

**CLALLAM COUNTY
GENERAL FUND 2024 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			
	2024	2023	2022	2021	2020	2024	2023	2022	2021	2024	2023	2022	2021	2024	2023	2022	2021
	Proposed Budget	Projected	Actuals	Actuals	Actuals	Proposed Budget	Projected	Actuals	Actuals	Proposed Budget	Projected	Actuals	Actuals	Proposed Budget	Projected	Actuals	Actuals
REVENUES:																	
Taxes	26,064	25,131	24,422	23,307	20,899	933	709	1,116	2,408	3.71%	2.90%	4.79%	11.52%	49.99%	48.72%	55.29%	54.24%
Licenses & Permits	929	960	1,019	1,088	1,004	-31	-59	-69	84	-3.24%	-5.81%	-6.31%	8.37%	1.78%	1.86%	2.31%	2.53%
Intergovernmental Revenues (excluding COVID/ARPA 605 funds)	8,725	6,988	6,552	6,723	6,372	1,737	436	-171	351	24.85%	6.65%	-2.54%	5.51%	16.73%	13.55%	14.83%	15.65%
Charges for Goods & Services	9,367	7,880	7,359	7,641	7,479	1,487	521	-282	162	18.88%	7.07%	-3.68%	2.17%	17.97%	15.28%	16.66%	17.78%
Fines & Penalties	725	709	687	985	879	16	22	-298	106	2.27%	3.13%	-30.23%	12.10%	1.39%	1.37%	1.56%	2.29%
Misc Revenue (Interest Inc, Camping Fees, etc)	4,771	4,342	2,278	2,130	2,235	429	2,064	148	-105	9.89%	90.63%	6.93%	-4.70%	9.15%	8.42%	5.16%	4.96%
Nonrevenues (Sale/Use Tax, Lodging Tax--Parks & Facil)	4	19	4	3	50	-15	15	1	-47	-77.11%	400.48%	32.28%	-94.20%	0.01%	0.04%	0.01%	0.01%
Other Financing Sources	1	2	0	0	22	-1	2	0	-22	-30.00%	-	-	-100.00%	0.00%	0.00%	0.00%	0.00%
TOTAL REVENUE FROM OPERATIONS (EXCLUDING COVID REIMB/ARPA 605 FUNDS)	50,587	46,031	42,322	41,877	38,939	4,556	3,709	445	2,938	9.90%	8.76%	1.06%	7.55%	97.02%	89.23%	95.82%	97.45%
Intergovernmental--COVID Reimbursements	0	87	181	824	5,118	-87	-94	-643	-4,294	-100.00%	-52.05%	-77.98%	-83.90%	0.00%	0.17%	0.41%	1.92%
Intergovernmental--ARPA Section 605 Funding	0	1,255	1,255	0	0	-1,255	0	1,255	0	-100.00%	0.00%	-	-	0.00%	2.43%	2.84%	0.00%
TOTAL REVENUE FROM OPERATIONS (INCLUDING COVID/ARPA 605 FUNDS)	50,587	47,373	43,759	42,701	44,057	3,214	3,614	1,058	-1,356	6.79%	8.26%	2.48%	-3.08%	97.02%	91.83%	99.07%	99.37%
Transfers In (mainly return of working capital funding previously provided by General Fund to grant-funded projects or one-time transfers from ARPA--SEE DETAIL BELOW)	1,555	4,214	410	270	561	-2,659	3,804	140	-291	-63.09%	927.55%	51.89%	-51.87%	2.98%	8.17%	0.93%	0.63%
TOTAL REVENUE	52,143	51,587	44,169	42,971	44,618	556	7,418	1,198	-1,647	1.08%	16.80%	2.79%	-3.69%	100.00%	100.00%	100.00%	100.00%
EXPENDITURES:																	
Payroll	27,408	24,571	22,768	21,428	20,594	2,837	1,803	1,340	834	11.55%	7.92%	6.25%	4.05%	52.56%	47.63%	51.55%	49.87%
Benefits	11,399	9,919	9,109	8,698	8,466	1,480	810	411	232	14.92%	8.92%	4.73%	2.74%	21.86%	19.23%	20.62%	20.24%
Supplies	1,765	1,514	1,355	1,001	1,110	251	159	355	-110	16.57%	11.70%	35.44%	-9.87%	3.38%	2.93%	3.07%	2.33%
Services	10,250	8,247	6,865	5,800	6,049	2,003	1,382	1,064	-249	24.28%	20.14%	18.35%	-4.12%	19.66%	15.99%	15.54%	13.50%
Capital	387	790	253	60	338	-403	537	193	-278	-51.03%	212.61%	323.28%	-82.33%	0.74%	1.53%	0.57%	0.14%
Payment to Risk Management/Workers Comp Funds	1,963	1,642	1,366	1,237	1,229	321	276	129	8	19.55%	20.19%	10.44%	0.63%	3.76%	3.18%	3.09%	2.88%
Debt Service--Leases	163	131	118	0	0	32	13	118	0	24.13%	11.28%	-	-	0.31%	0.25%	0.27%	0.00%
TOTAL EXPENDITURES FROM OPERATIONS-- EXCLUDING COVID	53,334	46,814	41,833	38,224	37,787	6,520	4,981	3,610	436	13.93%	11.91%	9.44%	1.15%	105.43%	101.70%	98.84%	91.28%
Salaries & Wages--COVID	0	0	0	44	245	0	0	-44	-202	-	-	-100.00%	-82.21%	0.00%	0.00%	0.00%	0.10%
Benefits--COVID	0	0	0	1	13	0	0	-1	-12	-	-	-100.00%	-90.47%	0.00%	0.00%	0.00%	0.00%
Supplies--COVID	0	0	3	65	213	0	-3	-63	-148	-	-100.00%	-96.08%	-69.37%	0.00%	0.00%	0.01%	0.15%
Services--COVID	0	0	90	211	3,207	0	-90	-121	-2,996	-	-100.00%	-57.27%	-93.43%	0.00%	0.00%	0.20%	0.49%
Capital Outlays--COVID	0	0	0	63	702	0	0	-63	-639	-	-	-100.00%	-91.08%	0.00%	0.00%	0.00%	0.15%
Transfers Out--COVID	0	0	0	392	995	0	0	-392	-603	-	-	-100.00%	-60.59%	0.00%	0.00%	0.00%	0.91%
TOTAL EXPENDITURES FROM OPERATIONS-- INCLUDING COVID	53,334	46,814	41,926	38,999	43,162	6,520	4,888	2,927	-4,163	13.93%	11.66%	7.50%	-9.65%	102.29%	90.75%	94.92%	90.76%
Transfers Out (mainly for capital funding, working capital for grant-supported projects, and supplemental operational funding provided to other County funds--SEE DETAIL BELOW)	1,484	3,294	6,156	2,967	2,174	-1,810	-2,862	3,189	793	-54.96%	-46.49%	107.49%	36.46%	2.85%	6.39%	13.94%	6.90%
TOTAL EXPENDITURES	54,818	50,108	48,082	41,966	45,336	4,710	2,026	6,116	-3,370	9.40%	4.21%	14.57%	-7.43%	105.13%	97.13%	108.86%	97.66%
NET OPERATING SURPLUS (DEFICIT)-- EXCLUDING COVID/ARPA 605 FUNDS	-2,747	-783	489	3,653	1,151	-1,964	-1,272	-3,164	2,502	250.80%	-260.15%	-86.62%	217.27%	-5.43%	-1.70%	1.16%	8.72%
NET SURPLUS (DEFICIT) FROM COVID/ARPA 605 FUNDS	0	1,342	1,344	48	-257	-1,342	-2	1,295	305	-100.00%	-0.14%	2671.16%	-118.89%	0.00%	2.83%	3.07%	0.11%
NET SURPLUS (DEFICIT) FROM TRANSFERS IN/OUT	72	920	-5,746	-2,697	-1,613	-848	6,666	-3,049	-1,084	-92.23%	-116.01%	113.06%	67.18%	0.14%	1.94%	-13.13%	-6.32%
NET SURPLUS (DEFICIT)--INCLUDING COVID/ARPA 605 FUNDS/TRANSFERS IN/OUT	-2,675	1,479	-3,913	1,005	-718	-4,154	5,392	-4,918	1,723	-280.88%	-137.79%	-489.44%	-239.86%	-5.13%	2.87%	-8.86%	2.34%
BUDGET ADJUSTMENTS:																	

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	4 YEAR COMPARISON					\$ INCREASE (DECREASE) FROM PRIOR YEAR				% INCREASE (DECREASE) FROM PRIOR YEAR				AS A % OF TOTAL REVENUE				
	2024	2023	2022	2021	2020	2024	2023	2022	2021	2024	2023	2022	2021	2024	2023	2022	2021	
	Proposed Budget	Projected	Actuals	Actuals	Actuals	Proposed Budget	Projected	Actuals	Actuals	Proposed Budget	Projected	Actuals	Actuals	Proposed Budget	Projected	Actuals	Actuals	
PAYROLL/BENEFITS HISTORIC BUDGET UNDERSPEND DUE TO POSITION DARK TIME	2,328																	
REAL ESTATE TRANSACTION ESCROW	30																	
PROJECTED NET OPERATING SURPLUS (DEFICIT)-ADJUSTED FOR HISTORIC PAYROLL UNDERSPEND	-317	1,479	-3,913	1,005	-718	-1,796	5,392	-4,918	1,723	-121.42%	-137.79%	-489.44%	-239.86%	-0.61%	2.87%	-8.86%	2.34%	
BUDGETED ENDING FUND BALANCE	10,451	13,127	11,648	15,529	14,524	-2,675	1,479	-3,881	1,005	-20.38%	12.70%	-24.99%	6.92%	20.66%	27.71%	26.62%	36.37%	
As a % of Total Expenditures	19%	26%	24%	37%	32%													
As a % of Total Expenditures (excluding Transfers Out)	20%	28%	28%	40%	34%													
PROJECTED ENDING FUND BALANCE	12,810	13,127	11,648	15,529	14,524	-317	1,479	-3,881	1,005	-2.41%	12.70%	-24.99%	6.92%	25.32%	27.71%	26.62%	36.37%	
As a % of Total Expenditures	24%	26%	24%	37%	32%													
As a % of Total Expenditures (excluding Transfers Out)	26%	30%	33%	44%	36%													

GENERAL FUND REVENUE DETAIL

TAX SUMMARY:

Real and Personal Property Taxes	12,009	11,755	11,373	11,277	10,992	255	381	97	285	2.17%	3.35%	0.86%	2.59%	23.03%	22.79%	25.75%	26.24%
Juvenile Correction Sales and Use Tax	2,107	2,014	1,943	1,812	1,507	93	71	131	305	4.63%	3.65%	7.23%	20.24%	4.04%	3.90%	4.40%	4.22%
Timber Excise Tax	417	366	324	281	212	51	42	43	69	14.05%	12.85%	15.30%	32.55%	0.80%	0.71%	0.73%	0.65%
Local Retail Sales and Use Tax	10,017	9,572	9,394	8,639	7,097	445	178	755	1,542	4.65%	1.89%	8.74%	21.73%	19.21%	18.55%	21.27%	20.10%
Leasehold Excise Tax	78	75	68	59	70	3	7	9	-11	4.39%	9.88%	15.25%	-15.71%	0.15%	0.14%	0.15%	0.14%
Local Criminal Justice/Public Safety	1,436	1,350	1,320	1,239	1,021	86	30	81	218	6.36%	2.28%	6.54%	21.35%	2.75%	2.62%	2.99%	2.88%
TOTAL TAX REVENUE	26,064	25,131	24,422	23,307	20,899	933	709	1,116	2,408	3.71%	2.90%	4.79%	11.52%	49.99%	48.72%	55.29%	54.24%

OTHER GENERAL FUND REVENUES:

Licenses & Permits	929	960	1,019	1,088	1,004	-31	-59	-69	84	-3.24%	-5.81%	-6.31%	8.37%	1.78%	1.86%	2.31%	2.53%
Intergovernmental Revenues--Grants	4,181	2,826	2,910	2,971	2,660	1,355	-85	-61	311	47.96%	-2.90%	-2.06%	11.69%	8.02%	5.48%	6.59%	6.92%
Intergovernmental Revenues--PILT, PUD Privilege Tax, Criminal Justice, Marijuana/ Liquor Excise, Autopsy, Other	3,599	3,377	3,088	3,140	3,040	222	289	-52	100	6.58%	9.36%	-1.65%	3.29%	6.90%	6.55%	6.99%	7.31%
Intergovernmental--Timber Sales	944	785	554	612	672	159	231	-58	-60	20.25%	41.72%	-9.47%	-8.91%	1.81%	1.52%	1.25%	1.42%
Charges for Goods & Services	9,367	7,880	7,359	7,641	7,479	1,487	521	-282	162	18.88%	7.07%	-3.68%	2.17%	17.97%	15.28%	16.66%	17.78%
Fines & Penalties	725	709	687	985	879	16	22	-298	106	2.27%	3.13%	-30.23%	12.10%	1.39%	1.37%	1.56%	2.29%
Misc Revenue (Interest Inc, Camping Fees, etc)	4,771	4,342	2,278	2,130	2,235	429	2,064	148	-105	9.89%	90.63%	6.93%	-4.70%	9.15%	8.42%	5.16%	4.96%
Nonrevenues (Sale/Use Tax, Lodging Tax--Parks & Facil)	4	19	4	3	50	-15	15	1	-47	-77.11%	400.48%	32.28%	-94.20%	0.01%	0.04%	0.01%	0.01%
Other Financing Sources (excluding Timber)	1	2	0	0	22	-1	2			-30.00%	-			0.00%	0.00%	0.00%	
TOTAL OTHER REVENUE, EXCLUDING COVID REIMBURSEMENTS/ ARPA 605 FUNDS/ TRANSFERS IN	24,523	20,900	17,900	18,570	18,040	3,623	3,000	-671	552	17.33%	16.76%	-3.61%	2.94%	47.03%	40.51%	40.53%	43.22%
Intergovernmental--COVID Reimbursements	0	87	181	824	5,118	-87	-94	-643	-4,294	-100.00%	-52.05%	-77.98%	-83.90%	0.00%	0.17%	0.41%	1.92%
Intergovernmental--ARPA Section 605 Local Assistance & Tribal Consistency Funding	0	1,255	1,255	0	0	-1,255	0	1,255	0	-100.00%	0.00%	-	-	0.00%	2.43%	2.84%	0.00%
Transfers In	1,555	4,214	410	270	561	-2,659	3,804	140	-291	-63.09%	927.55%	51.89%	-51.87%	2.98%	8.17%	0.93%	0.63%
TOTAL REVENUE--GENERAL FUND	52,143	51,587	44,169	42,971	44,618	555	7,418	1,198	-1,625	1.08%	16.79%	2.79%	-3.69%	100.00%	100.00%	100.00%	100.00%

TRANSFERS IN/OUT-- DETAIL

REVENUE--TRANSFERS IN FROM:

Lower Dungeness Floodplain Project (return of working capital)	683	4,000	0	230	521	-3,317	4,000	-230	-291	-82.93%	-	-100.00%	-55.85%	1.31%	7.75%	0.00%	0.54%
Clallam Bay Sekiu Sewer (return of working capital)	250	0	0	0	0	250	0	0	0	-	-	-	-	0.48%	0.00%	0.00%	0.00%
Trial Court Improvements--Jail (ongoing)	40	40	40	40	40	0	0	0	0	0.00%	0.00%	0.00%	0.00%	0.08%	0.08%	0.09%	0.09%

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	2024	2023	2022	2021	2020	2024	2023	2022	2021	2024	2023	2022	2021	2024	2023	2022	2021
	Proposed Budget	Projected	Actuals	Actuals	Actuals	Proposed Budget	Projected	Actuals	Actuals	Proposed Budget	Projected	Actuals	Actuals	Proposed Budget	Projected	Actuals	Actuals
Employee Health Care Benefit Fund (one-time)	0	49	0	0	0	-49	49	0	0	-100.00%	-	-	-	0.00%	0.09%	0.00%	0.00%
Public Works (Employee Health Care Wellness Benefit)	4	0	0	0	0	4	0	0	0	-	-	-	-	0.01%	0.00%	0.00%	0.00%
Health & Human Services Fund (Serenity House project)	0	0	370	0	0	0	-370	370	0	-	-100.00%	-	-	0.00%	0.00%	0.84%	0.00%
Boating Program	0	125	0	0	0	-125	125	0	0	-100.00%	-	-	-	0.00%	0.24%	0.00%	0.00%
Dungess Reservoir	0	0	0	0	0	0	0	0	0	-	-	-	-	0.00%	0.00%	0.00%	0.00%
American Rescue Plan Act Fund (interest income)	578	0	0	0	0	578	0	0	0	-	-	-	-	1.11%	0.00%	0.00%	0.00%
TOTAL TRANSFERS IN REVENUE	1,555	4,214	410	270	561	-2,659	3,804	140	-291	-63.09%	927.55%	51.89%	-51.87%	2.98%	8.17%	0.93%	0.63%
EXPENDITURE--TRANSFERS OUT TO:																	
Lower Dungeness Floodplain Project (working capital)	0	0	3,400	1,277	295	0	-3,400	2,123	982	-	-100.00%	166.26%	332.66%	0.00%	0.00%	7.70%	2.97%
Clallam Bay Sekiu Sewer (working capital/ongoing support)	0	140	250	277	0	-140	-110	-27	277	-100.00%	-44.00%	-9.75%	-	0.00%	0.27%	0.57%	0.64%
Dungeness Reservoir (working capital)	0	800	404	300	30	-800	396	104	270	-100.00%	98.02%	34.67%	900.00%	0.00%	1.55%	0.91%	0.70%
Boating Safety (working capital)	0	170	0	0	0	-170	170	0	0	-100.00%	-	-	-	0.00%	0.33%	0.00%	0.00%
Operation Stonegarden (working capital)	0	0	0	50	0	0	0	-50	50	-	-	-100.00%	-	0.00%	0.00%	0.00%	0.12%
PW--Bullman Beach (working capital)	0	0	0	75	0	0	0	-75	75	-	-	-100.00%	-	0.00%	0.00%	0.00%	0.17%
Capital Projects--Parks Fair & Facilities	412	1,195	1,020	357	818	-783	175	663	-461	-65.52%	17.16%	185.71%	-56.36%	0.79%	2.32%	2.31%	0.83%
Capital Projects--IT	484	552	349	76	1,410	-68	203	273	-1,334	-12.32%	58.17%	359.21%	-94.61%	0.93%	1.07%	0.79%	0.18%
Local Crime Victim Compensation Fund (ongoing)	67	82	77	0	0	-15	5	77	0	-18.29%	6.49%	-	-	0.13%	0.16%	0.17%	0.00%
Employee Healthcare Benefit Fund (ongoing)	0	19	7	19	13	-19	12	-12	6	-100.00%	171.43%	-63.16%	46.15%	0.00%	0.04%	0.02%	0.04%
Law Library (ongoing)	17	15	24	20	0	2	-9	4	20	13.33%	-37.50%	20.00%	-	0.03%	0.03%	0.05%	0.05%
Solid Waste (ongoing)	70	7	7	0	0	63	0	7	0	900.00%	0.00%	-	-	0.13%	0.01%	0.02%	0.00%
Honor Guard	10	0	0	0	0	10	0	0	0	-	-	-	-	0.02%	0.00%	0.00%	0.00%
HHS--Operations Fund (ongoing)	125	125	530	792	545	0	-405	-262	247	0.00%	-76.42%	-33.08%	45.32%	0.24%	0.24%	1.20%	1.84%
HHS--Chemical Dependency/Mental Health (ongoing)	6	6	6	3	3	0	0	3	0	0.00%	0.00%	100.00%	0.00%	0.01%	0.01%	0.01%	0.01%
Public Works--Flood Control (ongoing)	74	72	46	113	55	2	26	-67	58	2.78%	56.52%	-59.29%	105.45%	0.14%	0.14%	0.10%	0.26%
Public Works--Carlsborg Sewer (ongoing)	96	0	0	0	0	96	0	0	0	-	-	-	-	0.18%	0.00%	0.00%	0.00%
Veterans Relief (ongoing)	123	111	36	0	0	12	75	36	0	10.81%	208.33%	-	-	0.24%	0.22%	0.08%	0.00%
TOTAL TRANSFERS OUT EXPENDITURES	1,484	3,294	6,156	3,359	3,169	-1,810	-2,862	2,797	190	-54.96%	-46.49%	83.27%	5.99%	2.85%	6.39%	13.94%	7.82%
SURPLUS/(DEFICIT)--TRANSFERS IN/OUT	72	920	-5,746	-3,089	-2,608	-848	6,666	-2,657	-481	-92.23%	-116.01%	86.01%	18.44%	0.14%	1.78%	-13.01%	-7.19%