646)	\$ (7,018,905)
Capital Budget Impacts	\$ (2,236,800)	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue Impacts	\$ 291,000	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Impacts	\$ (2,527,800)	\$ -	\$ -	\$ -	\$ -	\$ -
Projected Ending Fund Balance	\$ 45,754,294	\$ 29,667,400	\$ 11,998,144	\$ (7,323,370)	\$ (28,348,269)	\$ (51,129,365)
Fund Assignments (Auditor's Office)	\$ (41,400,000)	\$ (41,400,000)	\$ (41,400,000)	\$ (41,400,000)	\$ (41,400,000)	\$ (41,400,000)
Assigned Fund Balance: Compensated Absences	\$ (4,500,000)	\$ (4,500,000)	\$ (4,500,000)	\$ (4,500,000)	\$ (4,500,000)	\$ (4,500,000)
Assigned Fund Balance: Inventory/Prepaid Expenses	\$ (2,400,000)	\$ (2,400,000)	\$ (2,400,000)	\$ (2,400,000)	\$ (2,400,000)	\$ (2,400,000)
Minimum Fund Balance Per Policy	\$ (34,500,000)	\$ (34,500,000)	\$ (34,500,000)	\$ (34,500,000)	\$ (34,500,000)	\$ (34,500,000)
Projected Unassigned Fund Balance Available for Budget Requests	\$ 4,354,294	\$ (11,732,600)	\$ (29,401,856)	\$ (48,723,370)	\$ (69,748,269)	\$ (92,529,365)
Projected Structural Deficit						
Total Operating Revenue	\$ 204,988,786	\$ 209,739,155	\$ 214,655,179	\$ 219,742,970	\$ 225,008,875	\$ 230,459,484
Total Operating Expense	\$ (221,899,209)	\$ (228,052,385)	\$ (234,575,861)	\$ (241,320,729)	\$ (248,295,203)	\$ (255,507,826)
26AD Projected Ongoing Revenues	\$ 8,380,990	\$ 8,380,990	\$ 8,380,990	\$ 8,380,990	\$ 8,380,990	\$ 8,380,990
26AD General Fund Levy 1%	\$ 800,031	\$ 820,032	\$ 840,533	\$ 861,546	\$ 883,085	\$ 905,162
26AD General Fund Levy Banked Capacity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26AD Projected Ongoing Expenses	\$ (6,974,685)	\$ (6,974,685)	\$ (6,970,097)	\$ (6,986,291)	\$ (7,002,646)	\$ (7,018,905)
26AD Critical Needs Ongoing Impacts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ (14,704,087)	\$ (16,086,894)	\$ (17,669,256)	\$ (19,321,514)	\$ (21,024,900)	\$ (22,781,096)

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

2026 General Fund Recommendations Not Including 1% or Banked Capacity Levy Options

	2026 <i>Forecast</i>	2027 <i>Forecast</i>	2028 <i>Forecast</i>	2029 <i>Forecast</i>	2030 <i>Forecast</i>	2031 <i>Forecast</i>
Beginning Fund Balance	\$ 77,413,119	\$ 44,954,263	\$ 28,047,337	\$ 9,537,549	\$ (10,645,511)	\$ (32,553,495)
Total Operating Revenue	\$ 204,988,786	\$ 209,739,155	\$ 214,655,179	\$ 219,742,970	\$ 225,008,875	\$ 230,459,484
Total Operating Expense	\$ (221,899,209)	\$ (228,052,385)	\$ (234,575,861)	\$ (241,320,729)	\$ (248,295,203)	\$ (255,507,826)
Total Capital Budget	\$ (13,460,685)	\$ -	\$ -	\$ -	\$ -	\$ -
2026 Annual Budget Impacts - County Manager Recommendations	\$ (2,087,749)	\$ 1,406,305	\$ 1,410,893	\$ 1,394,699	\$ 1,378,344	\$ 1,362,085
Operating Budget Impacts	\$ 149,051	\$ 1,406,305	\$ 1,410,893	\$ 1,394,699	\$ 1,378,344	\$ 1,362,085
<i>Revenue Impacts (Total)</i>	\$ 21,090,491	\$ 8,380,990	\$ 8,380,990	\$ 8,380,990	\$ 8,380,990	\$ 8,380,990
<i>Expense Impacts (Total)</i>	\$ (20,941,440)	\$ (6,974,685)	\$ (6,970,097)	\$ (6,986,291)	\$ (7,002,646)	\$ (7,018,905)
Capital Budget Impacts	\$ (2,236,800)	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Revenue Impacts</i>	\$ 291,000	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Expense Impacts</i>	\$ (2,527,800)	\$ -	\$ -	\$ -	\$ -	\$ -
Projected Ending Fund Balance	\$ 44,954,263	\$ 28,047,337	\$ 9,537,549	\$ (10,645,511)	\$ (32,553,495)	\$ (56,239,752)
Fund Assignments (Auditor's Office)	\$ (41,400,000)	\$ (41,400,000)	\$ (41,400,000)	\$ (41,400,000)	\$ (41,400,000)	\$ (41,400,000)
<i>Assigned Fund Balance: Compensated Absences</i>	\$ (4,500,000)	\$ (4,500,000)	\$ (4,500,000)	\$ (4,500,000)	\$ (4,500,000)	\$ (4,500,000)
<i>Assigned Fund Balance: Inventory/Prepaid Expenses</i>	\$ (2,400,000)	\$ (2,400,000)	\$ (2,400,000)	\$ (2,400,000)	\$ (2,400,000)	\$ (2,400,000)
<i>Minimum Fund Balance Per Policy</i>	\$ (34,500,000)	\$ (34,500,000)	\$ (34,500,000)	\$ (34,500,000)	\$ (34,500,000)	\$ (34,500,000)
Projected Unassigned Fund Balance Available for Budget Requests	\$ 3,554,263	\$ (13,352,663)	\$ (31,862,451)	\$ (52,045,511)	\$ (73,953,495)	\$ (97,639,752)
Projected Structural Deficit						
<i>Total Operating Revenue</i>	\$ 204,988,786	\$ 209,739,155	\$ 214,655,179	\$ 219,742,970	\$ 225,008,875	\$ 230,459,484
<i>Total Operating Expense</i>	\$ (221,899,209)	\$ (228,052,385)	\$ (234,575,861)	\$ (241,320,729)	\$ (248,295,203)	\$ (255,507,826)
<i>26AD Projected Ongoing Revenues</i>	\$ 8,380,990	\$ 8,380,990	\$ 8,380,990	\$ 8,380,990	\$ 8,380,990	\$ 8,380,990
<i>26AD General Fund Levy 1%</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>26AD General Fund Levy Banked Capacity</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>26AD Projected Ongoing Expenses</i>	\$ (6,974,685)	\$ (6,974,685)	\$ (6,970,097)	\$ (6,986,291)	\$ (7,002,646)	\$ (7,018,905)
<i>26AD Critical Needs Ongoing Impacts</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ (15,504,118)	\$ (16,906,925)	\$ (18,509,788)	\$ (20,183,060)	\$ (21,907,984)	\$ (23,686,257)

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

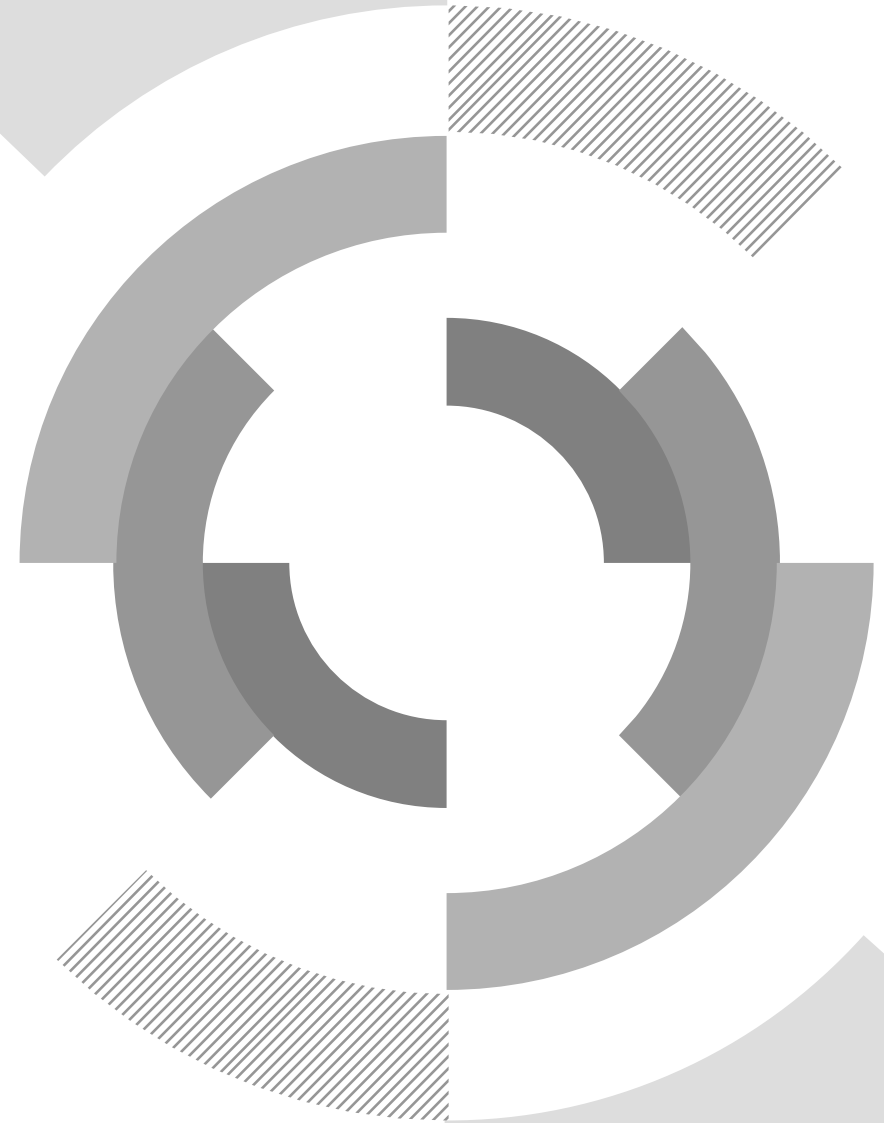
2026 General Fund Recommendations with General Fund Critical Needs Impacts

Includes 1% and Banked Capacity Levy Options

	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast	2031 Forecast
Beginning Fund Balance	\$ 77,413,119	\$ 19,755,824	\$ (3,439,762)	\$ (27,812,660)	\$ (53,957,324)	\$ (81,917,213)
Total Operating Revenue	\$ 204,988,786	\$ 209,739,155	\$ 214,655,179	\$ 219,742,970	\$ 225,008,875	\$ 230,459,484
Total Operating Expense	\$ (221,899,209)	\$ (228,052,385)	\$ (234,575,861)	\$ (241,320,729)	\$ (248,295,203)	\$ (255,507,826)
Total Capital Budget	\$ (13,460,685)	\$ -	\$ -	\$ -	\$ -	\$ -
2026 Annual Budget Impacts - County Manager Recommendations	\$ (617,820)	\$ 2,912,982	\$ 2,955,237	\$ 2,977,652	\$ 3,000,871	\$ 3,025,175
2026 Critical Needs for Consideration	\$ (26,668,368)	\$ (7,795,338)	\$ (7,407,453)	\$ (7,544,557)	\$ (7,674,432)	\$ (7,806,430)
Projected Ending Fund Balance	\$ 19,755,824	\$ (3,439,762)	\$ (27,812,660)	\$ (53,957,324)	\$ (81,917,213)	\$ (111,746,811)
Fund Assignments (Auditor's Office)	\$ (41,400,000)	\$ (41,400,000)	\$ (41,400,000)	\$ (41,400,000)	\$ (41,400,000)	\$ (41,400,000)
Assigned Fund Balance: Compensated Absences	\$ (4,500,000)	\$ (4,500,000)	\$ (4,500,000)	\$ (4,500,000)	\$ (4,500,000)	\$ (4,500,000)
Assigned Fund Balance: Inventory/Prepaid Expenses	\$ (2,400,000)	\$ (2,400,000)	\$ (2,400,000)	\$ (2,400,000)	\$ (2,400,000)	\$ (2,400,000)
Minimum Fund Balance Per Policy	\$ (34,500,000)	\$ (34,500,000)	\$ (34,500,000)	\$ (34,500,000)	\$ (34,500,000)	\$ (34,500,000)
Projected Unassigned Fund Balance Available for Budget Requests	\$ (21,644,176)	\$ (44,839,762)	\$ (69,212,660)	\$ (95,357,324)	\$ (123,317,213)	\$ (153,146,811)
Projected Structural Deficit						
Total Operating Revenue	\$ 204,988,786	\$ 209,739,155	\$ 214,655,179	\$ 219,742,970	\$ 225,008,875	\$ 230,459,484
Total Operating Expense	\$ (221,899,209)	\$ (228,052,385)	\$ (234,575,861)	\$ (241,320,729)	\$ (248,295,203)	\$ (255,507,826)
26AD Projected Net New Revenues	\$ 7,380,208	\$ 7,380,208	\$ 7,380,208	\$ 7,380,208	\$ 7,380,208	\$ 7,380,208
26AD General Fund Levy 1%	\$ 800,031	\$ 820,032	\$ 840,533	\$ 861,546	\$ 883,085	\$ 905,162
26AD General Fund Levy Banked Capacity	\$ 669,898	\$ 686,645	\$ 703,812	\$ 721,407	\$ 739,442	\$ 757,928
26AD Projected Ongoing Impacts (Expenses)	\$ (6,974,685)	\$ (6,974,685)	\$ (6,970,097)	\$ (6,986,291)	\$ (7,002,646)	\$ (7,018,905)
26AD Critical Needs Ongoing Impacts	\$ (7,795,338)	\$ (7,795,338)	\$ (7,407,453)	\$ (7,544,557)	\$ (7,674,432)	\$ (7,806,430)
	\$ (22,830,309)	\$ (24,196,368)	\$ (25,373,679)	\$ (27,145,446)	\$ (28,960,672)	\$ (30,830,380)

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

Public Safety Sales Tax Fund Recommendations



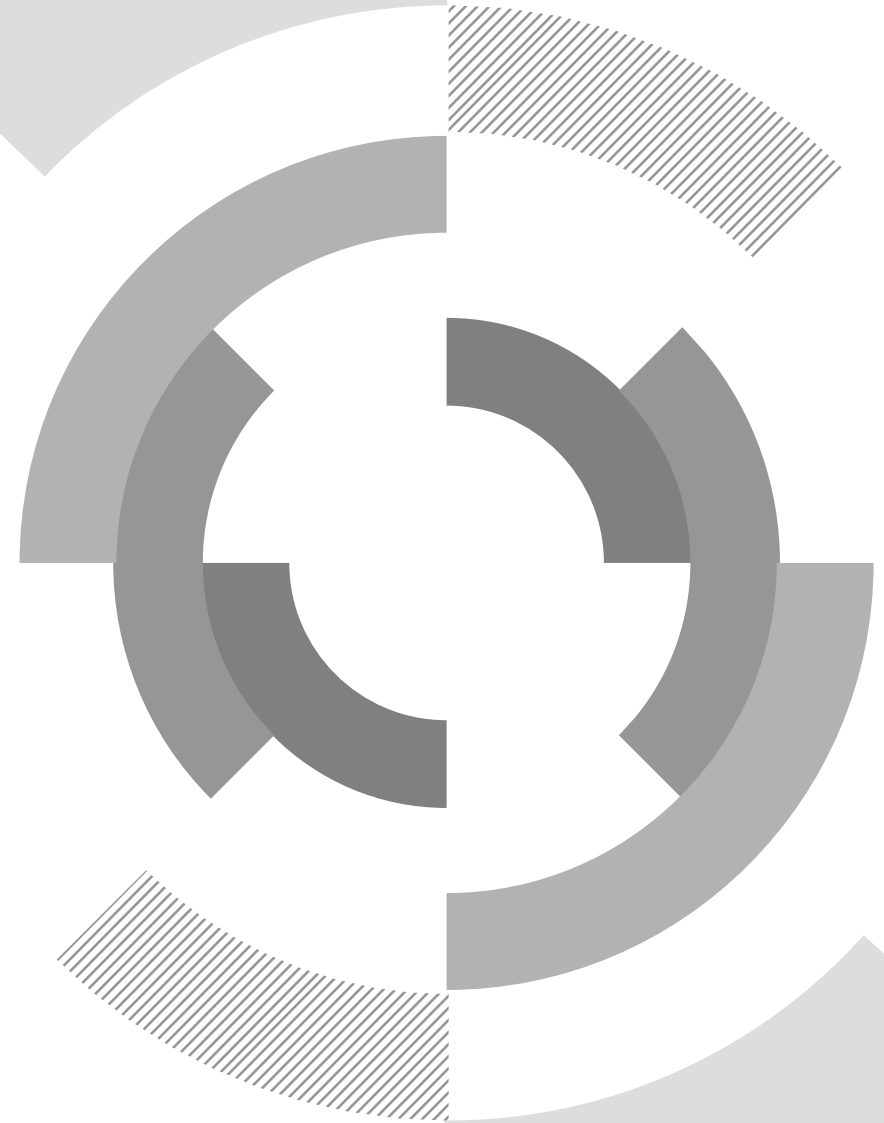
2026 Public Safety Sales Tax 6-Year Forecast

Recommended Public Safety Sales Tax Fund requests amount to a net decrease in fund balance of \$187,120 for 2026. The Budget Office continues to monitor this fund closely to ensure that current commitments will be balanced from year to year. At this time, no new funding requests should be considered through 2031.

	Planning Year Forecast 2026	Forecast 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031	Projected Growth
Beginning Unassigned Fund Balance	\$ 3,226,191	\$ 2,397,573	\$ 1,792,646	\$ 1,283,745	\$ 876,353	\$ 576,215	
Revenue							
Sales Taxes (R0678)	\$ 7,973,851	\$ 8,308,753	\$ 8,657,720	\$ 9,021,345	\$ 9,400,241	\$ 9,795,051	4.20%
Total Revenue	\$ 7,973,851	\$ 8,308,753	\$ 8,657,720	\$ 9,021,345	\$ 9,400,241	\$ 9,795,051	
Expenditures							
Salaries	\$ (5,479,951)	\$ (5,644,350)	\$ (5,813,680)	\$ (5,988,091)	\$ (6,167,733)	\$ (6,352,765)	3.0%
Benefits	\$ (1,453,938)	\$ (1,526,635)	\$ (1,602,967)	\$ (1,683,115)	\$ (1,767,271)	\$ (1,855,634)	5.0%
Contingency (Salaries & Benefits)	\$ (126,756)	\$ (132,206)	\$ (137,891)	\$ (143,820)	\$ (150,005)	\$ (156,455)	4.3%
Services	\$ (1,341,871)	\$ (1,341,871)	\$ (1,341,871)	\$ (1,341,871)	\$ (1,341,871)	\$ (1,341,871)	0.0%
Capital Outlay (Operating)	\$ (134,650)	\$ (134,650)	\$ (134,650)	\$ (134,650)	\$ (134,650)	\$ (134,650)	0.0%
Supplies and Other Expenses	\$ (78,183)	\$ (79,747)	\$ (81,342)	\$ (82,968)	\$ (84,628)	\$ (86,320)	2.0%
Total Budgeted Expense	\$ (8,615,349)	\$ (8,859,459)	\$ (9,112,401)	\$ (9,374,516)	\$ (9,646,158)	\$ (9,927,696)	
Budget Forecast Modifiers							
HRS-01-26AD 2026 Calculated Charges Baseline Budget Update Fund 5040: General Liability Insurance	\$ (15,385)	\$ (15,385)	\$ (15,385)	\$ (15,385)	\$ (15,385)	\$ (15,385)	
HRS-02-26AD General Liability Claims and Legal Fees	\$ (70,899)	\$ -	\$ -	\$ -	\$ -	\$ -	
HRS-03-26AD General Liability (Risk) Insurance Increases	\$ (38,836)	\$ (38,836)	\$ (38,836)	\$ (38,836)	\$ (38,836)	\$ (38,836)	
JSD-13-26AD Fund 1042: Public Safety Sales Tax Fund Clark County Jail K9 Drug Program Carry Forward	\$ (62,000)	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Budget Forecast Modifiers	\$ (187,120)	\$ (54,221)	\$ (54,221)	\$ (54,221)	\$ (54,221)	\$ (54,221)	
Projected Ending Fund Balance	\$ 2,397,573	\$ 1,792,646	\$ 1,283,745	\$ 876,353	\$ 576,215	\$ 389,349	
Minimum Fund Balance per Policy	\$ 2,001,229	\$ 2,046,921	\$ 2,123,080	\$ 2,202,320	\$ 2,284,767	\$ 2,370,553	
Projected Available Fund Balance (for New Requests)	\$ 396,344	\$ (254,275)	\$ (839,336)	\$ (1,325,968)	\$ (1,708,552)	\$ (1,981,204)	
Projected Difference Between Ongoing Revenues and Expenses (GFOA KPI)	\$ (695,719)	\$ (604,927)	\$ (508,901)	\$ (407,392)	\$ (300,138)	\$ (186,866)	

****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

<https://clark.wa.gov/councilors/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:
 - \$5.02 million in funding for internal county department/office requests

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CLARK COUNTY COUNCIL

How do I... Services Departments Elected Officials Maps & Records

Clark County Council
 Gary Medvigy
 Glen Yung
 Michelle Belkot
 Karen Dill Bowerman
 Sue Marshall
 Home Rule Charter +
 Meeting information
 Meeting Agendas & Archives
 Advisory boards and commissions
 Correction Facility Advisory Commission +
 Mental Health Sales Tax Funding Advisory Board x

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.

Overview
 Meetings
 Documents
 MHST Reports
 Invocations

English | Español | Русский

CLARK COUNTY COUNCIL

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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](#)

Overview
 Meetings
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 MHST Reports
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 Councilor districts map
 Public Records

2026 Mental Health Sales Tax Recommendations

Recommended Mental Health Sales Tax Fund requests amount to a net decrease in fund balance of \$5.02 million for 2026.

	Planning Year 2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast	2031 Forecast	Projected Growth
Beginning Fund Balance	\$ 10,749,480	\$ 7,342,519	\$ 8,362,187	\$ 9,721,369	\$ 11,437,114	\$ 13,527,090	
Revenue							
Sales Tax Revenue (1/10th of 1%)	\$ 14,162,452	\$ 14,757,275	\$ 15,377,081	\$ 16,022,918	\$ 16,695,881	\$ 17,397,108	4.2%
Total Revenue	\$ 14,162,452	\$ 14,757,275	\$ 15,377,081	\$ 16,022,918	\$ 16,695,881	\$ 17,397,108	
Expenditures							
Salaries	\$ (3,923,445)	\$ (4,041,148)	\$ (4,162,383)	\$ (4,287,254)	\$ (4,415,872)	\$ (4,548,348)	3.0%
Benefits	\$ (1,457,298)	\$ (1,530,163)	\$ (1,606,671)	\$ (1,687,005)	\$ (1,771,355)	\$ (1,859,923)	5.0%
Overtime ¹	\$ (50,000)	\$ (50,000)	\$ (50,000)	\$ (50,000)	\$ (50,000)	\$ (50,000)	0.0%
Non-Salary Expenses ²	\$ (2,198,406)	\$ (2,242,374)	\$ (2,287,222)	\$ (2,332,966)	\$ (2,379,625)	\$ (2,427,218)	2.0%
Transfers, On-Going (Public Health Nurse-Family Partnership Program, Fund 1025)	\$ (795,723)	\$ (819,595)	\$ (844,183)	\$ (869,508)	\$ (895,594)	\$ (922,462)	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%
Total Expense	\$ (12,546,954)	\$ (12,805,362)	\$ (13,072,540)	\$ (13,348,815)	\$ (13,634,527)	\$ (13,930,031)	
Budget Forecast Modifiers							
2026 Baseline Budget Adjustments (calculated charges, carryforward)	\$ (401,142)	\$ (296,887)	\$ (296,887)	\$ (296,887)	\$ (296,887)	\$ (296,887)	
2026 Advisory Board Recommendations (Internal Applications)	\$ (4,621,317)	\$ (635,359)	\$ (648,472)	\$ (661,471)	\$ (674,491)	\$ (687,583)	
<i>COS-01-26AD Fund 1033: Mental Health Sales Tax Fund The Landing Pad- Jail Reentry Program</i>	\$ (3,655,850)	\$ -	\$ -	\$ -	\$ -	\$ -	
<i>DST-05-26AD Fund 1033: Mental Health Sales Tax Fund Case Managers Probation and Pretrial Services</i>	\$ (264,714)	\$ (265,272)	\$ (270,876)	\$ (276,386)	\$ (281,898)	\$ (287,454)	
<i>JSD-07-26AD Fund 1033: Mental Health Sales Tax Fund Jail Services Shore Up Funding for Current MHST Positions</i>	\$ (60,901)	\$ (30,600)	\$ (30,600)	\$ (30,600)	\$ (30,600)	\$ (30,600)	
<i>JSD-09-26AD Fund 1033: Mental Health Sales Tax Fund Clark County MOUD Jail Transition Coordination Team</i>	\$ (339,852)	\$ (339,487)	\$ (346,996)	\$ (354,485)	\$ (361,993)	\$ (369,529)	
<i>SUP-CAP-01-26AD Fund 1033: Mental Health Sales Tax Fund Therapeutic Specialty Courts Modification</i>	\$ (300,000)	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Budget Modifiers	\$ (5,022,459)	\$ (932,246)	\$ (945,359)	\$ (958,358)	\$ (971,378)	\$ (984,470)	
Projected Ending Fund Balance	\$ 7,342,519	\$ 8,362,187	\$ 9,721,369	\$ 11,437,114	\$ 13,527,090	\$ 16,009,696	
Minimum Fund Balance Required per Policy	\$ 6,011,035	\$ 6,138,877	\$ 6,322,340	\$ 6,512,836	\$ 6,710,647	\$ 6,916,067	
Projected Available Fund Balance (for New Requests)	\$ 1,331,484	\$ 2,223,309	\$ 3,399,028	\$ 4,924,278	\$ 6,816,443	\$ 9,093,630	
Projected Difference Between Ongoing Revenues and Expenses³ (GFOA KPI)	\$ 683,252	\$ 1,019,667	\$ 1,359,182	\$ 1,715,745	\$ 2,089,976	\$ 2,482,606	

¹Overtime is represented in a separate line starting in the year 2024. Prior to 2024, it was included in the Non-Salary Expenses line.

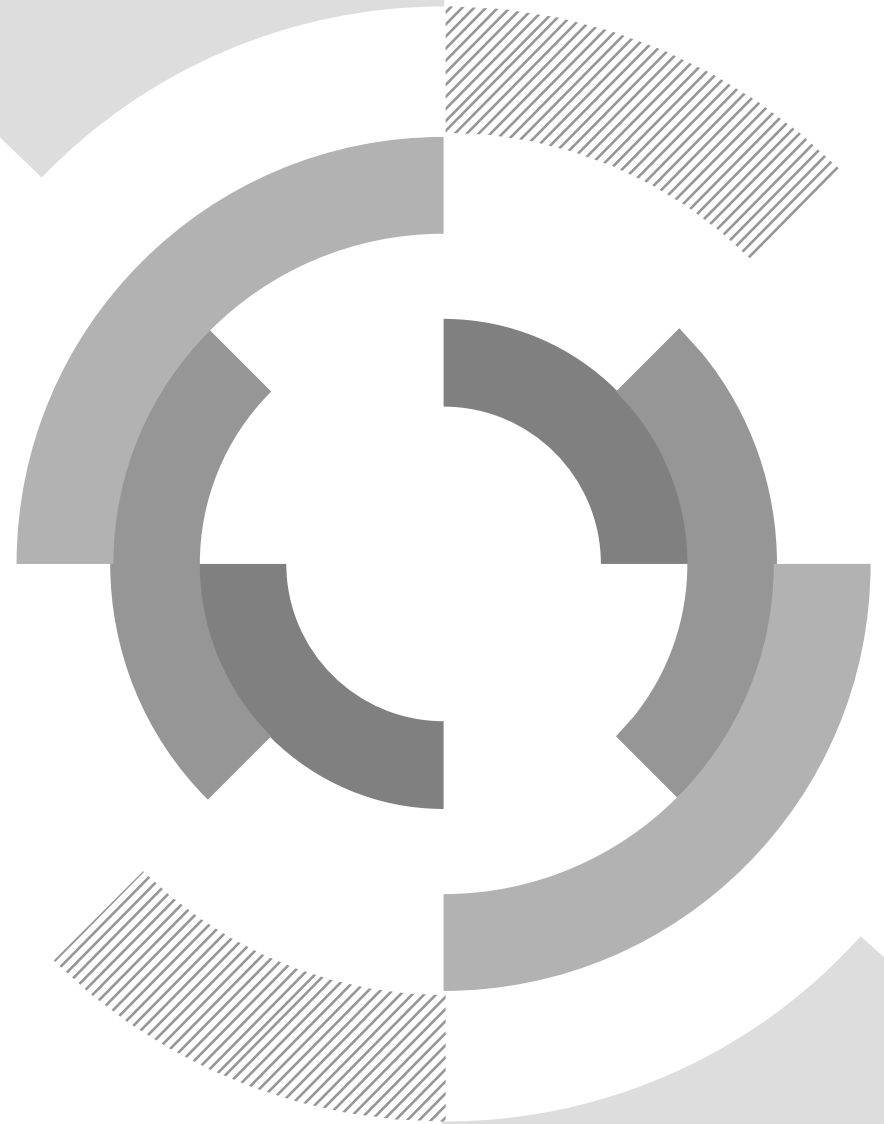
²Non-Salary Expenses include: Controllables, Fleet, Indirect Service, General Liability, Technology, and Internal Service Expenses. Escalation rates correspond with assumptions for the Supplies and Other Expenses forecasted for the General Fund.

³It is a GFOA Best Practice for a structurally balanced budget to have reoccurring revenues equal or exceed reoccurring expenditures. Reference: <https://www.gfoa.org/materials/achieving-a-structurally-balanced-budget>.

⁴Escalation rates correspond with the rates in the General Fund forecast.

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

Planning and Code Fund Recommendations



Planning and Code Fund Recommendations

Recommended Planning and Code Fund requests amount to a net decrease in fund balance of \$74,133 for 2026. The Budget Office will be monitoring this fund closely and will work with Community Development on strategic financial planning to address the structural deficit and fund impacts for outlying years 2030-2031.

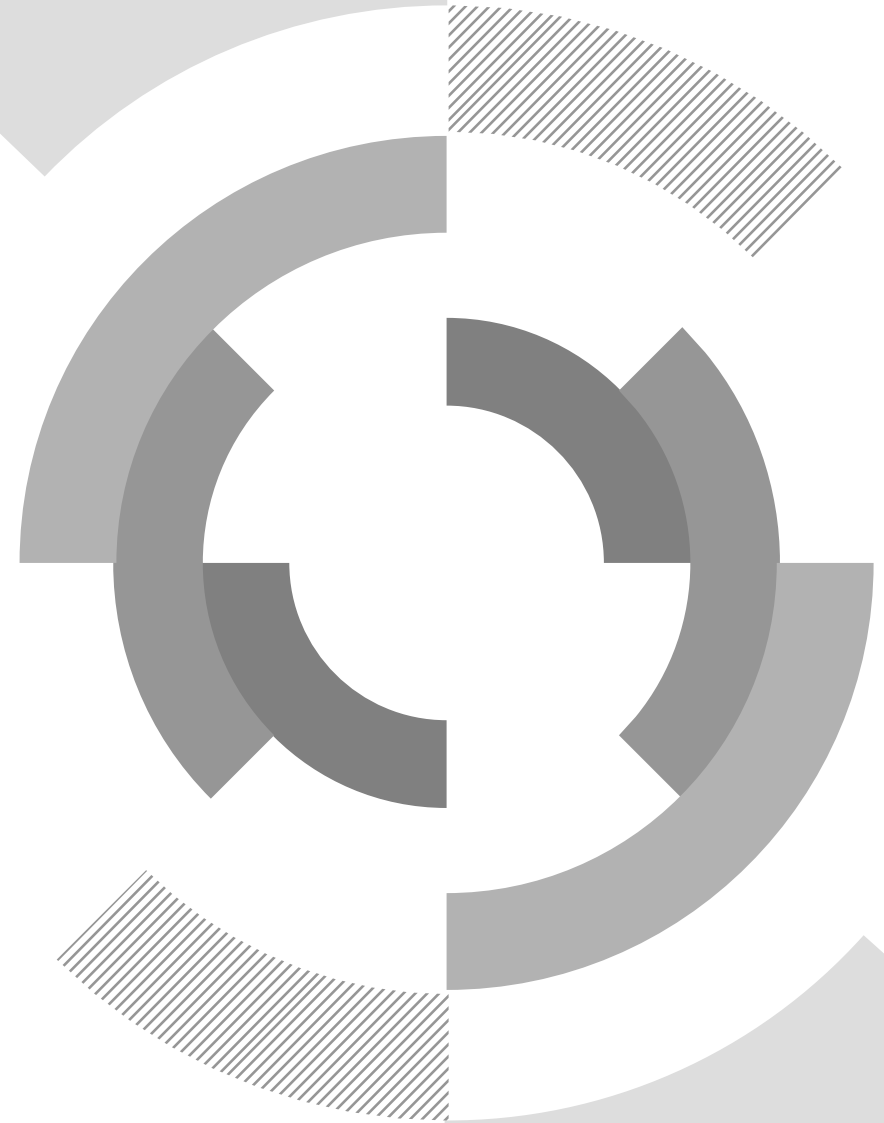
	Planning Year Forecast 2026	Projected Forecast 2027	Projected Forecast 2028	Projected Forecast 2029	Projected Forecast 2030	Projected Forecast 2031	Projected Growth
Beginning Fund Balance	\$ 12,354,064	\$ 10,098,672	\$ 7,706,178	\$ 4,933,129	\$ 1,764,005	\$ (1,817,321)	
Revenue							
Permits	\$ 8,628,355	\$ 9,059,772	\$ 9,240,968	\$ 9,425,787	\$ 9,614,303	\$ 9,806,589	2.00%
Plan Review / Inspection	\$ 3,320,254	\$ 3,386,659	\$ 3,454,392	\$ 3,523,480	\$ 3,593,950	\$ 3,665,829	2.00%
Grants (State / Federal)	\$ 9,930	\$ 9,930	\$ 9,930	\$ 9,930	\$ 9,930	\$ 9,930	
Other Revenue 1	\$ 195,483	\$ 195,483	\$ 195,483	\$ 195,483	\$ 195,483	\$ 195,483	
Transfers In 2	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	
Total Revenue	\$ 13,154,022	\$ 13,651,845	\$ 13,900,773	\$ 14,154,680	\$ 14,413,666	\$ 14,677,831	
Expenditures							
Salaries	\$ (8,700,856)	\$ (8,961,881)	\$ (9,230,738)	\$ (9,507,660)	\$ (9,792,890)	\$ (10,086,676)	3.00%
Benefits	\$ (3,181,076)	\$ (3,340,130)	\$ (3,507,137)	\$ (3,682,494)	\$ (3,866,618)	\$ (4,059,949)	5.00%
Controllables	\$ (1,851,308)	\$ (1,984,286)	\$ (2,119,924)	\$ (2,258,274)	\$ (2,399,392)	\$ (2,543,332)	2.00%
Other (Gen Liab, Server/TER&R, Indirects)	\$ (1,602,041)	\$ (1,669,953)	\$ (1,739,224)	\$ (1,809,881)	\$ (1,881,951)	\$ (1,955,462)	2.00%
Total Expense	\$ (15,335,281)	\$ (15,956,251)	\$ (16,597,023)	\$ (17,258,309)	\$ (17,940,850)	\$ (18,645,419)	
2026 Adopt Change Requests (County Manager Recommended November 5, 2025)	\$ (74,133)	\$ (88,087)	\$ (76,800)	\$ (65,495)	\$ (54,142)	\$ (44,625)	
Projected Ending Fund Balance	\$ 10,098,672	\$ 7,706,178	\$ 4,933,129	\$ 1,764,005	\$ (1,817,321)	\$ (5,829,534)	
Minimum Fund Balance Required per Policy	\$ 9,602,765	\$ 9,862,501	\$ 10,222,769	\$ 10,568,047	\$ 10,924,081	\$ 11,291,250	
Projected Available Fund Balance (for New Requests)	\$ 495,907	\$ (2,156,323)	\$ (5,289,640)	\$ (8,804,042)	\$ (12,741,403)	\$ (17,120,785)	
Projected Difference Between Ongoing Revenues and Expenses³ (GFOA KPI)	\$ (2,181,259)	\$ (2,304,407)	\$ (2,696,250)	\$ (3,103,628)	\$ (3,527,185)	\$ (3,967,588)	

¹ Other revenue includes departmental overhead allocation and interest and other earnings for funds. The interest and other earnings fluctuates year to year and is not being projected.

² General Fund subsidy to Land Use and Wetland Habitat Review programs.

³ 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/materials/achieving-a-structurally-balanced-budget>.

REET 1 Fund Recommendations



Real Estate Excise Tax (REET I) Recommendations

Recommended REET 1 Fund requests amount to a net decrease in fund balance of \$2.4 million for 2026.

	Forecast 2026	Forecast 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031	Projected Growth
Beginning Fund Balance	\$ 9,515,661	\$ 4,797,524	\$ 8,733,267	\$ 13,860,026	\$ 19,662,248	\$ 25,965,759	
Revenue							
Tax Revenues	\$ 6,792,609	\$ 7,200,166	\$ 7,632,176	\$ 8,090,106	\$ 8,575,513	\$ 9,090,044	6.0%
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	
Total Revenue	\$ 7,792,609	\$ 8,200,166	\$ 8,632,176	\$ 9,090,106	\$ 9,575,513	\$ 10,090,044	
Expenditures							
Debt Expenditures (Operating Budget)	\$ (7,339,967)	\$ (4,693,612)	\$ (3,934,606)	\$ (3,717,074)	\$ (3,701,191)	\$ (3,707,148)	
Capital Budget Project Expenditures	\$ (2,745,968)	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Expense	\$ (10,085,935)	\$ (4,693,612)	\$ (3,934,606)	\$ (3,717,074)	\$ (3,701,191)	\$ (3,707,148)	
Budget Forecast Modifiers							
2026 Annual Budget Impacts	\$ (2,424,811)	\$ 429,189	\$ 429,189	\$ 429,189	\$ 429,189	\$ 429,189	
<i>Operating Impacts</i>	\$ 404,189	\$ 429,189	\$ 429,189	\$ 429,189	\$ 429,189	\$ 429,189	
<i>Capital Impacts</i>	\$ (2,829,000)	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Budget Modifiers	\$ (2,424,811)	\$ 429,189	\$ 429,189	\$ 429,189	\$ 429,189	\$ 429,189	
Projected Ending Fund Balance	\$ 4,797,524	\$ 8,733,267	\$ 13,860,026	\$ 19,662,248	\$ 25,965,759	\$ 32,777,843	
Minimum Fund Balance Required per Policy²	\$ (4,693,612)	\$ (3,701,191)	\$ (3,707,148)	\$ (3,619,876)	\$ (3,627,673)	\$ (3,627,595)	
Projected Available Fund Balance (for New Requests)	\$ 103,912	\$ 5,032,077	\$ 10,152,878	\$ 16,042,372	\$ 22,338,086	\$ 29,150,248	
Projected Difference Between Revenues and Expenses³ (GFOA KPI)	(4,718,136)	3,506,554	4,697,570	5,373,033	5,874,322	6,382,895	

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

REET 2 Fund Recommendations



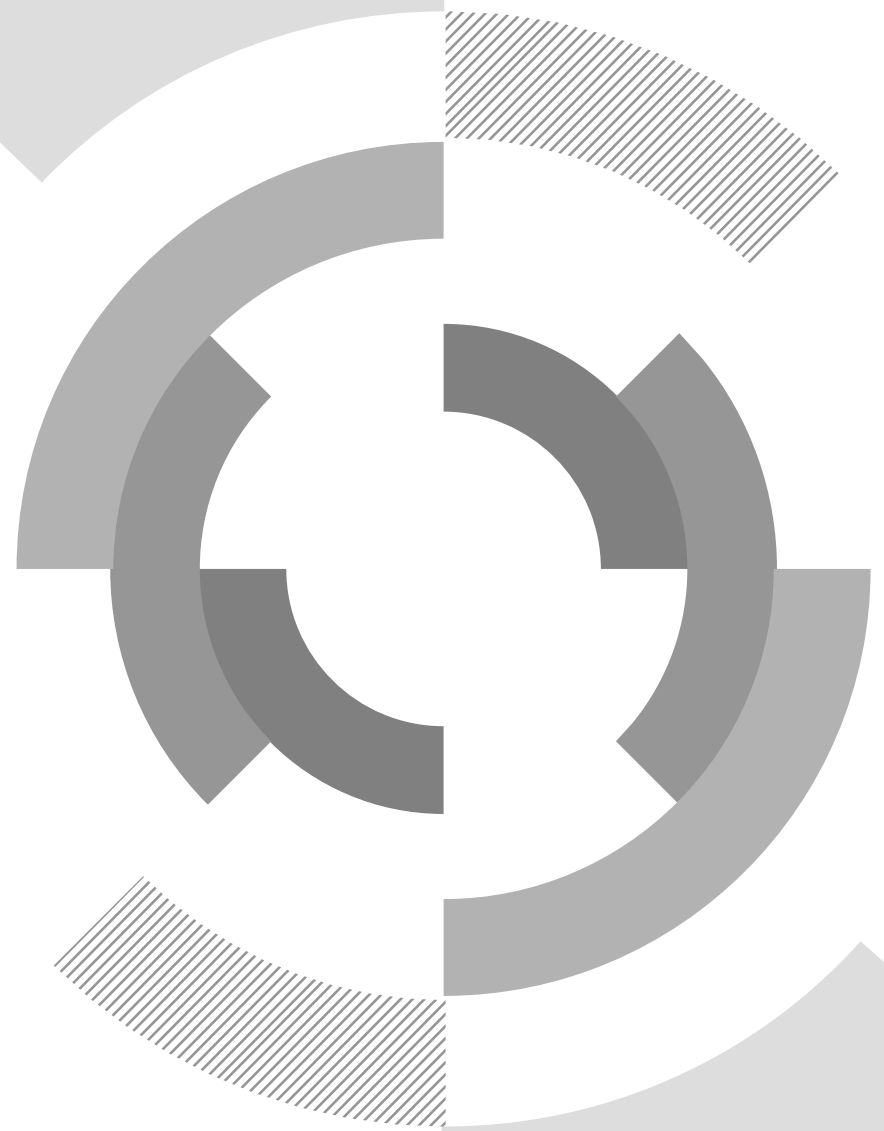
Real Estate Excise Tax (REET 2) Recommendations

Recommended REET 2 Fund requests amount to a net decrease in fund balance of \$304,650 for 2026. 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 2029-2031.

	Planning Year Forecast 2026	Forecast 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031	Projected Growth
Beginning Fund Balance	\$ 20,343,935	\$ 10,481,579	\$ 8,526,745	\$ 8,683,921	\$ (1,595,973)	\$ (855,460)	
Revenue							
Tax Revenues	\$ 6,792,609	\$ 7,200,166	\$ 7,632,176	\$ 8,090,106	\$ 8,575,513	\$ 9,090,044	6.0%
Total Revenue	\$ 6,792,609	\$ 7,200,166	\$ 7,632,176	\$ 8,090,106	\$ 8,575,513	\$ 9,090,044	
Expenditures							
REET 2 Transfer (annual allowed per RCW)	\$ (1,000,000)	\$ (1,000,000)	\$ (1,000,000)	\$ (1,000,000)	\$ (1,000,000)	\$ (1,000,000)	
Capital Budget Project Expenditures (Public Works Master Plans Funding Commitments)	\$ (15,350,316)	\$ (7,679,000)	\$ (6,230,250)	\$ (20,280,000)	\$ (9,923,000)	\$ -	
Total Expense	\$ (16,350,316)	\$ (8,679,000)	\$ (7,230,250)	\$ (21,280,000)	\$ (10,923,000)	\$ (1,000,000)	
Budget Forecast Modifiers							
2026 Annual Budget Impacts	\$ (304,650)	\$ (476,000)	\$ (244,750)	\$ 2,910,000	\$ 3,088,000	\$ (9,188,000)	
<i>FAC-CAP-38-26AD-CPAC Capital Project Vancouver Lake Park - Well Tank Replacement</i>	\$ (60,000)	\$ -	\$ -	\$ -	\$ -	\$ -	
<i>PWK-CAP-02-26AD-CPAC Capital Project 2026-2031 Transportation Improvement Program Budget</i>	\$ (44,000)	\$ (150,000)	\$ 205,000	\$ 3,935,000	\$ 100,000	\$ (6,028,000)	
<i>PWK-CAP-03-26AD-CPAC Capital Project 2026-2031 Stormwater Capital Plan Budget</i>	\$ 259,350	\$ 73,000	\$ 102,250	\$ 35,000	\$ 255,000	\$ (1,060,000)	
<i>PWK-CAP-04-26AD-CPAC Capital Project 2026-2031 Parks and Lands Capital Improvement Plan Budget</i>	\$ 1,040,000	\$ (399,000)	\$ (552,000)	\$ (1,060,000)	\$ 2,733,000	\$ (2,100,000)	
<i>FAC-CAP-40-26AD-CPAC Capital Project Courthouse Remodel</i>	\$ (1,500,000)						
Total Budget Modifiers	\$ (304,650)	\$ (476,000)	\$ (244,750)	\$ 2,910,000	\$ 3,088,000	\$ (9,188,000)	
Projected Ending Fund Balance	\$ 10,481,579	\$ 8,526,745	\$ 8,683,921	\$ (1,595,973)	\$ (855,460)	\$ (1,953,417)	
Minimum Fund Balance per Policy	\$ (1,000,000)	\$ (1,000,000)	\$ (1,000,000)	\$ (1,000,000)	\$ (1,000,000)	\$ (1,000,000)	
Projected Available Fund Balance (for New Requests)	\$ 9,481,579	\$ 7,526,745	\$ 7,683,921	\$ (2,595,973)	\$ (1,855,460)	\$ (2,953,417)	
Projected Difference Between Revenues and Expenses² (GFOA KPI)	\$ (9,862,357)	\$ (1,954,834)	\$ 157,176	\$ (10,279,894)	\$ 740,513	\$ (1,097,956)	

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

Road Fund Recommendations



2026 Road Fund Recommendations

Including 1% and Banked Capacity Levy Options

Recommended Road Fund requests amount to a net decrease in fund balance of \$3 million for 2026.

	Planning Year 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030	Projected 2031
Beginning Fund Balance	40,788,068	40,226,956	34,792,432	29,672,804	26,795,449	22,199,069
General Revenues	66,473,902	67,272,197	68,411,340	69,587,976	70,841,433	72,093,285
Property Tax ¹	48,695,917	49,913,315	51,161,148	52,440,177	53,751,181	55,094,961
Fuel Tax - Roads	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000
Other	10,777,985	10,358,882	10,250,192	10,147,799	10,090,252	9,998,324
General Expenses	(51,605,884)	(56,395,377)	(58,202,575)	(59,057,365)	(62,626,051)	(64,905,034)
Proposed Change Requests Net Impact	(3,018,769)	(1,274,983)	(1,324,393)	(1,374,965)	(1,426,763)	(1,477,938)
Road Fund Available for Capital ²	11,849,249	9,601,838	8,884,371	9,155,646	6,788,619	5,710,313
Transportation Improvement Program (TIP) Revenue	39,999,000	18,704,000	20,749,000	37,881,000	24,665,000	22,194,000
REET II Transfers-In	3,375,000	3,179,000	3,050,000	12,913,000	3,530,000	9,953,000
TIF Transfers-In	7,535,000	3,185,000	6,960,000	11,280,000	4,900,000	4,679,000
Grants	26,219,000	11,519,000	10,007,000	12,528,000	15,145,000	6,757,000
Reimbursables and Misc.	2,870,000	821,000	732,000	1,160,000	1,090,000	805,000
Transportation Improvement Program (TIP) Expense	(52,554,000)	(33,885,000)	(34,753,000)	(49,914,000)	(36,050,000)	(33,748,000)
Ending Fund Balance	40,226,956	34,792,432	29,672,804	26,795,449	22,199,069	16,355,382
Reserve Amount						
Monthly Operating Expense	(4,552,054)	(4,805,863)	(4,960,581)	(5,036,027)	(5,337,734)	(5,531,914)
Reimbursable Expenditures Reserve	(3,469,255)	(1,999,255)	(1,848,055)	(2,100,155)	(2,361,855)	(675,700)
10% Annual Construction Program	(5,255,400)	(3,388,500)	(3,475,300)	(4,991,400)	(3,605,000)	(3,374,800)
Emergency Capital Repair	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)
Projected Available Fund Balance	25,950,247	23,598,814	18,388,868	13,667,867	9,894,479	5,772,967

¹ This forecast includes a 1% increase to the Road Fund levy in 2026 and banked capacity.

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

2026 Road Fund Recommendations

Including 1% (no Banked Capacity) Levy Option

	Planning Year 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030	Projected 2031
Beginning Fund Balance	40,788,068	39,781,545	33,881,567	28,275,761	24,890,807	19,764,683
General Revenues	66,028,491	66,806,743	67,925,162	69,080,376	70,311,690	71,540,656
Property Tax ¹	48,250,506	49,456,769	50,693,188	51,960,518	53,259,531	54,591,019
Fuel Tax - Roads	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000
Other	10,777,985	10,349,974	10,231,974	10,119,858	10,052,159	9,949,637
General Expenses	(51,605,884)	(56,395,377)	(58,202,575)	(59,057,365)	(62,626,051)	(64,905,034)
Proposed Change Requests Net Impact	(3,018,769)	(1,274,983)	(1,324,393)	(1,374,965)	(1,426,763)	(1,477,938)
Road Fund Available for Capital ²	11,403,838	9,136,383	8,398,194	8,648,046	6,258,876	5,157,684
Transportation Improvement Program (TIP) Revenue	39,999,000	18,704,000	20,749,000	37,881,000	24,665,000	22,194,000
REET II Transfers-In	3,375,000	3,179,000	3,050,000	12,913,000	3,530,000	9,953,000
TIF Transfers-In	7,535,000	3,185,000	6,960,000	11,280,000	4,900,000	4,679,000
Grants	26,219,000	11,519,000	10,007,000	12,528,000	15,145,000	6,757,000
Reimbursables and Misc.	2,870,000	821,000	732,000	1,160,000	1,090,000	805,000
Transportation Improvement Program (TIP) Expense	(52,554,000)	(33,885,000)	(34,753,000)	(49,914,000)	(36,050,000)	(33,748,000)
Ending Fund Balance	39,781,545	33,881,567	28,275,761	24,890,807	19,764,683	13,368,366
Reserve Amount						
Monthly Operating Expense	(4,552,054)	(4,805,863)	(4,960,581)	(5,036,027)	(5,337,734)	(5,531,914)
Reimbursable Expenditures Reserve	(3,469,255)	(1,999,255)	(1,848,055)	(2,100,155)	(2,361,855)	(675,700)
10% Annual Construction Program	(5,255,400)	(3,388,500)	(3,475,300)	(4,991,400)	(3,605,000)	(3,374,800)
Emergency Capital Repair	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)
Projected Available Fund Balance	25,504,836	22,687,948	16,991,825	11,763,224	7,460,093	2,785,952

¹ This forecast includes a 1% increase to the Road Fund levy in 2026.

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

2026 Road Fund Recommendations

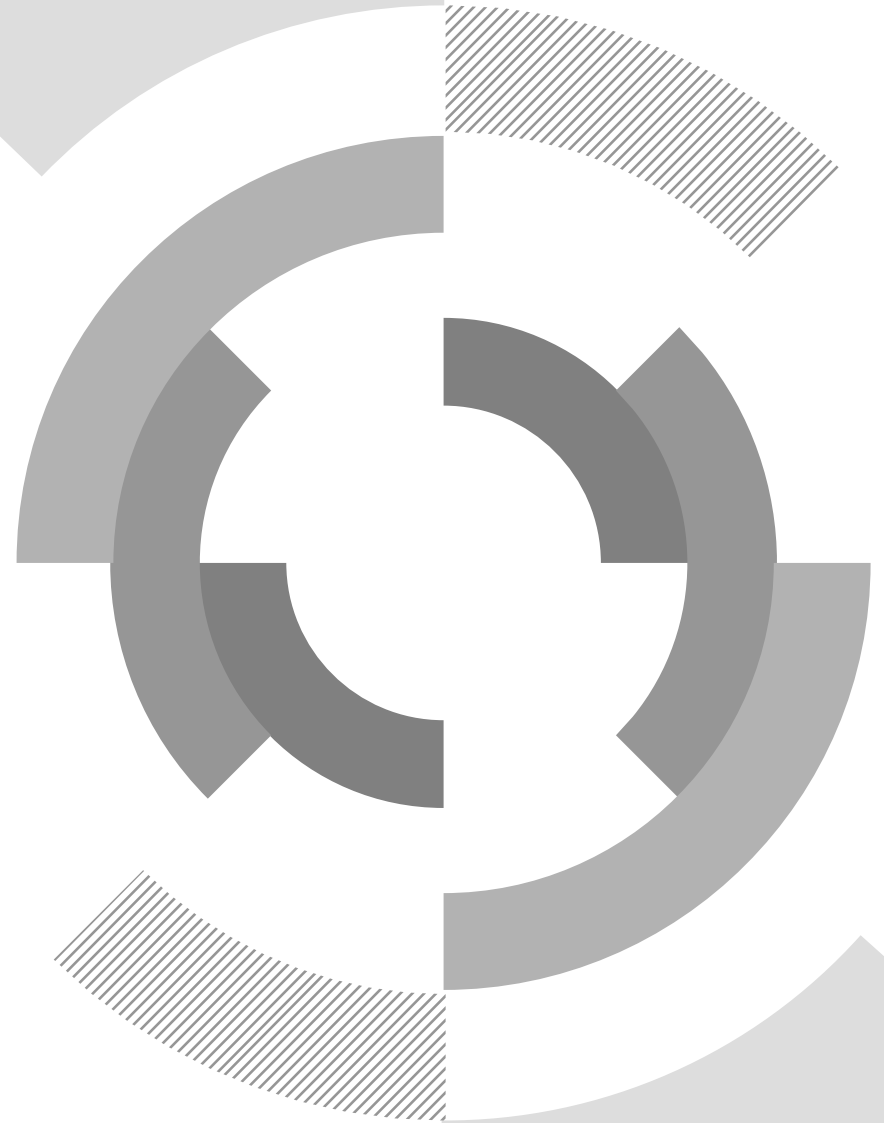
Not Including 1% or Banked Capacity Levy Options

	Planning Year 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030	Projected 2031
Beginning Fund Balance	40,788,068	39,273,439	32,842,490	26,682,074	22,718,071	16,987,639
General Revenues	65,520,385	66,275,772	67,370,552	68,501,328	69,707,381	70,910,239
Property Tax ¹	47,742,400	48,935,960	50,159,359	51,413,343	52,698,677	54,016,144
Fuel Tax - Roads	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000
Other	10,777,985	10,339,812	10,211,193	10,087,984	10,008,704	9,894,096
General Expenses	(51,605,884)	(56,395,377)	(58,202,575)	(59,057,365)	(62,626,051)	(64,905,034)
Proposed Change Requests Net Impact	(3,018,769)	(1,274,983)	(1,324,393)	(1,374,965)	(1,426,763)	(1,477,938)
Road Fund Available for Capital²	10,895,732	8,605,412	7,843,584	8,068,998	5,654,567	4,527,268
Transportation Improvement Program (TIP) Revenue	39,999,000	18,704,000	20,749,000	37,881,000	24,665,000	22,194,000
REET II Transfers-In	3,375,000	3,179,000	3,050,000	12,913,000	3,530,000	9,953,000
TIF Transfers-In	7,535,000	3,185,000	6,960,000	11,280,000	4,900,000	4,679,000
Grants	26,219,000	11,519,000	10,007,000	12,528,000	15,145,000	6,757,000
Reimbursables and Misc.	2,870,000	821,000	732,000	1,160,000	1,090,000	805,000
Transportation Improvement Program (TIP) Expense	(52,554,000)	(33,885,000)	(34,753,000)	(49,914,000)	(36,050,000)	(33,748,000)
Ending Fund Balance	39,273,439	32,842,490	26,682,074	22,718,071	16,987,639	9,960,906
Reserve Amount						
Monthly Operating Expense	(4,552,054)	(4,805,863)	(4,960,581)	(5,036,027)	(5,337,734)	(5,531,914)
Reimbursable Expenditures Reserve	(3,469,255)	(1,999,255)	(1,848,055)	(2,100,155)	(2,361,855)	(675,700)
10% Annual Construction Program	(5,255,400)	(3,388,500)	(3,475,300)	(4,991,400)	(3,605,000)	(3,374,800)
Emergency Capital Repair	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)
Projected Available Fund Balance	24,996,730	21,648,872	15,398,138	9,590,489	4,683,049	(621,508)

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

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

**Conservation
Futures Fund
Recommendations**



2026 Conservation Futures Fund Recommendations

Including 1% and Banked Capacity Levy Options

Recommended Conservation Futures Fund requests amount to a net decrease in fund balance of \$19,224 for 2026.

	Planning Year 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030	Projected 2031
Beginning Fund Balance	12,771,692	8,228,963	5,984,200	5,732,634	5,737,133	5,753,472
General Revenues	3,884,904	3,795,138	3,772,429	3,807,686	3,848,848	3,888,644
Property Tax ¹	3,430,874	3,477,389	3,522,023	3,564,827	3,605,854	3,645,159
Excise and Other Tax Payments	13,280	13,280	13,280	13,280	13,280	13,280
DNR Timber Sales	16,600	16,600	16,600	16,600	16,600	16,600
Rents and Leases	41,000	41,000	41,000	41,000	41,000	41,000
Interest and Other Earnings	383,151	246,869	179,526	171,979	172,114	172,604
General Expenses	(1,448,409)	(1,477,178)	(1,506,023)	(1,534,968)	(1,564,039)	(1,595,011)
Acquisition and Development Planning	(243,260)	(250,558)	(258,075)	(265,817)	(273,791)	(282,005)
Maintenance and Operations	(592,446)	(610,219)	(628,526)	(647,382)	(666,803)	(686,807)
General Obligation Bond Repayment	(531,100)	(532,350)	(532,850)	(532,600)	(531,600)	(531,599)
General Administration	(81,603)	(84,051)	(86,573)	(89,170)	(91,845)	(94,600)
Proposed Change Requests Net Impact	(19,224)	(17,722)	(17,972)	(18,219)	(18,470)	(18,470)
Net Operations - Available for Capital	2,417,271	2,300,237	2,248,434	2,254,499	2,266,339	2,275,162
Capital Acquisition	(6,960,000)	(4,545,000)	(2,500,000)	(2,250,000)	(2,250,000)	(2,250,000)
Revenue	200,000	-	400,000	-	-	-
Expense	(7,160,000)	(4,545,000)	(2,900,000)	(2,250,000)	(2,250,000)	(2,250,000)
Ending Fund Balance	8,228,963	5,984,200	5,732,634	5,737,133	5,753,472	5,778,634
Reserve Amount	(989,754)	(1,004,764)	(1,019,437)	(1,033,784)	(1,047,820)	(1,063,305)
Projected Available Fund Balance	7,239,209	4,979,436	4,713,198	4,703,349	4,705,653	4,715,329

¹ This forecast includes a 1% increase to the Conservation Futures levy in 2026 and banked capacity.

2026 Conservation Futures Fund Recommendations

Including 1% (no Banked Capacity) Levy Option

	Planning Year 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030	Projected 2031
Beginning Fund Balance	12,771,692	7,783,386	5,079,679	4,355,401	3,873,005	3,387,843
General Revenues	3,439,327	3,336,193	3,299,716	3,320,792	3,347,347	3,372,098
Property Tax ¹	2,985,297	3,031,812	3,076,446	3,119,250	3,160,277	3,199,582
Excise and Other Tax Payments	13,280	13,280	13,280	13,280	13,280	13,280
DNR Timber Sales	16,600	16,600	16,600	16,600	16,600	16,600
Rents and Leases	41,000	41,000	41,000	41,000	41,000	41,000
Interest and Other Earnings	383,151	233,502	152,390	130,662	116,190	101,635
General Expenses	(1,448,409)	(1,477,178)	(1,506,023)	(1,534,968)	(1,564,039)	(1,595,011)
Acquisition and Development Planning	(243,260)	(250,558)	(258,075)	(265,817)	(273,791)	(282,005)
Maintenance and Operations	(592,446)	(610,219)	(628,526)	(647,382)	(666,803)	(686,807)
General Obligation Bond Repayment	(531,100)	(532,350)	(532,850)	(532,600)	(531,600)	(531,599)
General Administration	(81,603)	(84,051)	(86,573)	(89,170)	(91,845)	(94,600)
Proposed Change Requests Net Impact	(19,224)	(17,722)	(17,972)	(18,219)	(18,470)	(18,470)
Net Operations - Available for Capital	1,971,694	1,841,293	1,775,721	1,767,605	1,764,838	1,758,616
Capital Acquisition	(6,960,000)	(4,545,000)	(2,500,000)	(2,250,000)	(2,250,000)	(2,250,000)
Revenue	200,000	-	400,000	-	-	-
Expense	(7,160,000)	(4,545,000)	(2,900,000)	(2,250,000)	(2,250,000)	(2,250,000)
Ending Fund Balance	7,783,386	5,079,679	4,355,401	3,873,005	3,387,843	2,896,460
Reserve Amount	(989,754)	(1,004,764)	(1,019,437)	(1,033,784)	(1,047,820)	(1,063,305)
Projected Available Fund Balance	6,793,632	4,074,915	3,335,964	2,839,221	2,340,024	1,833,155

¹ This forecast includes a 1% increase to the Conservation Futures levy in 2026.

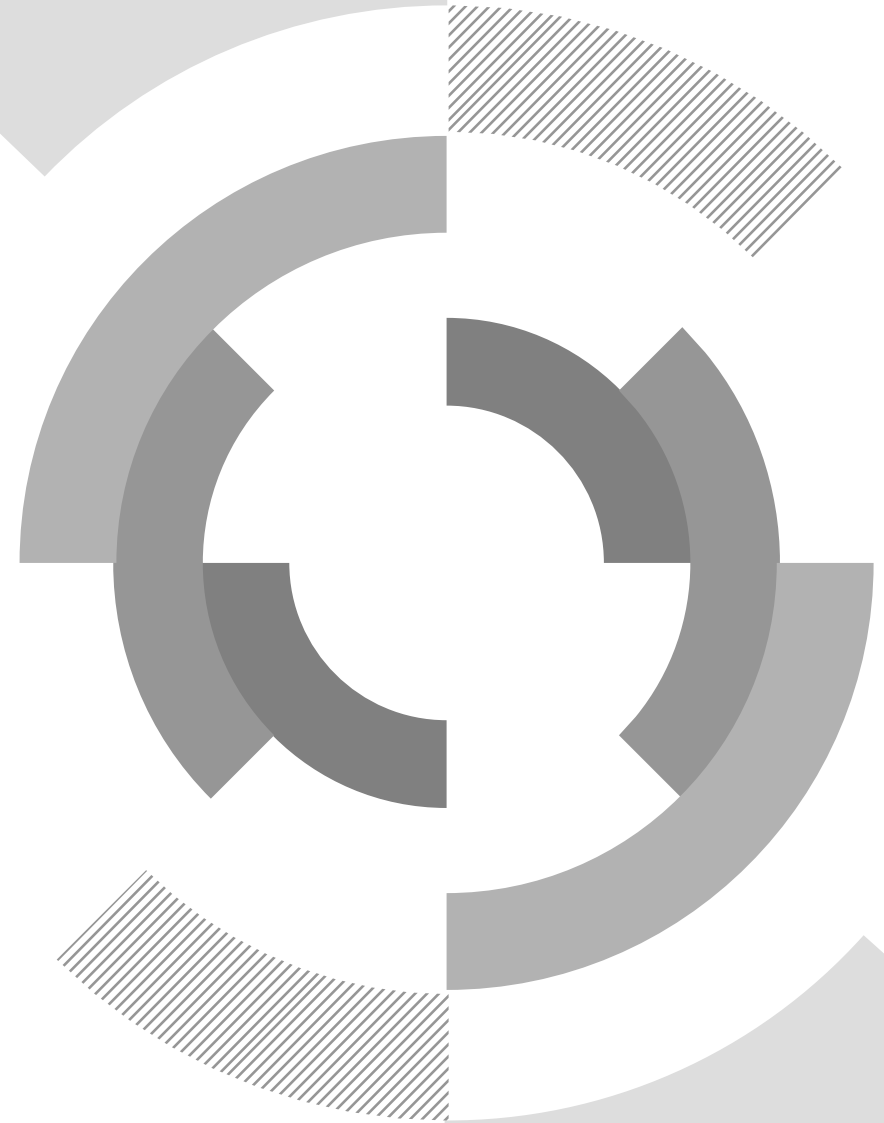
2026 Conservation Futures Fund Recommendations

Not Including 1% or Banked Capacity Levy Options

	Planning Year 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030	Projected 2031
Beginning Fund Balance	12,771,692	7,753,961	5,019,946	4,264,451	3,749,902	3,231,622
General Revenues	3,409,902	3,305,885	3,268,499	3,288,639	3,314,229	3,337,986
Property Tax ¹	2,955,872	3,002,387	3,047,021	3,089,825	3,130,852	3,170,157
Excise and Other Tax Payments	13,280	13,280	13,280	13,280	13,280	13,280
DNR Timber Sales	16,600	16,600	16,600	16,600	16,600	16,600
Rents and Leases	41,000	41,000	41,000	41,000	41,000	41,000
Interest and Other Earnings	383,151	232,619	150,598	127,934	112,497	96,949
General Expenses	(1,448,409)	(1,477,178)	(1,506,023)	(1,534,968)	(1,564,039)	(1,595,011)
Acquisition and Development Planning	(243,260)	(250,558)	(258,075)	(265,817)	(273,791)	(282,005)
Maintenance and Operations	(592,446)	(610,219)	(628,526)	(647,382)	(666,803)	(686,807)
General Obligation Bond Repayment	(531,100)	(532,350)	(532,850)	(532,600)	(531,600)	(531,599)
General Administration	(81,603)	(84,051)	(86,573)	(89,170)	(91,845)	(94,600)
Proposed Change Requests Net Impact	(19,224)	(17,722)	(17,972)	(18,219)	(18,470)	(18,470)
Net Operations - Available for Capital	1,942,269	1,810,985	1,744,504	1,735,451	1,731,720	1,724,505
Capital Acquisition	(6,960,000)	(4,545,000)	(2,500,000)	(2,250,000)	(2,250,000)	(2,250,000)
Revenue	200,000	-	400,000	-	-	-
Expense	(7,160,000)	(4,545,000)	(2,900,000)	(2,250,000)	(2,250,000)	(2,250,000)
Ending Fund Balance	7,753,961	5,019,946	4,264,451	3,749,902	3,231,622	2,706,127
Reserve Amount	(989,754)	(1,004,764)	(1,019,437)	(1,033,784)	(1,047,820)	(1,063,305)
Projected Available Fund Balance	6,764,207	4,015,182	3,245,014	2,716,118	2,183,803	1,642,822

¹ This forecast does not assume a 1% increase to the Conservation Futures levy, in any year.

Amendments to County Manager Recommendations



Amendments to November 4, 2025 Recommendations

Change Request amendments can be viewed on the County's website here: <https://clark.wa.gov/budget/2026-annual-budget>

BGT-08-26AD	County Property Tax Levy Option MPD/Parks Banked Capacity
BGT-19-26AD	2026 GF Critical Needs Project Positions - 2 Year Extensions
BGT-20-26AD	Fund 1044: Law & Justice Support Revenue Budget
COM-01-26AD	2026 Computronix hosting and support and maintenance agreement contractual increases
COM-02-26AD	CC-LMS CIC (Continuous Improvement and Configuration) Service Agreement
COM-04-26AD	POSSE 8 upgrade
COS-10-26AD	Fund 1019: General Fund Support for Veterans Assistance
DST-09-26AD	OnBase Document Management System Subscription
DST-14-26AD	District Court Communication Services
DST-15-26AD	Data Processing and Communication Services for Probation Pretrial and Therapeutic Courts
DST-16-26AD	District Court - Civil Protection Order e-Filing Subscription
JSD-08-26AD	HCA MOUD in Jails Grant Replacement Funding
PWK-06-26AD	Public Works Comprehensive Management Training
SUP-15-26AD	.05 FTE Program Coordinator (HRSA Grant)

- Budget Office
- Contact
- 2026 Budget**
- 2025 Budget
- 2024 Budget
- 2023 Budget
- 2022 Budget
- 2021 Budget
- 2020 Budget
- 2019 Budget
- 2017-2018 Budget
- 2015-2016 Budget
- 2013-2014 Budget

2026 Annual Budget

2026 Annual Budget

Clark County's budget process follows state requirements specified by RCW 36.40. The council serves as the county's legislative authority, implementing 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.

2026 Annual Budget Reports

2026 County Manager Recommended Budget Reports - November 4, 2025

- 2026 County Manager Recommendations Work Session - November 12, 2025
 - Council Work Session Recording
 - Presentation
- 2026 County Manager Recommended Stage Reports - November 4, 2025
 - **Amendments to Recommendations** - December 2, 2025
 - 2026 Capital Projects List
 - 2026 Capital Projects List - by Project by Fund Report
 - 2026 Capital Projects List by Asset Type by Project by Fund Report



2026 General Fund **Amended** Recommendations

Including 1% and Banked Capacity Levy Options

	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast	2031 Forecast
Beginning Fund Balance	\$ 77,413,119	\$ 45,440,837	\$ 28,438,037	\$ 11,472,592	\$ (7,127,515)	\$ (27,412,972)
Total Operating Revenue	\$ 204,988,786	\$ 209,739,155	\$ 214,655,179	\$ 219,742,970	\$ 225,008,875	\$ 230,459,484
Total Operating Expense	\$ (221,899,209)	\$ (228,052,385)	\$ (234,575,861)	\$ (241,320,729)	\$ (248,295,203)	\$ (255,507,826)
Total Capital Budget	\$ (13,460,685)	\$ -	\$ -	\$ -	\$ -	\$ -
2026 Annual Budget Impacts - County Manager Recommendations	\$ (617,820)	\$ 2,111,706	\$ 2,955,237	\$ 2,977,652	\$ 3,000,871	\$ 3,025,175
2026 County Manager Amendments	\$ (983,355)	\$ (801,276)	\$ -	\$ -	\$ -	\$ -
BGT-19-26AD	\$ (779,822)	\$ (801,276)	\$ -	\$ -	\$ -	\$ -
COM-01-26AD	\$ (496)	\$ -	\$ -	\$ -	\$ -	\$ -
COM-02-26AD	\$ (3,166)	\$ -	\$ -	\$ -	\$ -	\$ -
COM-04-26AD	\$ (9,501)	\$ -	\$ -	\$ -	\$ -	\$ -
COS-10-26AD	\$ (30,000)	\$ -	\$ -	\$ -	\$ -	\$ -
DST-09-26AD	\$ (92,570)	\$ -	\$ -	\$ -	\$ -	\$ -
DST-14-26AD	\$ (21,400)	\$ -	\$ -	\$ -	\$ -	\$ -
DST-15-26AD	\$ (36,800)	\$ -	\$ -	\$ -	\$ -	\$ -
DST-16-26AD	\$ (9,600)	\$ -	\$ -	\$ -	\$ -	\$ -
Total 26AD Recommendations w/ Amendments	\$ (1,601,175)	\$ 1,310,430	\$ 2,955,237	\$ 2,977,652	\$ 3,000,871	\$ 3,025,175
Projected Ending Fund Balance	\$ 45,440,837	\$ 28,438,037	\$ 11,472,592	\$ (7,127,515)	\$ (27,412,972)	\$ (49,436,140)
Fund Assignments (Auditor's Office)	\$ (41,400,000)	\$ (41,400,000)	\$ (41,400,000)	\$ (41,400,000)	\$ (41,400,000)	\$ (41,400,000)
Assigned Fund Balance: Compensated Absences	\$ (4,500,000)	\$ (4,500,000)	\$ (4,500,000)	\$ (4,500,000)	\$ (4,500,000)	\$ (4,500,000)
Assigned Fund Balance: Inventory/Prepaid Expenses	\$ (2,400,000)	\$ (2,400,000)	\$ (2,400,000)	\$ (2,400,000)	\$ (2,400,000)	\$ (2,400,000)
Minimum Fund Balance Per Policy	\$ (34,500,000)	\$ (34,500,000)	\$ (34,500,000)	\$ (34,500,000)	\$ (34,500,000)	\$ (34,500,000)
Projected Unassigned Fund Balance Available for Budget Requests	\$ 4,040,837	\$ (12,961,963)	\$ (29,927,408)	\$ (48,527,515)	\$ (68,812,972)	\$ (90,836,140)
Projected Structural Deficit						
Total Operating Revenue	\$ 204,988,786	\$ 209,739,155	\$ 214,655,179	\$ 219,742,970	\$ 225,008,875	\$ 230,459,484
Total Operating Expense	\$ (221,899,209)	\$ (228,052,385)	\$ (234,575,861)	\$ (241,320,729)	\$ (248,295,203)	\$ (255,507,826)
26AD Projected Net New Revenues	\$ 8,380,990	\$ 8,380,990	\$ 8,380,990	\$ 8,380,990	\$ 8,380,990	\$ 8,380,990
26AD General Fund Levy 1%	\$ 800,031	\$ 820,032	\$ 840,533	\$ 861,546	\$ 883,085	\$ 905,162
26AD General Fund Levy Banked Capacity	\$ 669,898	\$ 686,645	\$ 703,812	\$ 721,407	\$ 739,442	\$ 757,928
26AD Projected Ongoing Impacts (Expenses)	\$ (6,974,685)	\$ (6,974,685)	\$ (6,970,097)	\$ (6,986,291)	\$ (7,002,646)	\$ (7,018,905)
	\$ (14,034,189)	\$ (15,400,248)	\$ (16,965,444)	\$ (18,600,107)	\$ (20,285,458)	\$ (22,023,168)

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

2026 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
- $\text{Levy Amount} / \text{Assessed Value (000s)} = \text{Levy Rate (per \$1,000 Assessed Value)}$

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 2026 Property Tax Options Summary and Recommendations

Levy	Revenue Impact				Impact on Median ** Household			
	0%	1%	Banked Capacity*	Total	0%	1%	Banked Capacity*	Total
General Fund	\$ -	\$ 800,031	\$ 669,898	\$ 1,469,929	\$ -	\$ 3.79	\$ 3.17	\$ 6.96
Road Fund	\$ -	\$ 508,106	\$ 445,411	\$ 953,518	\$ -	\$ 5.26	\$ 4.60	\$ 9.86
Conservation Futures	\$ -	\$ 29,425	\$ 445,577	\$ 475,002	\$ -	\$ 0.14	\$ 2.11	\$ 2.25
MPD/Parks	\$ -	\$ 42,883	\$ 73,547	\$ 116,430	\$ -	\$ 0.67	\$ 1.15	\$ 1.82

*Banked Capacity can only be taken if the 1% levy is adopted.

**2025 Median Household Price of \$550,000 per RMLS data posted June 2025. 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 \$800,031 in additional revenue
- General Fund .83734% banked capacity* to generate approximately \$669,898 in additional revenue
- Road Fund 1% to generate approximately \$508,106 in additional revenue
- Road Fund .87661% banked capacity* to generate approximately \$445,411 in additional revenue
- Conservation Futures 1% to approximately \$29,425 in additional revenue
- Conservation Futures 15.142585% banked capacity* to generate approximately \$445,577 in additional revenue
- MPD/Parks 1% to generate approximately \$42,883 in additional revenue
- MPD/Parks 1.715% banked capacity* to generate approximately \$73,547 in additional revenue

Clark County 2026 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.
- Council chose to implement the proportional increase in 2025.

General Fund Subordinate Levy	2026 Flat Rate	Proportional Increase*			
		General Fund 0%*	General Fund 1%*	General Fund Banked Capacity*	Total for General Fund 1% + Banked Capacity
Mental Health	\$ 1,457,039,950	\$ 932,827	\$ 941,931	\$ 4,378	\$ 946,310
Developmental Disabilities	\$ 1,457,039,950	\$ 932,827	\$ 941,931	\$ 4,378	\$ 946,310
Veterans Assistance	\$ 1,311,335,955	\$ 839,543	\$ 847,738	\$ 3,940	\$ 851,678

*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 7 of the past 14 years (2012-2025).
 - The estimated cumulative impact for years 2012-2025 is approximately \$42.6 million less for the General Fund.
 - The estimated cumulative impact for years 2025-2031 would have been an additional \$34.3 million.
 - The estimated impact to homeowners would have been approximately \$18-\$27 per year.
- In the future, if the Council were to pass the 1% levy in years 2026-2031, the estimated cumulative impact would be an additional \$18.1 million.



Unincorporated

VALUE INFORMATION

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

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

VALUE INFORMATION

TAX YEAR	VALUE	% CHANGE		LEVY RATE
		VALUE		
2024	\$664,260			7.1438619956
2025	\$647,042	-2.59%		8.1530433395

Assessed Value decreased while the county levy rates increased.

The rates includes the following decisions adopted by Council:

- General Fund Property Tax Levy 0%
- Road Fund Property Tax Levy 0%

TAX AND ASSESSMENT DISTRIBUTION

DISTRICT	TAX AMOUNT
SD119 BATTLE GR SCHOOL	\$1,383.88
STATE SCHOOLS PART 2	\$551.43
STATE SCHOOLS PART 1	\$1,021.62
CLARK COUNTY	\$483.62
CLARK COUNTY ROAD	\$672.67
CONSERVATION FUTURES	\$17.79
FIRE DISTRICT 03	\$970.56
FVR LIBRARY	\$173.79
CLEAN WATER PROGRAM	\$51.72
FIRE PATROL ASSESSMENT	\$17.50
MOSQUITO CONTROL	\$8.56
ANNUAL SEPTIC OPERATING PERMIT	\$13.98
DNR FOREST FIRE LCFFSA	\$6.00
SEPTIC NONCOMPLIANCE	\$24.09

ANNUAL AMOUNT BILLED **\$5,397.21**

COMPARISON OF TAX HISTORY

VOTED LEVY	2024 LEVY RATE	2024 TAXES	2025 LEVY RATE	2025 TAXES	% DIFFERENCE LEVY RATE	% DIFFERENCE TAXES
SD119 BATTLE GR SCHOOL	1.6532464508	1,098.19	2.1387791092	1,383.88	29.37	26.01
TOTAL VOTED LEVY AND TAXES	1.6532464508	\$1,098.19	2.1387791092	\$1,383.88	29.37%	26.01%
NON VOTED LEVY	2024 LEVY RATE	2024 TAXES	2025 LEVY RATE	2025 TAXES	% DIFFERENCE LEVY RATE	% DIFFERENCE TAXES
CLARK COUNTY	0.7443484119	494.45	0.7474419978	483.62	0.42	-2.19
CLARK COUNTY ROAD	1.0356408230	687.94	1.0396075113	672.67	0.38	-2.22
CONSERVATION FUTURES	0.0273782390	18.19	0.0274953995	17.79	0.43	-2.20
FIRE DISTRICT 03	1.1637951059	773.06	1.5000000000	970.56	28.89	25.55
FVR LIBRARY	0.2677870826	177.88	0.2685838090	173.79	0.30	-2.30
STATE SCHOOLS	1.4655044562	973.48	1.5789049125	1,021.62	7.74	4.95
STATE SCHOOLS - PART 2	0.7861614262	522.22	0.8522306002	551.43	8.40	5.59
TOTAL NON VOTED LEVY AND TAXES	5.4906155448	\$3,647.22	6.0142642303	\$3,891.48	9.54%	6.70%

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
TOTAL VOTED LEVY AND TAXES	3.8596218220	\$2,014.48	3.9495357066	\$2,309.43	2.33%	14.64%
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
TOTAL NON VOTED LEVY AND TAXES	5.7993059195	\$3,026.90	5.5893439510	\$3,268.29	-3.62%	7.97%


Budget Reports

https://clark.wa.gov/budget/2026-annual-budget



BUDGET

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2026 Annual Budget

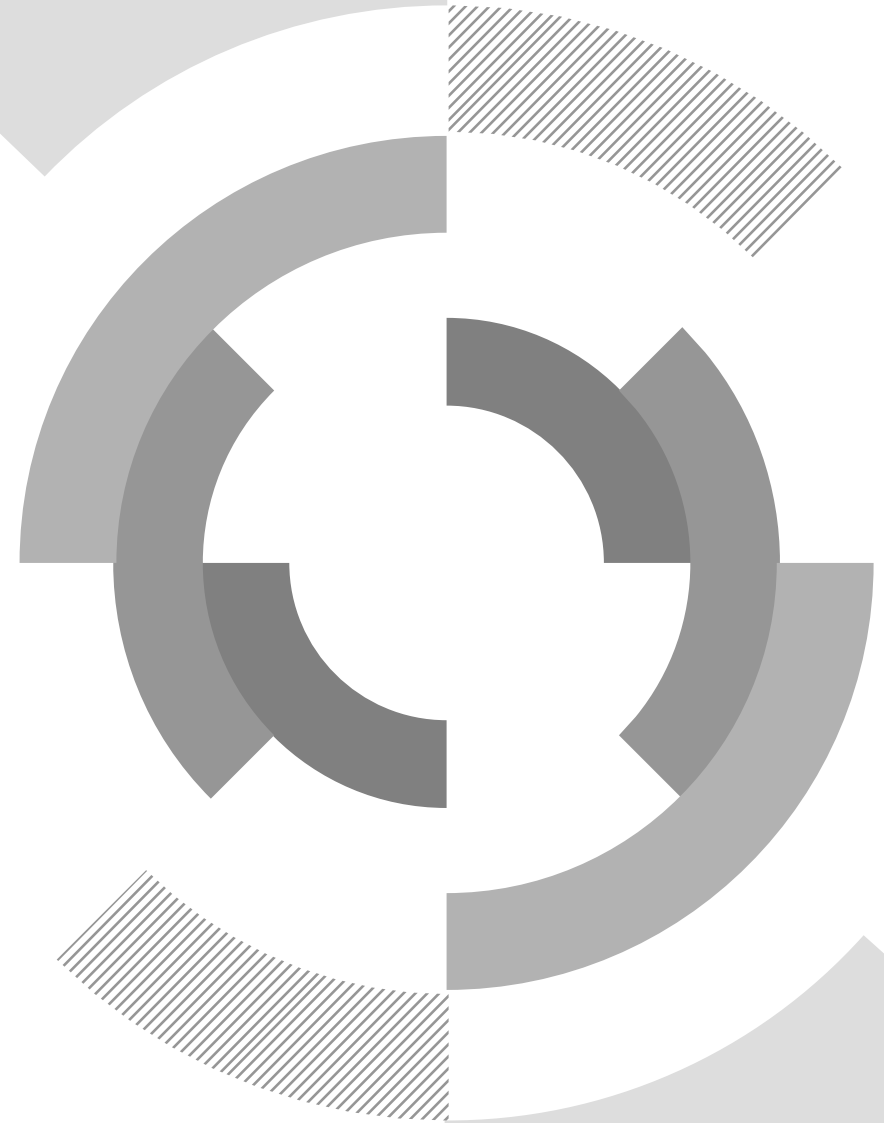
Clark County's budget process follows state requirements specified by RCW 36.40. The council serves as the county's legislative authority, implementing policy by allocating funding to county departments and elected offices. The county manager takes policy directions from the council and coordinates with 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.

2026 Annual Budget Reports

2026 County Manager Recommended Budget Reports - November 4, 2025

- 2026 County Manager Recommendations Work Session - November 12, 2025
 - [Council Work Session Recording](#)
 - [Presentation](#)
- **2026 County Manager Recommended Stage Reports - November 4, 2025**
 - [Amendments to Recommendations](#) - December 2, 2025
 - [2026 Capital Projects List](#)
 - [2026 Capital Projects List - by Project by Fund Report](#)
 - [2026 Capital Projects List by Asset Type by Project by Fund Report](#)

**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?*

BGT-08-26AD	County Property Tax Levy Option MPD/Parks Banked Capacity
BGT-19-26AD	2026 GF Critical Needs Project Positions - 2 Year Extensions
BGT-20-26AD	Fund 1044: Law & Justice Support Revenue Budget
COM-01-26AD	2026 Computronix hosting and support and maintenance agreement contractual increases
COM-02-26AD	CC-LMS CIC (Continuous Improvement and Configuration) Service Agreement
COM-04-26AD	POSSE 8 upgrade
COS-10-26AD	Fund 1019: General Fund Support for Veterans Assistance
DST-09-26AD	OnBase Document Management System Subscription
DST-14-26AD	District Court Communication Services
DST-15-26AD	Data Processing and Communication Services for Probation Pretrial and Therapeutic Courts
DST-16-26AD	District Court - Civil Protection Order e-Filing Subscription
JSD-08-26AD	HCA MOUD in Jails Grant Replacement Funding
PWK-06-26AD	Public Works Comprehensive Management Training
SUP-15-26AD	.05 FTE Program Coordinator (HRSA Grant)

- 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 Banked Capacity** (if yes, 1% must be taken) – *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?*
- **Road Fund Banked Capacity** (if yes, 1% must be taken) – *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	2026 Flat Rate	Proportional Increase*			
		General Fund 0%*	General Fund 1%*	General Fund Banked Capacity*	Total for General Fund 1% + Banked Capacity
Mental Health	\$ 1,457,039,950	\$ 932,827	\$ 941,931	\$ 4,378	\$ 946,310
Developmental Disabilities	\$ 1,457,039,950	\$ 932,827	\$ 941,931	\$ 4,378	\$ 946,310
Veterans Assistance	\$ 1,311,335,955	\$ 839,543	\$ 847,738	\$ 3,940	\$ 851,678

*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	\$ -	\$ 800,031	\$ 669,898	\$ 1,469,929	\$ -	\$ 3.79	\$ 3.17	\$ 6.96
Road Fund	\$ -	\$ 508,106	\$ 445,411	\$ 953,518	\$ -	\$ 5.26	\$ 4.60	\$ 9.86
Conservation Futures	\$ -	\$ 29,425	\$ 445,577	\$ 475,002	\$ -	\$ 0.14	\$ 2.11	\$ 2.25
MPD/Parks	\$ -	\$ 42,883	\$ 73,547	\$ 116,430	\$ -	\$ 0.67	\$ 1.15	\$ 1.82

*Banked Capacity can only be taken if the 1% levy is adopted.

**2025 Median Household Price of \$550,000 per RMLS data posted June 2025. 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 2026 Annual Operating and Capital Budgets (or continuance to December 3, 2025) - *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



Emily.Zwetzig@clark.wa.gov



For other formats, contact the Clark County ADA Office
Voice 564.397.2322 / Relay 711 or 800.833.6388
Fax 564.397.6165 / Email ADA@clark.wa.gov