



Clallam County

CLALLAM COUNTY MEETING PARTICIPATION

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Department: Finance

WORK SESSION ☐ Meeting Date:

REGULAR AGENDA ☒ Meeting Date: 12/06/2022

Required originals approved and attached? ☒
Will be provided on:

Item summary:

- | | | |
|--|--|---|
| ☐ Call for Hearing | ☐ Contract/Agreement/MOU - Contract # | |
| ☒ Resolution | ☐ Proclamation | ☒ Budget Item |
| ☐ Proposed Ordinance | ☐ Final Ordinance | ☐ Other Monthly Review |

Documents exempt from public disclosure attached: ☐

EXECUTIVE SUMMARY:

As required by the Clallam County Charter, attached for review and discussion is the 2023 Proposed Final Budget for the required public hearings to be held on Tuesday, December 6th, 2022 at 10:30am and 5pm in the Board Room via in person, online or the telephone. These materials for the 2023 Proposed Final Budget may also be viewed on the County's website under Departments\ Finance \ County Budgets \ Proposed Budget 2023 (the link is provided [here](#)). Following hearing of testimony and questions from the public and staff, the Commissioners will then proceed in moving forward with adoption of the Proposed Budget that evening, or if a hearing extension is needed to allow for further changes to be made, no later than Tuesday, December 13th.

The following materials have been provided to accompany this summary:

- 2023 Proposed Final Budget Summary—All Funds;
- General Fund 4 Year Comparison of 2023 Proposed Final Budget to Projected/Actual Results for 2022-2020;
- General Fund 4 Year Comparison of 2023 Proposed Final Budget to Adopted Budgets for 2022-2020;
- General Fund Bridge Analysis of Changes Between 2023 Draft Budget and Proposed Final Budget;
- General Fund Breakdown Analysis of the Change in Operating Surplus/Deficit between the 2023 Proposed Final Budget and 2022 Forecasted;

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- 2023 Proposed Final Budget General Fund Revenue, Expenditure and Staffing Charts by Type and by Program;
- 2023 Budget Salary Worksheet Breakdown by Department/Fund;
- 2023 Department Requests Over Base Budget;
- 2023 Proposed Final Capital Outlay Budget by Fund;
- 2023 Budgeted Transfers for All Funds;
- Budget Resolution Adopting the 2023 Clallam County Budget; and
- Budget Resolution Adopting the 2023 Clallam County Budget Emergency Appropriations.

As noted in prior budget discussions, all departments have budgeted that all budgeted positions are assumed filled for the entire year in accordance with how policy currently requires us to budget, which, as has previously been discussed, not historically mirrored the County’s actual payroll spending trends where the County has underspent its personnel budgets in the General Fund between \$1.9 million and \$2.1 million each year due to open positions, turnover and retirements (further discussion below).

This budget reflects estimates for 2023 revenue which are partly dependent on the current revenue forecast assumptions for 2022, as well as many additional variables including:

- GDP growth and inflationary growth expectations based on most recent state economic forecasts,
- Local economic conditions,
- Continuance of supply of chain disruptions,
- Changes in long term and short-term interest rates as the Federal Reserve continues its interest rate increase strategy to reduce inflation, and
- Other revenue guidance available thru MRSC and other sources, etc.

Taxes, Intergovernmental taxes (including PILT, Timber excise tax, Leasehold Excise tax, PUD Privilege Tax, etc), Real Estate Excise taxes (REET), and Timber revenues reflected in the 2023 Proposed budget are based on projections developed based on the evaluation of such variables and available guidance. Departmental assumptions for other revenue streams reflected in this Proposed budget were discussed and evaluated for reasonableness during the Administrator and CFO discussions with each department in September, and reflect some changes based on those discussions that will be covered below.

Sales tax estimates used in the 2023 Proposed budget remain relatively unchanged from the Draft Budget, however as a result of higher than expected October monthly sales tax growth of 14% which increased our 2022 projected forecast for sales taxes, the assumed growth for the 2023 budget now reflects an approximate 2% growth rate (rather than 3% previously). We believe a 2% growth rate is still in line with projected 2023 retail sales and state GDP growth projected for the state by the Washington State Economic and Revenue Forecast Council’s economic forecast report which generally predicts low-single digit growth in 2023. 2022 sales taxes are now projected to grow 7.2% for the

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year. Given that economic conditions are still evolving and the growing concern for a potential recession in 2023, the sales tax revenue budget for 2023 will continue to be revisited during the 2023 budget process to reflect any changes in expectations for next year.

OVERVIEW OF CHANGES MADE BETWEEN DRAFT BUDGET AND PROPOSED BUDGET

Several changes have been made to the 2023 Draft Budget in arriving at the 2023 Proposed Final Budget. While outlined in more detail in the attached schedule called "Bridge Analysis Between Draft Budget & Proposed Final Budget", these changes at a high level include:

- **REVENUE CHANGES—increased \$394k**, mostly due to:
 - MISCELLANEOUS REVENUE increasing \$375k mainly due to revision of the estimate for investment interest income based on higher expected average Treasury & LGIP yields in 2023 and based on an outside investment consultant strategic liquidity analysis performed which should enable the County to increase the amount of excess short-term investments that can be invested into higher yielding, longer maturity investments.
- **EXPENDITURE CHANGES—decreased \$245k**, primarily driven by:
 - TRANSFERS OUT decreased \$125k mainly due to the elimination of a \$125k budgeted transfer to the VRF Boating fund for a marine vessel replacement that was mistakenly not removed in the Draft budget when funding for this vessel was shifted to the Boating Safety Fund;
 - SERVICES decreased \$269k mainly due to a \$170k reduction in the BOCC NonDepartmental budget for outside courthouse security monitoring that the Jail staff is expected to resume performing in 2023 once Jail staffing levels return to a sufficient level. 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. These decreases were partly offset by a \$30k increase in Parks & Facilities ER&R rental costs.
 - DEBT SERVICE COSTS increased \$131k due to a change in accounting for certain of the County's leases that are 1 year or more in duration, which requires lease rental costs to be accounted for as debt service costs rather than as a Services cost (see corresponding decrease in Services noted above). This change affects multiple departments with office, land and other qualifying leases, with the most notable one being the Juvenile Services land lease with Port of PA.

GENERAL FUND BUDGET OVERVIEW

At a high level, the 2023 Proposed Final Budget projects a beginning General Fund Balance of approximately \$11.831 million. Revenues are projected to total \$53.520 million, Expenditures (including Transfers Out to the Lower Dungeness and Dungeness Off-Channel Reservoir Capital Projects, HHS, Veteran's Relief, Sheriff's VRF Boating Program, Clallam Bay Sekiu Sewer, Flood Control and other funds) are projected at \$54.845 million, resulting in a budgeted decrease in

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Reserves of (\$1,325k), and leaving an ending General Fund Balance of \$10.506 million, representing an ending reserve level of 19% of total operating expenditures. However, as discussed later, when one adjusts for the historical underspend to our personnel and benefits budgets of \$1.9 million-\$2.1 million, and also assumes all new positions budgeted to be added in 2023 are held open for the first half of 2023 as a precautionary step discussed with the BOCC, it is likely the Proposed Final budget will generate a surplus of revenue over expenditures for 2023 of \$939k, as compared to 2022's projected deficit of (\$3,698k), which would leave an ending fund balance of \$12,770k for 2023, or a reserve of 24% of expenditures.

Below are the revenue and expenditure highlights behind these results:

REVENUE BUDGET HIGHLIGHTS

In this Proposed roll up of the 2023 budget, General Fund Revenues (excluding COVID-related reimbursements) are projected to total \$53,420k, representing a \$8,930k or 20.1% increase over 2022 projected revenue expected. When you further exclude Transfers In revenue (which consist mainly of working capital-related transfers from the Lower Dungeness and Dungeness Off-Channel Reservoir projects), General Fund Revenues are projected to increase \$2,842k or 6.4% from 2022 projected revenues.

In projecting revenues for 2023, certain revenue streams impacted by the economic and operational disruptions created by the COVID pandemic are projected to somewhat rebound from 2022, including:

- Miscellaneous Revenue is projected to grow by \$1.598 million due primarily to significant growth in investment interest income as the County is able to reinvest its investment portfolio in much higher yielding US Treasuries and other fixed income securities that are yielding in excess of 4-5% next year (as compared to sub 0.5% yields earned during much of 2022) due to the aggressive interest rate actions taken by the Federal Reserve to raise rates in an effort to curb inflationary pressures in the US economy, and also due to planned camping fee increases at the County's parks;
- Fines & Penalties are also expected to rebound somewhat (\$78k) from 2022 levels as courts continue to return to normal operations post-pandemic and as case back logs clear, but still down over 22% from their peak in 2019 due to the impact that court rulings and recent RCW changes affecting the County's ability to assess and collect certain types of fines and penalties; and
- Goods & Services are projected to increase by 8.7% due to contractual CPI-tied increases in certain of interlocal criminal justice agreements, improvement expected in the Jail bed revenues earned under the County's agreement with the State Department of Corrections (albeit still \$150k lower than pre-pandemic levels) as lower State prisoner populations during the COVID pandemic begin to subside and staffing issues at the Jail abate (which should enable more normal levels of chain gang Roads-support work), and increases in HHS Administration and Environmental Health services provided under Foundational Public Health funding provided by Washington State.

Growth of certain of our revenue streams tied to retail sales activity are assumed to continue the trend seen for most of 2022 where a moderation to low single digit growth (2.5-3%) took place after the 1st quarter of 2022, leading to a more modest 7.2% growth being projected for full year 2022 sales taxes as compared to the 21%+ growth seen in 2021. For 2023, sales taxes are budgeted to grow at 2% based on this trend continuing. While we are not currently projecting a significant prolonged recession in 2023 in a traditional sense as employment levels remain strong, we do believe inflationary pressures will carry over to 2023 albeit at lower levels from those witnessed in 2022 which, along with higher consumer borrowing costs, will hold discretionary taxable sales activity to low single digit growth next year. Other revenue streams tied to real estate, particularly REET 1 and REET 2 and certain of our Auditor filing fees, are expected to decrease by approximately 30% from historically high levels seen in 2022 due to the rapid slowing of the real estate market taking place due to the rapid rise in mortgage rates.

TAX REVENUES

Representing almost 50% of General Fund total revenues, Tax revenues are projected to increase \$597k or 2.45% in 2023. Property taxes are projected to increase \$324k or 2.83% as we assumed the County takes its allowed for 1% annual levy growth limit, as adjusted for new construction assumed captured totaling \$169.6 million, as allowed for under statute. Sales-driven taxes (local retail, juvenile correction sales and use taxes and local criminal/public safety taxes) are projected to increase a combined \$250k or 2%, which again reflects our assumption that sales taxes will grow at a more moderate rate as compared to the +7% growth seen in 2022. Timber excise tax is also projected to increase 5% from 2022 projections based on trend.

LICENSES & PERMITS

Licenses & Permits are currently projected to decrease -\$32k or -3.1% from 2022 projections mainly due to an assumed decline in building permit revenues following multiple years of strong permit activity and as interest rate hikes by the Federal Reserve continue to cool housing starts.

INTERGOVERNMENTAL REVENUES

Overall, Intergovernmental Revenues--consisting of federal and state grants and intergovernmental tax and excise payments received by the County--is budgeted to remain essentially flat in 2023. Intergovernmental Tax Revenues are projected to grow \$144k or 3.2% due to 3-6% increases projected certain intergovernmental tax revenues including PILT, Criminal Justice, and PUD Privilege taxes. Based on recently announced awards relating to ARPA Section 605 Local Assistance and Tribal Consistency funds to be distributed by the US Treasury, the County learned it would be receiving \$1.255 million of these funds both in 2022 and in 2023. As these funds may be spent in a manner consistent with other general revenues received by the County (with the exception of supporting lobbying activities), these funds are budgeted as part of the General Fund in 2023.

Intergovernmental grant revenues are projected to decrease \$149k or (4.9%), due to lower grants in DCD Long Range Planning, HHS Environmental Health, HHS Admin, Sheriff Ops & Emergency Services, Superior Court, and other areas, as partly offset by higher grant revenues budgeted for DCD Environmental Quality (+\$428k relating mainly to fish barrier-related grant increases), Juvenile Services, PA-Child Support, and increases in other areas.

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CHARGES FOR GOODS & SERVICES

Charges for Goods & Services are projected to increase \$672k or 8.7% in 2023 driven partly by partial recovery of certain COVID-impacted revenue streams, most notably the Sheriff Jail revenues derived from the provision of excess jail bed space to the State Department of Corrections which were negatively impacted during 2022 due to reduced COVID-related jail capacity restrictions that resulted in reduced DOC jail occupancy and need for County jail beds (a \$150k improvement is assumed in 2023, but revenue remains \$150k-\$250k below pre-COVID levels) Also negatively impacted in 2022 was the Sheriff Jail chain gang program in support of Roads due to reduced staffing levels in the Jail which are expected to abate in 2023. The remainder of the increase is largely due to increases in interfund services provided to the HHS Foundational Public Health fund and other non-General Fund HHS funds by HHS Environmental Health (\$78k) and HHS Administration (\$130k), increased County Fair gate and carnival proceeds (\$46k), \$95k in higher Auditor election services revenues and passport revenues, as offset by an \$85k decrease in filing fees in the Auditor's Office due to lower real estate filing volume trends.

FINES & PENALTIES

Fines & Penalties are budgeted to increase \$78k or 11.3% over 2022, reflecting an expectation by both district courts of a stabilizing and slight improvement in infraction revenue from 2022 levels as courts continue to return to normal operations post-pandemic and as case backlogs continue to clear. However, Fines & Penalties are budgeted at level that is still 22% below their peak in 2021 driven by court decisions and RCW changes affecting the County's ability to assess and collect fines and penalties across multiple functions.

MISCELLANEOUS REVENUE

Miscellaneous Revenue, consisting mainly of interest income and parks camping fees, is projected to increase \$1,598k or +77%, driven mainly by a \$1,387k increase in budgeted interest income driven by the sharp increase in interest rates available for US Treasury bills and notes that should allow the County to reinvest its investment portfolio in higher yielding fixed income US Treasury investments following the collapse of the 2-year CD and LGIP investment pool interest rates beginning in 2020 and continuing through much of 2022. These yield gains are largely due to the aggressive interest rate increase measures taken by the Federal Reserve beginning in early 2022 to combat the 8-9% inflation experienced in the US economy. In addition, based on a strategic liquidity analysis recently performed by an outside consultant, the County expects to enhance its investment income by strategically investing more of its short-term held investment portfolio into higher yielding, longer-term investments.

Partially offsetting this continued increase in investment interest income are lower interest earned on delinquent taxes (-\$75k or -18%) due to RCW changes made in 2021 impacting the amount of interest counties may collect, and lower expected revenues earned from sales of unclaimed property (-\$72k).

Parks and fair revenues are expected to grow above 2022 projected levels, reflecting fee increases that were originally budgeted to occur in 2022 that were deferred until 2023. Also contributing to the increase is the new HHS Environmental Health operating assessment of \$13 per septic-utilizing parcel approved in 2022 (\$276k).

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OTHER FINANCING SOURCES (TIMBER SALES)

Other Financing Sources, consisting mainly of timber revenues to the General Fund, are budgeted to decrease \$69k or -9.8% based on an August Proposed DNR timber harvest sales projection received for 2023.

TRANSFERS IN

Transfers In for the General Fund are projected to total \$6.498 million in 2023, consisting of:

- \$4,683k from the Lower Dungeness Floodplain Restoration project as this project concludes in 2023,
- \$1,650k related to the Dungeness Off-Channel Reservoir project (relating to grant reimbursement of land acquisition costs that will be incurred in 2023);
- \$125k related to the Sheriff Boating Safety Fund’s grant-fund acquisition of new boat that will require bridge funding from the General Fund that will be returned to the General Fund when grant proceeds are received; and
- \$40k standing transfer from Trial Court Improvements fund to the Sheriff Jail department.

This represents an increase of +\$6,088k in total Transfers In over 2022, primarily due to higher grant reimbursements expected under the Lower Dungeness floodplain project and Dungeness Off Channel Reservoir, as offset by a \$370k in transfers received from HHS 2022 relating to the return of General Fund support provided for the Serenity House bathroom remodel project.

EXPENDITURE BUDGET HIGHLIGHTS

Turning to expenditures for the General Fund, our Proposed expenditure budget, excluding COVID-related costs) currently stands at \$54,845k, an increase of \$6,476k or 13.4% from our 2022 projected expenditures.

SALARIES, WAGES & BENEFITS

The largest driver of the increase over 2022 projected expenditures is in Payroll and Benefits costs. Representing approximately 67% of our total expenditure budget, Payroll and Benefits are up \$3,320k or 14.5% and \$1,793k or 19.5%, respectively, to the 2022 forecast, mainly due to the fact that the budget assumes all budgeted staff positions are filled for the entire year as required under current policy, which clearly was not the case in 2022 where due to retirements, voluntary terminations, delays in filling positions during the year, the County had more open positions during 2022, particularly in areas like the Jail where we saw a much larger number of position openings. This resulted in a projected budget underspend in payroll and benefits in 2022 of approximately \$2.58 million. Based on 3-year and 5-year historical average payroll/benefits budget underspend of \$2.12 million and \$1.88 million, respectively, we anticipate a similar level of personnel budget underspend (albeit not as high in 2022), while not reflected in the current 2023 Proposed budget due to policy, is nevertheless achievable in 2023. **If you adjust our 2023 personnel cost budget for this \$2.099 million average budget underspend, our combined personnel costs in reality are expected to increase \$3.014 million or 9.4% in 2023 as compared to 2022.**

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This 9.4% increase in overall payroll/benefits costs is largely being driven by the full year impact of collective bargaining-related COLAs of 2.5% in January 2023, adjustments made to the pay scales, a \$50-per-month increase in County-paid health premium increases for most collective bargaining units, the addition of longevity-based medical premium pay as provided for in the collective bargaining agreements renewed in July 2022 and July 2023, new FTES added as outlined in the attached "2023 Department Requests Over Base Budget" and below, and extra help funding allotted for planned transitioned time for retiring staff (Treasurer's and Sheriff's Office) or for positional realignments (County Administrator).

We have budgeted 8.1 more FTEs in 2023 as compared to the 2022 budget, with additions in Auditor (+0.5), BOCC Operations (+.5 FTE), GIS (+1.0 FTE due to combination of DCD GIS with IT GIS), Human Resources (+1.8 FTE), HHS-Environmental Health (+1.0 FTE), Sheriff Operations (+3.85 FTE, due to addition of 1 (of 2) new deputy positions requested and transition of code enforcement with assumed hiring of a code enforcement sergeant), Sheriff Emergency Services (+.50 FTE), and Juvenile Services (+1.0 FTE) as offset by reductions in DCD (-1.6 FTE—primarily due to shifting code enforcement to Sheriff as offset by assumed hiring of Deputy Director position), IT (-.25 FTE), and HHS Admin (-.20 FTE).

NOTE REGARDING HEALTH INSURANCE AND WORKERS COMPENSATION BENEFIT

COSTS--It is important to note that the Proposed budget does now reflect health insurance benefit rate increases of 4.8%-5.8% depending on the respective benefit plan, which in total increased benefit costs for the General Fund approximately \$217k. In addition, based on an analysis of the County's workers compensation L&I rates assessed (which have not been adjusted since 2018) and significant increases in claims cost and L&I in recent years, a worker's compensation rate increase needed to stabilize reserve levels in the Worker's Compensation fund has been incorporated into each personnel budget, which added an estimated \$309k of increased benefits costs to the General Fund.

SUPPLIES

Supplies are projected to increase \$174k or 13.6% from 2022 projected spending levels mainly due to several IT SRF departmental requests being incorporated into the 2023 budget as outlined in the Department Requests schedule, as well as projected underspend to budget in this area in 2022 of (\$239k) or 15.7%.

SERVICES

Services in 2023 are projected to increase \$1,583k or 22.4% over 2022 projected non-COVID services. These increases are mainly due to the following:

- A \$304k increase in DCD—Environmental Quality Salmon Recovery services relating to additional grant funding received for fish barrier projects;
- Higher IT infrastructure-related network router, software renewal, ESRI maintenance, and a full year of Microsoft Office 365 services costs (\$94k);
- A \$133k increase in HHS Environmental Health On-Site Services and Drinking Water services costs funded through the new On-site Septic Assessment Fee of \$13 per parcel (with a septic system) approved in 2022 and funding available from the HHS Foundational Public Health fund;
- An estimated \$120k or 7.5% increase in indigent defense services costs;

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- \$349k of 2023 Department Requests reflected in the 2023 Proposed Budget (see attached schedule), including:
 - Auditor (+\$50k --relating to County's assumption of printing & binding costs for Voter Pamphlets that was previously paid by the State but will be recaptured in higher election services revenues);
 - DCD Environmental Health (\$22k mainly relating to developing of a monitoring strategy for the Lower Dungeness);
 - GIS (\$31k relating to ESRI costs);
 - HR (\$45k for expanded job posting advertising),
 - Sheriff (\$19k),
 - Prosecuting Attorney (\$22k--mainly relating to higher witness and expert witness costs);
 - Parks Fair & Facilities (\$66k--relating mainly to higher repairs & maintenance costs of facilities, parks and fairgrounds, and increased fair entertainment and advertising costs to drive more out-of-county visitorship), and
 - Superior Court (\$53k relating to contracting for a part-time court facilitator and higher guardian at litem services costs),
 - Increases in other areas; and
- 2022 projected budget underspend of \$552k in Services in multiple other areas.

TRANSFERS OUT

Transfers Out are budgeted to total \$4.924 million, a -\$1,244k or -20.2% decrease from 2022. This decrease is primarily due to a \$3.4 million decrease in Transfers Out to the Lower Dungeness Floodplain project as the bulk of Phase 2 construction work concludes by the end of 2022 and no further General Fund working capital funding will be needed to complete remaining work in 2023. Also contributing to this decrease is a \$405k decrease in transfers to HHS Operations and a \$9k decrease in transfer to the Law Library. These decreases are partly offset by an \$2,046k increase in working capital transfers out made to the grant-funded Dungeness Reservoir to fund the estimated \$2.2 million acquisition cost of the build site assumed in Q1 2023, the continuance of design work, and commencing of conveyance-related construction work in the 2nd half of 2023 (note that \$1.65 million of these funds are budgeted to be returned to the General Fund once grant reimbursements for the land acquisition are received). Additionally higher transfers related to a \$175k increase in Parks & Facilities Capital Projects fund transfer and \$202k increase in IT Capital Projects fund transfer reflecting the capital outlays slated for 2023 (see Capital section of report for more details), the Sheriff's Department's Boating Safety funds for acquisition of an anticipated grant-funded replacement vessel of \$170k, the Veteran's Relief program (+\$70k), and PW-Flood Control (+\$26k) are driving the remainder of the offsetting increase.

Transfers for the Dungeness Off Channel Reservoir, Clallam Bay/Sekiu Sewer, and Boating Safety Program consist of working capital advances projected for these funds to support the funds’ ongoing grant-funded capital projects and capital outlays, and will be reimbursed to the General Fund as grant reimbursements for these projects are received.

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Transfers Out from the General Fund included in the 2023 Proposed budget include the following:

• Dungeness Off-Channel Reservoir	\$2,450,000
• Parks & Facilities Capital Projects Fund	1,195,451
• IT Capital Projects Fund	551,523
• HHS Operations	125,000
• PW--Clallam Bay/Sekiu Sewer	140,000
• Boating Safety Program	170,000
• Local Crime Victim Comp	67,000
• Veterans Relief	106,000
• PW--Flood Control	72,341
• Law Library	15,037
• Employee Healthcare	19,000
• PW--Solid Waste	6,500
• HHS Chemical Dependency/Mental Health	6,211

TOTAL TRANSFERS OUT—2023 \$4,924,063

NOTE REGARDING VETERANS RELIEF TRANSFER--It should be noted that the Transfer to the Veterans Relief fund (which is new for 2023) is being driven by increases in Veteran’s Relief fund expenditure increases over the last several years of 17.6% in 2020, 23.8% in 2021, and 23% projected for 2022, resulting in decreases in fund reserves of (\$75k) in 2019, (\$25k) in 2020, (\$47k) in 2021, and (\$55k) in 2022. As a result, in order to support the level of 2023 spending budgeted for this fund and to meet the monthly aid need experienced in 2022 of approximately \$9k per month, the Veteran’s Relief fund will require a transfer of \$106k from the General Fund. As this additional funding will be coming in the form of a transfer from the General Fund, the property tax fixed levy rate apportioned from the General Fund to the Veteran’s Relief Fund will be reduced from the .01125 current rate to .00924 which will insure the property tax funding source for Veteran’s Relief grows at a rate proportional to overall General Fund property tax growth year-over-year.

NOTE REGARDING LOCAL CRIME VICTIM COMPENSATION FUND TRANSFER—In 2022, a debatable emergency was approved by the BOCC raising transfer funding provided to this fund from \$17,000 to \$67,000 to support this fund which had experienced a significant decline in one of the fund’s primary sources of funding--Clerk’s Office revenue—due to a reduction in payment of fines during the COVID pandemic and due to other RCW changes in how fines may be assessed. The 2023 budget reflects similar level of funding support needed. While not currently reflected in the 2023 Proposed Budget, it should be noted that the Prosecuting Attorney’s Office is requesting additional funding to hire an additional Victim Witness Coordinator in 2023, which if approved would raise the amount of transfer funding needed from the General Fund for this fund by approximately \$101k in 2023.

PAYMENT TO RISK MANAGEMENT/WORKERS COMP FUNDS

Payments from the General Fund to the Risk Management/Workers Comp Funds are budgeted to total \$1,642k, representing an increase of \$276k or 20.2% over 2022. This increase is reflective of significant increases in general liability, cyber, property and other insurance coverage premium costs charged to the County through the Washington State Risk Pool based overall insurance cost increases being experienced across Washington state.

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DEBT SERVICE COSTS

Debt service costs, consisting solely of certain office, land, and equipment leases with a lease term greater than one year, are budgeted to total \$131k, representing an increase of \$131k over 2022. As noted above, due to a change in accounting for certain of the County's leases that are 1 year or more in duration, lease rental costs must be accounted for as debt service costs rather than as a Services cost in prior years. This change affects multiple departments with office, land and other qualifying leases, with the most notable one being the Juvenile Services land lease with Port of PA.

DEPARTMENT REQUESTS FOR 2023—as outlined in the attached “2023 Department Requests Over the Base Budget—Administrator Proposed Budget”, a total of \$1,047,257 of the \$1,618,718 of additional General Fund spending requests are included in the Proposed Budget, with the remaining \$571,461 Draft for deferral, with several Draft for revisiting as part of the 2023 mid-year review once the County has better visibility into the economic conditions affecting the 2023 budget. Of the Other Non-General Fund requests of \$441,662, we have Draft approval of \$248,441.

COVID-19 COSTS FUNDED FROM THE GENERAL FUND

- The General Fund 2023 Proposed Budget currently does not reflect any COVID-specific budgeted revenues or expenditures, outside of \$100k of FEMA reimbursements the County expects to receive in 2023 for eligible COVID expenditures incurred in the 2nd half of 2022.
- With FEMA-funded COVID mitigation costs in the County’s facilities ending in the third quarter of 2022, no additional COVID-related costs are expected to be paid out of the General Fund in 2023, representing a decrease of FEMA COVID costs incurred by the General Fund in 2022 of approximately \$93k.
- All remaining eligible COVID-related expenditures in 2023 are budgeted to be funded out of the NonDepartmental—American Rescue Plan Act fund or other HHS special revenue funds that have COVID-specific grant funding for 2023.

CONCLUSION/TAKE-AWAYS

Based on this Proposed revenue and expenditure budget presented, the budget reflects utilizing \$1,325k of General Fund reserves to fully fund the 2023 budget, leaving ending reserves of \$10,506k. However, as discussed previously and as outlined in the attached “Breakdown of Proposed Budget Deficit”, based on historical average underspend to our personnel and benefits budgets of \$1.9 million-\$2.1 million, coupled with the BOCC direction that any new positions approved in the Department Request list be held open until mid-year 2023 as a precaution given the economic uncertainty in 2023, **the General Fund’s 2023 Proposed Budget as adjusted would produce a projected surplus of \$939k**, as compared to 2022’s projected deficit of (\$3,698k), which would leave **an ending fund balance of \$12,770k for 2023, or a reserve of 24% of expenditures.**

LIQUIDITY IMPACT OF MULTI-YEAR GRANT-FUNDED PROJECTS

2023 will see the County engaged in a number of multi-year, multi-million dollar projects which are fully or partially funded by grants and other state/federal resources, including:

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Revised: 3-04-2019

- Lower Dungeness Floodplain--\$16.9 million project (Phase 2 construction scheduled for completion in 2022, with remain work involving Towne Road Replacement slated for completion in 2023);
- EOC Relocation--\$7.2 million project (\$3.588 million grant funded)
- Dungeness Reservoir--\$38.6 million project
- Joyce Broadband Expansion Project--\$22.4 million (fully grant funded with match covered by \$1.786 million committed from ARPA)

As most of these projects are funded through reimbursement grants, the projects have or will require varying levels of working capital funding support from the General Fund at various stages of the project to enable the projects to pay for project design and construction costs in advance of receiving grant funding reimbursements for such costs (with the exception of the Broadband project which will rely on committed ARPA funds for working capital). Once grant reimbursements begin to be received, those grant reimbursement funds then become a perpetual funding source for future project costs until the project is completed. Upon the project's completion and receipt of all remaining grant reimbursements, the fund that provided the initial working capital funding can then be fully repaid for all funds advanced (assuming the project is 100% grant funded).

As certain granting agencies have limited their grant reimbursement request windows to quarterly rather than month (which has affected reimbursements for Dungeness Off Channel Reservoir and Clallam Bay Sekiu Sewer) or have experience grant reimbursement processing delays due to staffing shortages relating to the pandemic, this potentially will place greater demand for working capital liquidity from our various reserves, including the General Fund. To mitigate these liquidity pressures, departments have been requested to closely coordinate and communicate with their granting agencies to ensure timely grant reimbursement submission and payment turnarounds, as well as to request as applicable a shortening of grant reimbursement windows to no less frequently than monthly.

Also, at the request of the BOCC and through coordination of the County Administrator, the County will be assigning project team members to these various projects, including representatives from Finance, IT, operations and other areas as needed, in order to improve financial oversight, planning, and execution of these projects and to mitigate risk.

The County's Finance Department will also be exploring options for opening a revolving line of credit to provide additional liquidity if needed as several of these capital projects funding needs ramp up.

2023 PROPOSED CAPITAL OUTLAYS (INCLUDED IN 2023 PROPOSED BUDGET)

- **CAPITAL REQUESTS**—consistent with the Proposed 5 Year Capital Plan and 2023 Proposed Capital Budget presented to the BOCC at work session on October 24, 2022, we are proposing a total \$25,799,398 of capital outlays for the 2023 budget, and deferring \$1,410,738 of requests identified in the 2023 capital plan. The Proposed capital outlays are proposed to be funded through the following sources (source: "Proposed Capital Requests to Include in 2023 Budget" attachment):
 - **Parks & Facilities Capital Projects Fund**--\$4,013,000 (consisting of the first half of the EOC construction phase (\$3.54 million), of which \$.588 million is funded through a Dept of

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Commerce Grant approved as part of the 2021-23 biennium that must be accepted by 6/30/2023 to guarantee the funds are available and \$3 million earmarked in the 2023 Federal appropriations budget, along with a transfer of \$1 million from the General Fund to fund initial working capital needs of the project which was budgeted in 2022 but deferred due to delays in the project); also included are \$118k for PFF Unanticipated Projects, \$70k to fund a Building Facility Security and Safety Study, \$100k to replace Failed Dock piles at Lake Pleasant and Camp David Jr, \$150k for an Office Space Reconfiguration/Expansion placeholder to cover needs in the Auditor's Office, Finance, WSU and others, and \$35k for Fairgrounds shower upgrades); the capital outlays from this fund will require a Transfer from the General Fund of \$1.195 million.

- **IT Capital Projects Fund**--\$644,120 (mainly relating to Cisco license renewal and switch replacements (\$257k), network device replacement (\$67k), recurring PC Replacement (\$90k), Tyler Permit Planning system remaining costs (\$30k), Wireless network upgrade and expansion (\$100k), Microsoft InTune Deployment (\$29k), UPS DR Site and phone system upgrades (\$19k), scheduled copier replacements (\$43k), and server hardware replacement (\$10k); the capital outlays from this fund will require a Transfer from the General Fund of \$552k.
- **REET 1**--\$2,210,000 (consisting of \$1,635,000 of capital outlays, with major items including the Juvenile Facilities Roof Membrane Replacement (\$725k), Restoration of the Old Juvie Building to Office Space (\$300k), the continued replacement of the Courthouse VAV HVAC air system boxes (\$250k), Replacement of the Art Barn Roof at the fairgrounds (\$120k), a Fairgrounds Site and Security Lighting and Power Project (\$100k carry over project, which would be 50% grant funded), and other carryover or recurring projects (\$240k). Also to be funded through REET are \$575k of transfers to the Carlsborg Deep Water Well (\$75k) and Clallam Bay Sekiu Sewer fund (\$500k) to fund a 5-year project to replace each of the systems five pump stations (\$470k) and replace the drive bearings for the systems' remaining four biological contactors (also a carryover project--\$80k);
- **REET 2**--\$1,963,215 (including \$1,100k to Roads to fund 2023 road projects which includes the carryover of an additional \$400k ask approved in the 2022 budget to help fund the rebuild of Towne Road on the new Lower Dungeness Levy in 2023, remaining installation costs of 3 electric car charging stations at the Courthouse (\$25k), and \$225k of carryover Courthouse irrigation/planter/sidewalk replacements. Also to be funded through REET 2 is a transfer of \$613,215 to the Clallam Bay Sekiu Sewer fund to fund the \$505k of carry over costs related to the 2022-approved pump station replacement that will instead occur in early 2023 (\$425k) and the bearing replacement carry over project (\$80k), and to subsidize those REET-eligible maintenance costs of the sewer fund that are not currently covered by projected revenues (\$108k);
- **General Fund**--\$892,000 (consisting primarily of:
 - \$407k of Sheriff Operations/ Jail/ Animal Control / Emergency Services items (\$207k of which is for vehicle equipment for the scheduled replacement of 4 patrol vehicles, 1 animal control vehicle, and 1 emergency management response RV vehicle for the west end, and \$65k for acquisition of one additional patrol vehicle for the one additional patrol deputy position to be added), with remainder for portable radio

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- replacements, Jail PIPE hardware, camera, and book room upgrades, and ARES Program Equipment).
- HHS Environmental Health (\$90k to re-equip 30-year-old testing lab equipment),
- Prosecuting Attorney--\$15k for staff Iphone replacements
- Superior Court (Clerk bench remodel \$11k),
- District Court 1 (\$10k requested for lobby display), and
- Parks and Facilities (\$277k requested to purchase 2 UTVs, 2 Tractors with loader/mower attachments, and replace an RV bunkhouse to more efficiently support maintenance needs at two parks and the fairgrounds.

As noted earlier, Transfers from General Fund are budgeted to the Parks & Facilities Capital fund (\$1,195k), IT Capital Projects fund (\$552k), and Clallam Bay Sekiu Sewer Fund (\$140k needed to support additional wastewater treatment operator FTE and to subsidize this fund to fully cover its operating costs) to fully fund the 2023 capital projects in these funds.

- **Other Funds Capital Outlays**

- Boating Safety--\$157k of grant-funded costs to acquire a replacement marine vessel, but which will require a transfer of \$170k from the General Fund as a working capital
- VRF Boating Fund--\$29k for replacement marine vessel costs not covered under grant
- OPSCAN--\$177k for radio network equipment replacement
- Carlsborg Sewer--\$240k for the Savannah/Village Lane extension (Opportunity Fund funded), (NOTE: per BOCC discussion, the \$250k designated previously for the Gupster project has been deferred pending further need analysis);
- Clallam Bay Sekiu Sewer--\$2,975k (includes \$2.0 million DOE grant funded collection system rebuild project, \$895k to replace the first two of five pump stations, one of which is a carryover from 2022 but will be completed in 2023 (REET 1 transfer funded), and \$80k to replace all bearings on remaining four biological contactors (REET 1 transfer funded, carryover project);
- ER&R--\$1,917k, consisting of vehicle and equipment replacements for Roads of \$1.480 million and \$257k for General Fund, and \$180k for general site maintenance to replace failing gutters on all ER&R buildings;
- ARPA--\$347k, with \$250k for the Bipolar Ionization Air Purification System for County facilities to reduce airborne illness risks and \$97k of carry over costs relating to the BOCC Board Room IT Technology Upgrade project (BOCC approved usage of ARPA funds); and
- Dungeness Off Channel Reservoir--\$5.173 million for land acquisition (\$2.2 million), design work, and conveyance construction phase work of Dungeness Off Channel Reservoir Project (100% grant funded through grants rec'd to date).
- Broadband Project--\$6.317 million for initial engineering/design, permitting, project management, materials, and right of way ascertainment
- Carlsborg Deep Water Well--\$75k to cover potential remaining costs of project.

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In summarizing the total Proposed capital spend by the key strategic initiative or summary categories we grouped our 2023-2027 capital plans according to, the 2023 Proposed budget proposes the following spending by key initiative/grouping:

- **EOC Relocation**--\$3,540,000
- **Courthouse Facility Aging Infrastructure Initiatives**--\$670,000 (consisting of \$250k for VAV Air System Box replacements, \$300k to restore Old Juvie Building for use as office space, Fairgrounds Art Barn Roof Replacement);
- **Juvie Master Plan**--\$725,000 (roof membrane replacement)
- **Disaster Recovery/Business Continuity**--\$12,000
- **IT Infrastructure Initiatives**, --\$263,300
- **Sewer System Repair/Replacement Initiatives**--\$3,215,000 (relating to Clallam Bay/Sekiu collection overflow project which will be 100% funded through Ecology grant/loan (\$2.0 million), pump station replacement (\$895k), and biological contactor bearing replacement (\$80k) and \$240k Carlsborg sewer Village Lane extension funded through Opportunity fund)
- **Deep Water Well/Water Mitigation**--\$5,248,000 (\$75k Carlsborg Water Mitigation, \$5.173 million Dungeness Off Channel Reservoir (100% grant funded)
- **Other Non-Recurring Capital Outlay**—\$571,245 (Fairgrounds shower upgrade (\$35k), 1 new patrol vehicles for added deputies (\$65k), Jail PIPE hardware, camera, and booking area improvements (\$26k), Sheriff EMS response vehicle replacement (\$30k), DC1 Lobby Display (\$10k), Parks & Facilities UTV, Tractor Additions (\$277k), ARPA-funded BOCC Board Room IT technology upgrade (\$97k), and VRF funded vessel replacement funding (\$31k)
- **Broadband Expansion**--\$6,317,274
- **Mandatory/Recurring/Regular Replacement**--\$704,966 (mostly fleet vehicle replacement costs, IT PC and copier replacements, failed pilings at two park boat ramps, etc)
- **Previously Approved Carry Over Capital Outlays**—\$833,000
- **Road Projects Supported Thru REET**—\$1,100,000
- **Non-Recurring Capital Fully Funded through Grants/Dedicated Funds (No General Fund/REET Funding Needed)**—\$421,114
- **ER&R Funded Capital Outlays**--\$1,917,000
- **ARPA Funded Capital Outlays**--\$250,000 (building HVAC air purification system)
- **Courthouse/Juvenile Services Building Security**--\$11,199.

▪ **TOTAL--\$25,799,098**

Budgetary impact: (Is there a monetary impact? If so, are funds for this already allocated or is a budget change necessary? If this is a contract and a budget change is necessary, the budget change form must be submitted with the item at work session and for the regular agenda) **If a budget action is required, has it been submitted and a copy attached?**

Upon completion of the public hearing, we request BOCC approval of the enclosed resolutions adopting the 2023 Clallam County Budget and adopting the 2023 Clallam County Budget Emergency Appropriations.

Proposed action: (Does the Board need to act? If so, what is the department's recommendation?)

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Revised: 3-04-2019

County Official signature & print name:  Mark Lane_____

Name of Employee/Stakeholder attending meeting: _____Mark Lane, Rebecca Turner, Rich Sill, Debi Cook_____

Relevant Departments: _____Finance, BOCC_____

Date submitted:

November 30, 2022

Exhibit A		CLALLAM COUNTY 2023 Proposed Budget			12-05-22		
NUMBER FUND & DEPT	Y P E	FUND/ACCOUNT NAME	BEGINNING FUND BALANCE	REVENUES	EXPENDITURES	ENDING FUND BALANCE	TOTAL
GENERAL FUND							
00100.	211	G Assessor	0	4,515	2,244,268	0	-2,239,753
00100.	221	G Auditor	0	1,233,050	1,795,364	0	-562,314
00100.	231	G Treasurer	0	31,234,830	846,598	0	30,388,232
00100.	241	G Board of County Commissioners - Operations	0	110	938,361	0	-938,251
00100.	242	G BOCC - Boundary Review Board	0	150	1,780	0	-1,630
00100.	243	O BOCC - Port Crescent Cemetery	0	500	3,000	0	-2,500
00100.	244	G BOCC - Board of Equalization	0	0	79,375	0	-79,375
00100.	291	G NonDepartmental	0	109,010	3,272,785	0	-3,163,775
00100.	293	~ General Fund Reserves	0	6,458,019	2,946,683	0	3,511,336
00100.	331	D Comm Dev - Administration	0	6,000	478,190	0	-472,190
00100.	332	D Comm Dev - Environmental Quality	0	812,052	1,016,406	0	-204,354
00100.	333	D Comm Dev - Permit Center	0	1,045,800	906,539	0	139,261
00100.	334	D Comm Dev - Long Range Planning	0	148,400	612,026	0	-463,626
00100.	361	D Hearing Examiner	0	0	42,500	0	-42,500
00100.	411	I Information Technology	0	52,000	2,349,545	0	-2,297,545
00100.	421	I Geographic Information System	0	0	375,882	0	-375,882
00100.	461	I Human Resources	0	10,801	808,110	0	-797,309
00100.	511	H HHS - Environmental Health	0	1,470,308	1,693,431	0	-223,123
00100.	513	H HHS - Administration	0	253,603	790,281	0	-536,678
00100.	811	L Sheriff - Operations	0	1,092,505	8,799,535	0	-7,707,030
00100.	813	L Sheriff - Animal Control	0	500	244,541	0	-244,041
00100.	814	L Sheriff - Search and Rescue	0	1,500	30,490	0	-28,990
00100.	815	L Sheriff - Jail	0	1,676,474	4,719,768	0	-3,043,294
00100.	816	L Sheriff - Jail Medical	0	304,677	1,047,809	0	-743,132
00100.	817	L Sheriff - Emergency Services	0	50,584	356,872	0	-306,288
00100.	831	L NonDepartmental - Indigent Defense	0	291,226	1,725,638	0	-1,434,412
00100.	841	L Prosecuting Attorney - Operations	0	248,105	3,359,545	0	-3,111,440
00100.	842	L Prosecuting Attorney - Child Support	0	317,000	325,699	0	-8,699
00100.	843	L Prosecuting Attorney - Coroner	0	40,001	409,201	0	-369,200
00100.	851	L Juvenile Services	0	3,194,356	3,894,211	0	-699,855
00100.	861	L Superior Court	0	488,340	1,838,624	0	-1,350,284
00100.	871	L District Court I	0	904,076	1,331,692	0	-427,616
00100.	881	L District Court II	0	116,322	417,509	0	-301,187
00100.	891	L Clerk	0	355,051	1,123,634	0	-768,583
00100.	911	O Parks and Facilities	0	935,110	2,928,747	0	-1,993,637
00100.	912	O Parks and Facilities - Fair	0	465,050	655,989	0	-190,939
00100.	931	O WSU Extension	0	200,000	435,108	0	-235,108
TOTAL GENERAL FUND			11,831,000	53,520,025	54,845,736	10,505,289	-1,325,711
OTHER FUNDS							
10101.	611	P PW - Roads	7,931,858	18,217,850	19,609,562	6,540,146	0
10135	611	P PW - Flood Control	24,000	200,391	198,346	26,045	0
11002.	811	L Sheriff - Honor Guard Donation	4,388	500	3,912	976	0
11003	811	L Sheriff - Boating Safety	8,205	315,974	304,968	19,211	0
11004	811	L Sheriff - VRF Boating Program	145,294	25,210	92,720	77,784	0
11008	811	L Sheriff - OPNET Drug	62,063	177,493	177,282	62,274	0
11061	811	L Sheriff - Nine-One-One Enhanced	58,755	787,025	771,025	74,755	0
11065	811	L Sheriff - OPSCAN Operations	715,017	398,232	436,144	677,105	0
11068	811	L Sheriff - Operation Stonegarden	57,127	412,968	418,618	51,477	0
11070	811	L Sheriff - 24/7 Sobriety Program	61,169	25,000	17,076	69,093	0
11080	811	L Sheriff - Inmate Commissary and Welfare	109,528	47,500	64,320	92,708	0
11301.	511	H Health and Human Services - Operations	959,839	1,550,505	2,065,168	445,176	0
11322	511	O HHS - Homeless Task Force	906,705	500,000	752,806	653,899	0
11323	511	H HHS - Chemical Dependency/Mental Health	2,683,019	1,954,214	2,110,462	2,526,771	0
11324	511	O HHS - Affordable Housing	302,751	79,000	85,000	296,751	0
11331	511	H HHS - Developmental Disabilities	615,544	1,821,192	1,890,056	546,680	0
11341	511	H HHS - Foundational Public Health Services	521,500	1,243,000	1,243,000	521,500	0
11401.	821	L Law Library	16,410	39,037	36,589	18,858	0
11701.	841	L Pros Attny - Local Crime Victim Comp	20,430	202,147	194,373	28,204	0
11901.	841	L Pros Attny - Racketeering	1,857	3	0	1,860	0
12201.	231	G Treasurer - Operation and Maintenance	119,726	102,510	144,311	77,925	0
12231	231	G Treasurer - REET Electronic Technology	86,416	18,000	8,039	96,377	0
12241	231	G Treasurer - Land Assessment	7,665	24,338	18,828	13,175	0
12401	221	G Auditor - Document Preservation	620,673	130,000	423,360	327,313	0
12905	861	L Superior Crt - Dispute Resolution	650	15,135	15,135	650	0
12911	861	L Superior Crt - Courthouse Facilitator	743	8,520	8,520	743	0
13001.	381	D Noxious Weed Control	181,154	177,925	252,929	106,150	0
13051	381	D Noxious Weed - LMD#2 Lake Sutherland	38,071	18,834	26,235	30,670	0
19910	291	O Non Dept - Conservation Futures	184,451	310,450	400,000	94,901	0
19913	291	L Non Dept - Trial Court Improvements	51,586	36,300	40,000	47,886	0
19914	291	O Non Dept - Veterans' Relief	21,896	357,584	344,848	34,632	0
19915	291	O Non Dept - Federal Forest Replacement	82,479	39,000	39,000	82,479	0
19925	291	O Non Dept - Hotel/Motel Tax	1,352,091	1,687,000	1,640,000	1,399,091	0
19941	291	O Non Dept - Opportunity Fund	6,397,677	1,840,000	3,213,879	5,023,798	0
19951	291	O Non Dept -Affordable Housing Sales Tax	430,811	1,417,862	1,436,160	412,513	0
19961	291	L Non Dept - American Rescue Plan Act	7,382,763	157,000	7,156,365	383,398	0
19991	291	L Non Dept - Emergency Communication Tax	2,413,694	2,009,000	2,033,880	2,388,814	0
TOTAL SPECIAL REVENUE FUNDS			34,578,005	36,346,699	47,672,916	23,251,788	0
27401.	611	P PW - RID #149 Osborn Road	2,453	2,004	2,500	1,957	0
29500.	231	P Treasurer - LID 3rd Street Sewer Line Extension	13,496	1,982	3,000	12,478	0
TOTAL DEBT SERVICE FUNDS			15,949	3,986	5,500	14,435	0
30101.	911	P Parks and Facilities - Real Estate Excise Tax Projects	1,843,967	1,061,000	2,210,000	694,967	0
30201.	911	P Parks and Facilities - Real Estate Excise Tax Projects 2	929,109	1,084,000	1,963,215	49,894	0
30301.	331	D Comm Dev - Lwr Dungeness Floodplain	4,569,278	2,722,286	7,291,564	0	0
30401.	331	D Comm Dev -Dungeness Reservoir	442,172	6,656,425	6,828,363	270,234	0
30501.	911	P Parks and Facilities - Capital Projects	229,549	4,783,451	4,013,000	1,000,000	0
30701.	411	I Information Tech - Capital Projects	92,597	551,523	644,120	0	0
30805.	611	P PW - Broadband Infrasucture Capital Projects	0	7,456,546	6,317,274	1,139,272	0
30901.	331	D Comm Dev - Carlsborg Water Mitigation	0	75,000	75,000	0	0
TOTAL CAPITAL PROJECT FUNDS			8,106,672	24,390,231	29,342,536	3,154,367	0
40201.	611	P PW - Solid Waste	10,000	101,550	81,374	30,176	0
41401.	611	P PW - Clallam Bay-Sekiu Sewer	269,516	3,644,593	3,554,858	359,251	0
41501.	611	P PW - Clallam Bay-Sekiu Sewer Cap Replace	5,211	3,150	0	8,361	0
42401.	611	P PW - Carlsborg Sewer	185,336	365,011	496,189	54,158	0
42501.	611	P PW - Carlsborg Sewer Capital Repair/Replacement	191,201	32,000	0	223,201	0
43401	611	P PW - Bullman Beach Water System	102,437	46,859	43,788	105,508	0
TOTAL ENTERPRISE FUNDS			763,701	4,193,163	4,176,209	780,655	0
50301.	611	I PW - Equipment Rental and Revolving	1,825,000	3,831,768	4,418,545	1,238,223	0
50401.	461	I HR - Risk Management	1,341,335	2,985,291	2,984,691	1,341,935	0
50501.	461	I HR - Workers' Compensation Claims	260,642	682,974	714,499	229,117	0
50601.	461	I HR - Employee Health Care Benefit	39,987	23,450	25,000	38,437	0
50701.	461	I HR - Unemployment	189,794	24,008	62,701	151,101	0
TOTAL INTERNAL SERVICE FUNDS			3,656,758	7,547,491	8,205,436	2,998,813	0
TOTAL OTHER FUNDS			47,121,085	72,481,570	89,402,597	30,200,058	0
TOTAL BUDGET			58,952,085	126,001,595	144,248,333	40,705,347	0
III							

Exhibit A								
CLALLAM COUNTY 2023 Proposed Budget								
NUMBER FUND & DEPT		Y P E	FUND/ACCOUNT NAME	BEGINNING FUND BALANCE	REVENUES	EXPENDITURES	ENDING FUND BALANCE	TOTAL
GENERAL FUND								
00100. 211	G		Assessor	0	4,515	2,244,268	0	-2,239,753
00100. 221	G		Auditor	0	1,233,050	1,795,364	0	-562,314
00100. 231	G		Treasurer	0	31,234,830	846,598	0	30,388,232
00100. 241	G		Board of County Commissioners - Operations	0	110	938,361	0	-938,251
00100. 242	G		BOCC - Boundary Review Board	0	150	1,780	0	-1,630
00100. 243	O		BOCC - Port Crescent Cemetery	0	500	3,000	0	-2,500
00100. 244	G		BOCC - Board of Equalization	0	0	79,375	0	-79,375
00100. 291	G		NonDepartmental	0	109,010	3,272,785	0	-3,163,775
00100. 293	~		General Fund Reserves	0	6,458,019	2,946,683	0	3,511,336
00100. 331	D		Comm Dev - Administration	0	6,000	478,190	0	-472,190
00100. 332	D		Comm Dev - Environmental Quality	0	812,052	1,016,406	0	-204,354
00100. 333	D		Comm Dev - Permit Center	0	1,045,800	906,539	0	139,261
00100. 334	D		Comm Dev - Long Range Planning	0	148,400	612,026	0	-463,626
00100. 361	D		Hearing Examiner	0	0	42,500	0	-42,500
00100. 411	I		Information Technology	0	52,000	2,349,545	0	-2,297,545
00100. 421	I		Geographic Information System	0	0	375,882	0	-375,882
00100. 461	I		Human Resources	0	10,801	808,110	0	-797,309
00100. 511	H		HHS - Environmental Health	0	1,470,308	1,693,431	0	-223,123
00100. 513	H		HHS - Administration	0	253,603	790,281	0	-536,678
00100. 811	L		Sheriff - Operations	0	1,092,505	8,799,535	0	-7,707,030
00100. 813	L		Sheriff - Animal Control	0	500	244,541	0	-244,041
00100. 814	L		Sheriff - Search and Rescue	0	1,500	30,490	0	-28,990
00100. 815	L		Sheriff - Jail	0	1,676,474	4,719,768	0	-3,043,294
00100. 816	L		Sheriff - Jail Medical	0	304,677	1,047,809	0	-743,132
00100. 817	L		Sheriff - Emergency Services	0	50,584	356,872	0	-306,288
00100. 831	L		NonDepartmental - Indigent Defense	0	291,226	1,725,638	0	-1,434,412
00100. 841	L		Prosecuting Attorney - Operations	0	248,105	3,359,545	0	-3,111,440
00100. 842	L		Prosecuting Attorney - Child Support	0	317,000	325,699	0	-8,699
00100. 843	L		Prosecuting Attorney - Coroner	0	40,001	409,201	0	-369,200
00100. 851	L		Juvenile Services	0	3,194,356	3,894,211	0	-699,855
00100. 861	L		Superior Court	0	488,340	1,838,624	0	-1,350,284
00100. 871	L		District Court I	0	904,076	1,331,692	0	-427,616
00100. 881	L		District Court II	0	116,322	417,509	0	-301,187
00100. 891	L		Clerk	0	355,051	1,123,634	0	-768,583
00100. 911	O		Parks and Facilities	0	935,110	2,928,747	0	-1,993,637
00100. 912	O		Parks and Facilities - Fair	0	465,050	655,989	0	-190,939
00100. 931	O		WSU Extension	0	200,000	435,108	0	-235,108
TOTAL GENERAL FUND				11,831,000	53,520,025	54,845,736	10,505,616	-1,325,711
OTHER FUNDS								
10101. 611	P		PW - Roads	7,931,858	18,217,850	19,609,562	6,540,146	0
10135 611	P		PW - Flood Control	24,000	200,391	198,346	26,045	0
11002. 811	L		Sheriff - Honor Guard Donation	4,388	500	3,912	976	0
11003 811	L		Sheriff - Boating Safety	8,205	315,974	304,968	19,211	0
11004 811	L		Sheriff - VRF Boating Program	145,294	25,210	92,720	77,784	0
11008 811	L		Sheriff - OPNET Drug	62,063	177,493	177,282	62,274	0
11061 811	L		Sheriff - Nine-One-One Enhanced	58,755	787,025	771,025	74,755	0
11065 811	L		Sheriff - OPSCAN Operations	715,017	398,232	436,144	677,105	0
11068 811	L		Sheriff - Operation Stonegarden	57,127	412,968	418,618	51,477	0
11070 811	L		Sheriff - 24/7 Sobriety Program	61,169	25,000	17,076	69,093	0
11080 811	L		Sheriff - Inmate Commissary and Welfare	109,528	47,500	64,320	92,708	0
11301. 511	H		Health and Human Services - Operations	959,839	1,550,505	2,065,168	445,176	0
11322 511	O		HHS - Homeless Task Force	906,705	500,000	752,806	653,899	0
11323 511	H		HHS - Chemical Dependency/Mental Health	2,683,019	1,954,214	2,110,462	2,526,771	0
11324 511	O		HHS - Affordable Housing	302,751	79,000	85,000	296,751	0
11331 511	H		HHS - Developmental Disabilities	615,544	1,821,192	1,890,056	546,680	0
11341 511	H		HHS - Foundational Public Health Services	521,500	1,243,000	1,243,000	521,500	0
11401. 821	L		Law Library	16,410	39,037	36,589	18,858	0
11701. 841	L		Pros Attny - Local Crime Victim Comp	20,430	202,147	194,373	28,204	0
11901. 841	L		Pros Attny - Racketeering	1,857	3	0	1,860	0
12201. 231	G		Treasurer - Operation and Maintenance	119,726	102,510	144,311	77,925	0
12231 231	G		Treasurer - REET Electronic Technology	86,416	18,000	8,039	96,377	0
12241 231	G		Treasurer - Land Assessment	7,665	24,338	18,828	13,175	0
12401 221	G		Auditor - Document Preservation	620,673	130,000	423,360	327,313	0
12905 861	L		Superior Crt - Dispute Resolution	650	15,135	15,135	650	0
12911 861	L		Superior Crt - Courthouse Facilitator	743	8,520	8,520	743	0
13001. 381	D		Noxious Weed Control	181,154	177,925	252,929	106,150	0
13051 381	D		Noxious Weed - LMD#2 Lake Sutherland	38,071	18,834	26,235	30,670	0
19910 291	O		Non Dept - Conservation Futures	184,451	310,450	400,000	94,901	0
19913 291	L		Non Dept - Trial Court Improvements	51,586	36,300	40,000	47,886	0
19914 291	O		Non Dept - Veterans' Relief	21,896	357,584	344,848	34,632	0
19915 291	O		Non Dept - Federal Forest Replacement	82,479	39,000	39,000	82,479	0
19925 291	O		Non Dept - Hotel/Motel Tax	1,352,091	1,687,000	1,640,000	1,399,091	0
19941 291	O		Non Dept - Opportunity Fund	6,397,677	1,840,000	3,213,879	5,023,798	0
19951 291	O		Non Dept -Affordable Housing Sales Tax	430,811	1,417,862	1,436,160	412,513	0
19961 291	L		Non Dept - American Rescue Plan Act	7,382,763	157,000	7,156,365	383,398	0
19991 291	L		Non Dept - Emergency Communication Tax	2,413,694	2,009,000	2,033,880	2,388,814	0
TOTAL SPECIAL REVENUE FUNDS				34,578,005	36,346,699	47,672,916	23,251,788	0
27401. 611	P		PW - RID #149 Osborn Road	2,453	2,004	2,500	1,957	0
29500. 231	P		Treasurer - LID 3rd Street Sewer Line Extension	13,496	1,982	3,000	12,478	0
TOTAL DEBT SERVICE FUNDS				15,949	3,986	5,500	14,435	0
30101. 911	P		Parks and Facilities - Real Estate Excise Tax Projects	1,843,967	1,061,000	2,210,000	694,967	0
30201. 911	P		Parks and Facilities - Real Estate Excise Tax Projects 2	929,109	1,084,000	1,963,215	49,894	0
30301. 331	D		Comm Dev - Lwr Dungeness Floodplain	4,569,278	2,722,286	7,291,564	0	0
30401. 331	D		Comm Dev -Dungeness Reservoir	442,172	6,656,425	6,828,363	270,234	0
30501. 911	P		Parks and Facilities - Capital Projects	229,549	4,783,451	4,013,000	1,000,000	0
30701. 411	I		Information Tech - Capital Projects	92,597	551,523	644,120	0	0
30805. 611	P		PW - Broadband Infrasucture Capital Projects	0	7,456,546	6,317,274	1,139,272	0
30901. 331	D		Comm Dev - Carlsborg Water Mitigation	0	75,000	75,000	0	0
TOTAL CAPITAL PROJECT FUNDS				8,106,672	24,390,231	29,342,536	3,154,367	0
40201. 611	P		PW - Solid Waste	10,000	101,550	81,374	30,176	0
41401. 611	P		PW - Clallam Bay-Sekiu Sewer	269,516	3,644,593	3,554,858	359,251	0
41501. 611	P		PW - Clallam Bay-Sekiu Sewer Cap Replace	5,211	3,150	0	8,361	0
42401. 611	P		PW - Carlsborg Sewer	185,336	365,011	496,189	54,158	0
42501. 611	P		PW - Carlsborg Sewer Capital Repair/Replacement	191,201	32,000	0	223,201	0
43401 611	P		PW - Bullman Beach Water System	102,437	46,859	43,788	105,508	0
TOTAL ENTERPRISE FUNDS				763,701	4,193,163	4,176,209	780,655	0
50301. 611	I		PW - Equipment Rental and Revolving	1,825,000	3,831,768	4,418,545	1,238,223	0
50401. 461	I		HR - Risk Management	1,341,335	2,985,291	2,984,691	1,341,935	0
50501. 461	I		HR - Workers' Compensation Claims	260,642	682,974	714,499	229,117	0
50601. 461	I		HR - Employee Health Care Benefit	39,987	23,450	25,000	38,437	0
50701. 461	I		HR - Unemployment	189,794	24,008	62,701	151,101	0
TOTAL INTERNAL SERVICE FUNDS				3,656,758	7,547,491	8,205,436	2,998,813	0
TOTAL OTHER FUNDS				47,121,085	72,481,570	89,402,597	30,200,058	0
TOTAL BUDGET				58,952,085	126,001,595	144,248,333	40,705,674	-327
III								

CLALLAM COUNTY
GENERAL FUND 2023 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			
	2023	2022	2021	2020	2019	2023	2022	2021	2020	2023	2022	2021	2020	2023	2022	2021	2020
	Proposed Budget	Projected	Actuals	Actuals	Actuals	Proposed Budget	Projected	Actuals	Actuals	Proposed Budget	Projected	Actuals	Actuals	Proposed Budget	Projected	Actuals	Actuals
REVENUES:																	
Taxes	24,918	24,321	23,307	20,899	20,466	597	1,014	2,408	433	2.45%	4.35%	11.52%	2.12%	46.56%	54.44%	54.24%	46.84%
Licenses & Permits	1,012	1,044	1,088	1,004	1,019	-32	-44	84	-15	-3.08%	-4.03%	8.37%	-1.46%	1.89%	2.34%	2.53%	2.25%
Intergovernmental Revenues	7,527	7,532	6,111	5,700	5,289	-5	1,421	411	411	-0.06%	23.24%	7.21%	7.77%	14.06%	16.86%	14.22%	12.78%
Charges for Goods & Services	8,383	7,711	7,641	7,479	9,525	672	70	162	-2,047	8.71%	0.92%	2.17%	-21.49%	15.66%	17.26%	17.78%	16.76%
Fines & Penalties	770	692	985	879	956	78	-293	106	-77	11.28%	-29.77%	12.10%	-8.09%	1.44%	1.55%	2.29%	1.97%
Misc Revenue (Interest Inc, Camping Fees, etc)	3,672	2,074	2,130	2,235	2,562	1,598	-56	-105	-327	77.07%	-2.64%	-4.70%	-12.75%	6.86%	4.64%	4.96%	5.01%
Nonrevenues (Sale/Use Tax, Lodging Tax--Parks & Facil)	6	3	3	50	98	3	0	-47	-48	100.00%	4.53%	-94.20%	-49.30%	0.01%	0.01%	0.01%	0.11%
Other Financing Sources (Timber Sales, other)	634	703	612	694	665	-69	91	-82	28	-9.82%	14.90%	-11.78%	4.27%	1.18%	1.57%	1.42%	1.55%
Transfers In	6,498	410	270	561	132	6,088	140	-291	429	1484.88%	51.85%	-51.87%	324.94%	12.14%	0.92%	0.63%	1.26%
TOTAL REVENUE--EXCLUDING COVID REIMB	53,420	44,490	42,147	39,500	40,712	8,930	2,343	2,647	-1,212	20.07%	5.56%	6.70%	-2.98%	99.81%	99.59%	98.08%	88.53%
Intergovernmental--COVID Reimbursements	100	181	824	5,118	0	-81	-643	-4,294	5,118	-44.75%	-78.03%	-83.90%	-	0.19%	0.41%	1.92%	11.47%
TOTAL REVENUE--INCLUDING COVID REIMB	53,520	44,671	42,971	44,618	40,712	8,849	1,700	-1,647	3,906	19.81%	3.96%	-3.69%	9.59%	100.00%	100.00%	100.00%	100.00%
EXPENDITURES:																	
Payroll	26,168	22,848	21,428	20,594	19,962	3,320	1,420	834	632	14.53%	6.63%	4.05%	3.17%	48.89%	51.15%	49.87%	46.16%
Benefits	10,999	9,206	8,698	8,466	8,166	1,793	508	232	300	19.48%	5.84%	2.74%	3.67%	20.55%	20.61%	20.24%	18.97%
Supplies	1,453	1,279	1,001	1,110	1,074	174	278	-110	37	13.63%	27.81%	-9.87%	3.40%	2.72%	2.86%	2.33%	2.49%
Services	8,637	7,054	5,800	6,049	7,680	1,583	1,254	-249	-1,630	22.44%	21.61%	-4.12%	-21.23%	16.14%	15.79%	13.50%	13.56%
Debt Service	131	0	0	0	0	131	0	0	0	-	-	-	-	0.24%	0.00%	0.00%	0.00%
Capital	892	355	60	338	434	537	295	-278	-96	151.24%	494.61%	-82.33%	-22.13%	1.67%	0.79%	0.14%	0.76%
Transfers Out	4,924	6,168	2,967	2,174	545	-1,244	3,201	793	1,629	-20.17%	107.89%	36.46%	299.10%	9.20%	13.81%	6.90%	4.87%
Payment to Risk Management/Workers Comp Funds	1,642	1,366	1,237	1,229	1,095	276	129	8	134	20.17%	10.42%	0.63%	12.26%	3.07%	3.06%	2.88%	2.76%
TOTAL EXPENDITURES--EXCLUDING COVID	54,845	48,276	41,191	39,961	38,955	6,569	7,085	1,229	1,006	13.61%	17.20%	3.08%	2.58%	102.67%	108.51%	97.73%	101.17%
Salaries & Wages--COVID	0	0	44	245	0	0	-44	-202	245	-	-100.00%	-82.21%	-	0.00%	0.00%	0.10%	0.55%
Benefits--COVID	0	0	1	13	0	0	-1	-12	13	-	-100.00%	-90.47%	-	0.00%	0.00%	0.00%	0.03%
Supplies--COVID	0	3	65	213	0	-3	-62	-148	213	-100.00%	-95.40%	-69.37%	-	0.00%	0.01%	0.15%	0.48%
Services--COVID	0	90	211	3,207	0	-90	-121	-2,996	3,207	-100.00%	-57.27%	-93.43%	-	0.00%	0.20%	0.49%	7.19%
Capital Outlays--COVID	0	0	63	702	0	0	-63	-639	702	-	-100.00%	-91.08%	-	0.00%	0.00%	0.15%	1.57%
Transfers Out--COVID	0	0	392	995	0	0	-392	-603	995	-	-100.00%	-60.59%	-	0.00%	0.00%	0.91%	2.23%
TOTAL EXPENDITURES--INCLUDING COVID	54,845	48,369	41,966	45,336	38,955	6,476	6,403	-3,370	6,381	13.39%	15.26%	-7.43%	16.38%	102.48%	108.28%	97.66%	101.61%
NET OPERATING SURPLUS (DEFICIT)--																	
EXCLUDING COVID	-1,425	-3,786	956	-462	1,757	2,361	-4,742	1,418	-2,218	-62.35%	-495.88%	-307.14%	-126.28%	-2.67%	-8.51%	2.27%	-1.17%
NET OPERATING SURPLUS (DEFICIT)--INCLUDING COVID	-1,325	-3,698	1,005	-718	1,757	2,373	-4,703	1,723	-2,475	-64.16%	-468.02%	-239.86%	-140.90%	-2.48%	-8.28%	2.34%	-1.61%
BUDGET ADJUSTMENTS:																	
PAYROLL/BENEFITS HISTORIC BUDGET UNDERSPEND DUE TO POSITION DARK TIME	2,099																
ADJ FOR NEW POSITION REQUESTS BEING HELD OPEN DURING 1ST HALF OF 2023	165																
PROJECTED NET OPERATING SURPLUS (DEFICIT)--ADJUSTED FOR HISTORIC PAYROLL UNDERSPEND/PRELIMINARY GENERAL FUND CAPITAL FUNDING																	
	939	-3,698	1,005	-718	1,757	4,637	-4,703	1,723	-2,475	-125.38%	-468.02%	-239.86%	-140.90%	1.75%	-8.28%	2.34%	-1.61%

CLALLAM COUNTY
GENERAL FUND 2023 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			
	2023	2022	2021	2020	2019	2023	2022	2021	2020	2023	2022	2021	2020	2023	2022	2021	2020
	Proposed Budget	Projected	Actuals	Actuals	Actuals	Proposed Budget	Projected	Actuals	Actuals	Proposed Budget	Projected	Actuals	Actuals	Proposed Budget	Projected	Actuals	Actuals
BUDGETED ENDING FUND BALANCE	10,506	11,831	15,529	14,524	15,243					-11.20%	-23.81%	6.92%	-4.71%	19.63%	26.48%	36.14%	32.55%
As a % of Total Expenditures	19%	24%	37%	32%	39%												
As a % of Total Expenditures (excluding Transfers Out)	21%	28%	40%	34%	40%												
PROJECTED ENDING FUND BALANCE	12,770	11,831	15,529	14,524	15,243					7.93%	-23.81%	6.92%	-4.71%	23.86%	26.48%	36.14%	32.55%
As a % of Total Expenditures	24%	24%	37%	32%	39%												
As a % of Total Expenditures (excluding Transfers Out)	27%	28%	40%	34%	40%												
GENERAL FUND REVENUE DETAIL																	
TAX SUMMARY:																	
Real and Personal Property Taxes	11,755	11,431	11,277	10,992	10,840	324	155	285	152	2.83%	1.37%	2.59%	1.40%	21.96%	25.59%	26.24%	24.64%
Juvenile Correction Sales and Use Tax	1,949	1,911	1,812	1,507	1,445	38	99	305	62	2.01%	5.44%	20.24%	4.32%	3.64%	4.28%	4.22%	3.38%
Timber Excise Tax	349	332	281	212	450	17	51	69	-238	5.07%	18.08%	32.55%	-52.89%	0.65%	0.74%	0.65%	0.48%
Local Retail Sales and Use Tax	9,447	9,262	8,639	7,097	6,678	185	623	1,542	419	2.00%	7.21%	21.73%	6.27%	17.65%	20.73%	20.10%	15.91%
Leasehold Excise Tax	75	70	59	70	70	6	11	-11	0	8.16%	18.23%	-15.71%	0.00%	0.14%	0.16%	0.14%	0.16%
Local Criminal Justice/Public Safety	1,343	1,316	1,239	1,021	983	27	77	218	38	2.06%	6.20%	21.35%	3.84%	2.51%	2.95%	2.88%	2.29%
TOTAL TAX REVENUE	24,918	24,321	23,307	20,899	20,466	597	1,014	2,408	433	2.45%	4.35%	11.52%	2.12%	46.56%	54.44%	54.24%	46.84%
OTHER GENERAL FUND REVENUES:																	
Licenses & Permits	1,012	1,044	1,088	1,004	1,019	-32	-44	84	-15	-3.08%	-4.03%	8.37%	-1.46%	1.89%	2.34%	2.53%	2.25%
Intergovernmental Revenues--Grants	2,871	3,020	2,971	2,660	2,395	-149	49	311	265	-4.94%	1.65%	11.69%	11.07%	5.36%	6.76%	6.92%	5.96%
Intergovernmental Revenues--PILT, ARPA Section 605 Local Assistance & Tribal Consistency, PUD Privilege Tax, Criminal Justice, Marijuana/ Liquor Excise, Autopsy, Other	4,656	4,512	3,140	3,040	2,894	144	1,372	100	146	3.20%	43.68%	3.29%	5.04%	8.70%	10.10%	7.31%	6.81%
Charges for Goods & Services	8,383	7,711	7,641	7,479	9,525	672	70	162	-2,047	8.71%	0.92%	2.17%	-21.49%	15.66%	17.26%	17.78%	16.76%
Fines & Penalties	770	692	985	879	956	78	-293	106	-77	11.28%	-29.77%	12.10%	-8.09%	1.44%	1.55%	2.29%	1.97%
Misc Revenue (Interest Inc, Camping Fees, etc)	3,672	2,074	2,130	2,235	2,562	1,598	-56	-105	-327	77.07%	-2.64%	-4.70%	-12.75%	6.86%	4.64%	4.96%	5.01%
Nonrevenues (Sale/Use Tax, Lodging Tax--Parks & Facil)	6	3	3	50	98	3	0	-47	-48	100.00%	4.53%	-94.20%	-49.30%	0.01%	0.01%	0.01%	0.11%
Timber Sales	634	703	612	694	665	-69	91	-82	28	-9.82%	14.90%	-11.78%	4.27%	1.18%	1.57%	1.42%	1.55%
Transfers In	6,498	410	270	561	132	6,088	140	-291	429	1484.88%	51.85%	-51.87%	324.94%	12.14%	0.92%	0.63%	1.26%
TOTAL OTHER REVENUE, EXCLUDING COVID REIMBURSEMENTS	28,502	20,169	18,840	18,601	20,246	8,333	1,329	239	-1,645	41.32%	7.05%	1.29%	-8.13%	53.25%	45.15%	43.84%	41.69%
Intergovernmental--COVID Reimbursements	100	181	824	5,118	0	-81	-643	-4,294	5,118	-44.75%	-78.03%	-83.90%	-	0.19%	0.41%	1.92%	11.47%
TOTAL REVENUE--GENERAL FUND	53,520	44,671	42,971	44,618	40,712	8,849	1,700	-1,647	3,906	19.81%	3.96%	-3.69%	9.59%	100.00%	100.00%	100.00%	100.00%

Four Year Comparison of Major Budget Items - Proposed Budget

Budget Years	2023	2022	2021	2020
Taxes				
Real and Personal Property Taxes	11,754,970	11,431,700	11,251,500	11,000,000
Juvenile Correction Sales and Use Tax	1,949,000	1,904,000	1,470,000	1,460,000
Timber Excise Tax	348,600	375,000	360,000	450,000
Local Retail Sales and Use Tax	9,447,000	9,031,000	6,738,000	6,750,000
Leasehold Excise Tax	75,450	64,450	74,350	73,350
Local Criminal Justice/Public Safety	<u>1,343,000</u>	<u>1,287,000</u>	<u>990,000</u>	<u>990,000</u>
Total Taxes	24,918,020	24,093,150	20,883,850	20,723,350
% increase year over year	3.424%	15.367%	0.774%	4.969%
General Fund Major Sources of Budgeted Revenue				
Grants	4,226,458	2,885,495	2,728,087	2,262,282
Sale of County Timber	634,000	740,100	625,100	600,100
Taxes	24,918,020	24,093,150	20,883,850	20,723,350
Licenses and Permits	1,011,850	1,055,400	1,050,173	1,150,092
Intergovernmental	3,400,700	4,628,100	3,129,600	3,024,070
Charges for Goods and Services	8,382,571	8,276,209	7,845,437	9,695,209
Fines and Forfeits	770,039	833,378	908,285	968,942
Other	<u>3,678,368</u>	<u>1,860,371</u>	<u>2,112,275</u>	<u>2,648,852</u>
Total	47,022,006	44,372,203	39,282,807	41,072,897
Transfers	<u>6,498,019</u>	<u>2,440,000</u>	<u>1,840,000</u>	<u>1,790,000</u>
Total Budgeted Revenue	53,520,025	46,812,203	41,122,807	42,862,897
Plus General Fund Reserves	<u>11,831,000</u>	<u>15,028,000</u>	<u>13,880,000</u>	<u>14,352,000</u>
Total Funds Available	65,351,025	61,840,203	55,002,807	57,214,897
% increase year over year	5.677%	12.431%	-3.866%	5.824%
General Fund Budgeted Expenditures				
Salaries	26,167,708	24,619,899	22,537,254	21,820,814
Benefits	10,999,229	10,017,552	9,543,856	9,086,752
Supplies	1,453,389	1,518,239	1,242,488	1,369,708
Services	10,278,445	8,971,999	7,763,740	9,886,119
Intergovernmental	0	0	0	0
Capital	891,901	<u>363,330</u>	<u>184,425</u>	<u>279,830</u>
Debt Service	131,001			
Subtotal	49,921,673	45,491,019	41,271,763	42,443,223
Transfers Used	4,924,063	6,213,350	3,377,857	3,491,200
Interfund Payments Used	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Budgeted Expenditures	54,845,736	51,704,369	44,649,620	45,934,423
% increase year over year	6.076%	15.800%	-2.797%	7.961%
General Fund Budgeted Expenditures by Program				
General Government	9,178,531	8,174,821	7,190,582	7,076,124
Law and Justice	29,624,768	27,548,587	25,343,359	24,951,422
Public Works	0	0	0	0
Internal Services	3,533,537	3,171,090	2,738,288	2,586,847
Public Health	2,483,712	2,100,738	1,870,422	1,820,417
Land Use and Development	3,055,661	2,809,217	2,502,693	2,636,980
Other Services	<u>4,022,844</u>	<u>3,565,046</u>	<u>3,342,397</u>	<u>3,371,433</u>
Subtotal	51,899,053	47,369,499	42,987,741	42,443,223
Plus Transfers	4,924,063	6,213,350	3,377,857	<u>3,491,200</u>
Minus Indirect Costs Reimbursement	<u>-1,977,380</u>	<u>-1,878,480</u>	<u>-1,715,978</u>	
Total	54,845,736	51,704,369	44,649,620	45,934,423
% increase year over year	6.076%	15.800%	-2.797%	7.961%
General Fund Staffing by Program				
General Government	51.54	50.54	46.21	44.90
Law and Justice	197.80	192.45	188.91	189.59
Public Works	0.00	0.00	0.00	0.00
Internal Services	19.45	16.90	16.83	17.08
Public Health	20.38	19.58	17.58	17.58
Land Use and Development	21.94	23.54	22.78	23.16
Other Services	<u>24.58</u>	<u>24.58</u>	<u>24.58</u>	<u>25.08</u>
Total	335.69	327.59	316.89	317.39
% increase year over year	2.473%	3.377%	-0.158%	2.278%

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	

CLALLAM COUNTY
GENERAL FUND PROPOSED 2023 BUDGET
BREAKDOWN OF PROPOSED 2023 BUDGET SURPLUS/(DEFICIT) VS 2022 PROJECTED DEFICIT
\$ IN 000s

	NOTES
TOTAL PROPOSED GENERAL FUND OPERATING SURPLUS/(DEFICIT)--2023 BUDGET	(1,325)
TOTAL FORECASTED GENERAL FUND OPERATING SURPLUS/(DEFICIT)--2022 PROJECTED	(3,698)
NET CHANGE IN GENERAL FUND OPERATING SURPLUS/(DEFICIT)--2023 BUDGET VS 2022 PROJECTED	2,373

MAJOR COMPONENTS OF CHANGE IN OPERATING SURPLUS/(DEFICIT) FROM 2022 TO 2023:

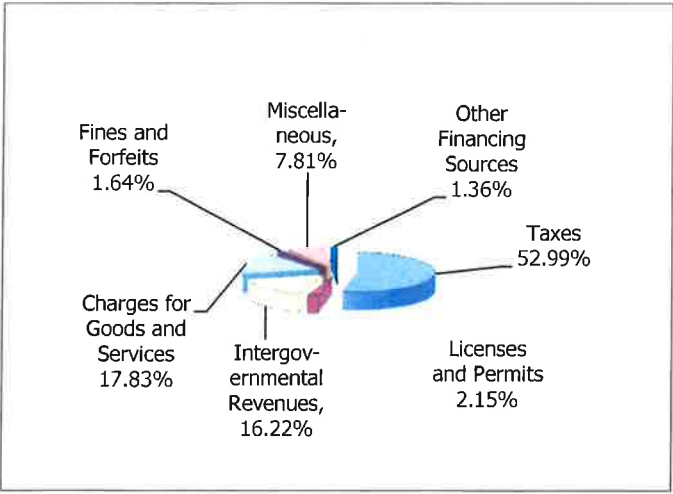
INCREASE IN TAX REVENUE (SALES & USE, JUVENILE SERVICES, ETC)	597	Assumes Sales tax annual increase of +2% due to an assumed return to a more typical year-over-year growth rate after 2021 and 2022 which saw higher levels of stimulus and economic recovery driving sales tax growth of +22% in 2021 and 7.2% in 2022, and given the recession expected in 2023 as the Federal Reserve continues to raise interest rates to combat inflation. Property Taxes projected to grow 2.8% based on 1% levy growth allowed plus new construction.
DECREASE IN LICENSING & PERMITS REVENUE	-32	Mainly due to continued softening of building permit revenues following multiple years of strong permit activity and as interest rate hikes by the Federal Reserve continue to cool housing starts.
DECREASE IN INTERGOVERNMENTAL REVENUE	-5	Immaterial change, with \$133k growth in Intergovernmental tax revenues offset by a \$149k decrease in other grant funds.
INCREASE IN GOODS & SERVICES REVENUE	672	Mainly due to partial recovery of certain COVID impacted revenue streams, including Sheriff Jail's gradual jail excess bed usage with DOC (+\$150k over forecasted 2022, but still budgeted at half of pre-COVID levels)), recovery of Jail Chain Gang Roads revenues negatively impacted in 2022 due to Jail staffing shortages, and increases interfund services provided to the HHS Foundational Public Health and other non-General Fund HHS funds by HHS Environmental Health (\$78k) & HHS Administration (\$130k). Also due to a \$46k increase in Fair gate receipt and carnival proceed revenues, \$96k in higher projected election services and passport revenues, and increases in other areas, as offset by a \$85k decrease in filing fees in Auditor's Office due to lower real estate filing volume trends.
INCREASE IN FINES & PENALTIES	78	Increase due to infraction downward trends observed earlier in 2022 stabilizing and improving in DC1 & DC2 in 2023.
INCREASE IN MISC REVENUE	1,598	Increase mainly due to a \$1,387k increase in interest income due to significant increases in interest rates that have occurred beginning 2022 as the Federal Reserve has begun significantly increasing interest rates to cool inflationary pressures seen across the US Economy, as well as the assumed increase use of short-term US treasuries by the Treasurer's Office to aid in a more rapid yield recovery in the County's investment portfolio. Fixed income yields are expected to increase from sub .5% in early-mid 2022 to average yields of 5% in 2023. Increase is also due to projected increases in parks camping fee rates, and a new HHS Environmental Health operating assessment revenue (\$276k).
DECREASE IN TIMBER REVENUE	-69	Decrease based on current DNR 2023 preliminary forecast.
INCREASE IN TRANSFERS IN	6,088	Primarily due to a \$4.683 million increase in Transfer In from the Lower Dungeness Floodplain project as almost all heavy construction of phase 2 of the project is concluded by the end of 2022 and grant reimbursements for these costs are received and remitted to the General Fund to reimburse it for all prior working capital transfers provided to this project since inception. \$1.65 million in higher Transfers In from the Dungeness Off Channel Reservoir is also reflected based on revised cash flow projections for this project. Also due to \$125k Transfer In from the VRF boat programing for bridge funding to be provided for the purchase of a replacement Sheriff boat that will be covered under a reimbursement grant. Offsetting these increases is a \$370k decrease in Transfers In from HHS relating the return in 2022 of funding provided to Serenity House relating to a facility expansion project that was subsequently covered by a grant.
INCREASE IN PAYROLL	-3,320	Increase due to base budget assuming all positions staffed per current policy (vs savings from position darktime)--see below for estimated dark-time projected underspend. When adjusted to reflect \$1.438 million of historic darktime budget underspend, payroll is projected to increase approximately \$1.867 million, or 8.2%, from 2022 to 2023 which reflects increases due to 2.5-3% COLAs for the various bargaining units, pay increases beginning July 2022 relating to the Prosecuting Attorney collective bargaining renewal, the addition of accreditation pay and pay scale restructuring for patrol/corrections following completion of new collective bargaining agreements, and step increases, as partially offset by savings due to turnover that occurred in 2022. Increase is also due to additional 3.5 FTEs requested in the areas of Sheriff Operations (1 FTE patrol deputies--\$129k), BOCC Administrator (\$100k), PT Voter Registration Specialist in Auditor's Office (\$33k), DCD (1 FTE Deputy Director--\$122k), and funds set aside for cross-training for anticipated retirements in the Sheriff's Office, and Treasurer's Office.
INCREASE IN BENEFITS	-1,793	Increase due to base budget assuming all positions staffed--see below. When adjusted to reflect \$0.660 million of historic darktime budget underspend, benefits are projected to increase approximately \$1,132k, or 12.2%, from 2022 to 2023, with this increase reflecting the increase in payroll costs outlined above, the \$50 per month County-paid health premium increases and longevity-based medical premium pay that take effect in January each year under the new collective bargaining agreements completed in July 2021/2022 and the addition of 3.5 FTES outlined above. This increase is also due to a significant increase in worker's compensation rates needed to reflect the higher claim's costs incurred over the past several years.
DECREASE IN TRANSFERS OUT	1,244	Primarily due to \$3.4 million decrease in Transfers Out to the Lower Dungeness Floodplain project as the bulk of Phase 2 construction work concludes by the end of 2022. a \$405k decrease in transfers to HHS Operations and \$9k decrease in transfer to the Law Library. Partially offsetting these decreases are a \$175k increase in PFF and \$202k increase in IT Capital Projects funds transfers reflecting the capital outlays slated for 2023, an \$2,046k increase in working capital transfers out made to the grant-funded Dungeness Reservoir to fund the estimated \$2.2 million acquisition cost of the build site assumed in Q1 2023, the continuance of design work, and commencing of conveyance-related construction work in the 2nd half of 2023 (note that \$1.65 million of these funds are budgeted to be returned to the General Fund once grant reimbursements for the land acquisition are received). Additionally higher transfers related to the Sheriff's Department's VRF Boating Program acquisition of grant-funded replacement boat of \$170k, the Veteran's Relief program (+\$70k), and PW-Flood Control (+\$24k).
INCREASE IN SUPPLIES	-174	Mainly relating to IT-recommended SRF requests and other department requests for increased supplies needs proposed for approval as outlined in the "2023 Department Requests Over Base Recommended Budget", and projected 2022 underspend to budget.

CLALLAM COUNTY
GENERAL FUND PROPOSED 2023 BUDGET
BREAKDOWN OF PROPOSED 2023 BUDGET SURPLUS/(DEFICIT) VS 2022 PROJECTED DEFICIT
\$ IN 000s

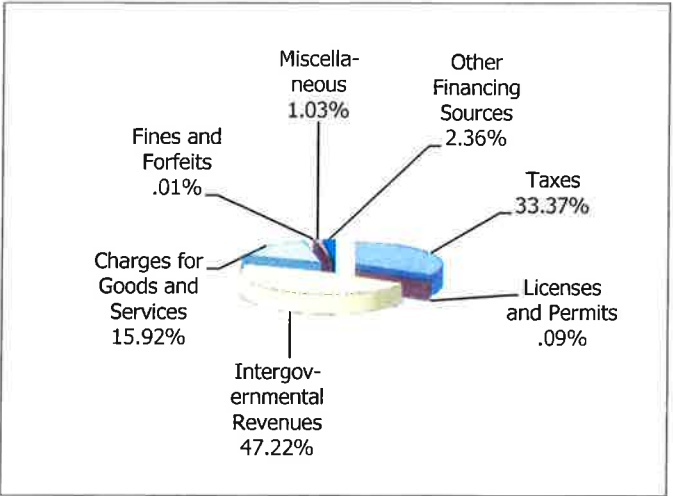
		NOTES
INCREASE IN SERVICES	-1,583	Increase driven by a \$304k increase in DCD—Environmental Quality Salmon Recovery services tied to additional fish barrier removal grant funds received, \$94k in higher IT network router, software renewal, ESRI maintenance and full year Microsoft Office 365 costs, \$133k in higher HHS Environmental Health On-Site Services and Drinking Water services funded through new OSS and Foundational Public Health funds, \$120k in higher anticipated Indigent Defense costs, and due to projected \$552k underspend to budget within Services in 2022, as offset by \$87k decrease in Superior Court expert witness and other costs associated with the conclusion of the last of 2018-2019 multiple-homicide cases in 2022. Increase also reflects approx. \$349k of recommended 2023 Department Requests, including <u>Auditor</u> (+\$50k —relating to County's assumption of printing & binding costs for Voter Pamphlets that was previously paid by the State); <u>DCD Environmental Health</u> (\$22k mainly relating to developing of a monitoring strategy for the Lower Dungeness); <u>GIS</u> (\$31k relating to ESRI costs); HR (\$45k for expanded job posting advertising), <u>Sheriff</u> (\$19k), <u>Prosecuting Attorney</u> (\$22k—mainly relating to higher witness and expert witness costs); <u>Parks Fair & Facilities</u> (\$66k—relating mainly to higher repairs & maintenance costs of facilities, parks and fairgrounds, and increased fair entertainment and advertising costs to drive more visitorship, and <u>Superior Court</u> (\$53k relating to part time contracted court facilitator, guardian at litem services costs), and other increases, as offset by a \$131k reclassification of certain office, land and other leases from Services to Debt Service.
INCREASE IN DEBT SERVICE COSTS	-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.
INCREASE IN CAPITAL OUTLAYS	-537	See attached Schedule C Proposed 2023 Capital Outlay Budget schedule, with most of the increase attributable to additional Parks, Fair & Facilities outlays for upgraded tractor, mowing and UTV equipment, Sheriff vehicle replacements, additional of one patrol vehicle for planned new 1 FTE Patrol Deputy, and planned portable radio replacement plan.
REMAINING PROJECTED OPERATING DEFICIT—EXCLUDING CAPITAL TRANSFERS/PROPOSED DEPT REQUESTS	-261	Mainly due to increase in risk management insurance pool costs due to higher liability and property insurance premium costs.
TOTAL CHANGE IN GENERAL FUND OPERATING DEFICIT--PROPOSED 2023 BUDGET VS 2022 PROJECTED		2,373
PROJECTED GENERAL FUND OPERATING DEFICIT--ADJUSTED FOR AVG COMP UNDERSPEND		
TOTAL GENERAL FUND OPERATING SURPLUS/(DEFICIT)--2023 PROPOSED BUDGET		-1,325
LESS: HISTORICAL AVERAGE BUDGET UNDERSPEND--SALARY AND BENEFITS	2,099	Historically, the General Fund has underspent its salary/benefits budgets on average by \$2.124 million over the last 3 years, and by \$1.878 million over the last 5 years. Many factors contribute to this, with the most significant being that per County policy, each department has to be budgeted assuming it is fully staffed the entire year. In reality, for many departments, this has rarely been the case. Open positions (or "dark time") that occur due to retirements, voluntary terminations/turnover and delays in filling positions create cost savings to budget, as does refilling positions open due to retirement at often lower salary rates than budgeted. While current policy does not allow for budgeting for "dark time" and there is no assurance similar savings will occur at the same level of employment trends/economic conditions change, it is nonetheless an important component in understanding how our actual spending in this area compares to our budget.
LESS: ESTIMATED PAYROLL/BENEFITS SAVINGS IF NEW APPROVED POSITIONS ARE HELD OPEN FOR SIX MONTHS	165	As discussed in the BOCC budget meetings, given the economic uncertainty heading into 2023, the County could elect to hold open new positions added as part of the 2023 budgeting process for the first half of 2023 until better visibility regarding the occurrence and severity of an anticipated economic recession is better known. Based on the new positions approved within the "2023 Department Requests over Base Budget" schedule, the estimated savings of holding these positions open for the first six months of 2023 would total approximately \$165k.
PROJECTED GENERAL FUND OPERATING SURPLUS/(DEFICIT)--ADJ FOR COMP UNDERSPEND/HOLDING NEW POSITIONS OPEN		939
PROJECTED 2023 GENERAL FUND BALANCE--BASED ON PROPOSED BUDGET AS ADJUSTED		
2023 PROJECTED FUND BALANCE--BEGINNING		11,831
PROJECTED 2023 GENERAL FUND OPERATING DEFICIT		939
2023 PROJECTED FUND BALANCE--ENDING		12,770

2023 Budgeted Revenue Charts

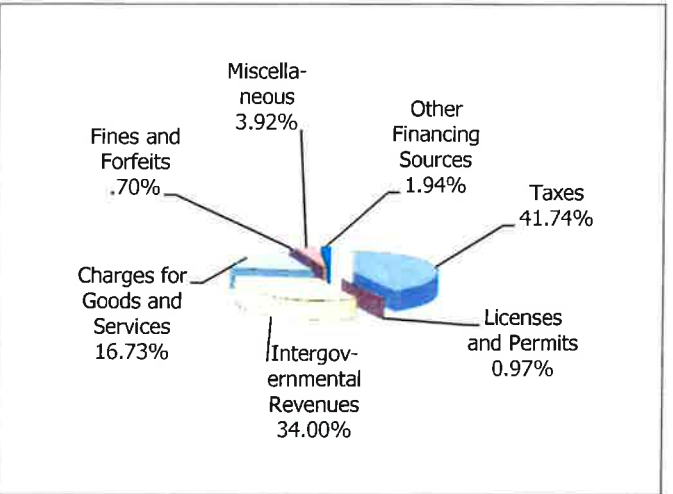
General Fund Budgeted Revenue	
Taxes	24,918,020
Licenses and Permits	1,011,850
Intergovernmental Revenues	7,627,158
Charges for Goods and Services	8,382,571
Fines and Forfeits	770,039
Miscellaneous	3,672,368
Other Financing Sources	640,000
Subtotal	47,022,006
Plus Transfers	6,498,019
Total Revenue	53,520,025
Reserves Available	11,831,000
Total Funds Available	65,351,025



Other Fund Budgeted Revenue	
Taxes	21,129,401
Licenses and Permits	57,620
Intergovernmental Revenues	29,852,379
Charges for Goods and Services	10,065,755
Fines and Forfeits	4,600
Miscellaneous	652,727
Other Financing Sources	1,488,360
Subtotal	63,250,842
Plus Transfers	9,230,728
Total Revenue	72,481,570
Reserves Available	47,121,085
Total Funds Available	119,602,655



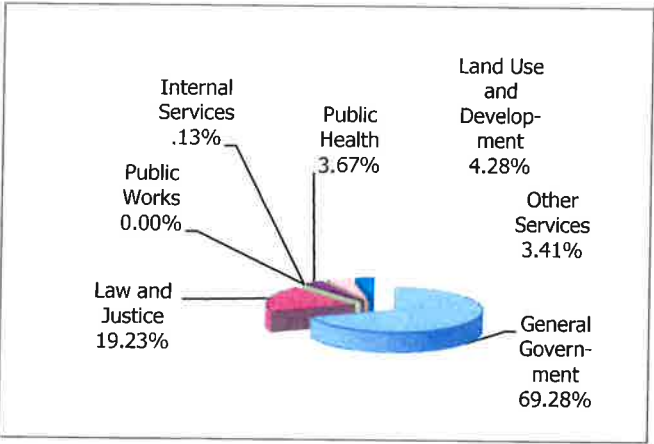
Total General and Other Fund Budgeted Revenue	
Taxes	46,047,421
Licenses and Permits	1,069,470
Intergovernmental Revenues	37,479,537
Charges for Goods and Services	18,448,326
Fines and Forfeits	774,639
Miscellaneous	4,325,095
Other Financing Sources	2,128,360
Subtotal	110,272,848
Plus Transfers	15,728,747
Total Revenue	126,001,595
Reserves Available	58,952,085
Total Funds Available	184,953,680



2023 Budgeted Revenue by Program

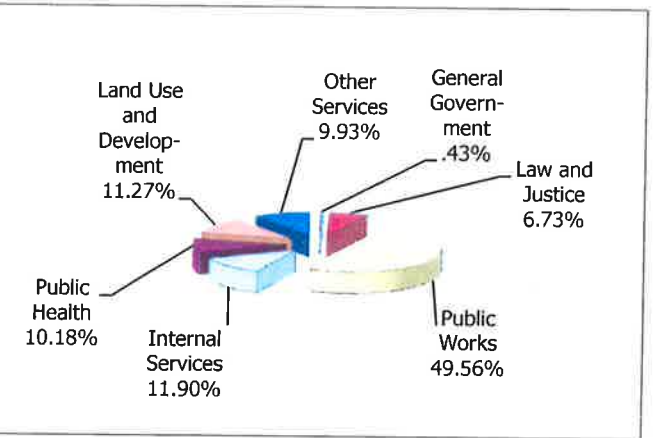
General Fund Budgeted Revenue
by Program

General Government	32,581,665
Law and Justice	9,040,717
Public Works	0
Internal Services	62,801
Public Health	1,723,911
Land Use and Development	2,012,252
Other Services	1,600,660
Subtotal on Chart	47,022,006
Plus Transfers	6,498,019
Total	53,520,025



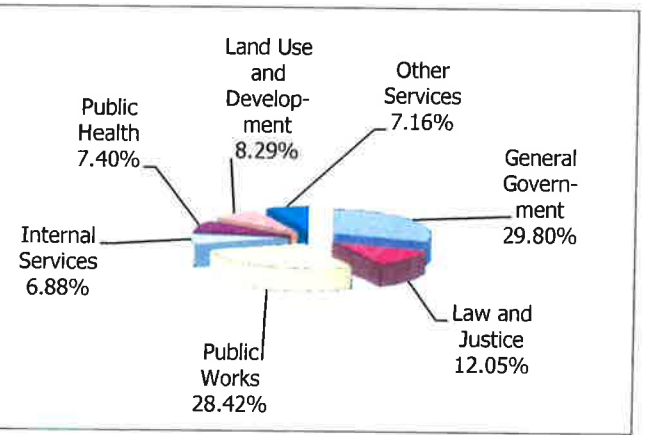
Other Funds Budgeted Revenue
by Program

General Government	274,848
Law and Justice	4,248,007
Public Works	31,361,880
Internal Services	7,524,041
Public Health	6,437,700
Land Use and Development	7,125,470
Other Services	6,278,896
Subtotal on Chart	63,250,842
Plus Transfers	9,230,728
Total	72,481,570



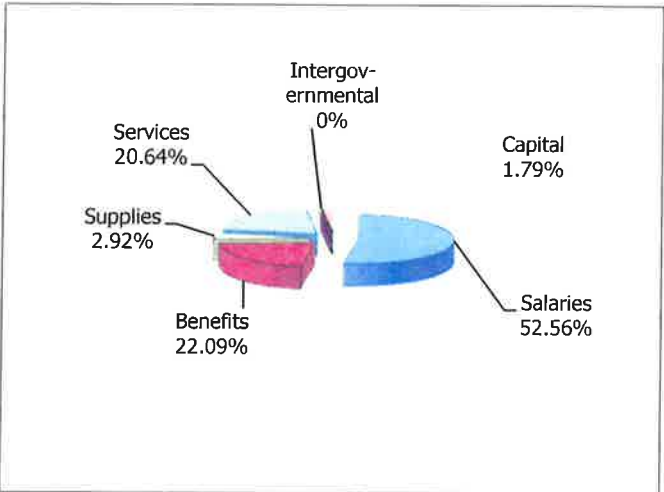
Total General and Other Fund
Budgeted Revenue by Program

General Government	32,856,513
Law and Justice	13,288,724
Public Works	31,361,880
Internal Services	7,586,842
Public Health	8,161,611
Land Use and Development	9,137,722
Other Services	7,879,556
Subtotal on Chart	110,272,848
Plus Transfers	15,728,747
Total Revenue	126,001,595

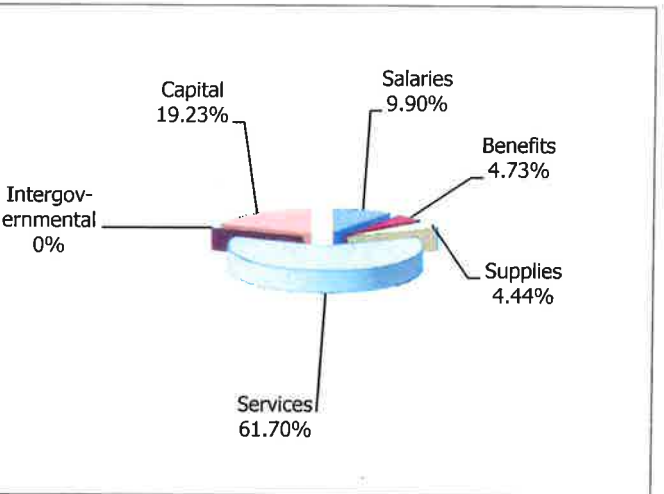


2023 Budgeted Expenditure Charts

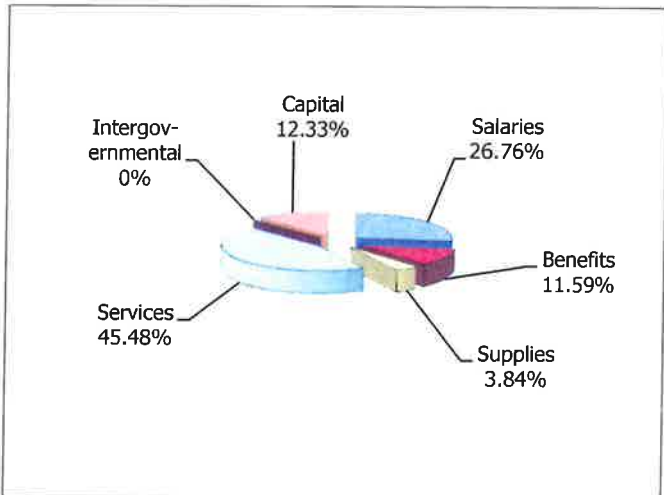
General Fund Budgeted Expenditures	
Salaries	26,167,708
Benefits	10,999,229
Supplies	1,453,389
Services	10,409,446
Intergovernmental	0
Capital	891,901
Subtotal	49,921,673
Transfers Used	4,924,063
Interfund Payments Used	0
Total Budgeted Expenditures	54,845,736



Other Fund Budgeted Expenditures	
Salaries	7,544,782
Benefits	3,603,120
Supplies	3,384,876
Services	47,015,183
Intergovernmental	0
Capital	14,649,122
Subtotal	76,197,083
Transfers Used	10,804,684
Interfund Payments Used	2,400,830
Total Budgeted Expenditures	89,402,597



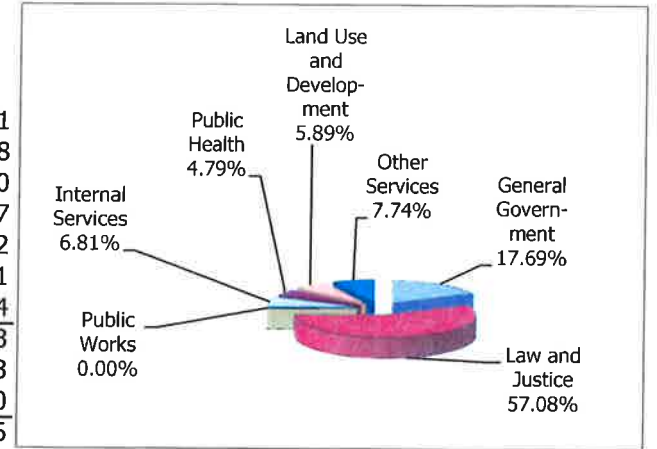
Total General and Other Fund Budgeted Expenditures	
Salaries	33,712,490
Benefits	14,602,349
Supplies	4,838,265
Services	57,424,629
Intergovernmental	0
Capital	15,541,023
Subtotal	126,118,756
Transfers Used	15,728,747
Interfund Payments Used	2,400,830
Total Budgeted Expenditures	144,248,333



2023 Budgeted Expenditures by Program

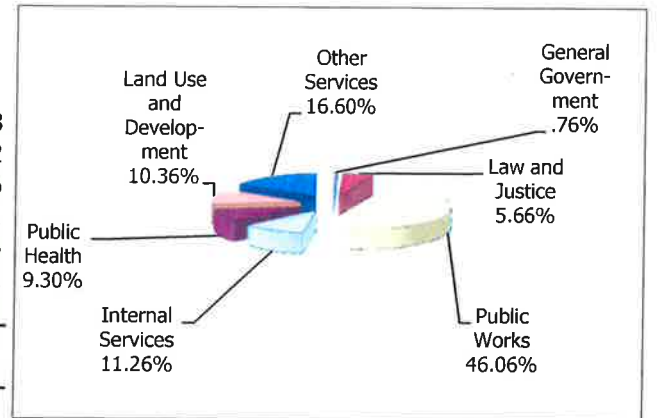
General Fund Budgeted Expenditures by Program

General Government	9,178,531
Law and Justice	29,624,768
Public Works	0
Internal Services	3,533,537
Public Health	2,483,712
Land Use and Development	3,055,661
Other Services	4,022,844
Subtotal on Chart	51,899,053
Plus Transfers	4,924,063
Minus Indirect Costs Reimb.	-1,977,380
Total	54,845,736



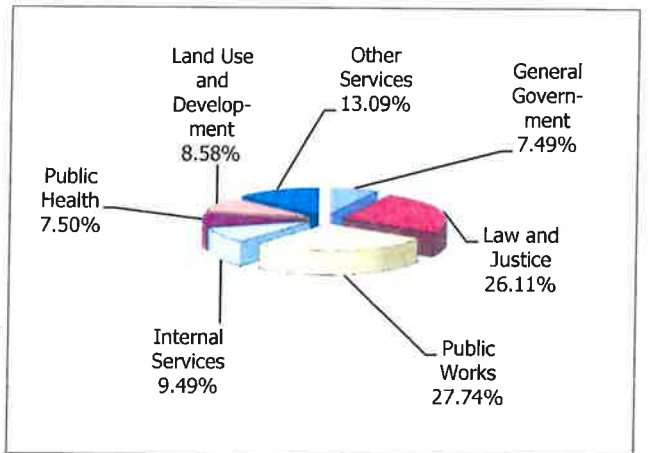
Other Funds Budgeted Expenditures by Program

General Government	594,538
Law and Justice	4,449,562
Public Works	36,198,996
Internal Services	8,848,001
Public Health	7,308,686
Land Use and Development	8,141,072
Other Services	13,057,058
Subtotal on Chart	78,597,913
Plus Transfers	10,804,684
Total	89,402,597



Total General Fund and Other Funds Budgeted Expenditures by Program

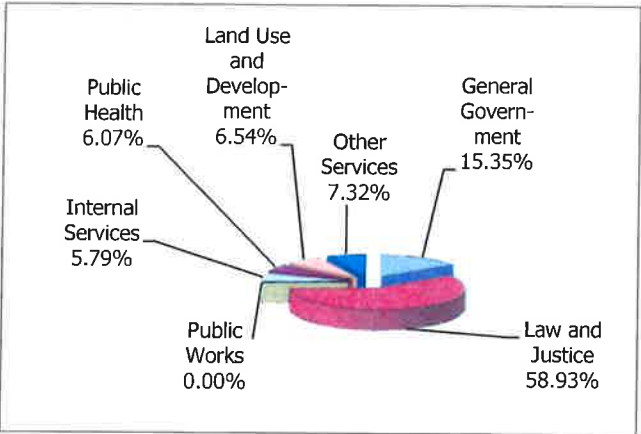
General Government	9,773,069
Law and Justice	34,074,330
Public Works	36,198,996
Internal Services	12,381,538
Public Health	9,792,398
Land Use and Development	11,196,733
Other Services	17,079,902
Subtotal on Chart	130,496,966
Plus Transfers	15,728,747
Minus Indirect Costs Reimb.	-1,977,380
Total	144,248,333



2023 Staffing (Full Time Equivalents) by Program

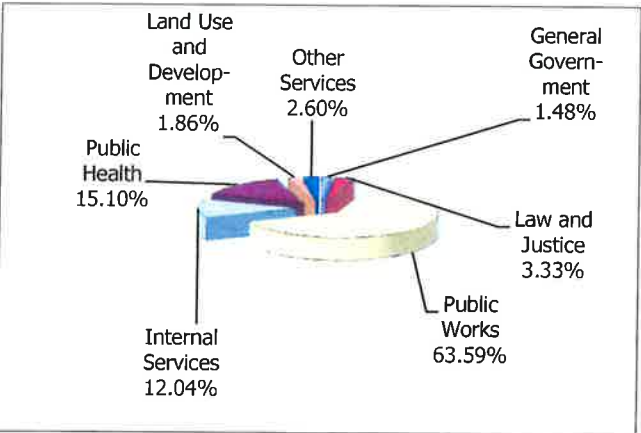
General Fund Staffing by Program

General Government	51.54
Law and Justice	197.80
Public Works	0.00
Internal Services	19.45
Public Health	20.38
Land Use and Development	21.94
Other Services	24.58
Total	335.69



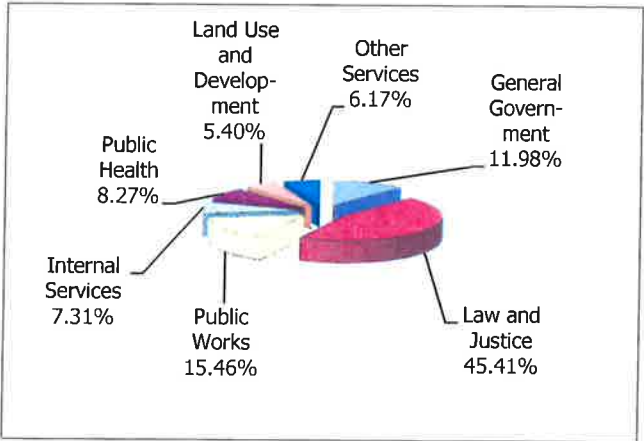
Other Funds Staffing by Program

General Government	1.60
Law and Justice	3.59
Public Works	68.55
Internal Services	12.98
Public Health	16.28
Land Use and Development	2.00
Other Services	2.80
Total	107.80



Total General Fund and Other Funds Staffing by Program

General Government	53.14
Law and Justice	201.39
Public Works	68.55
Internal Services	32.43
Public Health	36.66
Land Use and Development	23.94
Other Services	27.38
Total	443.49



Full Time Equivalents are based on a 40 hour work week.

This does not include the Non Dept 200,000 leaving service salary and 50,000 benefits; or the HR payments to claimants of 97,800 (benefits); or the Employee Health Care Benefits of 25,000 (benefits); or Unemployment Comp. of 60,000.

GENERAL FUNDS			2023 Department Requests Over Base Budget - Proposed Recommended							
							Funding Source			
Department	Requested Item or Program Change	Request	One Time	Ongoing	BOCC Recommended	BOCC Deferred	General Fund Reserve	Other Fund Reserves	Grant/New Funding	Comments
Assessor .00100.211	SRF: (7) IPAD PRO & PERIPHERALS	12,600	12,600		12,600		12,600			
	SRF: ACROBAT PRO (D. CHILDRESS)	200	200		200		200			
Auditor .00100.221	Printing & Binding	50,000		50,000	50,000		50,000			WA ST has discontinued paying the cost to produce & mail Voter Pamphlets for each election, this creates an increase in Printing & Binding costs for the County, as well as, overall increased printing & binding costs.
	SRF: A/V CONFERENCING SET-UP	2,200	2,200			2,200	2,200			
	Additional Part Time Benefited Position for Voter Registration	41,399		41,399	41,399		41,399			
Treasurer .00100.231	SRF: A/V CONFERENCING SET-UP	2,900	2,900			2,900	2,900			CFO Comments: Given competing demands for capital funding, recommend deferring request.
	Transition Training for Retiring Staff	48,554	48,554		48,554		48,554			
BOCC Operations .00100.241	Transition Training for County Administrator Role	108,032	108,032		108,032		108,032			
DCD -Administration .00100.331	Code Enforcement Overtime	1,000		1,000		1,000	1,000			Overtime funds to be used if needed due to increased work tasks. CFO Comments: Given the realignment of Code Enforcement under the Sheriff's department in 2023 and the addition of a supervisor Code Enforcement sergeant, recommend deferring this request. Deputy Director is needed for a manageable distribution of labor, to aid in establishing organizational objectives, staff management, budget oversight, designation of statute authority & responsibility during absences.
	Additional FTE - DCD Deputy Director	122,085		122,085	122,085		122,085			
DCD -Environmental Quality .00100.332	Develop Monitoring Strategy for the Dungeness	50,000	50,000		20,000	30,000	50,000			Funding to develop a high level scientific monitoring strategy. CFO Comments--pending further clarity on requirements and evaluation of options available for developing monitoring plan through possible partnership with other parties in defining requirements, recommend funding \$20k initially with remainder of request to be revisited at mid-year review. This third meter would provide backup in case on older one fails and allow for more monitoring activities to occur simultaneously. CFO Comments: Based on impact to operational effectiveness, recommend for inclusion. Funding for Macroinvertebrate ID services, used to indicate the health of the water. Building up the Streamkeepers program resulted in the need for additional supplies.
	Streamkeepers - YSI ProDss Multipara meter Water Quality Meter	8,000	8,000		8,000		8,000			
	Streamkeepers - Professional Services	1,100		1,100	1,100		1,100			
	Streamkeepers - Operating Supplies	1,300		1,300	1,300		1,300			
DCD -Building .00100.333	Code Books for July 1, 2023 Code Change	5,000	5,000		5,000		5,000			Purchase of 2021 International Building Codes books are needed for code changes that go into effect July 1, 2023 Cost of the metal T-posts have risen. These posts are used for addressing. Funding will allow Permit Center staff the ability to attend training.
	Addressing T-posts	1,000		1,000	1,000		1,000			
	Travel Training	1,200	1,200		1,200		1,200			
Information Technology .00100.411	Travel Training	3,000	3,000		3,000		3,000			Funds for additional training for IT staff. IT critical business functions support for the Sheriff's department for one year. CFO Comments: Based on further discussion with IT, provision of one-time dedicated support problematic from a staff recruitment and cross-training perspective. IT will focus on providing more collaborative staff support to meet needs of Sheriff's Department. County network operating architecture is currently comprised of multiple Windows Server domains, collapsing these into a single instance will simplify network integrations. CFO Comments--based on discussion of the need for this request and the efficiencies that will be gained, recommend this request for approval.
	Additional FTE - Sheriff Dept. Support	87,550	87,550			87,550	87,550			
		Domain Rebuild/Group Policy	35,000	35,000		35,000			35,000	
Geographic Information System .00100.421	Ad-Hoc Consulting	28,000	28,000		15,000	13,000	28,000			ESRI consulting hours for any emergent IT/GIS application issue or new business request. CFO Comments: Based on further discussion with IT, there appears to be sufficient capacity to partially cover this cost, thus recommend funding \$15k of \$28k requested. Training for new ESRI tools and functionality. Funding allows for GIS manager to attend the annual ESRI conference.
	ESRI Training	10,000	10,000		10,000		10,000			
	ESRI Conference	6,000	6,000		6,000		6,000			
Human Resources .00100.461	Advertising/Recruitment	45,000		45,000	45,000		45,000			Clallam County continues to utilize more advertising solutions to obtain the best pool of applicants for our vacant positions.
Sheriff - Operations .00100.811	4 Months Transition Training for new Chief Civil Deputy	26,248	26,248		26,248		26,248			4 months side by side training would be the best option to promote a smooth transition between the retiring Chief Civil Deputy and the newly appointed. CFO Comments: Given the complexity and demands of the Chief Civil Deputy position, we are supportive of this request to provide extra help funding to support a 4 month transition period for this position. Mandatory replacement of ballistic vests. Add'l funds to replace outdated heavy ceramic rifle vests.
	Ballistic Vests	6,340		6,340	6,340		6,340			
	Ballistic Rifle Plate Replacements	22,866	22,866		22,866		22,866			

	2 Additional FTE Patrol Deputy Positions	258,124		258,124	129,062	129,062	258,124			Recruiting and retention continue to challenge the law enforcement profession. Expanding our personnel positions will allow service capabilities to continue during periods of reduced staffing. An addition cost of \$130,000 for vehicles will be presented in the Capital Plan. CFO Comments: Given the high level of recruitment effort and extensive lead time to fill a patrol deputy position (including time to recruit, perform background, and completion of academy training for non-laterals), and the additional competing time demands being placed on patrol deputies in evidence gathering, additional training, and other areas that make any open patrol positions operationally difficult to manage around, it appears prudent to add these 1 FTE patrol positions to serve as additional buffer and capacity to the patrol function. 2nd requested Patrol Deputy FTE ~~to be considered at mid-year review.~~
	PoliceOne Academy Training & Inventory Software	7,686		7,686	7,686		7,686			PoliceOne Academy software provides law enforcement & corrections specific continuing education, as well as, reports to monitor & track training completion. This software also provides for Inventory Management to track equipment used by staff and sends alerts when the item is due for replacement. CFO Comment: In discussions with Sheriff, it was indicated that Neogov continuing education and safety training is inadequate to support the specialized needs of law enforcement-- ~~recommend approval of this request~~
	SRF: (4) A/V CONFERENCING SET-UP	5,800	5,800			5,800	5,800			CFO Comments: Given competing demands for capital funding, recommend deferring request.
	SRF: Blockwatch - LAPTOP, PROJECTOR, SPEAKERS	1,720	1,720		1,720		1,720			
	SRF: (10) MDTs - REPLACE / UPGRADE	60,000	60,000		60,000		60,000			CFO Comments: Given the age and wear and tear these units undergo, recommend accepting IT's recommendation for MDTs replacements.
Sheriff - Search and Rescue	Subscription to SAR Topo	2,000		2,000	2,000		2,000			SAR Topo is a digital mapping platform for first responders and Search & Rescue teams. This mapping tool allows for planning with map layers, shared maps, tracking personnel, navigate in the field, etc.
.00100.814	Swift Water Rescue & Rope Rescue Training	6,800		6,800	6,800		6,800			Add'l funds for training will allow the SAR unit to be better prepared to assist Clallam citizens.
Sheriff - Jail	Jail Security Camera System Repairs & Maintenance	5,500		5,500	5,500		5,500			Add'l funds to adequately fund the frequent repair/replacement costs of the Jail cameras equipment.
.00100.815	Ballistic Vests	20,288		20,288	20,288		20,288			Mandatory replacement of ballistic vests.
	PoliceOne Academy Training & Inventory Software	1,902		1,902	1,902		1,902			PoliceOne Academy software provides law enforcement & corrections specific continuing education, as well as, reports to monitor & track training completion. This software also provides for Inventory Management to track equipment used by staff and sends alerts when the item is due for replacement.
Sheriff - Emergency Services	Staff Support Supply and Travel Costs	3,500		3,500	2,500	1,000	3,500			Add'l supplies & travel costs to attend catastrophic planning meetings and specialized training.
.00100.817	Tsunami Siren Batteries Replacement Schedule	2,220		2,220	2,220		2,220			Add'l funds to start replacing batteries in a proactive manner to lessen the risk of simultaneous failure.
	Salamander Asset Management Solution Subscription	750		750	750		750			The Sheriff's office frequently assists other agencies by lending equipment, this software allows for tracking the location & condition of shared equipment resulting in more accurate & timely asset management.
	SRF: EOC - SMARTBOARD (1 OF 2)	3,450	3,450		3,450		3,450			CFO Comments: Based on conversation with EMS staff and BOCC, items recommended for inclusion in the budget due to operational effectiveness impact.
	SRF: EOC - SMARTBOARD (2 OF 2)	4,375	4,375		4,375		4,375			CFO Comments: Based on conversation with EMS staff and BOCC, items recommended for inclusion in the budget due to operational effectiveness impact.
	SRF: EOC - BLUETOOTH PRESENTATION SPEAKERS	680	680		680		680			
	SRF: EOC - (2) WIRELESS PRESENTATION PROJECTORS	575	575		575		575			
Prosecuting Attorney	Additional FTE - Deputy Prosecuting Attorney - Civil Division	138,000		138,000		138,000	138,000			The work of the Civil Division has grown beyond the workload of two attorneys. CFO Comments: Due to competing demands on reserves and based on discussions with BOCC, ~~deferring this request and will revisit as part of the 2023 mid-year review.~~
.00100.841	Furniture & IT Equipment for new DPA	6,000	6,000			6,000	6,000			Funds to purchase a workstation setup for new DPA. CFO Comments: Due to competing demands on reserves and based on discussions with BOCC, deferring this request and will revisit as part of the 2023 mid-year review.
	Copy Machine	3,500		3,500	3,500		3,500			Copy costs have greatly increased now that staff are back in the office and court operations have resumed.
	Expert Witness Fees	20,000		20,000	20,000		20,000			Add'l funds needed for witnesses in several sexual assault & child abuse cases that are anticipated to go to trial.
	Witness Fees	2,000		2,000	2,000		2,000			Add'l funds needed for witnesses in several sexual assault & child abuse cases that are anticipated to go to trial.
	SRF: IPHONE REPLACEMENTS (20)	15,250	15,250		15,250		15,250			
Superior Court	JAVS Switchers for Video Carts & VIA	10,000	10,000		10,000		10,000			Switchers are needed to select different functions on the video carts to use for presentation of court documents, exhibits and videos during courtroom proceedings.
.00100.861	GAL Guardian at Litem	15,000		15,000	7,500	7,500	15,000			Add'l funds to cover costs of GAL attorney and non-attorney appointments. CFO Comments: Appears based on availability of other services funding that has not historically been fully spent, and given the full effect of GAL changes has not been seen, recommend deferring half of requested amount and will re-visit need at mid-year.
	New Part-time Court Facilitator	50,000		50,000	45,000	5,000	50,000			New part-time position for anticipated changes in law that will increase demands upon the court and the need for this position. CFO/Administrator Comments: Upon working with SC, staff was able to identify \$33k of budget reductions in other areas to help fund this position; recommend funding \$45k as professional svcs with Pro Bono
	Cellular Phone	750		750	750		750			Deputy Court Administrator would like a cell phone to perform work duties and communicate with employees on weekends and evenings.

	Adobe Pro Subscriptions	400		400	400		400		Adobe Pro is used to review, modify, edit and create forms used throughout the judicial and court legal industry for preparing and processing documents.
District Court II .00100.881	Overtime	700		700			700		Increase overtime to cover additional cleaning due to COVID. CFO Comments: Per Health Officer guidance provided in 2022, additional COVID-related cleaning of courthouse facilities is no longer deemed needed. Consistent with phase-out of this function at other county facilities, ~~recommend deferring this request.~~
	Extra Help	1,000		1,000	1,000		1,000		Increased costs for pro-tem Judge that is paid from the Extra Help line.
Parks & Facilities .00100.911	Travel Training	1,000		1,000	1,000		1,000		Increased regulatory related training and professional development.
	Small Tools & Minor Equipment	2,000		2,000	2,000		2,000		Increased field operations productivity and enhanced services at Robin Hill Park.
	Outside Repairs & Maintenance	7,800		7,800	7,800		7,800		Address courthouse deferred grounds maintenance issues and increase irrigation efficiency.
									Add'l funds to support two seasonal laborers at the 200 acre park. CFO/Administrator Comments: Given inclusion of additional equipment better suited to the care of the park in the capital plan which should support more efficient maintenance and increase bandwidth of staff and existing seasonal laborers already budgeted to address deferred maintenance issues at this park, ~~recommend deferring this request at this time~~
	Extra Help	33,649		33,649			33,649		
	Equipment Supplies	1,000		1,000	1,000		1,000		Actual department spending in the expense line justifies the increase.
	Dues	1,200		1,200	1,200		1,200		Add'l professional development and maintaining licenses and certifications.
	Cellular Phone	600		600			600		Enhanced services at Robin Hill Farm Park by seasonal technicians warrants phone for safety and
	Capital Minor Equipment	2,000		2,000	2,000		2,000		Increased field operations productivity and enhanced services at Robin Hill Park.
Parks & Facilities - Fair .00100.912	Travel Business	2,000		2,000	2,000		2,000		Increased Fair Board Member and PFF Director participation at the annual WA ST Fair Association Convention.
	Small Tools & Minor Equipment	1,800		1,800	1,800		1,800		Related to increased aesthetic expectations.
	Small Stages	4,500		4,500	4,500		4,500		Increased vendor fees and desire to provide higher quality entertainment.
	Outside Repairs & Maintenance	12,500		12,500	12,500		12,500		Increased maintenance expectations of fairgrounds
	Extra Help	16,825	16,825		16,825		16,825		Add'l funding to support an additional seasonal technician at the fairgrounds for four months.
	Registration	1,200		1,200	1,200		1,200		Increased Fair Board Member and PFF Director participation at the annual WA ST Fair Association Convention.
	Building Repairs & Maintenance	5,000		5,000	5,000		5,000		Increased maintenance expectations of Fair Facilities
	Rodeo	1,000		1,000	1,000		1,000		Increased vendor fees.
	Lawn & Grounds Supplies	2,800		2,800	2,800		2,800		To address deferred grounds maintenance issues and increased aesthetic expectations
	Equipment Supplies	800		800	800		800		Actual spending in the expense line justifies the increase.
									Increase vendor fees and desire to provide higher quality entertainment. CFO Comments: As improvements in entertainment should lead to increased attendance at the fair by out-of-county attendees that would lead to more tourism related activity for the County's lodging and other businesses, ~~recommend approval of this request.~~
	Entertainment	12,000		12,000	12,000		12,000		
	Advertising	19,000		19,000	19,000		19,000		Increased advertising fees and enhanced efforts to solicit fairgoers from Victoria, BC, Kitsap, Olympic Peninsula and WA ST ferries. CFO Comments: As increased advertising should lead to increased attendance at the fair by out-of-county attendees which should lead to more tourism related activity for the County's lodging and other businesses, recommend approval of this request
WSU .00100.931	Increase WSU Contract	3,000		3,000	3,000		3,000		WSU is requesting an increase in the County contribution to the MOU with WSU.
	Supplies	20,000	20,000		5,000	15,000	20,000		Requesting a one-time increase for operational supplies in anticipation of relocating to a new facility in 2023. CFO Comments: As these costs should be covered adequately under a space relocation/reconfiguration placeholder that will be available to accomodate office moves such as this within our facility capital plan, recommend funding \$5k of request, and revisiting need for remainder ~~once move planning is completed~~
General Funds Transfer to Other Funds		92,500	6,000	86,500	0	92,500	92,500		
TOTALS		1,618,718	608,025	1,010,693	1,047,257	571,461	1,583,718	35,000	0

Request		Request		Funding Source		
One Time	Ongoing	BOCC	BOCC	General Fund	Other Fund Reserves	Grant/New Funding
608,025	1,010,693	Recommended	Deferred	1,583,718	35,000	0
Total General Fund Requests:		1,618,718	1,618,718	1,618,718		

OTHER FUNDS

					Funding Source					Comments
Department	Requested Item or Program Change	Request	One Time	Ongoing	BOCC Recommended	BOCC Deferred	General Fund Reserve	Other Fund Reserves	New/Grant Funding	
PW - Roads 10101.611	Overtime	30,000		30,000	30,000			30,000		Add'l funds for overtime to cover maintenance crews due to winter storms. CFO Comments: Given the regularity of this issue, concur with the need for this additional funding for winter storm overtime.
	SRF: (11) BLUEBEAM SOFTWARE LICENSES	9,000	9,000		9,000			9,000		
	Training overlap for retiring Admin Specialist	21,321	21,321		21,321			21,321		Additional funds will cover 3 month training before the Admin Specialis IV retires.
	Training overlap for retiring Fiscal Specialist	21,321	21,321		21,321			21,321		Additional funds will cover 3 month training before the Fiscal Specialis V retires.
VRF Boating Program 11004.811	Transfer of expenditures from 11003 Boating Safety	32,390	32,390		32,390			32,390		Due to declining funding in the Boating Safety fund the Boating Safety Unit can no longer be supported by that revenue alone. Some of these costs will be assumed by the VRF Boating Program fund.
HHS - Homeless Task Force 11322.511	Contract Services	42,881		42,881	42,881			42,881		Add'l funds for contract services recommended by the HTF Advisory Board.
	Travel Business	1,800		1,800	1,800			1,800		Add'l funds to ensure the HHS team can conduct outreach to neighboring counties throughout WA ST to collaborate and collect information regarding the Consolidated Homeless Grant.
	Travel Training	1,500		1,500	1,500			1,500		Add'l funds for training for the Consolidated Homeless Grant.
HHS - Affordable Housing 11324.511	Contract Services	10,000		10,000		10,000		10,000		Add'l funds for contract services to increase their emergency fund. CFO Comments: Based on historical spend, there appears to be more than adequate funding to cover this fund's contract services needs. Recommend deferral of request.
Law Library 11401.821	Books	10,000		10,000		10,000		10,000		Funding dedicated to legal reference materials have decreased while costs have not. Administrator/CFO Comment: given focus of law library services migrating to more digitally delivered resources which this fund currently has funding in its budget to support, additional funding of physical books without a definitive plan of resources needed is problematic.
Pros Att - Local Crime Victim Comp 11701.841	Additional FTE - Victim Witness Coordinator	86,500		86,500		86,500	86,500			Add'l funds to hire a fulltime Victim Witness Coordinator to provide state mandated level of support to victims of crimes. Administrator/CFO Comment: The staffing level of Victim Witness Coordinators has doubled since 2020, with currently 2 positions dedicated to this function (1 FTE was added in 2020). The reliance of this fund for general fund support for this function has risen substantially given the significant decline in court fine revenues witnessed over past year. The approval of this request would more than double the level of general fund support needed to keep this fund fully funded. Pending provision of metrics showing how this additional coordinator is needed relative to the case load carried and how other counties of similar size are supporting this function, recommend deferring this request at this time but will revisit the need ~~as part of the mid-year review next year.~~
	Furniture & IT Equipment for new FTE	6,000	6,000			6,000	6,000			Funds to purchase a workstation setup for new FTE. Administrator/CFO Comment: Based on recommendation to defer approval of an addition Victim Witness Coordinator position until mid-year review next year, this request should similarly be deferred.
30701.411										
PW - Clallam Bay/Sekiu Sewer 41401.611	New FTE - Treatment Plant Operator	88,228		88,228	88,228			88,228		CB/Sekiu wastewater treatment plant must be maintained seven day a week. A third operator would eliminate current overtime, allow for cross training, dual controls & staff to take paid time off. CFO Comment: Based on current staffing levels, the existing treatment plant operators are unable to take vacation or days off for excessive periods of time, leading to burnout and retention risk issues. While the approval of this position will result in increased need for funding to support from REET or the General Fund barring a sufficient increase in sewer user rates, it appears no longer sustainable to continue operating this system with just two operators-- ~~recommend for approval~~
PW - ER&R 50301.611	New FTE - Fleet Mechanic	80,721		80,721		80,721		80,721		ER&R is experiencing delays in repairs, overtime and non-support of the outlying shops in Sequim, and Lake Creek. CFO Comment --based on discussions with PW and BOCC, position will be deferred for 2023.
TOTALS		441,662	90,032	351,630	248,441	193,221	92,500	349,162	0	

Total Other Fund Requests:

Request	
One Time	Ongoing
90,032	351,630
441,662	

Request	
BOCC Recommended	BOCC Deferred
248,441	193,221
441,662	

Funding Source		
General Fund	Other Fund Reserves	New/Grant Funding
92,500	349,162	0
	441,662	

TOTAL ALL	2,060,380	698,057	1,362,323	1,295,698	764,682	1,676,218	384,162	0
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2023 PROPOSED FINAL CAPITAL OUTLAY BUDGET--BY FUND

Include in 2023 Budget?	Y
2023	(Multiple Items)

[illegible]

CLALLAM COUNTY
2023 PROPOSED FINAL CAPITAL OUTLAY BUDGET--BY FUND
PROPOSED CAPITAL REQUESTS TO INCLUDE 2023 BUDGET

Include in 2023 Budget? Y
2023 (Multiple Items)

	00100	11003	11004	11065	19961	30101	30201	30401	30501	30701	30805	30901	41401	42401	50301
BEGINNING FUND BALANCE		\$ 8,205	\$ 145,294	\$ 715,017	\$ 7,382,763	\$ 1,520,694	\$ 1,684,536	\$ 442,172	\$ 240,865	\$ 92,597	\$ -	\$ -	\$ 269,516	\$ 185,336	\$ 1,825,000
INFLOW FUNDING		\$ 20,647	\$ 25,210	\$ 398,232	\$ 157,000	\$ 1,061,000	\$ 1,084,000	\$ -	\$ 3,588,000	\$ -	\$ -	\$ -	\$ 391,378	\$ 125,011	\$ 3,831,768
EXPENDITURES (BEFORE CAPITAL)		\$ (23,310)	\$ (63,933)	\$ (259,144)	\$ (5,038,056)	\$ -	\$ -	\$ (5,363)	\$ -	\$ -	\$ -	\$ -	\$ (579,858)	\$ (256,189)	\$ (2,501,545)
CAPITAL OUTLAYS (PER ABOVE)		\$ (156,658)	\$ (28,787)	\$ (177,000)	\$ (347,309)	\$ (1,635,000)	\$ (1,350,000)	\$ (5,173,000)	\$ (4,013,000)	\$ (644,120)	\$ (6,317,274)	\$ (75,000)	\$ (2,975,000)	\$ (240,000)	\$ (1,917,000)
ENDING FUND BALANCE, BEFORE ADDITIONAL FUNDING		\$ (151,116)	\$ 77,784	\$ 677,105	\$ 2,154,398	\$ 946,694	\$ 1,418,536	\$ (4,736,191)	\$ (184,135)	\$ (551,523)	\$ (6,317,274)	\$ (75,000)	\$ (2,893,964)	\$ (185,842)	\$ 1,238,223
TRANSFERS BETWEEN FUNDS															
Transfers to Funds from General Fund		\$ 170,000						\$ 2,450,000	\$ 1,195,451				\$ 140,000		3,955,451
Transfers from Funds to General Fund		\$ (125,327)						\$ (1,650,000)					\$ -		(1,775,327)
TRANSFERS BETWEEN FUNDS (ARPA)					\$ (1,771,000)						\$ 1,771,000				-
OTHER GRANTS/LOAN FUNDING		\$ 125,327				\$ 25,000	\$ 4,206,425			\$ 5,685,546		\$ 2,000,000			12,042,298
ADDITIONAL REET FUNDING REQUIRED					\$ (575,000)	\$ (613,215)					\$ 75,000	\$ 1,113,215			-
OPPORTUNITY FUND FUNDING REQUIRED														\$ 240,000	240,000
GENERAL FUND FUNDING REQUIRED	\$ 750,250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 551,523	\$ -	\$ -	\$ -	\$ -	\$ -	3,481,897
ENDING FUND BALANCE--ADJUSTED		\$ 18,884	\$ 77,784	\$ 677,105	\$ 383,398	\$ 396,694	\$ 805,321	\$ 270,234	\$ 1,011,316	\$ -	\$ 1,139,272	\$ -	\$ 359,251	\$ 54,158	\$ 1,238,223
MINIMUM FUND BALANCE REQUIRED BY POLICY (10% OF TOTAL EXPENDITURES FOR THOSE FUNDS WITH PAYROLL)		\$ 17,997									\$ 631,727	\$ 355,486	\$ 49,619	\$ 441,855	

#	Transfers for the 2023 Clallam County Budget							Debit	Credit
1	19913.291.	Trial Court Improvements	59723.00.0010	Transfer	to	Jail		40,000	
	00100.815.	Jail	39723.00.0010	Transfer	from	Trial Court Improvements			40,000
2	00100.293.	General Fund Reserves	59768.00.0000	Transfer	to	PW - Flood Conrol		72,341	
	10135.611	PW - Flood Control	39768.00.0000	Transfer	from	General Fund Reserves			72,341
3	00100.293	General Fund Reserves	59766.00.1000	Transfer	to	HHS - Chemical Dep/Mental Health		6,211	
	11323.511	HHS - Chemical Dep/Mental Health	39766.00.1000	Transfer	from	General Fund Reserves			6,211
4	00100.293.	General Fund Reserves	59717.00.0000	Transfer	to	Employee Health Care		19,000	
	50601.461	Employee Health Care Benefit	39717.00.0000	Transfer	from	General Fund Reserves			19,000
5	29500.231.	LID 3rd Street Sewer Line	59752.00.0000	Transfer	to	Opportunity Fund		3,000	
	19941.291.	Opportunity Fund	39752.00.0000	Transfer	from	LID 3rd Street Sewer Line			3,000
6	10101.611	Public Works - Roads	59717.00.0010	Transfer	to	Employee Health Care Benefit		2,000	
	10135.611.	Public Works - Flood Control	59717.00.0010	Transfer	to	Employee Health Care Benefit		5	
	40201.611.	Public Works - Solid Waste	59717.00.0010	Transfer	to	Employee Health Care Benefit		50	
	41401.611.	Public Works - Clallam Bay Sekiu Sewer	59717.00.0010	Transfer	to	Employee Health Care Benefit		340	
	42401.611.	Public Works - Carlsborg Sewer	59717.00.0010	Transfer	to	Employee Health Care Benefit		500	
	50301.611.	Public Works - Equipment Rental Revolving	59717.00.0010	Transfer	to	Employee Health Care Benefit		1,555	
	50601.461.	Employee Health Care Benefit	39717.00.0010	Transfer	from	Public Works			4,450
7	30301.331	Lwr Dungeness Floodplain	59714.00.0080	Transfer	to	General Fund Reserves		4,683,019	
	00100.293	General Fund Reserves	39714.00.0080	Transfer	from	Lwr Dungeness Floodplain			4,683,019
8	00100.293.	General Fund Reserves	59762.00.0000	Transfer	to	Health and Human Services		125,000	
	11301.511	Health and Human Services	39762.00.0000	Transfer	from	General Fund Reserves			125,000
9	00100.293	General Fund Reserves	59714.00.0090	Transfer	to	Dungeness Reservoir		2,450,000	
	30401.331	Dungeness Reservoir	39714.00.0090	Transfer	from	General Fund Reserves			2,450,000
10	30401.331	Dungeness Reservoir	59714.00.0100	Transfer	to	General Fund Reserves		1,650,000	
	00100.293	General Fund Reserves	39714.00.0100	Transfer	from	Dungeness Reservoir			1,650,000
11	00100.293.	General Fund Reserves	59735.00.0060	Transfer	to	Solid Waste		6,500	
	40201.611	Solid Waste	39735.00.0060	Transfer	from	General Fund Reserves			6,500
12	00100.293	General Fund Reserves	59718.00.0100	Transfer	to	Law Library		15,037	
	11401.821	Law Library	39718.00.0100	Transfer	from	General Fund Reserves			15,037
13	00100.293	General Fund Reserves	59712.00.0030	Transfer	to	Local Crime Victim Comp		67,000	
	11701.841	Local Crime Victim Comp	39712.00.0030	Transfer	from	General Fund Reserves			67,000
14	00100.293	General Fund Reserves	59735.00.0015	Transfer	to	Clallam Bay Sekiu Sewer		140,000	
	41401.611	Clallam Bay Sekiu Sewer	39735.00.0015	Transfer	from	General Fund Reserves			140,000
15	30101.911	Real Estate Excise Tax	59735.00.0060	Transfer	to	Carlsborg Water Mitigation		75,000	
	30901.331	Carlsborg Water Mitigation	39735.00.0090	Transfer	from	Real Estate Excise Tax			75,000
16	00100.293	General Fund Reserves	59771.00.0000	Transfer	to	Veterans Relief		106,000	
	19914.291	Veterans Relief	39771.00.0000	Transfer	from	General Fund Reserves			106,000
17	30201.911.	Real Estate Excise Tax 2	59742.00.0000	Transfer	to	Roads		1,100,000	
	10101.611.	Roads	39742.00.0000	Transfer	from	Real Estate Excise Tax 2			1,100,000
18	00100.293.	General Fund Reserves	59718.00.0020	Transfer	to	Information Technology Capital		551,523	
	30701.411	Information Technology Capital	39718.00.0020	Transfer	from	General Fund Reserves			551,523
19	30101.911	Real Estate Excise Tax	59735.00.0070	Transfer	to	Clallam Bay Sekiu Sewer		500,000	
	41401.611.	Clallam Bay Sekiu Sewer	39735.00.0070	Transfer	from	Real Estate Excise Tax			500,000
20	19941.291	Opportunity Fund	59735.00.0035	Transfer	to	Carlsborg Sewer		240,000	
	42401.611	Carlsborg Sewer	39735.00.0035	Transfer	from	Opportunity Fund			240,000
21	00100.293.	General Fund Reserves	59773.00.0015	Transfer	to	Boating Safety		170,000	
	11003.811	Boating Safety	39773.00.0015	Transfer	from	General Fund Reserves			170,000
22	00100.293.	General Fund Reserves	59718.00.0030	Transfer	to	Capital Projects		1,195,451	
	30501.911	Capital Projects	39718.00.0030	Transfer	from	General Fund Reserves			1,195,451
23	19961.291	American Rescue Plan Act	59790.00.0010	Transfer	to	Broadband Infrastructure		1,771,000	
	30805.611	Broadband Infrasructure	39790.00.0010	Transfer	from	American Rescue Plan Act			1,771,000
24	30201.911.	Real Estate Excise Tax 2	59735.00.0000	Transfer	to	Clallam Bay Sekiu Sewer		613,215	
	41401.611.	Clallam Bay Sekiu Sewer	39735.00.0000	Transfer	from	Real Estate Excise Tax 2			613,215
25	11003.811	Boating Safety	59714.00.0015	Transfer	to	General Fund Reserves		125,000	
	00100.293	General Fund Reserves	39714.00.0015	Transfer	from	Boating Safety			125,000

BUDGETED STAFFING SCHEDULE HISTORY																						
FUND/ACCOUNT NAME	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
GENERAL FUND																						
Assessor	15.66	14.35	14.81	14.81	15.69	16.63	16.63	16.63	16.43	16.03	15.09	15.09	15.63	16.63	18.50	18.50	17.50	17.50	18.50	18.50	18.50	18.50
Auditor	12.66	12.10	11.16	11.10	10.50	10.50	11.50	11.50	11.50	11.50	11.25	11.25	11.44	11.50	12.00	12.00	12.00	13.25	12.50	13.50	15.13	15.63
Treasurer	6.75	5.81	5.81	5.81	5.75	5.75	5.75	5.75	5.50	5.19	5.06	5.06	5.13	5.25	5.90	5.90	5.90	5.40	5.40	5.40	6.40	6.40
BOCC - Operations	6.81	5.88	5.88	5.88	6.00	6.00	6.00	6.00	6.00	5.70	5.34	5.34	5.70	5.70	6.00	6.00	6.00	6.00	5.50	5.78	6.48	6.98
BOCC - Board of Equalization	0.46	0.46	0.46	0.46	0.46	0.46	0.55	0.50	0.50	0.50	0.47	0.47	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.53	0.53	0.53
NonDepartmental					1.00	1.00	1.00	1.00	1.00	1.00	0.94	0.94	1.00	1.00	1.00	1.00	1.00	1.00	2.50	2.50	3.50	3.50
Comm Dev - Administration*****	41.24	4.81	4.81	4.81	3.81	3.81	4.75	4.75	5.50	3.81	2.81	2.81	2.88	3.63	3.94	3.94	5.35	5.21	5.40	5.46	4.60	4.00
Comm Dev - Environmental Quality		5.09	3.21	4.15	4.15	4.69	4.69	4.81	4.69	5.69	4.69	0.94	1.00	1.00	1.00	1.00	1.00	1.00	1.50	1.75	2.00	4.00
Comm Dev - Environmental Health		10.38																				
Comm Dev - Permit Center (Building prior to 2012)		7.56	5.69	5.69	7.50	8.44	6.56	4.69	7.50	7.06	9.38	9.32	9.44	9.44	11.81	10.94	11.88	11.88	10.88	10.94	11.94	8.00
Comm Dev - Long Range Planning (Planning prior to 2012)		8.09	7.15	7.15	9.25	10.36	11.30	10.81	10.31	8.44	3.75	5.63	4.69	4.75	4.00	5.00	5.48	4.63	5.38	4.63	5.00	5.94
Comm Dev - Permit Center*****			4.69	2.81	3.75	3.75	3.75	3.75														
Hearing Examiner					0.50	0.50	0.50	0.50	0.50	0.50	0.47	0.47	0.50	0.50	0.00	0.00	0.00					
Information Technology	12.32	9.44	9.44	9.44	9.50	8.63	9.13	9.13	9.13	8.75	8.20	9.14	10.19	10.75	12.75	12.93	12.93	14.18	11.99	11.99	12.00	11.75
Geographic Information System																			2.19	1.94	2.00	3.00
Human Resources	4.75	3.81	4.75	4.75	4.75	4.81	4.81	4.81	4.81	4.00	3.75	3.75	5.00	2.90	2.90	2.90	2.90	2.90	2.90	2.90	2.90	4.70
HHS - Environmental Health			10.38	11.31	12.25	12.73	12.73	13.23	12.61	12.43	11.67	11.63	11.05	10.64	10.86	11.20	11.20	11.20	12.68	12.68	13.28	14.28
HHS - Administration																5.00	5.00	4.90	4.90	4.90	6.30	6.10
HHS - Jail Medical	1.50	1.50	1.50	1.65	1.65	1.65																
Sheriff - Operations	43.03	42.50	42.50	43.50	44.50	43.50	42.00	42.00	41.00	41.50	41.00	42.00	42.11	44.07	44.46	46.00	46.25	47.25	49.25	49.25	50.79	54.64
Sheriff - Community Projects*****	1.50	1.60	1.15	1.15	1.00	1.00	1.50	1.50	1.50	3.19	2.58	2.58	1.69	1.00	1.00	1.00	1.00					
Sheriff - Animal Control	2.00		0.94					1.00	1.00	1.00	0.94	0.94	0.94	0.94	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Sheriff - Jail	36.91	33.50	33.50	33.50	34.50	37.50	38.50	39.50	38.50	38.00	36.50	39.50	38.89	38.41	38.50	38.50	38.50	38.50	38.50	39.00	39.00	39.00
Sheriff - Jail Medical****							1.65	1.75	1.75	1.75	1.64	1.64	1.75	1.75	1.75	1.75	1.75	1.75	2.25	2.25	2.25	2.25
Sheriff - Emergency Services*****										2.00	1.88	1.88	1.88	1.88	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.50
Prosecuting Attorney - Operations	16.75	15.25	15.19	15.25	16.19	16.19	18.13	19.06	18.06	17.50	15.47	15.47	14.72	17.29	23.48	24.58	24.58	24.10	24.10	24.10	24.10	24.10
Prosecuting Attorney - Child Support	3.00	3.00	3.00	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.34	2.34	2.34	2.21	2.00	2.90	2.90	2.90	2.90	2.53	2.53	2.53
Prosecuting Attorney - Coroner																				1.00	1.00	1.00
Juvenile Services *			37.41	37.69	35.86	37.85	40.73	40.73	38.79	35.42	33.12	33.12	36.11	35.36	35.93	35.93	35.93	38.53	36.93	36.53	36.53	37.53
Superior Court **	6.96	6.03	6.03	6.03	7.03	7.24	8.68	9.61	9.61	10.01	10.76	9.75	8.63	8.63	8.75	8.75	8.75	8.75	8.75	8.75	8.75	8.75
District Court I***	11.43	10.50	11.38	11.38	10.94	10.98	9.06	9.06	9.06	8.13	7.17	7.17	6.34	6.44	7.00	7.00	7.00	9.00	9.00	9.00	10.00	10.00
District Court II	3.41	3.41	3.41	3.41	3.41	3.41	3.41	3.41	3.41	3.41	2.44	2.44	2.54	2.73	2.91	2.91	2.91	2.91	2.91	3.00	3.00	3.00
Clerk	7.75	6.81	6.81	7.29	8.10	8.10	9.04	9.14	8.56	10.27	10.13	10.13	10.55	10.46	11.50	11.50	11.50	11.50	11.50	11.50	11.50	11.50
Parks and Facilities	15.37	14.37	17.18	17.62	17.62	20.49	20.49	21.30	19.64	18.72	15.93	15.93	16.18	16.43	17.99	17.99	19.04	19.04	20.54	20.54	20.54	20.54
Fair	2.33	2.33	2.39	2.45	2.45	2.45	2.45	2.45	2.45	2.45	2.35	2.35	2.39	2.45	2.51	2.54	2.54	2.54	2.54	2.54	2.54	2.54
WSU Extension	1.41	0.94	1.60	1.36	1.36	1.36	1.36	1.34	1.34	1.34	0.36	0.40	0.65	0.00	1.57	1.00	1.00	1.00	2.00	1.50	1.50	1.50
GENERAL FUND TOTAL	254.00	229.52	272.23	272.95	281.97	292.28	299.15	302.21	293.15	287.79	267.47	269.47	271.86	274.24	293.51	302.16	305.29	310.32	317.39	316.89	327.59	335.69
OTHER FUNDS																						
PW - Public Works	90.50	82.85	82.85	87.79	81.13	77.69	75.69	75.63	72.00	70.00	65.16	63.28	63.44	63.94	67.50	69.50	70.50	57.50	56.45	56.35	57.35	61.35
PW - Flood Control																			0.05	1.05	1.05	1.05
Sheriff - Recreation and Boating			1.00	1.00										0.00	0.00	0.00						
Sheriff - OPNET Drug	3.50	2.50	2.50	2.50	2.50	2.50	2.00	1.00	1.00	1.00	1.43	1.49	0.94	1.43	1.49	1.49	1.49	1.49	1.49	1.49	1.05	1.40
Sheriff - Emergency Services*****								2.00														
Sheriff - OPSCAN Operations								0.18	0.18	0.18	0.18	0.53	0.46	0.46		0.00						
Sheriff - PSIC Grant								0.32	0.50	0.50	0.50											
Sheriff - IECGP Grant									0.20													
Sheriff - Interoperability Grant						0.48																
Sheriff - Nine One One Enhanced	1.00	1.00	1.00																			
Sheriff - Operation Stonegarden												0.15	0.15	0.27	0.00							
Sheriff - Port Security Grant (*8)											0.12	0.12	0.12									
Health and Human Services - Operations	24.00	27.06	23.88	22.71	20.51	20.60	18.35	18.95	17.28	16.80	15.12	14.39	14.73	14.85	18.01	10.03	10.83	11.83	12.35	14.55	15.28	14.28
HHS - Homeless Task Force																			0.30	0.35	0.35	0.50
HHS - Alcohol/Drug Abuse			2.54	2.54	2.45	3.39	3.39	5.06	4.56	4.56	3.78	3.22	2.28	2.34								
HHS - Chemical Dep/Mental Health															1.04	0.00			0.30	0.35	1.35	0.50
HHS - Developmental Disabilities			0.94	0.94	0.94	0.94	1.44	2.31	2.31	2.31	2.29	2.10	2.14	2.20	2.33	2.40	2.40	2.60	1.60	1.60	1.00	1.00
Law Library	0.18	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.18	0.18	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19
Pros Attny - Local Crime Victim Comp					0.63	0.80	0.80	0.80	0.80	1.00	0.94	0.94	0.94	0.94	1.00	1.00	1.00	1.00	1.00	2.00	2.00	2.00
Comm Dev - Shoreline Block Grant		0.94	0.94																			
Treasurer - Operation and Maintenance									0.25	0.56	0.56	0.56	0.56	0.56	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60
Treasurer - Reet Electronic Technology															0.50	0.50	0.50					
Auditor - Document Preservation				0.80	0.80	0.80	0.80	0.80	0.80	1.14	0.38	0.94	0.94	1.88	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Superior Crt - Drug Court (moved to Superior Ct)	0.30	0.30	0.30	0.31	0.40	0.40	0.40	0.40	0.40													
Noxious Weed Control	1.23	2.13	3.88	3.88	3.88	2.75	1.85	1.83	1.49	1.56	1.53	1.53	1.56	1.00	1.00	1.00	1.00	2.00	2.00	2.00	2.00	2.00
Non Dept - Veterans' Relief			0.48	0.40	0.40	0.40	0.40	0.40	0.40	0.30	0.28	0.28	0.30	0.30	0.00	0.00			1.50	1.50	1.80	1.80
Lwr Dungeness Floodplain																		1.05	1.46	1.46	0.00	0.00
Probation District Court I							2.85	2.85	2.85													



BUDGET RESOLUTION _____, 2022
ADOPTING THE 2023 CLALLAM COUNTY BUDGET

THE BOARD OF CLALLAM COUNTY COMMISSIONERS finds as follows:

1. The procedural processes required for the adoption of the 2023 Clallam County budget are complete. The required public hearing on the final proposed budget occurred December 6, 2022.
2. A true and correct copy of the budget is on file in the County Commissioners' office, available at <https://www.clallamcountywa.gov/Archive.aspx?AMID=37>, and fully incorporated in this resolution by this reference.
3. The Board of Commissioners allows County Officials flexibility over their budgets and discourages changes to any appropriations or emergency budget requests for 2023 unless documented circumstances exist that could not have been foreseen during the budget planning process.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF CLALLAM COUNTY COMMISSIONERS, in consideration of the above findings of fact:

1. The 2023 Clallam County Final Budget is the single summary page titled, "Adopted Budget" with approved expenditures by Department in the General Fund and by Fund in the other Funds. It is on file in the Commissioners' office, incorporated by this reference, and hereby adopted. The Adopted Budget worksheets are available at <https://www.clallamcountywa.gov/Archive.aspx?AMID=37>. Physical copies of the budget may be requested through the Public Records Department.
2. All funds are adopted in accordance with the County's General Financial Policies. In addition, the following policies and/or restrictions apply:
 - Filling of vacant positions will occur only with the approval of the Administrator. The Administrator may implement other budget guidelines as necessary.
 - Each budget program (identified by an 8-digit budget number) is separate for budget purposes. County Officials cannot combine their budgets for total bottom line budgeting.
 - The Public Works Department will maintain detailed worksheets in CAMS with the format and numbering necessary for automated transfer of detailed revenue, expenditure, payroll, and other data to the County's financial system. Detailed worksheets are available to the public upon request. The Department will follow the same policies and restrictions on these funds as for any other.
3. Expenditures for Real Estate Excise Tax Funds 30101.911 and 30201.911 are intended to be in addition to other funds that may be available. Projects receiving Real Estate Excise Tax Funds are identified in the adopted budget and in the Capital Facilities Plan.
4. Changes or additions to this budget shall be made only in the form required by law, policy, and/or ordinance of the Board of County Commissioners.
5. The vehicle allowance for the Elected Officials listed in County Administrative Policy 220 is hereby \$340/month and maintained at \$340/month for all Appointed Officials whose contracts call for a vehicle allowance.

PASSED AND ADOPTED this sixth day of December 2022.

BOARD OF CLALLAM COUNTY COMMISSIONERS

Mark Ozias, Chair

ATTEST:

Randy Johnson

Loni Gores, Clerk of the Board

Bill Peach

12-05-22

Exhibit A		CLALLAM COUNTY 2023 Proposed Budget					
NUMBER FUND & DEPT	F Y P E	FUND/ACCOUNT NAME	BEGINNING FUND BALANCE	REVENUES	EXPENDITURES	ENDING FUND BALANCE	TOTAL
GENERAL FUND							
00100. 211	G	Assessor	0	4,515	2,244,268	0	-2,239,753
00100. 221	G	Auditor	0	1,233,050	1,795,364	0	-562,314
00100. 231	G	Treasurer	0	31,234,830	846,598	0	30,388,232
00100. 241	G	Board of County Commissioners - Operations	0	110	938,361	0	-938,251
00100. 242	G	BOCC - Boundary Review Board	0	150	1,780	0	-1,630
00100. 243	G	BOCC - Port Crescent Cemetery	0	500	3,000	0	-2,500
00100. 244	G	BOCC - Board of Equalization	0	0	79,375	0	-79,375
00100. 291	G	NonDepartmental	0	109,010	3,272,785	0	-3,163,775
00100. 293	~	General Fund Reserves	0	6,458,019	2,946,683	0	3,511,336
00100. 331	D	Comm Dev - Administration	0	6,000	478,190	0	-472,190
00100. 332	D	Comm Dev - Environmental Quality	0	812,052	1,016,406	0	-204,354
00100. 333	D	Comm Dev - Permit Center	0	1,045,800	906,539	0	139,261
00100. 334	D	Comm Dev - Long Range Planning	0	148,400	612,026	0	-463,626
00100. 361	D	Hearing Examiner	0	0	42,500	0	-42,500
00100. 411	I	Information Technology	0	52,000	2,349,545	0	-2,297,545
00100. 421	I	Geographic Information System	0	0	375,882	0	-375,882
00100. 461	I	Human Resources	0	10,801	808,110	0	-797,309
00100. 511	H	HHS - Environmental Health	0	1,470,308	1,693,431	0	-223,123
00100. 513	H	HHS - Administration	0	253,603	790,281	0	-536,678
00100. 811	L	Sheriff - Operations	0	1,092,505	8,799,535	0	-7,707,030
00100. 813	L	Sheriff - Animal Control	0	500	244,541	0	-244,041
00100. 814	L	Sheriff - Search and Rescue	0	1,500	30,490	0	-28,990
00100. 815	L	Sheriff - Jail	0	1,676,474	4,719,768	0	-3,043,294
00100. 816	L	Sheriff - Jail Medical	0	304,677	1,047,809	0	-743,132
00100. 817	L	Sheriff - Emergency Services	0	50,584	356,872	0	-306,288
00100. 831	L	NonDepartmental - Indigent Defense	0	291,226	1,725,638	0	-1,434,412
00100. 841	L	Prosecuting Attorney - Operations	0	248,105	3,359,545	0	-3,111,440
00100. 842	L	Prosecuting Attorney - Child Support	0	317,000	325,699	0	-8,699
00100. 843	L	Prosecuting Attorney - Coroner	0	40,001	409,201	0	-369,200
00100. 851	L	Juvenile Services	0	3,194,356	3,894,211	0	-699,855
00100. 861	L	Superior Court	0	488,340	1,838,624	0	-1,350,284
00100. 871	L	District Court I	0	904,076	1,331,692	0	-427,616
00100. 881	L	District Court II	0	116,322	417,509	0	-301,187
00100. 891	L	Clerk	0	355,051	1,123,634	0	-768,583
00100. 911	O	Parks and Facilities	0	935,110	2,928,747	0	-1,993,637
00100. 912	O	Parks and Facilities - Fair	0	465,050	655,989	0	-190,939
00100. 931	O	WSU Extension	0	200,000	435,108	0	-235,108
TOTAL GENERAL FUND			11,831,000	53,520,025	54,845,736	10,505,289	-1,325,711
OTHER FUNDS							
10101. 611	P	PW - Roads	7,931,858	18,217,850	19,609,562	6,540,146	0
10135 611	P	PW - Flood Control	24,000	200,391	198,346	26,045	0
11002. 811	L	Sheriff - Honor Guard Donation	4,388	500	3,912	976	0
11003 811	L	Sheriff - Boating Safety	8,205	315,974	304,968	19,211	0
11004 811	L	Sheriff - VRF Boating Program	145,294	25,210	92,720	77,784	0
11008 811	L	Sheriff - OPNET Drug	62,063	177,493	177,282	62,274	0
11061 811	L	Sheriff - Nine-One-One Enhanced	58,755	787,025	771,025	74,755	0
11065 811	L	Sheriff - OPSCAN Operations	715,017	398,232	436,144	677,105	0
11068 811	L	Sheriff - Operation Stonegarden	57,127	412,968	418,618	51,477	0
11070 811	L	Sheriff - 24/7 Sobriety Program	61,169	25,000	17,076	69,093	0
11080 811	L	Sheriff - Inmate Commissary and Welfare	109,528	47,500	64,320	92,708	0
11301. 511	H	Health and Human Services - Operations	959,839	1,550,505	2,065,168	445,176	0
11322 511	O	HHS - Homeless Task Force	906,705	500,000	752,806	653,899	0
11323 511	H	HHS - Chemical Dependency/Mental Health	2,683,019	1,954,214	2,110,462	2,526,771	0
11324 511	O	HHS - Affordable Housing	302,751	79,000	85,000	296,751	0
11331 511	H	HHS - Developmental Disabilities	615,544	1,821,192	1,890,056	546,680	0
11341 511	H	HHS - Foundational Public Health Services	521,500	1,243,000	1,243,000	521,500	0
11401. 821	L	Law Library	16,410	39,037	36,589	18,858	0
11701. 841	L	Pros Attny - Local Crime Victim Comp	20,430	202,147	194,373	28,204	0
11901. 841	L	Pros Attny - Racketeering	1,857	3	0	1,860	0
12201. 231	G	Treasurer - Operation and Maintenance	119,726	102,510	144,311	77,925	0
12231 231	G	Treasurer - REET Electronic Technology	86,416	18,000	8,039	96,377	0
12241 231	G	Treasurer - Land Assessment	7,665	24,338	18,828	13,175	0
12401 221	G	Auditor - Document Preservation	620,673	130,000	423,360	327,313	0
12905 861	L	Superior Ct - Dispute Resolution	650	15,135	15,135	650	0
12911 861	L	Superior Ct - Courthouse Facilitator	743	8,520	8,520	743	0
13001. 381	D	Noxious Weed Control	181,154	177,925	252,929	106,150	0
13051 381	D	Noxious Weed - LMD#2 Lake Sutherland	38,071	18,834	26,235	30,670	0
19910 291	O	Non Dept - Conservation Futures	184,451	310,450	400,000	94,901	0
19913 291	L	Non Dept - Trial Court Improvements	51,586	36,300	40,000	47,886	0
19914 291	O	Non Dept - Veterans' Relief	21,896	357,584	344,848	34,632	0
19915 291	O	Non Dept - Federal Forest Replacement	82,479	39,000	39,000	82,479	0
19925 291	O	Non Dept - Hotel/Motel Tax	1,352,091	1,687,000	1,640,000	1,399,091	0
19941 291	O	Non Dept - Opportunity Fund	6,397,677	1,840,000	3,213,879	5,023,798	0
19951 291	O	Non Dept - Affordable Housing Sales Tax	430,811	1,417,862	1,436,160	412,513	0
19961 291	L	Non Dept - American Rescue Plan Act	7,382,763	157,000	7,156,365	383,398	0
19991 291	L	Non Dept - Emergency Communication Tax	2,413,694	2,009,000	2,033,880	2,388,814	0
TOTAL SPECIAL REVENUE FUNDS			34,578,005	36,346,699	47,672,916	23,251,788	0
27401. 611	P	PW - RID #149 Osborn Road	2,453	2,004	2,500	1,957	0
29500. 231	P	Treasurer - LID 3rd Street Sewer Line Extension	13,496	1,982	3,000	12,478	0
TOTAL DEBT SERVICE FUNDS			15,949	3,986	5,500	14,435	0
30101. 911	P	Parks and Facilities - Real Estate Excise Tax Projects	1,843,967	1,061,000	2,210,000	694,967	0
30201. 911	P	Parks and Facilities - Real Estate Excise Tax Projects 2	929,109	1,084,000	1,963,215	49,894	0
30301. 331	D	Comm Dev - Lwr Dungeness Floodplain	4,569,278	2,722,286	7,291,564	0	0
30401. 331	D	Comm Dev - Dungeness Reservoir	442,172	6,656,425	6,828,363	270,234	0
30501. 911	P	Parks and Facilities - Capital Projects	229,549	4,783,451	4,013,000	1,000,000	0
30701. 411	I	Information Tech - Capital Projects	92,597	551,523	644,120	0	0
30805. 611	P	PW - Broadband Infrastructure Capital Projects	0	7,456,546	6,317,274	1,139,272	0
30901. 331	D	Comm Dev - Carlsborg Water Mitigation	0	75,000	75,000	0	0
TOTAL CAPITAL PROJECT FUNDS			8,106,672	24,390,231	29,342,536	3,154,367	0
40201. 611	P	PW - Solid Waste	10,000	101,550	81,374	30,176	0
41401. 611	P	PW - Clallam Bay-Seki Sewer	269,516	3,644,593	3,554,858	359,251	0
41501. 611	P	PW - Clallam Bay-Seki Sewer Cap Replace	5,211	3,150	0	8,361	0
42401. 611	P	PW - Carlsborg Sewer	185,336	365,011	496,189	54,158	0
42501. 611	P	PW - Carlsborg Sewer Capital Repair/Replacement	191,201	32,000	0	223,201	0
43401 611	P	PW - Bullman Beach Water System	102,437	46,859	43,788	105,508	0
TOTAL ENTERPRISE FUNDS			763,701	4,193,163	4,176,209	780,655	0
50301. 611	I	PW - Equipment Rental and Revolving	1,825,000	3,831,768	4,418,545	1,238,223	0
50401. 461	I	HR - Risk Management	1,341,335	2,985,291	2,984,691	1,341,935	0
50501. 461	I	HR - Workers' Compensation Claims	260,642	682,274	714,499	229,117	0
50601. 461	I	HR - Employee Health Care Benefit	39,987	23,450	25,000	38,437	0
50701. 461	I	HR - Unemployment	189,794	24,008	62,701	151,101	0
TOTAL INTERNAL SERVICE FUNDS			3,656,758	7,547,491	8,205,436	2,998,813	0
TOTAL OTHER FUNDS			47,121,085	72,481,570	89,402,597	30,200,058	0
TOTAL BUDGET			58,952,085	126,001,595	144,248,333	40,705,347	0

III



ADOPTING 2023 CLALLAM COUNTY BUDGET EMERGENCY APPROPRIATIONS

THE BOARD OF CLALLAM COUNTY COMMISSIONERS finds as follows:

1. The Clallam County Charter Section 9.70: Appropriations, amended on November 4, 2003 states, "The appropriation resolutions adopted by the commissioners shall not exceed the estimated revenues of the county for the next fiscal year for each fund, provided the Commissioners may adopt an emergency appropriations resolution which may appropriate contingency funds, revenues, received in excess of the revenues estimated in the budget, and/or funds from any other source available."
2. Whereas the County maintains more than 50 funds to finance the various functions of government. Most of these funds are special revenue, internal service, enterprise, or capital funds that for various reasons have expenditures far more or less than the annual revenue to the fund in any particular calendar year.

NOW, THEREFORE, BE IT RESOLVED by the Clallam County Board of Commissioners, in consideration of the above findings of fact that expenditures will exceed anticipated 2023 revenues and, in accordance with the Clallam County Charter, emergencies are declared in the following funds for 2023:

00100.293	General Fund Reserves	19913.291	Trial Court Improvements
10101.611	PW – Roads	19941.291	Opportunity Fund
11002.811	Honor Guard Donation	19951.291	Affordable Housing Sales Tax
11004.811	VRF Boating Program	19962.291	American Rescue Plan Act
11065.811	OPSCAN Operations	19991.291	Emergency Communication Tax
11068.811	Operation Stonegarden	27401.611	RID #149 Osborn Road
11080.811	Inmate Commissary & Welfare	29500.231	LID 3 rd Street Line Extension
11301.511	Health & Human Services Operations	30101.911	Real Estate Excise Tax Projects
11322.511	Homeless Task Force	30201.911	Real Estate Excise Tax Projects 2
11323.511	Chemical Dependency/Mental Health	30301.331	Lwr Dungeness Floodplain
11324.511	Affordable Housing	30701.411	Information Technology Capital Projects
11331.511	Developmental Disabilities	30701.411	Information Technology Capital Projects
12201.231	Treasurer Operation and Maintenance	42401.611	Carlsborg Sewer
12401.221	Document Preservation	50301.611	Equipment Rental & Revolving
13001.381	Noxious Weed Control	50501.461	Workers Compensation Claims
13051.381	LMD#2 Lake Sutherland	50601.461	Employee Health Care Benefit
19910.291	Conservation Futures	50701.461	Unemployment Compensation

PASSED AND ADOPTED this 6th day of December 2022.

BOARD OF CLALLAM COUNTY COMMISSIONERS

Mark Ozias, Chair

ATTEST:

Randy Johnson

Loni Gores, Clerk of the Board

Bill Peach

c: All departments