

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% |

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 |
| 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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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 |
| 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% |