

CLALLAM COUNTY
GENERAL FUND 2025 ADOPTED FINAL 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				
	2025	2024	2023	2022	2021	2025	2024	2023	2022	2025	2024	2023	2022	2025	2024	2023	2022	
	Adopted Budget	Projected	Actuals	Actuals	Actuals	Adopted Budget	Projected	Actuals	Actuals	Adopted Budget	Projected	Actuals	Actuals	Adopted Budget	Projected	Actuals	Actuals	
REVENUES:																		
Taxes	26,645	25,794	24,965	24,422	23,307	851	829	542	1,116	3.30%	3.32%	2.22%	4.79%	46.49%	47.83%	48.40%	55.25%	
Licenses & Permits	1,297	1,034	947	1,019	1,088	263	87	-72	-69	25.41%	9.21%	-7.11%	-6.31%	2.26%	1.92%	1.84%	2.31%	
Intergovernmental Revenues	13,124	11,089	7,217	6,552	6,723	2,035	3,872	664	-171	18.36%	53.66%	10.14%	-2.54%	22.90%	20.56%	13.99%	14.82%	
Charges for Goods & Services	9,961	9,220	7,846	7,387	7,641	741	1,374	459	-254	8.03%	17.51%	6.22%	-3.33%	17.38%	17.10%	15.21%	16.71%	
Fines & Penalties	806	853	729	687	985	-47	124	42	-298	-5.56%	16.96%	6.09%	-30.23%	1.41%	1.58%	1.41%	1.56%	
Misc Revenue (Interest Inc, Camping Fees, etc)	4,862	4,827	4,314	2,283	2,130	35	513	2,031	152	0.73%	11.90%	88.99%	7.16%	8.48%	8.95%	8.36%	5.16%	
Nonrevenues	0	4	0	4	3	-4	4	-4	1	-100.00%	-	-100.00%	32.28%	0.00%	0.01%	0.00%	0.01%	
Other Financing Sources	101	1	0	0	0	100	1	0	0	10040.00%	-	-	-	0.18%	0.00%	0.00%	0.00%	
TOTAL REVENUE FROM OPERATIONS (EXCLUDING COVID REIMB/ARPA 605 FUNDS)	56,796	52,822	46,017	42,354	41,877	3,974	6,805	3,663	478	7.52%	14.79%	8.65%	1.14%	99.09%	97.95%	89.22%	95.82%	
Intergovernmental--COVID Reimbursements	0	0	87	181	824	0	-87	-95	-643	-	-100.00%	-52.30%	-77.98%	0.00%	0.00%	0.17%	0.41%	
Intergovernmental--ARPA Section 605 Funding	0	0	1,255	1,255	0	0	-1,255	0	1,255	-	-100.00%	0.00%	-	0.00%	0.00%	2.43%	2.84%	
TOTAL REVENUE FROM OPERATIONS (INCLUDING COVID/ARPA 605 FUNDS)	56,796	52,822	47,359	43,791	42,701	3,974	5,463	3,568	1,090	7.52%	11.54%	8.15%	2.55%	99.09%	97.95%	91.82%	99.07%	
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)	521	1,105	4,217	410	270	-584	-3,112	3,807	140	-52.82%	-73.80%	928.25%	51.89%	0.91%	2.05%	8.18%	0.93%	
TOTAL REVENUE	57,317	53,927	51,576	44,201	42,971	3,390	2,351	7,374	1,230	6.29%	4.56%	16.68%	2.86%	100.00%	100.00%	100.00%	100.00%	
EXPENDITURES:																		
Payroll	28,248	26,448	24,469	22,768	21,428	1,800	1,979	1,701	1,340	6.81%	8.09%	7.47%	6.25%	49.28%	49.04%	47.44%	51.51%	
Benefits	11,743	10,610	9,863	9,109	8,698	1,133	747	754	411	10.68%	7.57%	8.28%	4.73%	20.49%	19.67%	19.12%	20.61%	
Supplies	1,731	1,634	1,508	1,355	1,001	97	126	153	355	5.96%	8.35%	11.27%	35.44%	3.02%	3.03%	2.92%	3.07%	
Services	9,594	11,273	8,079	6,865	5,800	-1,679	3,194	1,215	1,064	-14.89%	39.53%	17.70%	18.35%	16.74%	20.90%	15.66%	15.53%	
Capital	1,922	387	801	253	60	1,535	-414	548	193	396.68%	-51.70%	217.05%	323.28%	3.35%	0.72%	1.55%	0.57%	
Payment to Risk Management/Workers Comp Funds	2,273	1,963	1,642	1,366	1,237	310	321	275	129	15.80%	19.58%	20.16%	10.44%	3.97%	3.64%	3.18%	3.09%	
Debt Service--Leases/SBITAs	580	162	118	118	0	418	44	0	118	257.88%	37.16%	0.33%	-	1.01%	0.30%	0.23%	0.27%	
TOTAL EXPENDITURES FROM OPERATIONS-- EXCLUDING COVID	56,092	52,477	46,481	41,833	38,224	3,615	5,996	4,647	3,610	6.89%	12.90%	11.11%	9.44%	98.76%	99.35%	101.01%	98.77%	
Salaries & Wages--COVID	0	0	0	0	44	0	0	0	-44	-	-	-	-100.00%	0.00%	0.00%	0.00%	0.00%	
Benefits--COVID	0	0	0	0	1	0	0	0	-1	-	-	-	-100.00%	0.00%	0.00%	0.00%	0.00%	
Supplies--COVID	0	0	0	3	65	0	0	-3	-63	-	-	-100.00%	-96.08%	0.00%	0.00%	0.00%	0.01%	
Services--COVID	0	0	0	90	211	0	0	-90	-121	-	-	-100.00%	-57.27%	0.00%	0.00%	0.00%	0.20%	
Capital Outlays--COVID	0	0	0	0	63	0	0	0	-63	-	-	-	-100.00%	0.00%	0.00%	0.00%	0.00%	
Transfers Out--COVID	0	0	0	0	392	0	0	0	-392	-	-	-	-100.00%	0.00%	0.00%	0.00%	0.00%	
TOTAL EXPENDITURES FROM OPERATIONS-- INCLUDING COVID	56,092	52,477	46,481	41,926	38,999	3,615	5,996	4,555	2,927	6.89%	12.90%	10.86%	7.50%	97.86%	97.31%	90.12%	94.85%	
Transfers Out (mainly for capital funding, working capital for grant-supported projects, and supplemental operational funding provided to other County funds--SEE DETAIL BELOW)	498	1,494	3,294	6,156	2,967	-996	-1,800	-2,862	3,189	-66.67%	-54.65%	-46.49%	107.49%	0.87%	2.77%	6.39%	13.93%	
TOTAL EXPENDITURES	56,590	53,971	49,775	48,082	41,966	2,619	4,196	1,693	6,116	4.85%	8.43%	3.52%	14.57%	98.73%	100.08%	96.51%	108.78%	
NET OPERATING SURPLUS (DEFICIT)--EXCLUDING COVID/ARPA 605 FUNDS	704	345	-463	521	3,653	359	808	-985	-3,132	104.11%	-174.44%	-188.94%	-85.74%	1.24%	0.65%	-1.01%	1.23%	

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	2025	2024	2023	2022	2021	2025	2024	2023	2022	2025	2024	2023	2022	2025	2024	2023	2022
	Adopted Budget	Projected	Actuals	Actuals	Actuals	Adopted Budget	Projected	Actuals	Actuals	Adopted Budget	Projected	Actuals	Actuals	Adopted Budget	Projected	Actuals	Actuals
NET SURPLUS (DEFICIT) FROM COVID/ARPA 605 FUNDS	0	0	1,342	1,344	48	0	-1,342	-2	1,295	-	-100.00%	-0.17%	2671.16%	0.00%	0.00%	2.83%	3.07%
NET SURPLUS (DEFICIT) FROM TRANSFERS IN/OUT	23	-389	923	-5,746	-2,697	412	-1,312	6,669	-3,049	-106.02%	-142.16%	-116.06%	113.06%	0.04%	-0.74%	1.95%	-13.12%
NET SURPLUS (DEFICIT)--INCLUDING COVID/ARPA 605 FUNDS/TRANSFERS IN/OUT	728	-44	1,801	-3,881	1,005	772	-1,845	5,682	-4,886	-1753.63%	-102.44%	-146.40%	-486.23%	1.27%	-0.08%	3.49%	-8.78%
BUDGET ADJUSTMENTS:																	
PAYROLL/BENEFITS HISTORIC BUDGET UNDERSPEND DUE TO POSITION DARK TIME (ASSUMING 3%)	1,200																
ESTIMATED COSTS NOT FACTORED INTO THE PROPOSED BUDGET--INCREMENTAL LABOR COSTS RELATED TO CBAS NOT YET RATIFIED, SEPARATION OF CORONER FUNCTION FROM PROSECUTING ATTORNEY, AND INDIGENT DEFENSE CONTRACT RENEWAL COSTS	-1,415																
PROJECTED NET OPERATING SURPLUS (DEFICIT)--ADJUSTED FOR HISTORIC PAYROLL UNDERSPEND/PRELIMINARY GENERAL FUND CAPITAL FUNDING	512	-44	1,801	-3,881	1,005	556	-1,845	5,682	-4,886	-1264.40%	-102.44%	-146.40%	-486.23%	0.89%	-0.08%	3.49%	-8.78%
BUDGETED ENDING FUND BALANCE	14,132	13,404	13,448	11,648	15,529					5.43%	-0.33%	15.46%	-24.99%	24.66%	24.86%	26.08%	26.35%
As a % of Total Expenditures	25%	25%	27%	24%	37%												
As a % of Total Expenditures (excluding Transfers Out)	25%	26%	29%	28%	40%												
PROJECTED ENDING FUND BALANCE	13,917	13,404	13,448	11,648	15,529					3.82%	-0.33%	15.46%	-24.99%	24.28%	24.86%	26.08%	26.35%
As a % of Total Expenditures	24%	25%	27%	24%	37%												
As a % of Total Expenditures (excluding Transfers Out)	25%	26%	29%	28%	40%												
GENERAL FUND REVENUE DETAIL																	
TAX SUMMARY:																	
Real and Personal Property Taxes	12,216	12,009	11,745	11,373	11,277	207	264	371	97	1.72%	2.25%	3.27%	0.86%	21.31%	22.27%	22.77%	25.73%
Juvenile Correction Sales and Use Tax	2,140	2,057	1,989	1,943	1,812	83	68	46	131	4.02%	3.41%	2.39%	7.23%	3.73%	3.82%	3.86%	4.40%
Timber Excise Tax	375	304	372	324	281	71	-68	48	43	23.43%	-18.26%	14.73%	15.30%	0.65%	0.56%	0.72%	0.73%
Local Retail Sales and Use Tax	10,366	9,967	9,445	9,394	8,639	399	522	51	755	4.01%	5.53%	0.54%	8.74%	18.09%	18.48%	18.31%	21.25%
Leasehold Excise Tax	81	77	79	68	59	4	-1	11	9	4.54%	-1.80%	16.03%	15.25%	0.14%	0.14%	0.15%	0.15%
Local Criminal Justice/Public Safety	1,467	1,380	1,335	1,320	1,239	87	45	15	81	6.34%	3.35%	1.13%	6.54%	2.56%	2.56%	2.59%	2.99%
TOTAL TAX REVENUE	26,645	25,794	24,965	24,422	23,307	851	829	542	1,116	3.30%	3.32%	2.22%	4.79%	46.49%	47.83%	48.40%	55.25%
OTHER GENERAL FUND REVENUES:																	
Licenses & Permits	1,297	1,034	947	1,019	1,088	263	87	-72	-69	25.41%	9.21%	-7.11%	-6.31%	2.26%	1.92%	1.84%	2.31%
Intergovernmental Revenues--Grants	5,835	5,853	1,789	1,655	2,971	-18	4,064	134	-1,317	-0.30%	227.19%	8.10%	-44.31%	10.18%	10.85%	3.47%	3.74%
Intergovernmental Revenues--PILT, PUD Privilege Tax, Criminal Justice, Marijuana/ Liquor Excise, Autopsy, HCA																	
Medicaid Reentry Demonstration, Other	6,189	4,736	3,387	3,088	3,140	1,453	1,348	299	-52	30.68%	39.81%	9.69%	-1.65%	10.80%	8.78%	6.57%	6.99%
Intergovernmental--ARPA Section 605 Local Assistance & Tribal Consistency Funding	0	0	1,255	1,255	0	0	-1,255	0	1,255	-	-100.00%	0.00%	-	0.00%	0.00%	2.43%	2.84%
Intergovernmental--Timber Sales	1,100	500	785	554	612	600	-285	231	-58	120.08%	-36.31%	41.72%	-9.47%	1.92%	0.93%	1.52%	1.25%

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	2025	2024	2023	2022	2021	2025	2024	2023	2022	2025	2024	2023	2022	2025	2024	2023	2022
	Adopted Budget	Projected	Actuals	Actuals	Actuals	Adopted Budget	Projected	Actuals	Actuals	Adopted Budget	Projected	Actuals	Actuals	Adopted Budget	Projected	Actuals	Actuals
Charges for Goods & Services	9,961	9,220	7,846	7,387	7,641	741	1,374	459	-254	8.03%	17.51%	6.22%	-3.33%	17.38%	17.10%	15.21%	16.71%
Fines & Penalties	806	853	729	687	985	-47	124	42	-298	-5.56%	16.96%	6.09%	-30.23%	1.41%	1.58%	1.41%	1.56%
Misc Revenue (Interest Inc, Camping Fees, etc)	4,862	4,827	4,314	2,283	2,130	35	513	2,031	152	0.73%	11.90%	88.99%	7.16%	8.48%	8.95%	8.36%	5.16%
Nonrevenues (Sale/Use Tax, Lodging Tax--Parks & Facil)	0	4	0	4	3	-4	4	-4	1	-100.00%	-	-100.00%	32.28%	0.00%	0.01%	0.00%	0.01%
Other Financing Sources (excluding Timber)	101	1	0	0	0	100	1			10040.00%	-			0.18%	0.00%	0.00%	
TOTAL OTHER REVENUE, EXCLUDING COVID REIMBURSEMENTS/ ARPA 605 FUNDS/ TRANSFERS IN	30,151	27,028	21,053	17,932	18,570	3,123	5,975	3,120	-638	11.55%	28.38%	17.40%	-3.44%	52.60%	50.12%	40.82%	40.57%
Intergovernmental--COVID Reimbursements	0	0	87	181	824	0	-87	-95	-643	-	-100.00%	-52.30%	-77.98%	0.00%	0.00%	0.17%	0.41%
Intergovernmental--ARPA Section 605 Funding	0	0	1,255	1,255	0	0	-1,255	0	1,255	-	-100.00%	0.00%	-	0.00%	0.00%	2.43%	2.84%
Transfers In	521	1,105	4,217	410	270	-584	-3,112	3,807	140	-52.82%	-73.80%	928.25%	51.89%	0.91%	2.05%	8.18%	0.93%
TOTAL REVENUE--GENERAL FUND	57,317	53,927	51,576	44,201	42,971	3,974	6,718	3,568	-165	6.29%	4.56%	16.68%	2.86%	100.00%	100.00%	100.00%	100.00%