

CLALLAM COUNTY
GENERAL FUND PROPOSED 2023 BUDGET
BRIDGE ANALYSIS BETWEEN PROPOSED BUDGET & DRAFT BUDGET
\$ IN 000s

COMMENTS

OPERATING SURPLUS/(DEFICIT)--2023 DRAFT BUDGET

-1,965

NET REVENUE CHANGES:

Taxes	-7	Reflects \$12k reduction in Leasehold Excise Tax based on 2022 pacing, as offset by true up of various sales & use tax accounts.
Intergovernmental Revenues	11	Increases primarily in Marijuana Excise Tax and DUI County revenues based revised trending in 2022.
Charges for Goods & Services	15	Reflects additional Superior Court CHSW Parents for Parents funding received in 2022 that will carryover to 2023.
Misc Revenue (Interest Inc, Camping Fees, etc)	375	Based on revised investment interest income based on higher expected average Treasury & LGIP yields expected in 2023 and based on CashVest strategic liquidity analysis.

TOTAL NET REVENUE CHANGES

394

NET EXPENDITURE CHANGES:

Payroll	14	Due to salary-study related adjustments in various areas.
Benefits	2	Immaterial
Supplies	3	Immaterial
Services	-269	Mainly due to reduction of \$170k of outside security costs to reflect resumption of Jail staff provision of courthouse security once Jail staffing levels have been restored. Also reflects \$131k reclassification of various departments' lease costs from Services to Debt Service costs as required under new lease accounting rules that took effect in 2022. Offset by \$30k increase in Parks & Facilities ER&R rental costs.
Debt Service	131	Due to a change in accounting for certain of the County's leases that are 1 year or more in duration, lease rental costs are required to be accounted for as debt service costs rather than as a Services cost (see corresponding decrease in Services noted above). Affects multiple departments with office, land and other qualifying leases, with most notable one being the Juvenile Services land lease with Port of PA. This change in accounting will take place in 2022.
Transfers Out	-125	Reflects elimination of a duplicate \$125k VRF Boating Program transfer included in the Draft budget.

TOTAL NET EXPENDITURE CHANGES

-245

NET CHANGE BETWEEN REVENUE & EXPENDITURES

639

OPERATING SURPLUS/(DEFICIT)--2023 PROPOSED BUDGET

-1,325