

CLALLAM COUNTY
GENERAL FUND PROPOSED FINAL 2026 BUDGET
BRIDGE ANALYSIS BETWEEN DRAFT BUDGET & PROPOSED BUDGET
\$ IN 000s

OPERATING DEFICIT--2026 DRAFT BUDGET **-893** **COMMENTS**

NET REVENUE CHANGES:

Taxes	2	
Intergovernmental Revenues	47	Reflects carryover of \$47k of CDBG grant revenue for the Center for Inclusive Entrepreneurship expected to be spent/reimbursed in 2026.
Charges for Goods & Services	0	
Fines & Penalties	0	
Misc Revenue (Interest Inc, Camping Fees, etc)	0	
Other Financing Sources (Timber Sales, other)	0	
Transfers In	0	

TOTAL NET REVENUE CHANGES **49**

NET EXPENDITURE CHANGES:

Payroll	-168	Reflects the incorporation of \$200k of ARPA funding to be re-allocated to fund personnel costs in the Sheriff-Operations budget, and the elimination of a part-time administrative specialist position in Sheriff Emergency Services after July 2026, as offset by extra help funding in Community Development-Environmental Quality to support 1.5 months of part-time overlap training time of retiring Salmon Recovery Project Coordinator position.
Benefits	-41	Reflects the impact to benefits of the incorporation of \$200k of ARPA funding to be re-allocated to fund personnel costs in the Sheriff-Operations budget, and the elimination of a part-time administrative specialist position in Sheriff Emergency Services after July 2026, as offset by extra help funding in Community Development-Environmental Quality to support 1.5 months of part-time overlap training time of retiring Salmon Recovery Project Coordinator position.
Supplies	2	
Services	-22	Reflects a \$145k increase in General Fund indirect allocation charges to non-General Fund funds for shared services cost provided by the General Fund, as offset by the incorporation of a \$50k placeholder for Clerk's Office migration from OnBase to Odyssey, \$47k carry over of grant-supported Center for Inclusive Entrepreneurship services costs, and \$27k increase in Sheriff Clinical Services professional services and computer systems maintenance costs based on revised HCA Reentry grant-spend down projections.
Capital	423	Increase is due to \$423k of HCA Reentry grant-funded capital outlays that were expected to be incurred in 2025 carrying over into 2026 based on revised HCA Reentry grant-spend down projections provided by the Sheriff's Office.
Transfers Out	-9	Reflects lower transfer funding needed from the General Fund by the Public Works--Flood Control and Prosecuting Attorney Local Crime Victim Compensation fund due to a reduction in indirect costs allocated to these funds for 2026.
Payment to Risk Management/Workers Comp Funds	12	Increase is due to increased indirect costs allocated to the Risk Management fund.
Debt Service--Leases/SBITAs	9	Increase due to higher grant-funded subscription based IT costs in Sheriff Clinical Services based on revised HCA Reentry grant-spend down projections provided by the Sheriff's Office.
Estimated Payroll Underspend	4	
Placeholder Costs	156	Reflects the removal of placeholders for \$200k of ARPA funding to re-obligated to fund personnel costs in the General Fund and \$50k for the Clerk's Office system migration costs for the upcoming Odyssey conversion project following the incorporation of these items into the Sheriff Operations and Clerk's budgets, respectively.

TOTAL NET EXPENDITURE CHANGES **367**

NET CHANGE BETWEEN REVENUE & EXPENDITURES -318

OPERATING DEFICIT--2026 PROPOSED FINAL BUDGET **-1,211**