



2024 Annual Budget Adoption

Clark County Council Public Hearing Presentation

Monday, December 4, 2023 @ 10:00am (Hybrid)

Tuesday, December 5, 2023 @ 10:00am (Hybrid)

Wednesday, December 6, 2023 @ 10:00am (Hybrid) *if needed*

Contact Information:

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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



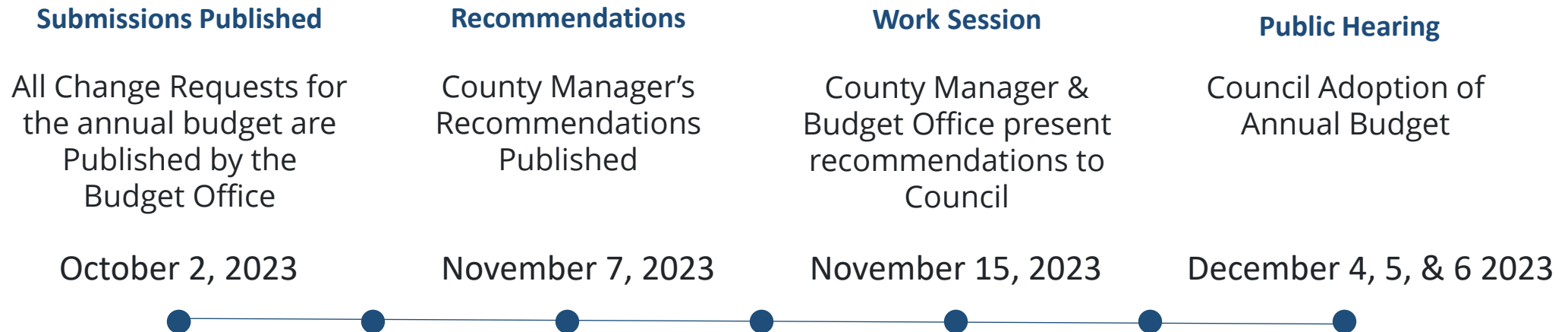
Budgeting in Clark County

- ✓ **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.

Purpose & Timeline

Clark County adopts an annual budget in compliance with RCW 36.40. The budget serves a number of functions.

- At the most basic level it is a legal document that gives county officials the authority to incur obligations and pay expenses.
- It allocates resources among departments, reflecting the county's priorities and policies, and controls how much each department/elected office may spend.





Overview and Challenges

Baker Tilly Wage Adjustments

Baker Tilly Classification and Compensation Study

- Goal: Enhance the county's ability to recruit and retain high-performing employees for all roles across the agency
- Review internal equity as well as external competitiveness within labor market

American Rescue Plan Act (ARPA)

- ARPA must be committed by the end of 2024 and fully spent by the end of 2026
- Commitments:
 - Homeless Response System
 - Small business grants for non-profits and community-serving organizations
 - North Country EMS Station
 - Rural broadband expansion
 - Elections building remodel project
 - Foundational costs for the county's Public Defense Office staff model*

*Contingent on Council approval

Capital Budgeting and the Capital Planning Advisory Committee

- Multi-Year Capital Plan and Capital Budget
 - Facilities Capital Plan
 - Information Technology Capital Plan
 - Transportation Improvement Program (TIP) and Annual Construction Program (ACP)
 - Stormwater Capital Plan
 - Parks and Land Division Capital Plan
- Capital Planning Advisory Committee
- Recommendations:
 - \$84M
 - TIP & ACP
 - Stormwater Capital Plan
 - Parks and Land Division Capital Plan
 - Jail Work Center Facility
 - Elections Building Remodel Project
 - Others

2024 County Manager Considerations

The recommendations presented for the 2024 annual budget address urgent and immediate needs. They do not address many areas where funding will be needed in future years.

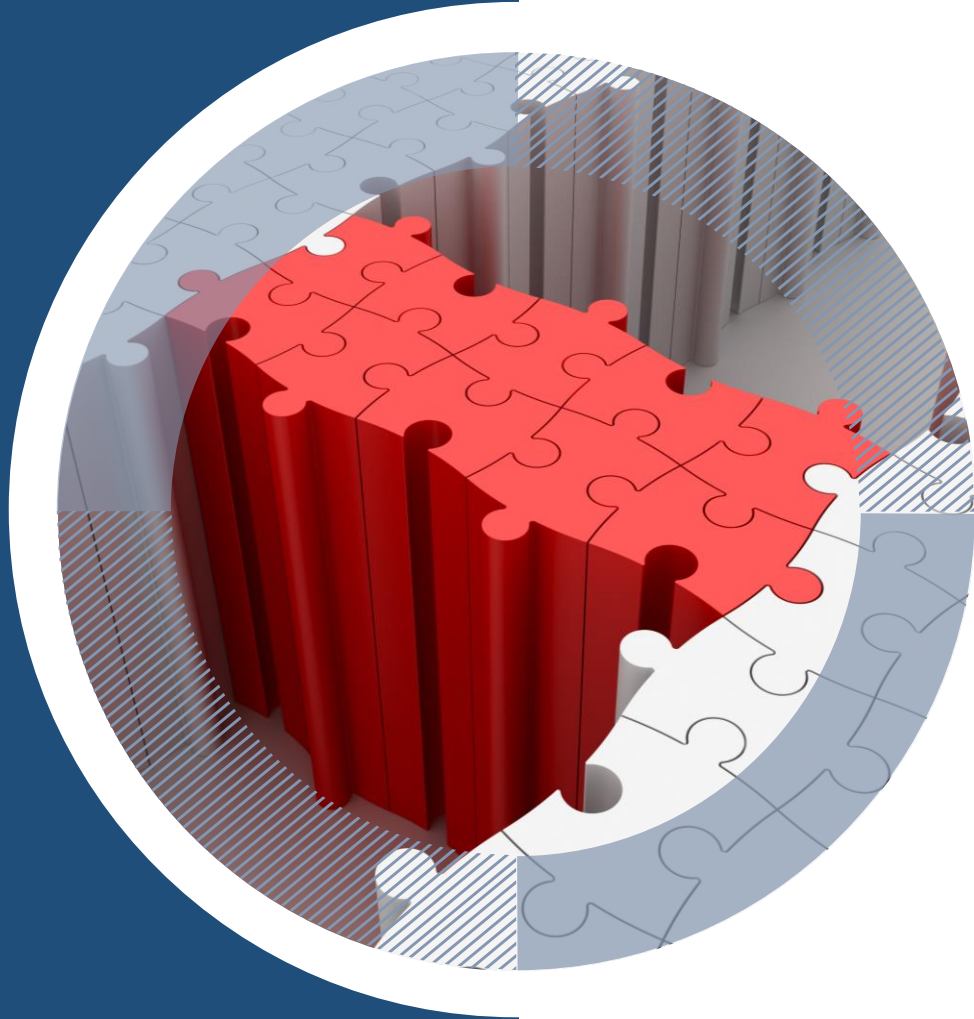
The following considerations were taken into consideration:

- maintaining existing service levels
- 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

2024 County Manager Proposal Summary

This proposal is a balanced budget that includes:

- Preservation of General Fund reserves per county policy
- Recommendations for County Property Tax Levy Options to include:
 - General Fund 1% to generate approximately \$759,583 in additional revenue
 - Road Fund 1% to generate approximately \$485,281 in additional revenue
 - Road Fund Banked Capacity* to generate approximately \$20,134 in additional revenue
 - MPD/Parks 1% to generate approximately \$41,358 in additional revenue
- Increase sales tax revenue forecasts by 4.2%
- \$2.38 million in Planning and Code (Building) Fund requests
- \$4.79 million in Real Estate Excise Tax (REET 1) requests
- \$7.78 million in Real Estate Excise Tax (REET 2) requests
- \$8.78 million Mental Health Sales Tax Fund requests
- \$20.26 million in American Rescue Plan Act (ARPA) requests
- \$4.38 million in Public Safety Sales Tax Fund requests



Current and Continuing Challenges

- ✓ Rising Cost of Salaries and Benefits
- ✓ Increase in cost due to inflation
- ✓ Capital Project needs
- ✓ Increasing demand for services
- ✓ Outdated systems and infrastructure

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. PFAC and 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)

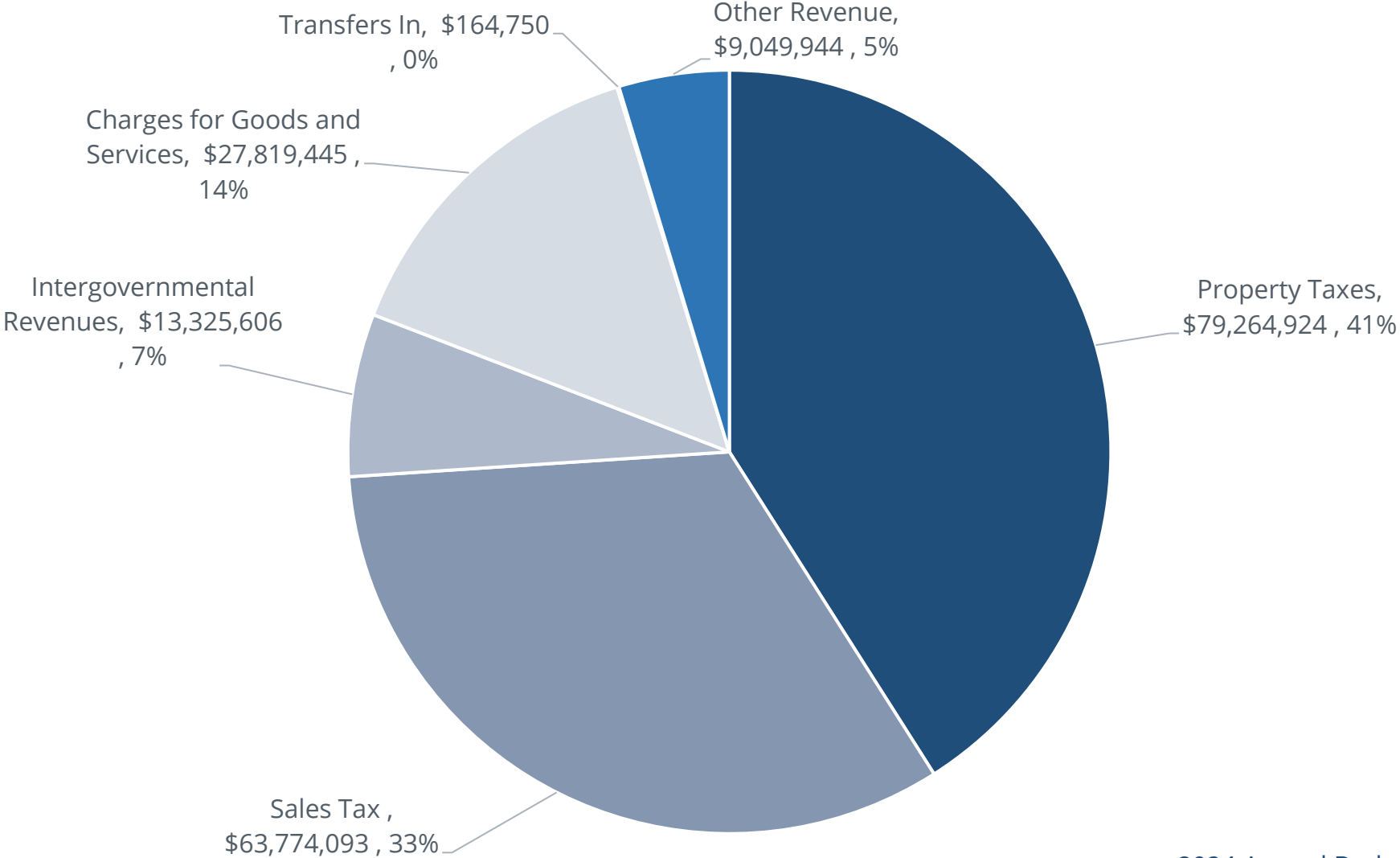
General Fund Forecast



General Fund Forecast Overview

- Over two-thirds of the county's General Fund operating expenses are personnel-related (e.g., salaries and benefits).
- The unprecedented growth that the county was able to realize in sales tax revenue over the past few years is leveling off and we are seeing a return to the year-over-year projected growth of 4.2%.
- The General Fund 6-year forecast continues to face the ongoing challenge of a structural deficit.

2024 General Fund Baseline Revenue Categories

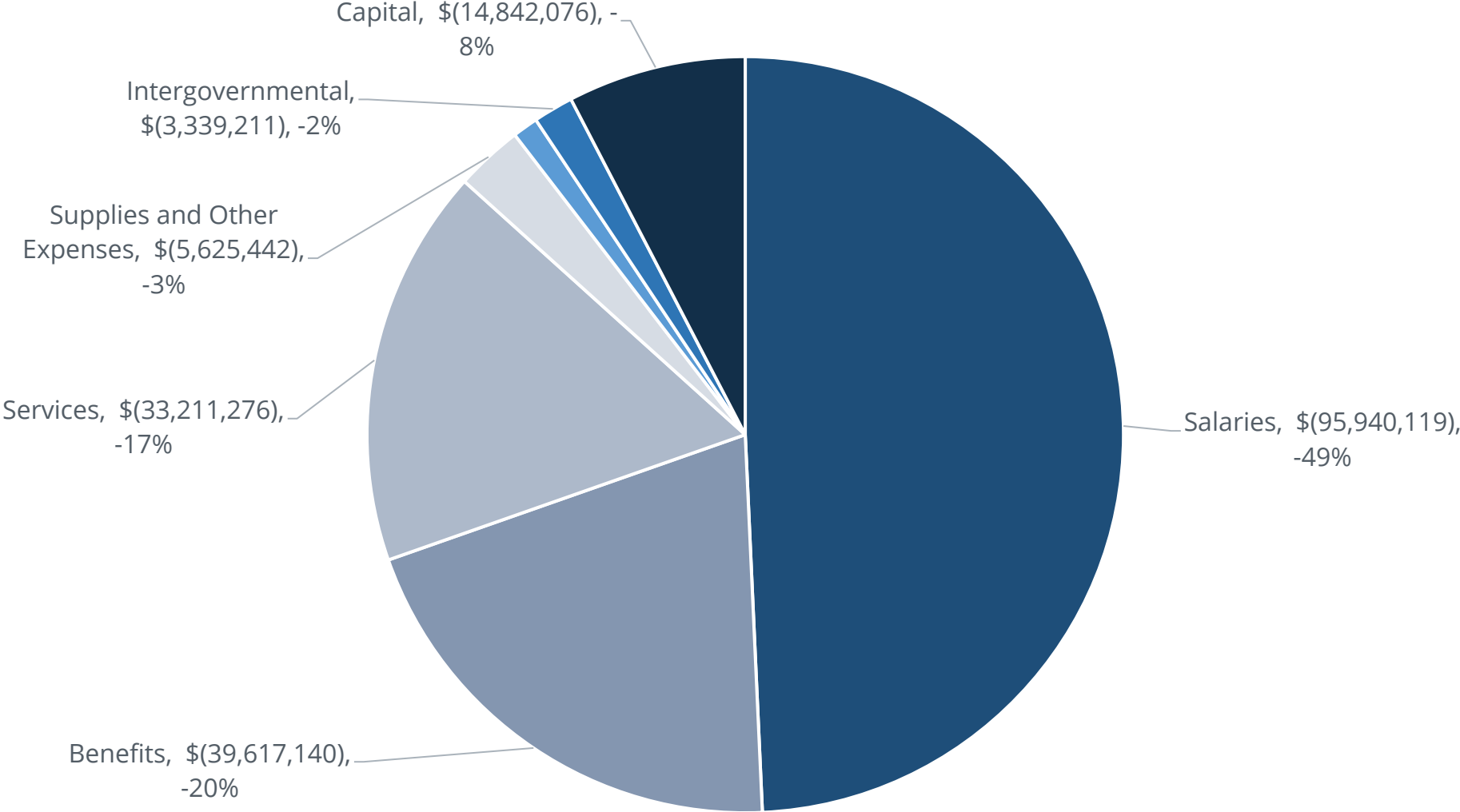


2024 General Fund Revenue Forecast Assumptions

	Annual Budget Adoption Forecast 2024	Projected Forecast 2025	Projected Forecast 2026	Projected Forecast 2027	Projected Forecast 2028	Projected Forecast 2029	Projected Growth
Revenues							
Property Taxes	79,264,924	81,133,227	83,048,237	85,011,122	87,023,080	89,085,336	2.5%
1% Property Tax Levy Option	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
Sales Tax	63,774,093	66,452,605	69,243,615	72,151,847	75,182,224	78,339,877	4.2%
Intergovernmental Revenues	13,325,606	13,325,606	13,325,606	13,325,606	13,325,606	13,325,606	0.0%
Charges for Goods and Services	27,819,445	27,819,445	27,819,445	27,819,445	27,819,445	27,819,445	0.0%
Transfers In	164,750	164,750	164,750	164,750	164,750	164,750	0.0%
Other Revenue	9,049,944	9,049,944	9,049,944	9,049,944	9,049,944	9,049,944	0.0%
Total Revenues	193,398,763	197,945,577	202,651,597	207,522,714	212,565,049	217,784,959	

- 2023 revenue assumptions reflect a ~2.5% increase in Property Taxes and a ~4.2% increase in Sales Tax over the 2022 current budget calculations. Other revenues are mostly flat.
- This model does not reflect any of the new 2024 funding requests submitted by Departments and Elected Officials.
- This forecast does not assume the 1% Property Tax Levy adoption for 2024 (approximately \$759K) there is no Banked Capacity option for 2024.
- This is a forecast and it is subject to change as new information is received.
- Charges for Goods and Services: This grouping of revenues includes things like Jail Bed Revenues, the Jail Department of Corrections Contract, recording fees, most of the court fines and fees, interpreter fees, sales of maps and publications, GIS fees, work crews, etc.
- Other Revenue (licenses/permits/fines): This grouping of revenues includes things like infraction fees, payment in lieu of taxes, business licenses and permits, contributions and miscellaneous revenues.

2024 General Fund Baseline Expense Categories



2024 General Fund Expense Forecast Assumptions

	Annual Budget Adoption Forecast 2024	Projected Forecast 2025	Projected Forecast 2026	Projected Forecast 2027	Projected Forecast 2028	Projected Forecast 2029	Projected Growth
Expenditures							
Total Salaries	(95,940,119)	(98,732,230)	(101,608,103)	(104,570,253)	(107,621,267)	(110,763,812)	3.0%
Total Benefits	(39,617,140)	(41,275,273)	(43,011,185)	(44,828,612)	(46,731,471)	(48,723,871)	5.0%
Total Services	(33,211,276)	(35,915,502)	(36,633,812)	(37,366,488)	(38,113,818)	(38,876,094)	2.0%
Total Supplies and Other Expenses	(5,625,442)	(5,737,951)	(5,852,710)	(5,969,764)	(6,089,159)	(6,210,943)	2.0%
Total Intergovernmental	(3,339,211)	(3,339,211)	(3,339,211)	(3,339,211)	(3,339,211)	(3,339,211)	0.0%
Total Capital Budget	(14,842,076)	0	0	0	0	0	0.0%
Total Expenditures	(190,454,058)	(192,878,960)	(198,323,815)	(203,953,122)	(209,773,721)	(215,792,725)	

- This model does not reflect any of the new 2024 funding requests submitted by Departments and Elected Officials.
- This is a forecast and it is subject to change as new information is received.

General Fund Forecast

without County Manager recommendations

	Current Year Projected Forecast 2023	Annual Budget Adoption Forecast 2024	Projected Forecast 2025	Projected Forecast 2026	Projected Forecast 2027	Projected Forecast 2028	Projected Forecast 2029
Unassigned Fund Balance / Beginning Fund Balance	79,923,642	68,023,391	67,248,756	68,697,399	69,397,619	69,329,621	68,473,135
Total Revenues	194,862,202	193,398,763	197,945,577	202,651,597	207,522,714	212,565,049	217,784,959
Total Expenditures	(202,787,633)	(190,454,058)	(192,878,960)	(198,323,815)	(203,953,122)	(209,773,721)	(215,792,725)
Forecast Modifiers							
2023 Fiscal Year End Projections (net effect on Fund Balance)	5,158,094						
2023 Restricted Spring Supplemental Total Impacts (Council Adopted May 16, 2023) (BGT-03-24AD)	(4,261,922)	(3,462,395)	(3,356,152)	(3,360,808)	(3,365,760)	(3,370,808)	(3,376,252)
2023 Fall Supplemental Change Requests (County Adopted October 17, 2023) (BGT-05-24AD)	(4,870,993)	(256,944)	(261,823)	(266,754)	(271,830)	(277,006)	(282,430)
Total Forecast Modifiers	(3,974,821)	(3,719,339)	(3,617,975)	(3,627,562)	(3,637,590)	(3,647,814)	(3,658,682)
Projected Ending Fund Balance	68,023,391	67,248,756	68,697,399	69,397,619	69,329,621	68,473,135	66,806,687
Available Funds Calculation for Budget Process (projected ending fund balance less assignments)							
<i>Projected Ending Fund Balance</i>	68,023,391	67,248,756	68,697,399	69,397,619	69,329,621	68,473,135	66,806,687
<i>Assigned Fund Balance: Compensated Absences</i> (provided by Auditor's Office)	(2,300,000)	(2,300,000)	(2,300,000)	(2,300,000)	(2,300,000)	(2,300,000)	(2,300,000)
<i>Non-spendable encumbered invoices</i> (provided by Auditor's Office)	(1,700,000)	(1,700,000)	(1,700,000)	(1,700,000)	(1,700,000)	(1,700,000)	(1,700,000)
<i>Minimum Fund Balance per Policy</i> (provided by Auditor's Office)	(32,200,000)	(32,200,000)	(32,609,977)	(33,530,537)	(34,482,282)	(35,466,368)	(36,483,999)
<i>Assigned Fund Balance: Capital Projects</i> (provided by Auditor's Office)	(20,000,000)						
Projected Available Fund Balance (projected available for new budget requests)	11,823,391	31,048,756	32,087,422	31,867,082	30,847,339	29,006,767	26,322,688

This forecast includes estimated financial impacts for the Baker Tilly Wage adjustment recommendations for years 2023-2028.

This forecast includes the updated 2024 baseline adjustments only. It does not include any Change Requests that have been submitted for the 2024 annual budget adoption process.

This forecast does include 2023 Fiscal Year End Projections (net effect on Fund Balance) in the amount of \$5,158,094 (estimate as of September 2023 month end close).

This forecast does move the \$20M identified in 2023 for capital projects to the 2024 unassigned fund balance to be used for 2024 capital recommendations.

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

	2023	2024	2025	2026	2027	2028	2029
Operating Surplus (Deficit) <i>Projected Difference Between Ongoing Operating Revenues and Expenses (GFOA KPI)</i>	(7,720,647)	2,476,603	1,857,804	1,109,381	341,163	(447,325)	(1,257,287)

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 2024 Annual Budget Reports posted on the County's website.

<https://clark.wa.gov/budget/2024-budget>



County Manager Recommendations

The Budget Office received a total of **306 Change Requests** from Departments and Elected Officials.

76

Not Recommended
These are discussed in more detail on future slides.



General Fund Recommendations



2024 General Fund Recommendations

Including 1% Levy Increase

	Current Year Projected Forecast 2023	Annual Budget Adoption Forecast 2024	Projected Forecast 2025	Projected Forecast 2026	Projected Forecast 2027	Projected Forecast 2028	Projected Forecast 2029
Unassigned Fund Balance / Beginning Fund Balance	79,923,642	68,023,391	41,770,041	39,958,776	38,213,426	35,695,785	32,385,396
Total Revenues	194,862,202	193,398,763	197,945,577	202,651,597	207,522,714	212,565,049	217,784,959
Total Expenditures	(202,787,633)	(190,454,058)	(192,878,960)	(198,323,815)	(203,953,122)	(209,773,721)	(215,792,725)
Forecast Modifiers							
2023 Fiscal Year End Projections (net effect on Fund Balance)	5,158,094						
2023 Restricted Spring Supplemental Total Impacts (Council Adopted May 16, 2023) (BGT-03-24AD)	(4,261,922)	(3,462,395)	(3,356,152)	(3,360,808)	(3,365,760)	(3,370,808)	(3,376,252)
2023 Fall Supplemental Change Requests (County Adopted October 17, 2023) (BGT-05-24AD)	(4,870,993)	(256,944)	(261,823)	(266,754)	(271,830)	(277,006)	(282,430)
2024 Adopt Change Requests (County Manager Recommended November 7, 2023)		(25,478,715)	(3,259,908)	(2,445,570)	(2,449,643)	(2,453,903)	(2,458,174)
Total Forecast Modifiers	(3,974,821)	(29,198,054)	(6,877,883)	(6,073,132)	(6,087,233)	(6,101,717)	(6,116,856)
Projected Ending Fund Balance	68,023,391	41,770,041	39,958,776	38,213,426	35,695,785	32,385,396	28,260,774
Available Funds Calculation for Budget Process (projected ending fund balance less assignments)							
<i>Projected Ending Fund Balance</i>	68,023,391	41,770,041	39,958,776	38,213,426	35,695,785	32,385,396	28,260,774
<i>Assigned Fund Balance: Compensated Absences</i> (provided by Auditor's Office)	(2,300,000)	(2,300,000)	(2,300,000)	(2,300,000)	(2,300,000)	(2,300,000)	(2,300,000)
<i>Non-spendable encumbered invoices</i> (provided by Auditor's Office)	(1,700,000)	(1,700,000)	(1,700,000)	(1,700,000)	(1,700,000)	(1,700,000)	(1,700,000)
<i>Minimum Fund Balance per Policy</i> (provided by Auditor's Office)	(32,200,000)	(32,200,000)	(32,609,977)	(33,530,537)	(34,482,282)	(35,466,368)	(36,483,999)
<i>Assigned Fund Balance: Capital Projects</i> (provided by Auditor's Office)	(20,000,000)						
Projected Available Fund Balance (projected available for new budget requests)	11,823,391	5,570,041	3,348,799	682,889	(2,786,497)	(7,080,972)	(12,223,225)

This forecast includes estimated financial impacts for the Baker Tilly Wage adjustment recommendations for years 2023-2028.

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This forecast does move the \$20M identified in 2023 for capital projects to the 2024 unassigned fund balance to be used for 2024 capital recommendations.

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

	2023	2024	2025	2026	2027	2028	2029
Operating Surplus (Deficit) <i>Projected Difference Between Ongoing Operating Revenues and Expenses (GFOA KPI)</i>	(7,720,647)	31,033	(1,402,104)	(1,336,189)	(2,108,480)	(2,901,228)	(3,715,461)

2024 General Fund Recommendations

without 1% Levy Increase

	Current Year Projected Forecast 2023	Annual Budget Adoption Forecast 2024	Projected Forecast 2025	Projected Forecast 2026	Projected Forecast 2027	Projected Forecast 2028	Projected Forecast 2029
Unassigned Fund Balance / Beginning Fund Balance	79,923,642	68,023,391	41,010,458	38,420,620	35,877,234	32,541,605	28,392,779
Total Revenues	194,862,202	193,398,763	197,945,577	202,651,597	207,522,714	212,565,049	217,784,959
Total Expenditures	(202,787,633)	(190,454,058)	(192,878,960)	(198,323,815)	(203,953,122)	(209,773,721)	(215,792,725)
Forecast Modifiers							
2023 Fiscal Year End Projections (net effect on Fund Balance)	5,158,094						
2023 Restricted Spring Supplemental Total Impacts (Council Adopted May 16, 2023) (BGT-03-24AD)	(4,261,922)	(3,462,395)	(3,356,152)	(3,360,808)	(3,365,760)	(3,370,808)	(3,376,252)
2023 Fall Supplemental Change Requests (County Adopted October 17, 2023) (BGT-05-24AD)	(4,870,993)	(256,944)	(261,823)	(266,754)	(271,830)	(277,006)	(282,430)
2024 Adopt Change Requests (County Manager Recommended November 7, 2023)		(26,238,298)	(4,038,481)	(3,243,607)	(3,267,631)	(3,292,341)	(3,317,572)
Total Forecast Modifiers	(3,974,821)	(29,957,637)	(7,656,456)	(6,871,169)	(6,905,221)	(6,940,155)	(6,976,254)
Projected Ending Fund Balance	68,023,391	41,010,458	38,420,620	35,877,234	32,541,605	28,392,779	23,408,758
Available Funds Calculation for Budget Process (projected ending fund balance less assignments)							
Projected Ending Fund Balance	68,023,391	41,010,458	38,420,620	35,877,234	32,541,605	28,392,779	23,408,758
Assigned Fund Balance: Compensated Absences (provided by Auditor's Office)	(2,300,000)	(2,300,000)	(2,300,000)	(2,300,000)	(2,300,000)	(2,300,000)	(2,300,000)
Non-spendable encumbered invoices (provided by Auditor's Office)	(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 (provided by Auditor's Office)	(32,200,000)	(32,200,000)	(32,609,977)	(33,530,537)	(34,482,282)	(35,466,368)	(36,483,999)
Assigned Fund Balance: Capital Projects (provided by Auditor's Office)	(20,000,000)						
Projected Available Fund Balance (projected available for new budget requests)	11,823,391	4,810,458	1,810,643	(1,653,303)	(5,940,677)	(11,073,590)	(17,075,241)

This forecast includes estimated financial impacts for the Baker Tilly Wage adjustment recommendations for years 2023-2028.

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This forecast does move the \$20M identified in 2023 for capital projects to the 2024 unassigned fund balance to be used for 2024 capital recommendations.

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

	2023	2024	2025	2026	2027	2028	2029
Operating Surplus (Deficit) Projected Difference Between Ongoing Operating Revenues and Expenses (GFOA KPI)	(7,720,647)	(767,004)	(2,180,677)	(2,134,226)	(2,926,468)	(3,739,665)	(4,574,860)

**Public Safety
Sales Tax Fund
Recommendations**



2024 Public Safety Sales Tax Recommendations

- Public Safety Sales Tax was approved in 2022 by voters in large part to fund a body-worn camera program for the Sheriff's Office. This new tax revenue is fully funding that program.
- The Public Safety Sales Tax Funding Advisory Committee established to make recommendations on how to spend the safety sales tax dollars not already dedicated to the body-worn camera program.
- Committee members recommended to fund Sheriff's Office campus deputies and transport/extradition positions, Jail Services Department corrections officers and sergeants, a new Jail K9 Drug Program, and funding for District Court's Electronic Home Monitoring program.

Public Safety Sales Tax 6-Year Forecast

Recommended Public Safety Sales Tax Fund requests amount to a net decrease in fund balance of \$4.38 million for 2024.

	Planning Year Forecast 2024	Forecast 2025	Forecast 2026	Forecast 2027	Forecast 2028	Forecast 2029	Projected Growth
Beginning Unassigned Fund Balance	1,628,237	1,728,300	1,764,450	1,905,371	2,162,519	2,554,764	
Revenue							
Sales Taxes ¹	7,502,400	7,817,501	8,145,836	8,487,961	8,844,455	9,215,922	4.20%
Total Revenue	7,502,400	7,817,501	8,145,836	8,487,961	8,844,455	9,215,922	
Expenditures							
Salaries	(2,154,024)	(2,218,645)	(2,285,204)	(2,353,760)	(2,424,373)	(2,497,104)	3.0%
Benefits	(54,901)	(57,646)	(60,528)	(63,555)	(66,733)	(70,069)	5.0%
Contingency	(5,005)	(5,220)	(5,445)	(5,679)	(5,923)	(6,178)	4.3%
Services	(805,252)	(805,252)	(805,252)	(805,252)	(805,252)	(805,252)	0.0%
Total Budgeted Expense	(3,019,182)	(3,086,763)	(3,156,429)	(3,228,246)	(3,302,280)	(3,378,603)	
Budget Forecast Modifiers							
2023 Mid-Year Supplemental (Council Adopted June 20, 2023)	(982,514)	(1,010,092)	(1,032,213)	(1,051,581)	(1,067,815)	(1,084,180)	
Baker Tilly Wage Adjustments Recommendations July 18, 2023	(555,000)	(571,650)	(588,800)	(606,463)	(624,657)	(643,397)	3.0%
2023 Fall Supplemental and Ongoing Impacts (Council Adopted October 17, 2023)	(230,177)	(235,153)	(240,308)	(245,671)	(251,116)	(256,725)	
2024 Adopt Change Requests - PFAC Recommendations	(2,282,315)	(2,536,280)	(2,635,555)	(2,736,739)	(2,833,410)	(2,933,207)	
2024 DSG Body-Worn Camera Program Wage Adjustment (BGT-21-24AD)	(330,000)	(339,900)	(350,097)	(360,600)	(371,418)	(382,560)	3.0%
2024 Medical Cost Escalation Rate Increase (BGT-18-24AD)	(1,636)	0	0	0	0	0	
2024 Adopt Change Requests - Calculated Charges	(1,513)	(1,513)	(1,513)	(1,513)	(1,513)	(1,513)	
Total Budget Forecast Modifiers	(4,383,155)	(4,694,588)	(4,848,486)	(5,002,567)	(5,149,929)	(5,301,583)	
Projected Ending Fund Balance	1,728,300	1,764,450	1,905,371	2,162,519	2,554,764	3,090,501	
Minimum Fund Balance per Policy²	1,457,176	1,527,007	1,586,205	1,647,828	1,711,974	1,778,747	
Projected Available Fund Balance (for New Requests)	271,124	237,443	319,166	514,691	842,791	1,311,754	

¹ Only 10 months of revenue collected in 2023 (first year).

² Minimum Fund Balance per Policy is one month actual costs and two months actual cash receipts.

Mental Health Sales Tax Fund Recommendations



Mental Health Sales Tax and the 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:
 - \$5,121,226 for the 2024 community grants
 - \$885,940 of ongoing funding for internal department/office programs and staffing
 - \$2,456,000 for the motel voucher program and capacity building for small non-profits

Mental Health Sales Tax 6-Year Forecast

Recommended Mental Health Sales Tax Fund requests amount to a net decrease in fund balance of \$8.78 million for 2024.

	Planning Year 2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast	Projected Growth
Beginning Fund Balance	\$ 20,654,026	\$ 16,400,335	\$ 20,105,762	\$ 24,257,952	\$ 28,876,557	\$ 33,982,043	
Revenue							
Sales Tax Revenue (1/10th of 1%)	\$ 13,325,103	\$ 13,884,758	\$ 14,467,917	\$ 15,075,570	\$ 15,708,744	\$ 16,368,511	4.2%
Total Revenue	\$ 13,325,103	\$ 13,884,758	\$ 14,467,917	\$ 15,075,570	\$ 15,708,744	\$ 16,368,511	
Expenditures							
Salaries	\$ (2,232,367)	\$ (2,299,338)	\$ (2,368,318)	\$ (2,439,368)	\$ (2,512,549)	\$ (2,587,925)	3.0%
Benefits	\$ (855,517)	\$ (898,293)	\$ (943,207)	\$ (990,368)	\$ (1,039,886)	\$ (1,071,083)	5.0%
Contingency	\$ (50,343)	\$ (52,508)	\$ (54,766)	\$ (57,121)	\$ (59,577)	\$ (61,364)	4.3%
Non-Salary Expenses ¹	\$ (816,084)	\$ (832,406)	\$ (849,054)	\$ (866,035)	\$ (883,356)	\$ (909,856)	2.0%
Transfers, On-Going	\$ (4,851,831)	\$ (4,851,831)	\$ (4,851,831)	\$ (4,851,831)	\$ (4,851,831)	\$ (4,851,831)	0.0%
Total Expense	\$ (8,806,142)	\$ (8,934,375)	\$ (9,067,176)	\$ (9,204,722)	\$ (9,347,198)	\$ (9,482,059)	
Budget Forecast Modifiers							
2024 Adopt Change Requests (County Manager Recommended November 7, 2023)	\$ (8,772,652)	\$ (1,244,956)	\$ (1,248,551)	\$ (1,252,243)	\$ (1,256,060)	\$ (1,259,954)	
Total Budget Forecast Modifiers	\$ (8,772,652)	\$ (1,244,956)	\$ (1,248,551)	\$ (1,252,243)	\$ (1,256,060)	\$ (1,259,954)	
Projected Ending Fund Balance	\$ 16,400,335	\$ 20,105,762	\$ 24,257,952	\$ 28,876,557	\$ 33,982,043	\$ 39,608,541	
Minimum Fund Balance Required per Policy	\$ 4,748,304	\$ 4,751,912	\$ 4,887,932	\$ 5,029,392	\$ 5,176,516	\$ 5,329,537	
Projected Available Fund Balance (for New Requests)	\$ 11,652,031	\$ 15,353,850	\$ 19,370,020	\$ 23,847,165	\$ 28,805,526	\$ 34,279,003	

¹Non-Salary Expenses include: Controllables, Overtime, Fleet, Indirect Service, and Internal Service Expenses.

Road Fund Recommendations



Road Fund 6-Year Forecast

Including 1% Levy Increase and Banked Capacity

Recommended Road Fund requests amount to a net decrease in fund balance of \$4.6 million for 2024.

	Planning Year 2024	Projected 2025	Projected 2026	Projected 2027	Projected 2028	Projected 2029
Beginning Fund Balance	41,149,848	35,794,547	37,024,661	32,770,784	31,205,143	26,954,589
General Revenues	61,349,023	62,152,256	62,927,527	63,675,337	64,396,237	65,090,823
Property Tax ¹	44,927,030	45,730,263	46,505,534	47,253,344	47,974,244	48,668,830
Fuel Tax - Roads	7,200,000	7,200,000	7,200,000	7,200,000	7,200,000	7,200,000
Other	9,221,993	9,221,993	9,221,993	9,221,993	9,221,993	9,221,993
General Expenses	(46,294,606)	(47,331,731)	(49,330,057)	(53,553,221)	(52,643,610)	(55,251,830)
Proposed Change Requests Net Impact	(4,599,702)	(575,396)	(1,416,348)	(983,758)	(1,505,180)	(851,137)
Road Fund Remaining for Capital²	10,454,715	14,245,129	12,181,123	9,138,358	10,247,447	8,987,856
Transportation Improvement Program (TIP) Revenue	21,289,000	28,099,000	26,818,000	11,322,000	34,388,000	30,563,000
REET II Transfers-In	1,874,000	5,548,000	8,386,000	2,293,000	7,880,000	10,287,000
TIF Transfers-In	4,014,000	3,897,000	5,420,000	3,039,000	11,108,000	13,176,000
Grants	14,078,000	17,454,000	10,643,000	5,290,000	12,700,000	5,600,000
Loans	-	-	-	-	-	-
Other (Partnerships, CAPP, etc.)	1,323,000	1,200,000	2,369,000	700,000	2,700,000	1,500,000
TIP Expense	(37,098,000)	(41,113,000)	(43,253,000)	(22,026,000)	(48,886,000)	(41,477,000)
Net unreconciled TIP adjustment	(1,016)	(1,016)	-	-	-	-
Ending Fund Balance	35,794,547	37,024,661	32,770,784	31,205,143	26,954,589	25,028,445
Reserve Amount						
Monthly Operating Expense	(4,241,192)	(3,992,261)	(4,228,867)	(4,544,748)	(4,512,399)	(4,675,247)
Reimbursable Expenditures Reserve	(2,150,269)	(2,487,869)	(1,806,769)	(1,271,469)	(2,012,469)	(1,302,469)
10% Annual Construction Program	(3,709,800)	(4,111,300)	(4,325,300)	(2,202,600)	(4,888,600)	(4,147,700)
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	24,693,286	25,433,232	21,409,848	22,186,325	14,541,121	13,903,029

¹ This forecast includes a 1% increase to the Road Fund Levy plus banked capacity of approximately 0.04148%, in 2024.

² Road Fund Remaining for Capital is provided pursuant to WAC 136-15-030 - Road fund revenue and expenditure analysis. This WAC prescribes creation of the Road Fund revenue and expense forecast and states, "...and shall show by subtraction the amount available for construction during each year of the program period."

Road Fund 6-Year Forecast

without 1% Levy Increase and Banked Capacity

	Planning Year 2024	Projected 2025	Projected 2026	Projected 2027	Projected 2028	Projected 2029
Beginning Fund Balance	41,149,848	35,293,444	36,014,927	31,245,182	29,156,722	24,376,680
General Revenues	60,847,920	61,643,624	62,411,659	63,152,519	63,866,748	64,554,938
Property Tax ¹	44,425,927	45,221,631	45,989,666	46,730,526	47,444,755	48,132,945
Fuel Tax - Roads	7,200,000	7,200,000	7,200,000	7,200,000	7,200,000	7,200,000
Other	9,221,993	9,221,993	9,221,993	9,221,993	9,221,993	9,221,993
General Expenses	(46,294,606)	(47,331,731)	(49,330,057)	(53,553,221)	(52,643,610)	(55,251,830)
Proposed Change Requests Net Impact	(4,599,702)	(575,396)	(1,416,348)	(983,758)	(1,505,180)	(851,137)
<i>Road Fund Remaining for Capital²</i>	<i>9,953,612</i>	<i>13,736,498</i>	<i>11,665,255</i>	<i>8,615,540</i>	<i>9,717,958</i>	<i>8,451,970</i>
Transportation Improvement Program (TIP) Revenue	21,289,000	28,099,000	26,818,000	11,322,000	34,388,000	30,563,000
REET II Transfers-In	1,874,000	5,548,000	8,386,000	2,293,000	7,880,000	10,287,000
TIF Transfers-In	4,014,000	3,897,000	5,420,000	3,039,000	11,108,000	13,176,000
Grants	14,078,000	17,454,000	10,643,000	5,290,000	12,700,000	5,600,000
Loans	-	-	-	-	-	-
Other (Partnerships, CAPP, etc.)	1,323,000	1,200,000	2,369,000	700,000	2,700,000	1,500,000
TIP Expense	(37,098,000)	(41,113,000)	(43,253,000)	(22,026,000)	(48,886,000)	(41,477,000)
Net unreconciled TIP adjustment	(1,016)	(1,016)	-	-	-	-
Ending Fund Balance	35,293,444	36,014,927	31,245,182	29,156,722	24,376,680	21,914,650
Reserve Amount						
Monthly Operating Expense	(4,241,192)	(3,992,261)	(4,228,867)	(4,544,748)	(4,512,399)	(4,675,247)
Reimbursable Expenditures Reserve	(2,150,269)	(2,487,869)	(1,806,769)	(1,271,469)	(2,012,469)	(1,302,469)
10% Annual Construction Program	(3,709,800)	(4,111,300)	(4,325,300)	(2,202,600)	(4,888,600)	(4,147,700)
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	24,192,183	24,423,497	19,884,245	20,137,904	11,963,211	10,789,234

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. This WAC prescribes creation of the Road Fund revenue and expense forecast and states: "...and shall show by subtraction the amount available for construction during each year of the program period."

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 \$739,401 for 2024. They include recognizing the Connecting Housing to Infrastructure Program (CHIP) grant and funding to develop and implement a replacement of the current permitting system.

	Planning Year Forecast 2024	Projected Forecast 2025	Projected Forecast 2026	Projected Forecast 2027	Projected Forecast 2028	Projected Forecast 2029	Projected Growth
Beginning Fund Balance	\$ 13,135,862	\$ 12,876,029	\$ 13,143,019	\$ 13,233,442	\$ 13,137,029	\$ 12,843,014	
Revenue							
Permits	\$ 9,359,407	\$ 9,546,596	\$ 9,737,528	\$ 9,932,278	\$ 10,130,924	\$ 10,333,542	2.00%
Plan Review / Inspection	\$ 3,045,790	\$ 3,106,705	\$ 3,168,839	\$ 3,232,216	\$ 3,296,861	\$ 3,362,798	2.00%
Grants (State / Federal)	\$ 9,930	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Revenue ¹	\$ 199,535	\$ 203,526	\$ 207,596	\$ 211,748	\$ 215,983	\$ 220,303	2.00%
Transfers In ²	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	
Total Revenue	\$ 13,614,662	\$ 13,856,827	\$ 14,113,963	\$ 14,376,243	\$ 14,643,768	\$ 14,916,643	
Expenditures							
Salaries	\$ (6,769,451)	\$ (6,972,535)	\$ (7,181,711)	\$ (7,397,162)	\$ (7,619,077)	\$ (7,847,649)	3.00%
Benefits	\$ (2,949,161)	\$ (3,096,619)	\$ (3,251,450)	\$ (3,414,023)	\$ (3,584,724)	\$ (3,763,960)	5.00%
Controllables	\$ (1,620,143)	\$ (1,652,546)	\$ (1,685,597)	\$ (1,719,309)	\$ (1,753,695)	\$ (1,788,769)	2.00%
Other (Gen Liab, Server/TER&R, Indirects)	\$ (1,796,338)	\$ (1,832,265)	\$ (1,868,911)	\$ (1,906,289)	\$ (1,944,415)	\$ (1,983,303)	2.00%
Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Expense	\$ (13,135,094)	\$ (13,553,966)	\$ (13,987,669)	\$ (14,436,783)	\$ (14,901,911)	\$ (15,383,681)	
Budget Forecast Modifiers							
2024 Adopt Change Requests (County Manager Recommended November 7, 2023)	\$ (739,401)	\$ (35,872)	\$ (35,872)	\$ (35,872)	\$ (35,872)	\$ (35,872)	
Total Forecast Modifiers	\$ (739,401)	\$ (35,872)	\$ (35,872)	\$ (35,872)	\$ (35,872)	\$ (35,872)	
Projected Ending Fund Balance	\$ 12,876,029	\$ 13,143,019	\$ 13,233,442	\$ 13,137,029	\$ 12,843,014	\$ 12,340,104	
Minimum Fund Balance Required per Policy	\$ 8,598,687	\$ 8,808,067	\$ 9,042,313	\$ 9,284,471	\$ 9,534,841	\$ 9,793,734	
Projected Available Fund Balance (for New Requests)	\$ 4,277,342	\$ 4,334,952	\$ 4,191,129	\$ 3,852,558	\$ 3,308,174	\$ 2,546,370	

¹ 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.

² 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 plans to conduct comprehensive fee studies in 2024 and 2025 to help address this, with the goal of lowering the General Fund subsidy.

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 \$2.76 million for 2024.

	Planning Year Forecast 2024	Forecast 2025	Forecast 2026	Forecast 2027	Forecast 2028	Forecast 2029	Projected Growth
Beginning Fund Balance	\$ 10,314,810	\$ 12,700,687	\$ 18,462,690	\$ 25,170,443	\$ 34,961,843	\$ 46,153,706	
Revenue							
Tax Revenues ¹	\$ 9,011,309	\$ 9,551,988	\$ 10,125,107	\$ 10,732,613	\$ 11,376,570	\$ 12,059,164	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	\$ 10,011,309	\$ 10,551,988	\$ 11,125,107	\$ 11,732,613	\$ 12,376,570	\$ 13,059,164	
Expenditures							
Debt Expenditures	\$ (4,760,081)	\$ (4,775,634)	\$ (4,403,003)	\$ (1,926,862)	\$ (1,170,356)	\$ (948,074)	
Project Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interfund Loan Principal Payments ³	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interfund Loan Interest Payments ³	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Expense	\$ (4,760,081)	\$ (4,775,634)	\$ (4,403,003)	\$ (1,926,862)	\$ (1,170,356)	\$ (948,074)	
Budget Forecast Modifiers							
2023 Restricted Spring Supplemental Total Impacts (Council Adopted May 16, 2023)	\$ (100,000)	\$ -	\$ -	\$ -	\$ -	\$ -	
2023 Fall Supplemental Change Requests (County Adopted October 17, 2023)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2024 Adopt Change Requests (County Manager Recommended November 7, 2023)	\$ (2,765,351)	\$ (14,351)	\$ (14,351)	\$ (14,351)	\$ (14,351)	\$ (14,351)	
Total Forecast Modifiers	\$ (2,865,351)	\$ (14,351)	\$ (14,351)	\$ (14,351)	\$ (14,351)	\$ (14,351)	
Projected Ending Fund Balance	\$ 12,700,687	\$ 18,462,690	\$ 25,170,443	\$ 34,961,843	\$ 46,153,706	\$ 58,250,446	
Minimum Fund Balance Required per Policy⁴	\$ 4,775,634	\$ 4,403,003	\$ 1,926,862	\$ 1,170,356	\$ 948,074	\$ 940,691	
Projected Available Fund Balance (for New Requests)	\$ 7,925,053	\$ 14,059,687	\$ 23,243,581	\$ 33,791,487	\$ 45,205,632	\$ 57,309,755	

REET 2 Fund Recommendations



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

Recommended REET 2 Fund requests amount to a net decrease in fund balance of \$2.6 million for 2024.

	Planning Year Forecast 2024	Forecast 2025	Forecast 2026	Forecast 2027	Forecast 2028	Forecast 2029	Projected Growth
Beginning Fund Balance	\$ 27,452,452	\$ 25,769,341	\$ 19,824,683	\$ 20,794,436	\$ 21,005,449	\$ 22,632,610	
Revenue							
Tax Revenues	\$ 9,015,889	\$ 9,556,842	\$ 10,130,253	\$ 10,738,068	\$ 11,382,352	\$ 12,065,293	6.0%
Total Revenue	\$ 9,015,889	\$ 9,556,842	\$ 10,130,253	\$ 10,738,068	\$ 11,382,352	\$ 12,065,293	
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)	
Debt Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Project Expenditures	\$ (9,699,000)	\$ (14,501,500)	\$ (8,160,500)	\$ (9,527,055)	\$ (8,755,190)	\$ (1,000,000)	
Total Expense	\$ (10,699,000)	\$ (15,501,500)	\$ (9,160,500)	\$ (10,527,055)	\$ (9,755,190)	\$ (1,000,000)	
Budget Forecast Modifiers							
2024 Adopt Change Requests (County Manager Recommended November 7, 2023)	\$ 2,604,000	\$ (1,894,644)	\$ (9,634,500)	\$ 2,951,055	\$ (2,753,810)	\$ (12,276,000)	
Total Forecast Modifiers	\$ 2,604,000	\$ (1,894,644)	\$ (9,634,500)	\$ 2,951,055	\$ (2,753,810)	\$ (12,276,000)	
Projected Ending Fund Balance	\$ 25,769,341	\$ 19,824,683	\$ 20,794,436	\$ 21,005,449	\$ 22,632,610	\$ 33,697,903	
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)	\$ 24,769,341	\$ 18,824,683	\$ 19,794,436	\$ 20,005,449	\$ 21,632,610	\$ 32,697,903	

Amendments to County Manager Recommendations



Amendments to Recommendations

The following Change Requests have been amended:

- **DST-13-24AD-Fund 1041: American Rescue Plan Fund | Virtual Courtroom Licenses**
 - updated to reflect use of ARPA funding per the Council approved Staff Report dated November 14, 2023.
- **IND-04-24AD-Fund 1041: American Rescue Plan Fund | Creation of a County Public Defense Office**
 - updated to reflect use of ARPA funding per the Council approved Staff Report dated November 14, 2023.
- **MED-02 24AD-Fund 1041: American Rescue Plan Fund | Medical Examiner's Office (MEO) expanded morgue capacity**
 - updated to reflect use of ARPA funding per the Council approved Staff Report dated November 14, 2023.
- **BGT-06-24AD-Fund 1041: American Rescue Plan Fund | 2024 ARPA Positions**
 - updated to reflect two additional previously approved project positions that need to be carried forward that were not included in the original Change Request submission.

2024 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 2024 Property Tax Options Summary

Levy	Revenue Impact			Impact on Median** Household		
	0%	1%	Banked Capacity*	0%	1%	Banked Capacity*
General Fund	\$ -	\$ 759,583.00	NA	\$ -	\$ 4.03	NA
Road Fund	\$ -	\$ 485,281.00	\$ 20,134.00	\$ -	\$ 5.57	\$ 0.23
Coservation Futures	\$ -	\$ 28,176.00	\$ 389,686.00	\$ -	\$ 0.15	\$ 2.22
MPD/Parks	\$ -	\$ 41,358.00	NA	\$ -	\$ 0.72	NA

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

- Banked Capacity can only be taken if the 1% levy is adopted.
 - The total impact for Road Fund 1% + Banked Capacity = \$5.80
 - The total impact for Conservation Futures 1% + Banked Capacity = \$2.37

** 2023 Median Household Price of \$520,000 per RMLS data posted June 2023. Current year property taxes act upon the value of the property as it was in the prior year.

Clark County 2024 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.

Levy	2024 Flat Rate	GF 0%	GF 1%	GF Bnked Cap
Mental Health	\$1,307,575.65	\$878,235.87	\$885,760.45	NA
Dev Disabilities	\$1,307,575.65	\$878,235.87	\$885,760.45	NA
Veterans Assistance	\$1,176,818.08	\$790,411.74	\$797,183.86	NA

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

General Fund 1% Increase *(recommended)*

BGT-11-24AD Budget Office County Property Tax Levy Option | General Fund 2024 1% Increase

Requested Action:

This Change Request adds \$759,583 to the General Fund's ongoing annual revenues by utilizing the allowed 1.0% increase over last year's actual levy available to tax districts by law. There is no additional General Fund Banked Capacity to levy for the 2024 budget adoption.

Justification:

Washington state law allows counties to increase their property tax levy as it was imposed in the prior year by 1% plus an allowance for new construction and other elements (subject to limitations).

Cost Estimate/Comments:

The revenue increase amount to the General Fund assumes that the earmarked levies (Mental Health, Developmental Disabilities, and Veteran's Affairs) will be increased by the same proportion as the overall levy was increased as has been done in the past several years.

Increasing the General Fund property tax levy by 1% is estimated to increase 2024 annual property tax due from a median-priced home of approximately \$520,000 in Clark County by a total of about \$4.03

Calculations for this Change Request have been prepared by the Budget Office in partnership with the Assessor's Office.

Impacts/Outcomes:

General Fund 2024 1% Increase will not be adopted.

Operating Budget:							
Fund	Request Type	Current Yr Rev	Current Yr Exp	Current Yr FB Chg	Next Yr Rev	Next Yr Exp	Next Yr FB Chg
0001-General Fund	Ongoing	\$759,583	\$0	\$759,583	\$759,583	\$0	\$759,583
Totals		\$759,583	\$0	\$759,583	\$759,583	\$0	\$759,583

Road Fund 1% Increase *(recommended)*

BGT-12-24AD Budget Office County Property Tax Levy Option | Road Fund 1% Increase

Requested Action:

This Change Request adds \$485,281 to the Road Fund ongoing annual revenues by utilizing the allowed 1% increase over last year’s actual levy available to tax districts by law. There is no additional Road Fund Banked Capacity to levy for the 2024 budget adoption.

Justification:

Washington State law allows counties to increase their property tax levy to fund establishing, laying out, constructing, altering, repairing, improving, and maintaining county roads, bridges, and wharves as it was imposed in the prior year by 1% plus an allowance for new construction and other elements (subject to limitations).

Cost Estimate/Comments:

Increasing the road fund property tax levy by 1% is estimated to increase 2024 annual property tax due from a median-priced home of approximately \$520,000 in unincorporated Clark County by a total of about \$5.57.

Calculations for this Change Request have been prepared by the Budget Office in partnership with the Assessor’s Office.

Impacts/Outcomes:

Road Fund 2024 1% Increase will not be adopted.

Operating Budget:							
Fund	Request Type	Current Yr Rev	Current Yr Exp	Current Yr FB Chg	Next Yr Rev	Next Yr Exp	Next Yr FB Chg
1012-County Roads	Ongoing	\$485,281	\$0	\$485,281	\$485,281	\$0	\$485,281
Totals		\$485,281	\$0	\$485,281	\$485,281	\$0	\$485,281

Road Fund Banked Capacity *(recommended)*

BGT-13-24AD Budget Office County Property Tax Levy Option | Road Fund Banked Capacity

Requested Action:

This Change Request adds an additional \$20,134 to the Road Fund’s ongoing annual revenues by utilizing the banked levy capacity to increase the levy by approximately an additional 0.04148% over last year’s actual levy.

Approving this change request requires that BGT-12-24AD - the 1% levy increase for the Road Fund - must also be approved, making the Road Fund levy total percentage increase approximately 1.04148%.

Justification:

Washington State law allows counties to increase their property tax levy to fund establishing, laying out, constructing, altering, repairing, improving, and maintaining county roads, bridges, and wharves as it was imposed in the prior year by 1% percent plus an allowance for new construction and other elements (subject to limitations). In years where the 1% increase is not requested, the levy capacity is banked for future use. Property tax is the most reliable and predictable ongoing revenue source for the road fund and is essential to funding its activities.

Cost Estimate/Comments:

Increasing the Road Fund property tax levy by a total of approximately 1.04148% is estimated to increase 2024 annual property tax due from a median-priced home of approximately \$520,000 in unincorporated Clark County by a total of about \$0.23.

Calculations for this Change Request have been prepared by the Budget Office in partnership with the Assessor’s Office.

Impacts/Outcomes:

Operating Budget:							
Fund	Request Type	Current Yr Rev	Current Yr Exp	Current Yr FB Chg	Next Yr Rev	Next Yr Exp	Next Yr FB Chg
1012-County Roads	Ongoing	\$20,134	\$0	\$20,134	\$20,134	\$0	\$20,134
Totals		\$20,134	\$0	\$20,134	\$20,134	\$0	\$20,134

MPD/Parks 1% Increase *(recommended)*

BGT-16-24AD Budget Office County Property Tax Levy Option | MPD/Parks 1% Increase

Requested Action:

This Change Request adds \$41,358 to the Parks Fund ongoing annual revenues by utilizing the allowed 1% increase over last year's actual levy available to tax districts by law. There is no additional Parks Banked Capacity to levy for the 2024 budget adoption.

Justification:

Washington State law allows taxing districts to increase their property tax levy to fund the maintenance of parks and trails as it was imposed in the prior year by 1% plus an allowance for new construction and other elements (subject to limitations).

Cost Estimate/Comments:

Increasing the parks property tax levy by approximately 1% is estimated to increase 2024 annual property tax due from a median-priced home of approximately \$520,00 within the borders of the taxing district by a total of about \$0.72.

Calculations for this Change Request have been prepared by the Budget Office in partnership with the Assessor's Office.

Impacts/Outcomes:

The MPD/Parks 1% Increase will not be adopted.

Operating Budget:							
Fund	Request Type	Current Yr Rev	Current Yr Exp	Current Yr FB Chg	Next Yr Rev	Next Yr Exp	Next Yr FB Chg
1032-MPD-Operations	Ongoing	\$41,358	\$0	\$41,358	\$41,358	\$0	\$41,358
Totals		\$41,358	\$0	\$41,358	\$41,358	\$0	\$41,358

Conservation Futures 1% Increase *(not recommended)*

BGT-14-24AD Budget Office County Property Tax Levy Option | Conservation Futures 1% Increase

Requested Action:

This change request adds \$28,176 to the Conservation Futures Fund ongoing annual revenues by utilizing the allowed 1% increase over last year's actual levy available to tax districts by law.

Justification:

Washington State law allows counties to increase their property tax levy to fund the acquisition of open space land or rights to future development as it was imposed in the prior year by 1% plus an allowance for new construction and other elements (subject to limitations).

Cost Estimate/Comments:

Increasing the conservation futures property tax levy by 1% is estimated to increase 2024 annual property tax due from a median-priced home of approximately \$520,000 in Clark County by a total of about \$0.15.

Calculations for this Change Request have been prepared by the Budget Office in partnership with the Assessor's Office.

Impacts/Outcomes:

The Conservation Futures 1% Increase will not be adopted.

Operating Budget:							
Fund	Request Type	Current Yr Rev	Current Yr Exp	Current Yr FB Chg	Next Yr Rev	Next Yr Exp	Next Yr FB Chg
3085-Conservation Futures	Ongoing	\$28,176	\$0	\$28,176	\$28,176	\$0	\$28,176
Totals		\$28,176	\$0	\$28,176	\$28,176	\$0	\$28,176

Conservation Futures Banked Capacity *(not recommended)*

BGT-15-24AD Budget Office County Property Tax Levy Option | Conservation Futures Banked Capacity

Requested Action:

This Change Request adds an additional \$389,686 to Conservation Futures ongoing annual revenues by utilizing the banked levy capacity to increase the levy by an additional 13.83% over last year's actual levy.

Approving this Change Request requires that BGT-14-24AD - the 1% levy increase for the Conservation Futures Fund - must also be approved, making the conservation futures levy total percentage increase approximately 14.83%

Justification:

Washington State law allows counties to increase their property tax levy to fund the acquisition of open space land or rights to future development as it was imposed in the prior year by 1% plus an allowance for new construction and other elements (subject to limitations). In years where the 1% increase is not requested, the levy capacity is banked for future use.

Cost Estimate/Comments:

Increasing the conservation futures property tax levy by approximately 14.83% is estimated to increase the 2024 annual property tax due from a median-priced home of approximately \$520,000 in Clark County by a total of about \$2.22.

Calculations for this Change Request have been prepared by the Budget Office in partnership with the Assessor's Office.

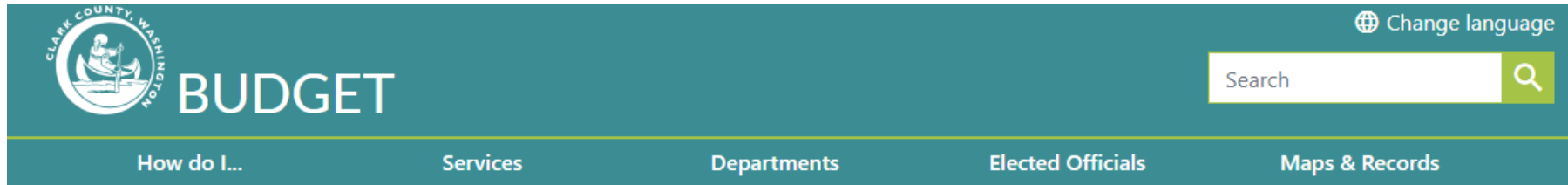
Impacts/Outcomes:

The Conservation Futures Banked Capacity will not be adopted.

Operating Budget:							
Fund	Request Type	Current Yr Rev	Current Yr Exp	Current Yr FB Chg	Next Yr Rev	Next Yr Exp	Next Yr FB Chg
3085-Conservation Futures	Ongoing	\$389,686	\$0	\$389,686	\$389,686	\$0	\$389,686
Totals		\$389,686	\$0	\$389,686	\$389,686	\$0	\$389,686

Budget Reports

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



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2024 Budget

2024 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 guides the Budget Office, which is responsible for coordinating, 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.

Budget Calendar Key Dates:

- County Manager Recommended Budget Published: November 7, 2023
- County Manager Recommended Budget Work Session: November 15, 2023
- 2024 Budget Hearing (Elected Officials Testimony): December 4, 2023
- 2024 Budget Hearing (Public Testimony): December 5, 2023

2024 Annual Budget Reports

2024 Adopted Budget Reports - December 5, 2023

- 2024 Adopted Budget Dashboard

Council Deliberation, Motions, and Adoption or Continuance

- Council Questions, Feedback and Discussion
- Motion to Adopt County Manager Amendments to Initial Recommendations **Yes or No?**
 - DST-13-24AD-Fund 1041: American Rescue Plan Fund | Virtual Courtroom Licenses
 - IND-04-24AD-Fund 1041: American Rescue Plan Fund | Creation of a County Public Defense Office
 - MED-02 24AD-Fund 1041: American Rescue Plan Fund | Medical Examiner’s Office (MEO) expanded morgue capacity
 - BGT-06-24AD-Fund 1041: American Rescue Plan Fund | 2024 ARPA Positions
- 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 - **Flat Rate or Proportionate Rate?**
 - Road Fund 1% - **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 – not recommended for 2024, council must vote to adopt recommendation – **Yes or no to recommendation?**
 - Does council want to bank capacity for future years? - **Yes or No?**
- Motion to adopt the 2024 Annual Operating and Capital Budgets (or continuance to December 6, 2023) - **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:

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For other formats, contact the Clark County ADA Office
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Fax 564.397.6165 / Email ADA@clark.wa.gov