

CLALLAM COUNTY
GENERAL FUND 2023 PROPOSED BUDGET--4 YEAR COMPARISON TO ACTUALS/FORECAST
\$ IN 000s

	4 YEAR COMPARISON					\$ INCREASE (DECREASE) FROM PRIOR YEAR				% INCREASE (DECREASE) FROM PRIOR YEAR				AS A % OF TOTAL REVENUE			
	2023	2022	2021	2020	2019	2023	2022	2021	2020	2023	2022	2021	2020	2023	2022	2021	2020
	Proposed Budget	Projected	Actuals	Actuals	Actuals	Proposed Budget	Projected	Actuals	Actuals	Proposed Budget	Projected	Actuals	Actuals	Proposed Budget	Projected	Actuals	Actuals
REVENUES:																	
Taxes	24,918	24,321	23,307	20,899	20,466	597	1,014	2,408	433	2.45%	4.35%	11.52%	2.12%	46.56%	54.44%	54.24%	46.84%
Licenses & Permits	1,012	1,044	1,088	1,004	1,019	-32	-44	84	-15	-3.08%	-4.03%	8.37%	-1.46%	1.89%	2.34%	2.53%	2.25%
Intergovernmental Revenues	7,527	7,532	6,111	5,700	5,289	-5	1,421	411	411	-0.06%	23.24%	7.21%	7.77%	14.06%	16.86%	14.22%	12.78%
Charges for Goods & Services	8,383	7,711	7,641	7,479	9,525	672	70	162	-2,047	8.71%	0.92%	2.17%	-21.49%	15.66%	17.26%	17.78%	16.76%
Fines & Penalties	770	692	985	879	956	78	-293	106	-77	11.28%	-29.77%	12.10%	-8.09%	1.44%	1.55%	2.29%	1.97%
Misc Revenue (Interest Inc, Camping Fees, etc)	3,672	2,074	2,130	2,235	2,562	1,598	-56	-105	-327	77.07%	-2.64%	-4.70%	-12.75%	6.86%	4.64%	4.96%	5.01%
Nonrevenues (Sale/Use Tax, Lodging Tax--Parks & Facil)	6	3	3	50	98	3	0	-47	-48	100.00%	4.53%	-94.20%	-49.30%	0.01%	0.01%	0.01%	0.11%
Other Financing Sources (Timber Sales, other)	634	703	612	694	665	-69	91	-82	28	-9.82%	14.90%	-11.78%	4.27%	1.18%	1.57%	1.42%	1.55%
Transfers In	6,498	410	270	561	132	6,088	140	-291	429	1484.88%	51.85%	-51.87%	324.94%	12.14%	0.92%	0.63%	1.26%
TOTAL REVENUE--EXCLUDING COVID REIMB	53,420	44,490	42,147	39,500	40,712	8,930	2,343	2,647	-1,212	20.07%	5.56%	6.70%	-2.98%	99.81%	99.59%	98.08%	88.53%
Intergovernmental--COVID Reimbursements	100	181	824	5,118	0	-81	-643	-4,294	5,118	-44.75%	-78.03%	-83.90%	-	0.19%	0.41%	1.92%	11.47%
TOTAL REVENUE--INCLUDING COVID REIMB	53,520	44,671	42,971	44,618	40,712	8,849	1,700	-1,647	3,906	19.81%	3.96%	-3.69%	9.59%	100.00%	100.00%	100.00%	100.00%
EXPENDITURES:																	
Payroll	26,168	22,848	21,428	20,594	19,962	3,320	1,420	834	632	14.53%	6.63%	4.05%	3.17%	48.89%	51.15%	49.87%	46.16%
Benefits	10,999	9,206	8,698	8,466	8,166	1,793	508	232	300	19.48%	5.84%	2.74%	3.67%	20.55%	20.61%	20.24%	18.97%
Supplies	1,453	1,279	1,001	1,110	1,074	174	278	-110	37	13.63%	27.81%	-9.87%	3.40%	2.72%	2.86%	2.33%	2.49%
Services	8,637	7,054	5,800	6,049	7,680	1,583	1,254	-249	-1,630	22.44%	21.61%	-4.12%	-21.23%	16.14%	15.79%	13.50%	13.56%
Debt Service	131	0	0	0	0	131	0	0	0	-	-	-	-	0.24%	0.00%	0.00%	0.00%
Capital	892	355	60	338	434	537	295	-278	-96	151.24%	494.61%	-82.33%	-22.13%	1.67%	0.79%	0.14%	0.76%
Transfers Out	4,924	6,168	2,967	2,174	545	-1,244	3,201	793	1,629	-20.17%	107.89%	36.46%	299.10%	9.20%	13.81%	6.90%	4.87%
Payment to Risk Management/Workers Comp Funds	1,642	1,366	1,237	1,229	1,095	276	129	8	134	20.17%	10.42%	0.63%	12.26%	3.07%	3.06%	2.88%	2.76%
TOTAL EXPENDITURES--EXCLUDING COVID	54,845	48,276	41,191	39,961	38,955	6,569	7,085	1,229	1,006	13.61%	17.20%	3.08%	2.58%	102.67%	108.51%	97.73%	101.17%
Salaries & Wages--COVID	0	0	44	245	0	0	-44	-202	245	-	-100.00%	-82.21%	-	0.00%	0.00%	0.10%	0.55%
Benefits--COVID	0	0	1	13	0	0	-1	-12	13	-	-100.00%	-90.47%	-	0.00%	0.00%	0.00%	0.03%
Supplies--COVID	0	3	65	213	0	-3	-62	-148	213	-100.00%	-95.40%	-69.37%	-	0.00%	0.01%	0.15%	0.48%
Services--COVID	0	90	211	3,207	0	-90	-121	-2,996	3,207	-100.00%	-57.27%	-93.43%	-	0.00%	0.20%	0.49%	7.19%
Capital Outlays--COVID	0	0	63	702	0	0	-63	-639	702	-	-100.00%	-91.08%	-	0.00%	0.00%	0.15%	1.57%
Transfers Out--COVID	0	0	392	995	0	0	-392	-603	995	-	-100.00%	-60.59%	-	0.00%	0.00%	0.91%	2.23%
TOTAL EXPENDITURES--INCLUDING COVID	54,845	48,369	41,966	45,336	38,955	6,476	6,403	-3,370	6,381	13.39%	15.26%	-7.43%	16.38%	102.48%	108.28%	97.66%	101.61%
NET OPERATING SURPLUS (DEFICIT)--																	
EXCLUDING COVID	-1,425	-3,786	956	-462	1,757	2,361	-4,742	1,418	-2,218	-62.35%	-495.88%	-307.14%	-126.28%	-2.67%	-8.51%	2.27%	-1.17%
NET OPERATING SURPLUS (DEFICIT)--INCLUDING COVID	-1,325	-3,698	1,005	-718	1,757	2,373	-4,703	1,723	-2,475	-64.16%	-468.02%	-239.86%	-140.90%	-2.48%	-8.28%	2.34%	-1.61%
BUDGET ADJUSTMENTS:																	
PAYROLL/BENEFITS HISTORIC BUDGET UNDERSPEND DUE TO POSITION DARK TIME	2,099																
ADJ FOR NEW POSITION REQUESTS BEING HELD OPEN DURING 1ST HALF OF 2023	165																
PROJECTED NET OPERATING SURPLUS (DEFICIT)--ADJUSTED FOR HISTORIC PAYROLL UNDERSPEND/PRELIMINARY GENERAL FUND CAPITAL FUNDING	939	-3,698	1,005	-718	1,757	4,637	-4,703	1,723	-2,475	-125.38%	-468.02%	-239.86%	-140.90%	1.75%	-8.28%	2.34%	-1.61%

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	2023	2022	2021	2020	2019	2023	2022	2021	2020	2023	2022	2021	2020	2023	2022	2021	2020
	Proposed Budget	Projected	Actuals	Actuals	Actuals	Proposed Budget	Projected	Actuals	Actuals	Proposed Budget	Projected	Actuals	Actuals	Proposed Budget	Projected	Actuals	Actuals
BUDGETED ENDING FUND BALANCE	10,506	11,831	15,529	14,524	15,243					-11.20%	-23.81%	6.92%	-4.71%	19.63%	26.48%	36.14%	32.55%
As a % of Total Expenditures	19%	24%	37%	32%	39%												
As a % of Total Expenditures (excluding Transfers Out)	21%	28%	40%	34%	40%												
PROJECTED ENDING FUND BALANCE	12,770	11,831	15,529	14,524	15,243					7.93%	-23.81%	6.92%	-4.71%	23.86%	26.48%	36.14%	32.55%
As a % of Total Expenditures	24%	24%	37%	32%	39%												
As a % of Total Expenditures (excluding Transfers Out)	27%	28%	40%	34%	40%												
GENERAL FUND REVENUE DETAIL																	
TAX SUMMARY:																	
Real and Personal Property Taxes	11,755	11,431	11,277	10,992	10,840	324	155	285	152	2.83%	1.37%	2.59%	1.40%	21.96%	25.59%	26.24%	24.64%
Juvenile Correction Sales and Use Tax	1,949	1,911	1,812	1,507	1,445	38	99	305	62	2.01%	5.44%	20.24%	4.32%	3.64%	4.28%	4.22%	3.38%
Timber Excise Tax	349	332	281	212	450	17	51	69	-238	5.07%	18.08%	32.55%	-52.89%	0.65%	0.74%	0.65%	0.48%
Local Retail Sales and Use Tax	9,447	9,262	8,639	7,097	6,678	185	623	1,542	419	2.00%	7.21%	21.73%	6.27%	17.65%	20.73%	20.10%	15.91%
Leasehold Excise Tax	75	70	59	70	70	6	11	-11	0	8.16%	18.23%	-15.71%	0.00%	0.14%	0.16%	0.14%	0.16%
Local Criminal Justice/Public Safety	1,343	1,316	1,239	1,021	983	27	77	218	38	2.06%	6.20%	21.35%	3.84%	2.51%	2.95%	2.88%	2.29%
TOTAL TAX REVENUE	24,918	24,321	23,307	20,899	20,466	597	1,014	2,408	433	2.45%	4.35%	11.52%	2.12%	46.56%	54.44%	54.24%	46.84%
OTHER GENERAL FUND REVENUES:																	
Licenses & Permits	1,012	1,044	1,088	1,004	1,019	-32	-44	84	-15	-3.08%	-4.03%	8.37%	-1.46%	1.89%	2.34%	2.53%	2.25%
Intergovernmental Revenues--Grants	2,871	3,020	2,971	2,660	2,395	-149	49	311	265	-4.94%	1.65%	11.69%	11.07%	5.36%	6.76%	6.92%	5.96%
Intergovernmental Revenues--PILT, ARPA Section 605 Local Assistance & Tribal Consistency, PUD Privilege Tax, Criminal Justice, Marijuana/ Liquor Excise, Autopsy, Other	4,656	4,512	3,140	3,040	2,894	144	1,372	100	146	3.20%	43.68%	3.29%	5.04%	8.70%	10.10%	7.31%	6.81%
Charges for Goods & Services	8,383	7,711	7,641	7,479	9,525	672	70	162	-2,047	8.71%	0.92%	2.17%	-21.49%	15.66%	17.26%	17.78%	16.76%
Fines & Penalties	770	692	985	879	956	78	-293	106	-77	11.28%	-29.77%	12.10%	-8.09%	1.44%	1.55%	2.29%	1.97%
Misc Revenue (Interest Inc, Camping Fees, etc)	3,672	2,074	2,130	2,235	2,562	1,598	-56	-105	-327	77.07%	-2.64%	-4.70%	-12.75%	6.86%	4.64%	4.96%	5.01%
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Timber Sales	634	703	612	694	665	-69	91	-82	28	-9.82%	14.90%	-11.78%	4.27%	1.18%	1.57%	1.42%	1.55%
Transfers In	6,498	410	270	561	132	6,088	140	-291	429	1484.88%	51.85%	-51.87%	324.94%	12.14%	0.92%	0.63%	1.26%
TOTAL OTHER REVENUE, EXCLUDING COVID	28,502	20,169	18,840	18,601	20,246	8,333	1,329	239	-1,645	41.32%	7.05%	1.29%	-8.13%	53.25%	45.15%	43.84%	41.69%
Intergovernmental--COVID Reimbursements	100	181	824	5,118	0	-81	-643	-4,294	5,118	-44.75%	-78.03%	-83.90%	-	0.19%	0.41%	1.92%	11.47%
TOTAL REVENUE--GENERAL FUND	53,520	44,671	42,971	44,618	40,712	8,849	1,700	-1,647	3,906	19.81%	3.96%	-3.69%	9.59%	100.00%	100.00%	100.00%	100.00%