PUBLIC NOTICE – SPECIAL MEETING
CLALLAM COUNTY BOARD OF COMMISSIONERS

PUBLIC NOTICE

Pursuant to RCW 42.30.080, the Board of Commissioners will be holding a Budget Meetings at 1 p.m. and 5 p.m. on Tuesday, July 29, 2025 in the Commissioner's Board Room, 223 East 4th Street, Port Angeles, Room 160.

- The purpose of the special meeting is to discuss the 2026 Clallam County Budget.

Board of Clallam County Commissioner meetings will be available virtually at:

If you would like to participate in the meeting via Zoom audio only, call 253-215-8782 and use meeting ID: 836 9266 4344 and passcode: 12345 and use *9 to raise your hand.

If you would like to participate in the meeting via Zoom video conference, visit https://us06web.zoom.us/j/83692664344 and use meeting ID: 836 9266 4344 and passcode: 12345

This meeting can be viewed on a live stream at this link:
https://clallamcountywa.gov/meetings

Public comment can be directed to the Clerk of the Board at 360-417-2256 or Loni.Gores@clallamcountywa.gov

Budget meeting
7/29/25
1-3pm

CLALLAM COUNTY

GENERAL FUND--4 YEAR FINANCIAL PROJECTIONS WITH 3 YEAR HISTORICAL LOOK BACK

2025-2028

INDEX:

AGENDA ITEM SUMMARY

(Must be submitted NLT 3PM Wednesday for next week agenda)

Department: Finance

WORK SESSION ☐ **Meeting Date:**

REGULAR AGENDA ☒ **Meeting Date: 7/29/2025 (1pm-3pm)**

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

Item summary:

☐ Call for Hearing ☐ Contract/Agreement/MOU - Contract #

☐ Resolution ☐ Proclamation ☒ Budget Item

☐ Draft Ordinance ☐ Final Ordinance ☐ Other Monthly Review

Documents exempt from public disclosure attached: ☐

GENERAL FUND FINANCIAL FORECAST 2026-2028:

PURPOSE AND GOALS OF A MULTI-YEAR BASE LEVEL FORECAST

At the request of the Commissioners and in preparation for the upcoming 2026 budget, the following financial forecast of the General Fund has been prepared for calendar years 2026-2028. This multi-year forecast is a base level forecast that takes the projected 2025 revenues as presented in the 2025 Mid-Year review presented to the Commissioners earlier today, and projecting those existing revenues out through 2028 based on historical trend, economic guidance, expected trends, known developments, or other factors. Similarly, this base level forecast takes our 2025 expenditures per our adopted budget, adjusts them for any known or expected costs changes that will carryforward into future years (such as the economic impact of new labor contracts, the renewed public defender agreement, capital outlays projected in our preliminary updated 5-year capital plan,etc), and then extends those costs out through 2028 based on varying growth factors as will be discussed below.

This multi-year forecast represents an effort to move beyond a year-to-year perspective that historically has been reinforced by our single year budget process, and instead to provide a more strategic, longer-term view of the financial health of the General Fund as we look beyond next year. The goals by taking this longer perspective view of our financial operations should include:

- Identifying and measuring funding challenges and threats to the financial viability and sustainability of the General Fund's financial reserves far enough in advance before they become this year's budget crisis;

- Supporting sound decision-making in the evaluation of potential corrective actions to address identified funding gaps that provide a more sustainable path forward;

- Insuring critical service areas are staffed and funded adequately to meet future strategic objectives and the public's expectations for acceptable level of services as each possible corrective action is evaluated; and

- Building and implementing a plan of action based on those decisions made.

- By having a multi-year view, this helps foster greater transparency, awareness and understanding of the County's financial outlook both internally and for the public, and encourages greater collaboration among the County's various departments in prioritizing their functions accordingly to ensure the County's required service priorities are met.

It is important to note that this base level forecast does not model the impact of any additional potential revenue or expenditure actions the County may pursue to address funding challenges identified in the forecast. These potential actions will be the subject of the next budget planning discussion to be held at 5pm today.

SO WHAT FINANCIAL WARNING SIGNS ARE WE LOOKING FOR IN OUR FORECAST THAT MAY WARRANT TAKING ACTION/S TO ADDRESS?

While this varies by organization, we generally take the approach of looking for these warning signs:

- Overall Revenues are consistently not growing at a sufficient rate year-to-year to fund forecasted expenditure increases;

- Significant drops in major revenue sources (whether due to economic conditions, policy changes, State or Federal budget cuts, etc);

- Expenditures consistently growing or expected to begin growing at an alarmingly high and unstainable rate (i.e. insurance costs, indigent defense costs, etc);

- Inability to consistently reach a balanced budget each year, with expenditures consistently exceeding revenues, requiring usage of reserves to fully fund the budget;

- Reserve levels dropping significantly below recommended levels, which in the General Fund's case is a target reserve level of 25% of total expenditures.

FORECAST APPROACH

As with any longer-term forecast, the attached projections are performed at a much higher level than our annual budgets which are prepared at the individual department, account, and individual staff position level. As a result, the level of detail and precision associated with this type of forecast understandably goes down, but also allows for the ability to take a broader, more "out of the weeds" view of the finances of the County's General Fund. Revenue sources and expenditure sources are viewed on a more macro-level, with a deeper dive as warranted based on the type of revenue or expenditure being forecasted and its relative importance to the overall finances of the General Fund.

For example, Tax Revenues—representing 44% of the General Fund's revenues—are forecasted at a much more detailed level by type (property tax, local sales tax, etc) than a lesser revenue stream like Licensing & Permits or Fines & Penalties. Similarly, Payroll and Benefits costs are also forecasted at a greater level of detail than Supplies costs.

In evaluating how to project each type of key revenue and expenditure type, we have relied on a combination of assumptions developed based on historical growth trends observed (a 3 year historical lookback by revenue and expenditure type is included in the forecast), known impacts of existing agreements (labor agreements, interlocal agreements, major services agreements, etc), third party economic forecasts, new policy or standards changes adopted (i.e. indigent defense funding and caseload standards), new funding sources that are coming on line (new grants such as HCA Medicaid Reentry or Recompete, known or anticipated rate increases, etc), or other anticipated changes.

ORGANIZATION OF THE BASE PROJECTION FORECAST

The forecast is organized into three parts:

- **Summary of Revenue, Expenditure, Operating Results and Reserves**, broken down by major categories, with Revenue broken down by Taxes, Licenses & Permits, Intergovernmental, etc and Expenditures broken down by Payroll, Benefits, Supplies, Services, Capital Outlays, etc.
- **Revenue Projection Detail**, with varying levels of detail provided as called for depending on the category with more details provided for the major revenue categories such as Taxes, Intergovernmental, and Goods & Services.
- **Expenditure Projection Detail**, again, with more details provided for the major revenue/expenditure categories such as Payroll, Benefits, Services, etc.

REVENUE FORECAST AND MAJOR ASSUMPTIONS

	FORECASTED			
REVENUES:	2025	2026	2027	2028
Taxes	26,121	26,673	27,235	27,806
Licenses & Permits	1,297	1,322	1,348	1,375
Intergovernmental Revenues	15,132	10,559	10,868	11,070
Charges for Goods & Services	9,611	10,366	10,633	10,908
Fines & Penalties	909	931	954	978
Misc Revenue (Interest Inc, Camping Fees, etc)	4,711	4,531	4,369	4,225
Nonrevenues	0	0	0	0
Other Financing Sources (Medicaid Reimbursement, Other)	486	794	818	843
Transfers In	833	583	45	45
TOTAL REVENUES	**$ 59,099**	**$ 55,760**	**$ 56,270**	**$ 57,249**
% INCREASE/(DECREASE)	17.4%	-5.6%	0.9%	1.7%

TAXES

Taxes are forecasted as follows by the major types as follows ($s in thousands):

TAX SUMMARY:	FORECASTED			
	2025	2026	2027	2028
Real and Personal Property Taxes	$ 12,216	$ 12,438	$ 12,660	$ 12,885
Juvenile Correction Sales and Use Tax	$ 2,091	$ 2,143	$ 2,197	$ 2,251
Timber Excise Tax	$ 333	$ 336	$ 339	$ 343
Local Retail Sales and Use Tax	$ 10,028	$ 10,278	$ 10,535	$ 10,799
Leasehold Excise Tax	$ 72	$ 73	$ 75	$ 76
Local Criminal Justice/Public Safety	$ 1,383	$ 1,405	$ 1,429	$ 1,452
TOTAL TAX REVENUE	**$ 26,121**	**$ 26,673**	**$ 27,235**	**$ 27,806**
% INCREASE/(DECREASE)	2.7%	2.1%	2.1%	2.1%

Property Taxes – are forecasted each year assuming the 1% levy amount limit is taken, assessed values growing at 5% (conservative to reflect slowing price appreciation), and estimated new construction of 3% annual growth (consistent with 3.26% historic new construction added). Property tax revenue for 2022-2028 is projected to grow 2.1% per year, as follows:

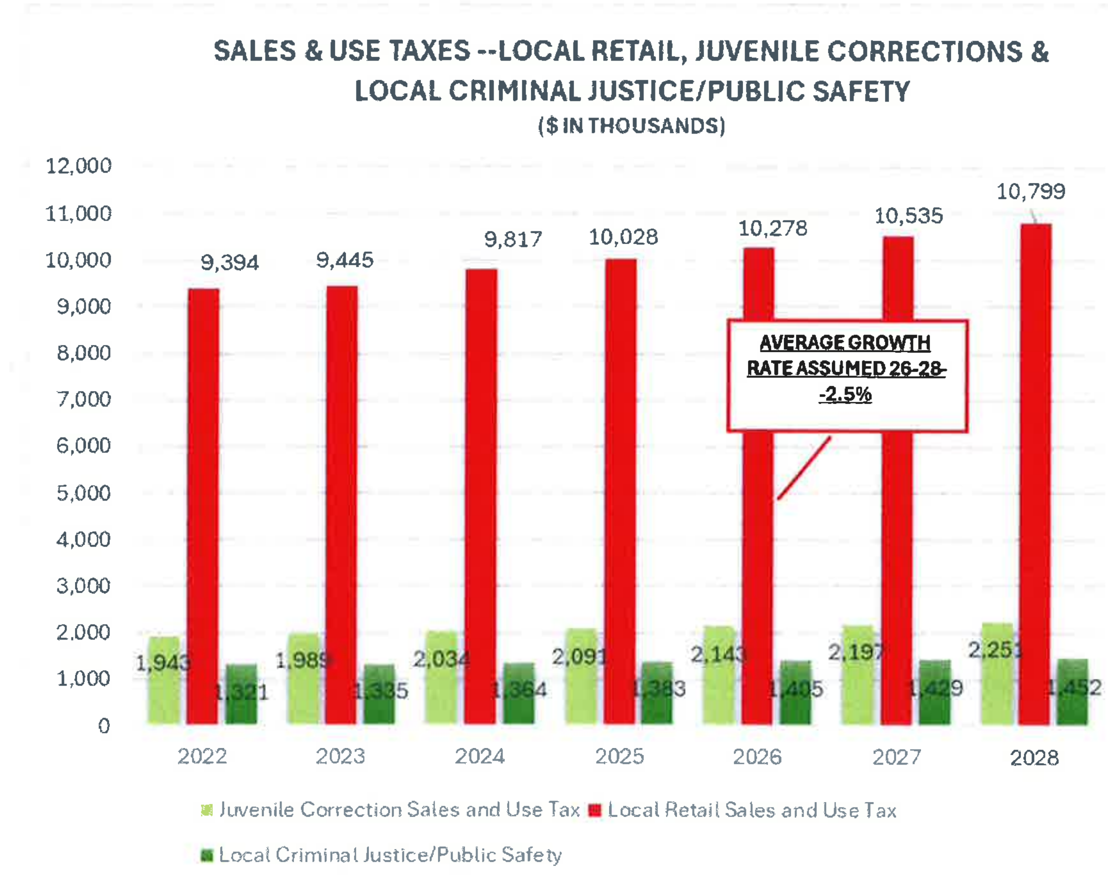
SALES-DRIVEN TAXES

Local Retail Sales & Use Tax—are projected to grow at a rate of 2.5% annually in 2026-2028, which is below the 2.7% projected for 2025 based on mid-year results, and reflecting a step back from the 4% we were originally expecting in 2025. This assumed growth rate appears supported by various economic indicators forecasted in June by the WA State Economic Forecast Council for real personal income, CPI, unemployment in the County (4.4% in May), and the effects of major road construction projects in the County.

Juvenile Sales & Use Tax— similarly grown at a rate of 2.5%

Local Criminal Justice/Public Safety—grown at a rate of 1.67% based on historical trend the past several years.

Below is a recap of these various sales-driven taxes both historically and projected:



LICENSING & PERMITS—totaling $1.3 million in 2025 or 2.1% of total revenue, this revenue group is overall projected to grow approximately 2% annually in 2026-2028, based on the following assumptions:

- **DCD Building & Land Use Permits**—set to grow at a rate of 3% following the fee schedule increases implemented in late 2024.
- **Franchise Fees** (Astound, others)—since a significant part of this revenue stream relates to a cable franchise agreement, the forecast reflects a -3% per year decrease to reflect the ongoing subscriber retention challenges faced by cable companies.
- **All Others**—no growth assumed based on historical trend.

INTERGOVERNMENTAL REVENUES—totaling $15.1 million or 25.6% of General Fund revenues in 2025 (20% excluding the HCA Reentry grants), Intergovernmental revenues consist of the following:

INTERGOVERNMENTAL REVENUES SUMMARY:	FORECASTED			
	2025	2026	2027	2028
Grants	5,389	5,242	5,347	5,454
Grants--HCA Reentry Medicaid	4,000	0	0	0
Grants--Recompete	1,227	597	650	587
Payment in Lieu of Taxes (PILT)	1,400	1,442	1,485	1,530
PUD Privilege Tax	614	629	645	661
Criminal Justice	860	881	903	926
Marijuana/ Liquor Excise Taxes	395	392	389	386
Office of Public Defense (Indigent Defense)	62	124	125	126
Court Cost Reimbursement (ITA)	59	60	61	62
Autopsy Funding from State (Coroner)	100	102	104	106
State Pari-Mutuel (Fair)	71	71	71	71
Other	55	56	57	58
Intergovernmental--Timber Sales	900	963	1,030	1,103
TOTAL INTERGOVERNMENTAL REVENUES	**15,132**	**10,559**	**10,868**	**11,070**
% INCREASE/(DECREASE)	71.4%	-30.2%	2.9%	1.9%

- **Grants** (excluding HCA Reentry/Recompete)—conservatively grown at 2%
- **HCA Reentry Grant**—one-time grant received in 2025 to be spent in 2025-2026 to support carceral facility capacity
- **Recompete Grant**—revenue projections reflect planned spending provided by Recompete Coordinator
- **PILT—**grown at 3% annually which is slightly conservative to 4.9% historical rate
- **PUD Privilege Tax—**grown at 2.5% annually, consistent with historical trend
- **Criminal Justice—**grown at 2.5% annually, consistent with sales tax assumptions.
- **Marijuana/Liquor Excise Taxes**—projected to decrease -.75% annually based on historical trend
- **Office of Public Defense Indigent Defense funding from State** –based on OPD indigent defense funding being doubled in the recent biennium State budget passed, this amount is expected to double from $61k in 2025 to $124k in 2026, thereafter growing .75% to match historical growth.
- **Involuntary Treatment Assistance (ITA) Court Cost Reimbursement—**2% growth assumed
- **Autopsy Funding from State**—2% growth conservatively assumed (although this is dependent on autopsy trends)
- **State Pari-Mutuel** (monies the Fair receives from the State)—no growth assumed
- **Timber Sales** are projected to grow 7% based on historical growth trends.

GOODS & SERVICES REVENUE—totaling $9.6 million or 16.3% of General Fund revenue in 2025, Goods & Services spans several categories ranging from services provided under interagency agreements, to the public, or between County funds (Hargrove or FPHS funding provided to Superior Court/HHS Admin/Environmental Health). The more significant revenue goods and services revenue streams and their growth rate assumptions include:

- **Criminal Justice Interlocal Agreements with Cities of Sequim/PA** –budgeted at $1,580,942 in 2025, these agreements are scheduled to expire at the end of 2025. As renewal discussions with the cities are just getting underway, it is unclear currently at what rates these agreements will renew at. For forecasting purposes, a preliminary placeholder estimated increase has been incorporated that assumes the gap in value of services provided to the cities relative to their share of criminal justice costs identified in a prior criminal justice cost and efficiency study is partially closed;
- **Sheriff Traffic Services to Roads**—maintained level at $500k per year;
- **Sheriff Policing Services Agreements**—totaling $515k in 2025, OPSCAN, Jamestown, and Other interagency policing agreements are assumed to grow 3% per year to reflect cost of service increases;
- **Community Development Building Plan Check Revenues**—totaling $496k in 2025, assumed annual growth of 3%;
- **Health & Human Services Environmental Health's various Water, Program, Food Service, Onsite Septic fees**—totaling $844k in 2025, assumed to grow at 3% annually following rate increases enacted in 2024.
- **Health & Human Services Administration and Environmental Health services provided to non-General Fund HHS Funds (Foundational Public Health, Chemical Dependency/Mental Health and Developing Disabilities)** —totaling $916k in 2025, with 3% annual growth projected
- **Hargrove funding provided to Superior Court for the therapeutic courts and**—totaling--$312k in 2025, with 3% growth assumed in forecast;
- **All Other Goods & Services Fees** (mostly Auditor Dept of Licensing fees, and service fees in District Courts 1 & 2, Clerk, Other)—totaling $2.1 million, is projected to grow annually at 1.7% which is consistent with historical average growth over the past 3 years.

FINES & PENALTIES—totaling $909k in 2025 and mainly consisting of revenues collected by the District Courts, Treasurer and Superior Court Clerk, these revenues are projected to grow 1-3% per year depending on historical trend and expected future trend based on court-imposed limits placed on certain penalty types assessed by the Treasurer.

MISCELLANEOUS REVENUE—totaling $4.7 million in 2025, this category primarily consists of interest income earned on the County's investments, as well as camping fee revenues from the County's parks, revenues from the fairgrounds, and HHS Environmental Health Operating Assessments, with growth assumptions as follows:

- **Investment Interest**—$3 million or 63% of miscellaneous revenue in 2025, decreasing -7.5% per year as interest rates continue slowly declining as the Federal Reserve ie expected to slowly reduce interest rates later this year and next;
- **Parks' Camping Revenues**—$892k in 2025, growing 3% a year to match assumed CPI increases;
- **Fair revenues**—$234k in 2025, 3% growth assumed
- **HHS Environmental Health Operating Assessments**—$290k in 2025, 3% growth assumed

OTHER FINANCING SOURCES

- **Medicaid Reimbursement Revenue—**representing a new revenue stream in 2025 under the HCA Medicaid Reentry program that will enable the new Clinical Shared Services function serving our adult and juvenile carceral facilities to bill Medicaid for healthcare services provided to incarcerated individuals beginning in the 2nd half of 2025, with billing expected of $385k in 2025, growing to $793k in 2026 (first full year of billing), and growing 3% per year thereafter.

EXPENDITURE FORECAST AND ASSUMPTIONS

	FORECASTED			
EXPENDITURES:	**2025**	**2026**	**2027**	**2028**
Payroll	26,956	30,870	32,170	33,536
Benefits	11,128	11,572	12,003	12,446
Supplies	1,561	1,806	1,860	1,915
Services	10,801	9,911	10,295	10,674
Capital	2,235	344	1,070	385
Payment to Risk Management/Workers Comp Funds	2,273	2,728	3,273	3,928
Debt Service--Leases/SBITA	580	597	615	634
Transfers Out	648	1,809	1,648	1,950
TOTAL EXPENDITURES	**$ 56,182**	**$ 59,638**	**$ 62,935**	**$ 65,467**
% INCREASE/(DECREASE)	8.4%	6.2%	5.5%	4.0%

PAYROLL—budgeted at $28.25 million in our 2025 adopted budget and forecasted to total $26.96 million in the 2025 mid-year review projection, Payroll (excluding benefits) represents 50% of total budgeted expenditures. In projecting Payroll for 2026-2028, the adopted Payroll budget for 2025 was apportioned to each collective bargaining unit/employee group (Teamsters, M&P, Contract, Non Rep, etc), and then adjusted as applicable for the following:

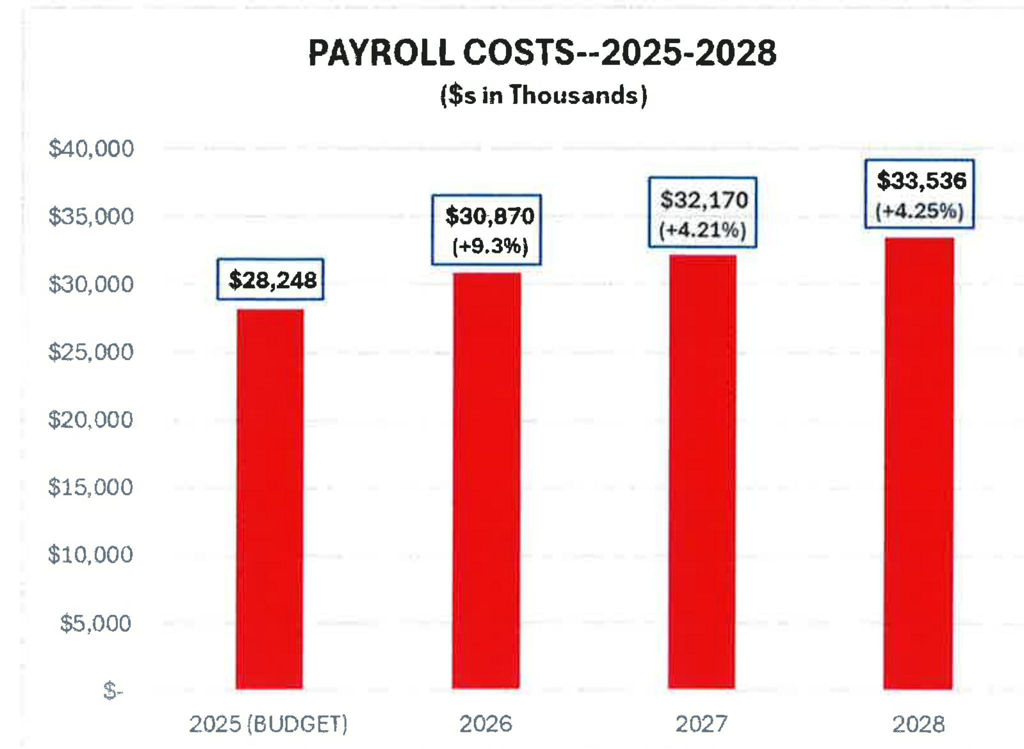
- **Cost of Living Adjustments (COLAs)/Other Lifts**—based on COLAs and other market adjustment lifts reflected in each ratified labor contract that currently extend through 2026 and assuming similar COLAs in 2027 & 2028 as 2026;

- **Step Increases**—based on the percentage of employees that are eligible to receive a step increase within each collective bargaining unit, an estimate for step increases was then factored into the payroll cost projection of each collective bargaining unit. Step increases are generally equal to 2.5% per step per year.

- **Headcount Assumptions**—using the 333 FTEs assumed in the 2025 adopted budget, the forecast assumes the addition of two new positions—the Clinical Shared Services Director and the Coroner position, bringing total FTES up to 335 in 2026-2028. A placeholder estimate for costs of these two positions is included in the 2026-2028 forecast.

- **Placeholder Costs for Open CBA Contracts**—given that the County is still in negotiations with certain of its collective bargaining units and the outcome of such negotiations is not fully known, the forecast for 2026-2028 does contain a high level placeholder for the estimated economic impact of these renewals assuming the contracts are ratified by the end of 2025.

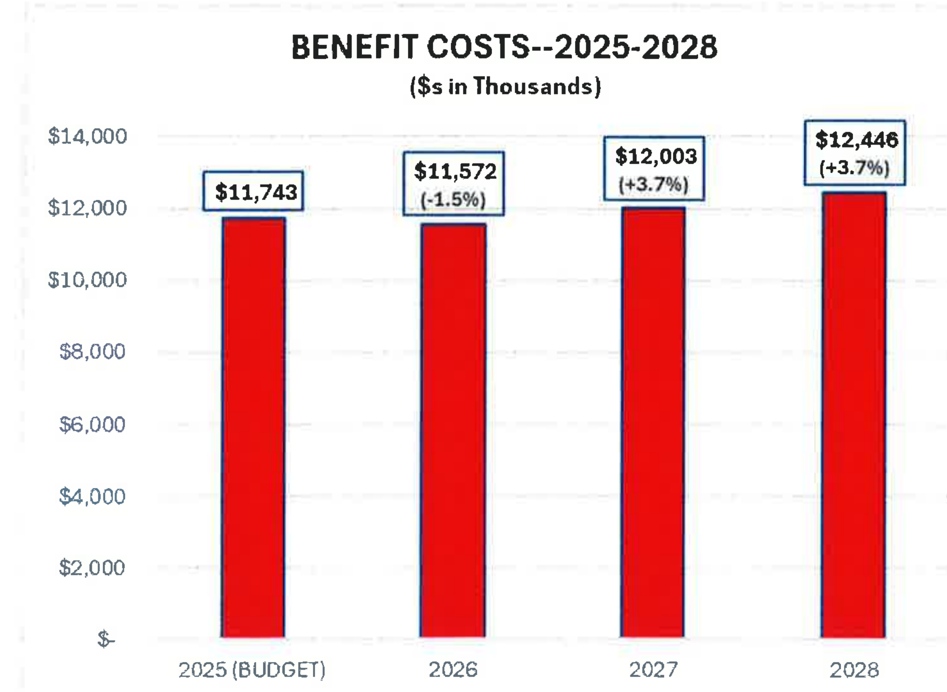
Based on these assumptions, Payroll costs for 2026-2028 are projected to total as follows as compared to the 2025 Adopted Budget:



BENEFITS—budgeted at $11.7 million in our 2025 adopted budget and forecasted to total $11.1 million in the 2025 mid-year review projection, Benefits represent 21% of total budgeted expenditures. Benefit costs, consisting of payroll taxes, retirement pension contributions, deferred compensation contributions, health insurance, unemployment and worker's comp, largely drive off Payroll cost assumptions mentioned earlier. Below is a recap of assumptions affecting our benefit projections:

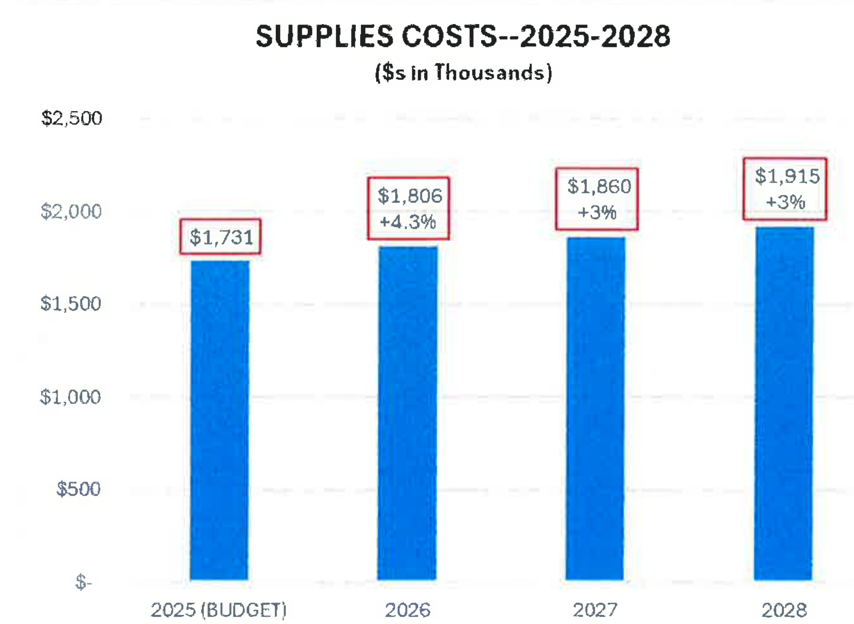
- **FICA/Medicare**—7.65% of payroll (no change in rates);
- **Retirement—PERS**—5.58%, reflecting a 38% drop in Employer PERS contribution rates starting in July 2025;
- **Retirement—PSERS**—7.11%, reflecting a 25% drop in Employer PSERS contribution rates starting in July 2025;
- **Retirement—LEOFF** –5.32% (no change in rates);
- **401a Match** -- average rate of 2% of payroll based on historical average;
- **Employee Medical Insurance** --which grows each year by the $50/month contribution increase each year consistent with the CBAs ratified, plus the additional $50/month granted to Teamsters with their new contract effective 7/25)
- **Unemployment, Industrial Insurance, Pension Trust**—no change in rates assumed

Based on these assumptions, Benefit costs are projected to total as follows for 2026-2028 as compared to the 2025 Adopted Budget:



SUPPLIES—budgeted at $1.73 million in 2025, supplies are projected to grow 4.3% in 2026, and 3% in 2027 and 2028. The slightly higher increase in 2026 is due to additional HCA Reentry Grant and Medicaid-fund inmate medicine and other supplies costs relating to the standing up of the Clinical Share Services group, as offset by lower Recompete-related costs projected.

Based on these assumptions, Services costs are projected to total as follows for 2026-2028 as compared to the 2025 Adopted Budget:



SERVICES— budgeted at $9.6 million in our 2025 adopted budget and forecasted to total $10.8 million in the 2025 mid-year review projection, Services are generally forecasted to grow at an annual average rate of 3% over the 2025 adopted budget, with the exception of the following:

- **Clallam Public Defender (Indigent Defense)**—Due to the renewal of the CPD contract after the adoption of 2025, costs under this contract increased 13% over the adopted 2025 budget. Set to renew at the end of 2025, negotiations for this renewal have not yet commenced. While formal discussions have not yet occurred regarding the impact that WA State Supreme Court's recently approved rollout of new indigent defense caseload standards will have on CPD's indigent defense services staffing structure, it is believed based on public statements made recently that no new public defender positions are anticipated to be needed in 2026 or 2027. Based on this and until greater visibility is gained through discussions, costs under this contract are initially forecasted to grow 4% each year.

- **Auditor Elections Costs**—costs generally are forecasted to grow 3%, with higher costs incurred in presidential election years (2028).

- **Indirect Services Charged by the General Fund to Other County Funds**—are set to increase 5% per year to mirror the expected increase in personnel and other costs of our various shared services departments, and is conservative relative to historic increases seen of 10-11%.

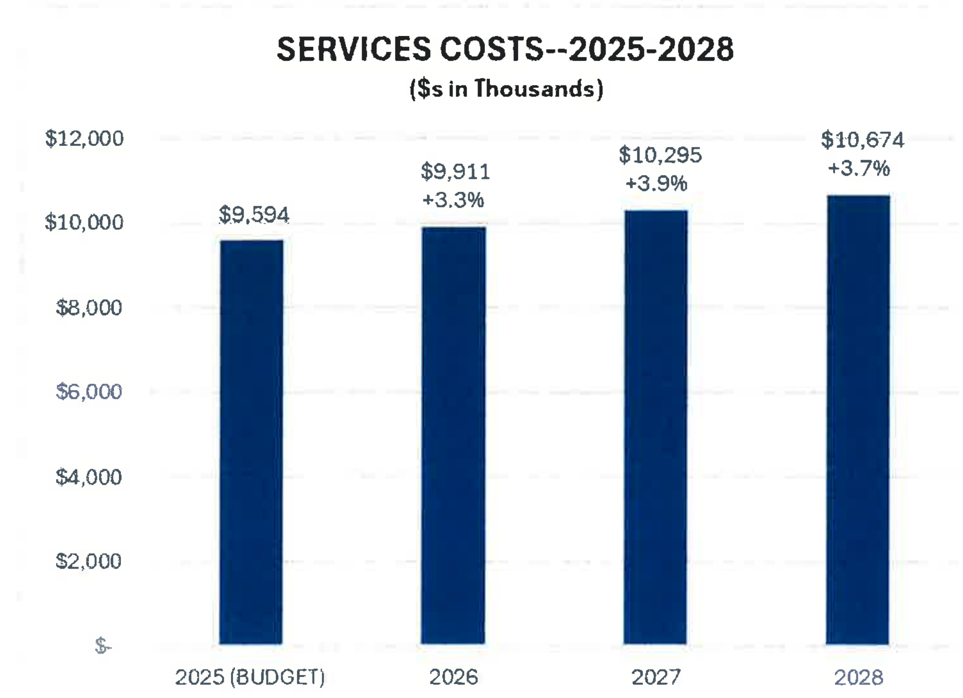
- **Clinical Shared Services** – following the transfer of budgets from the Jail Medical and Juvenile Services budgets, additional inmate medical and other services that were above what was originally budgeted by Jail Medical/Juvenile Services in 2025 of $133k per year have been added to the forecast in 2026-2028.

- **Recompete Services**—have been adjusted to reflect expected costs to be incurred in 2026-2028 under this grant-funded program

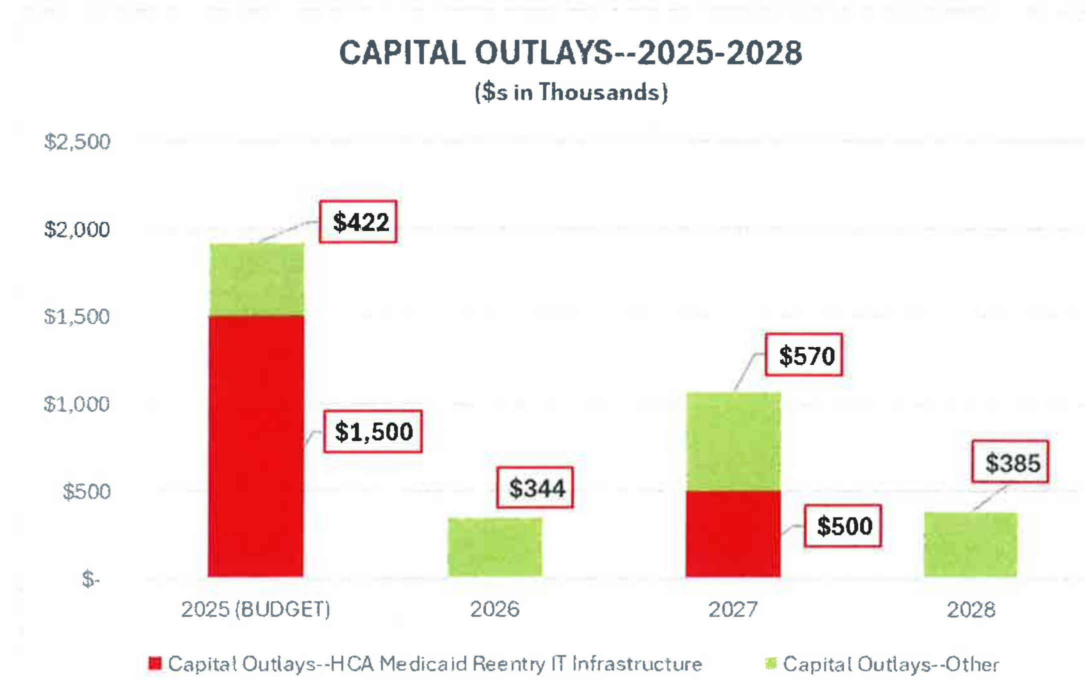
- **Several Services Cost reductions have been factored in the projections**, including:
    - IT's move away from Nutanix virtual environment—resulting in $150k in annual savings;
    - Lower GIS project service non-recurring costs ($49k);
    - Nondepartmental—elimination of the $90k Criminal Justice Study and the Center for Inclusive Entrepreneurship CDBG grant costs of $250k; and
    - Other one-time department requests approved in the '25 budget

- **Additional Cost of New Accounting System** (net of savings from Eden's maintenance costs) of $75k have been added starting in 2027 (as the 1st year costs will be paid out of the IT capital projects fund).

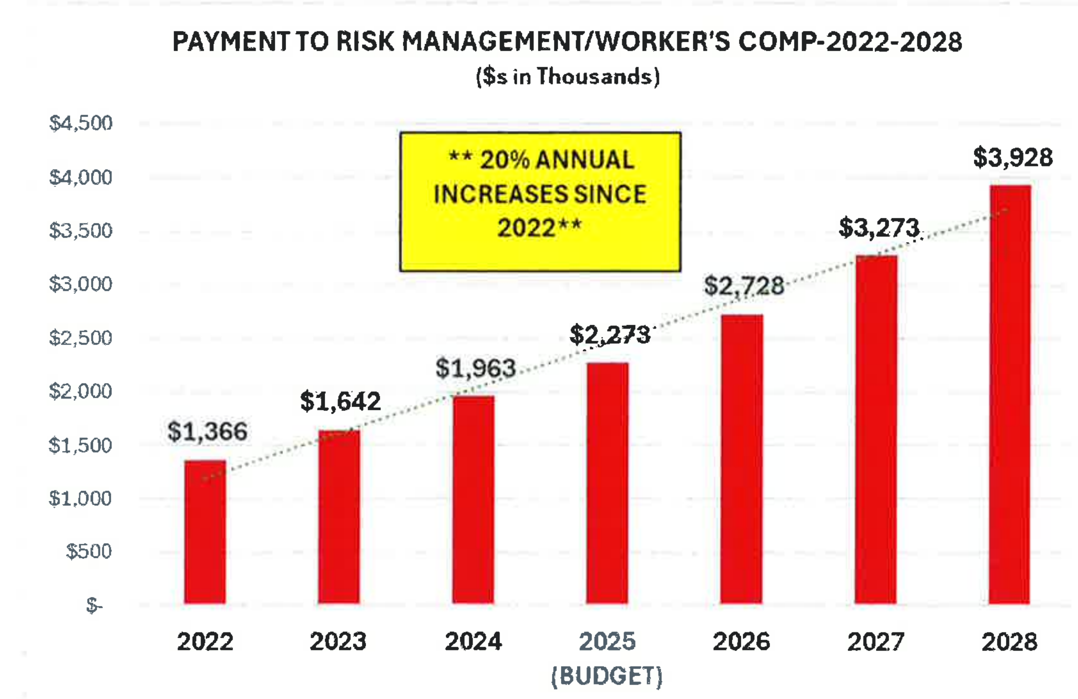
Based on these assumptions, Services costs for 2026-2028 are projected to total as follows as compared to the 2025 Adopted Budget:



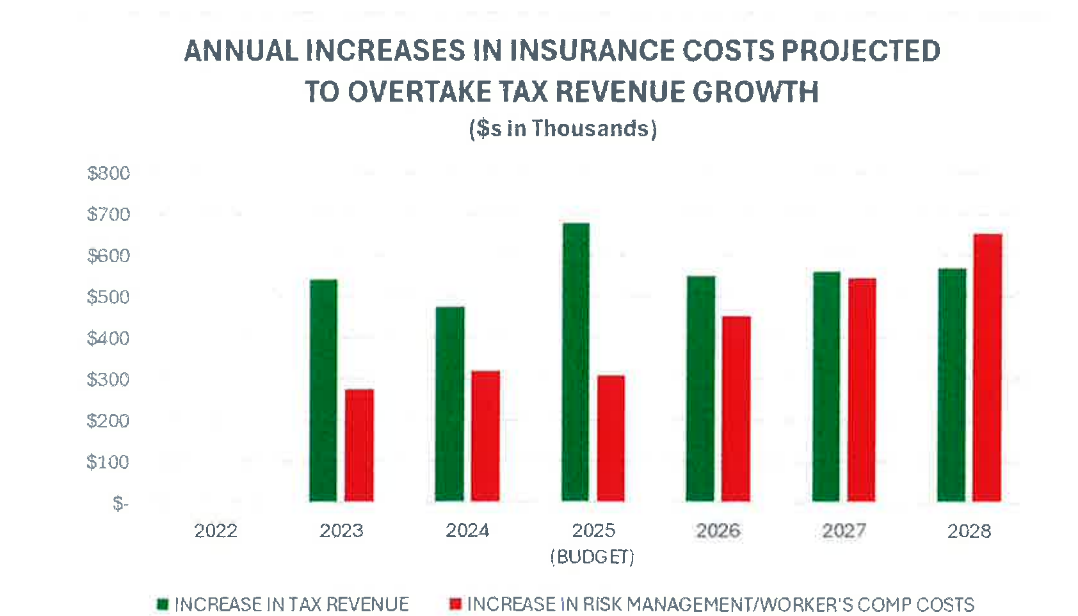
CAPITAL OUTLAYS—generally drives off of the County's preliminary 5 Year Capital Plan, with the exception of $1.5 million of HCA Reentry capital which is currently budgeted to be spent in 2025. While it is unlikely all HCA Reentry Capital Funding will be fully spent in 2025, we have conservatively assumed that for purposes of these projections (if there is carry over, it will likely be incurred in 2026, representing a simple timing difference that has zero effect on our reserves).



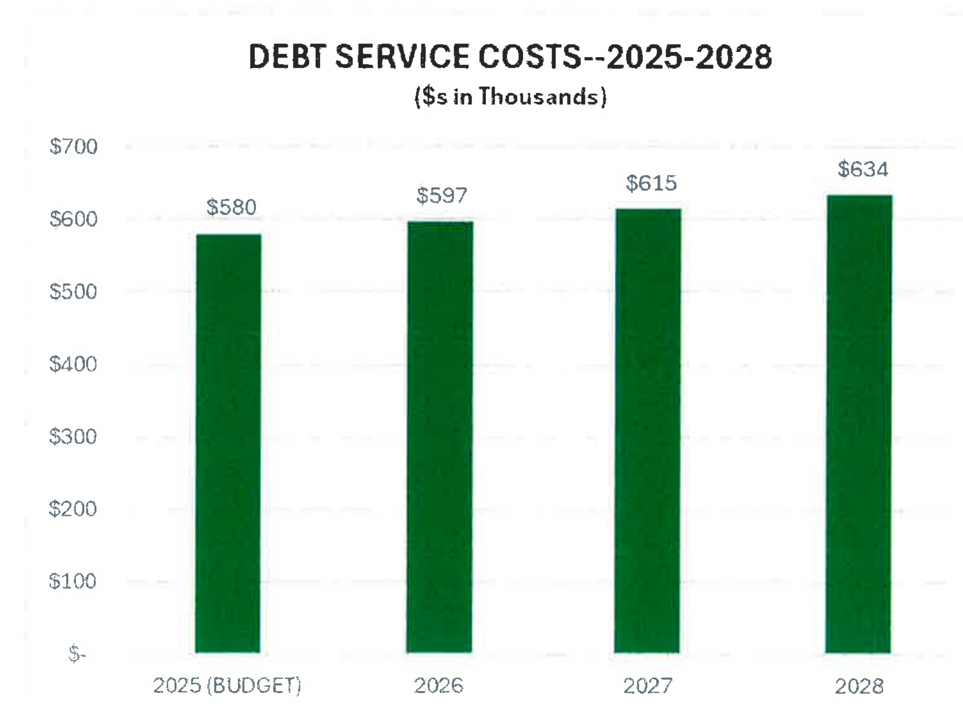
PAYMENT TO RISK MANAGEMENT/WORKER'S COMP—the forecast reflects the continuing trend unfortunately of projecting 20% annual increases, reflecting the spiraling costs increases continuing to be passed on through the insurance industry to WA State local governments, a trend that started during the pandemic that has shown no signs of abating. Below is a recap of what these costs have done and are projected to do if this trend continues.



As outlined below, the year-over-year cost increases due to insurance costs are of such a magnitude as to absorb any projected growth from the General Fund's tax revenue, which prevents any ability to sustain reserves absent action being taken to meaningfully increase revenues or reduce expenditures.



DEBT SERVICE COSTS—LEASES & SUBSCRIPTION-BASED IT AGREEMENTS—assumed to grow 3% per year as outlined below.



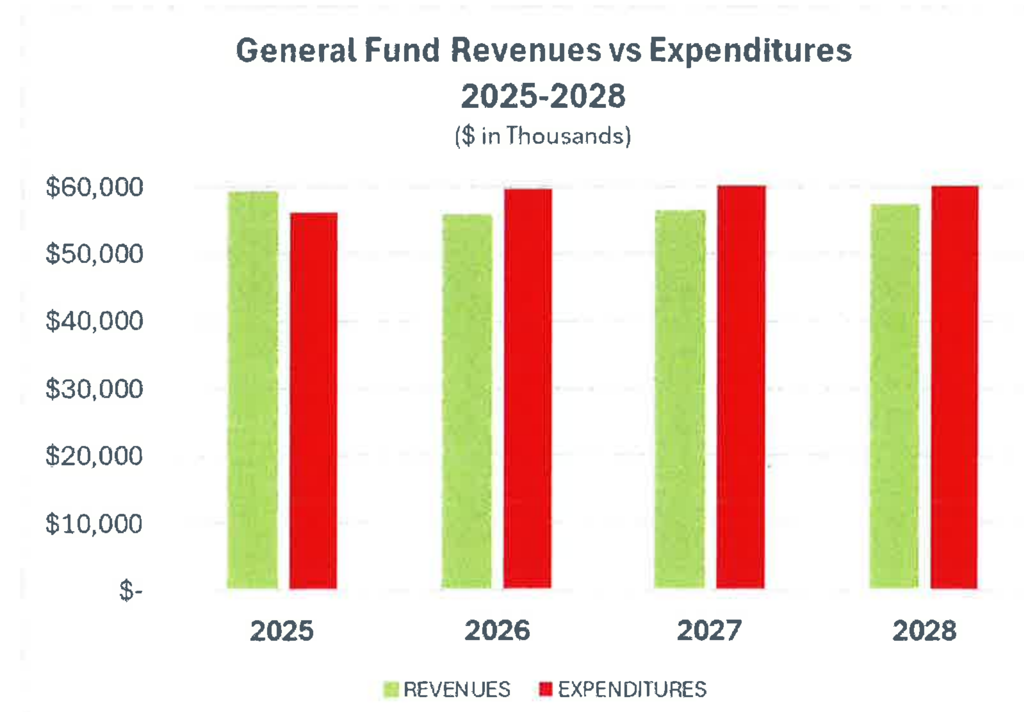
TRANSFERS OUT—consisting of Transfers made by the General Fund to Other Funds needing support of operational or capital outlay costs, or for purposes of providing temporary working capital for grant-funded projects, below is a breakdown of transfers forecasted to made out of the General Fund for 2025-2028 along with commentary:

	FORECASTED			
TRANSFERS OUT:	**2025**	**2026**	**2027**	**2028**
Public Works Broadband Infrastructure Capital Fund (working capital)	$ -	$ 500	$ -	$ -
Capital Projects--Parks Fair & Facilities	$ 267	$ 353	$ 935	$ 1,268
Capital Projects--IT	$ -	$ 50	$ 185	$ 152
Local Crime Victim Compensation Fund (ongoing)	$ 43	$ 52	$ 54	$ 56
Solid Waste (ongoing)	$ -	$ 30	$ 31	$ 32
Honor Guard	$ 5	$ -	$ -	$ -
HHS--Operations Fund (ongoing)	$ -	$ 500	$ 125	$ 125
HHS--Chemical Dependency/Mental Health (ongoing)	$ 6	$ 6	$ 7	$ 7
Public Works--Flood Control (ongoing)	$ 68	$ 70	$ 73	$ 75
Public Works--Carlsborg Sewer (ongoing)	$ 69	$ 52	$ 39	$ 29
Land Assessment (ongoing)	$ 15	$ 15	$ 16	$ 16
REET 1--Juvenile Services (ongoing)	$ 107	$ 110	$ 114	$ 117
Veterans Relief (ongoing)	$ 68	$ 70	$ 72	$ 74
TOTAL TRANSFERS OUT EXPENDITURES	**648**	**1,809**	**1,648**	**1,950**

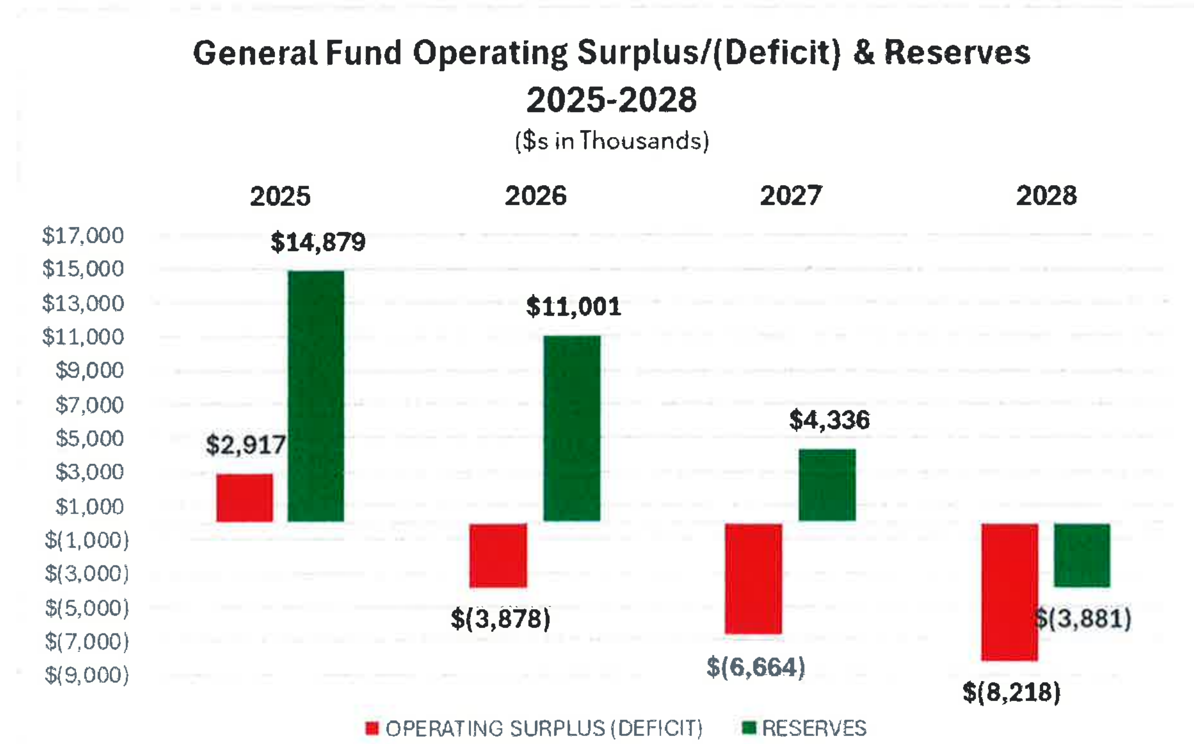
- **Public Works Broad Infrastructure Capital Fund**—the $500k in 2026 represents a temporary working capital transfer that may be needed as this project's current working capital source from the American Rescue Plan act is utilized to fund the local match of this grant-funded project. The forecast assumes this money will be returned to the General Fund when the project is completed by the end of 2026.
- **Capital Projects**—Parks Fair & Facilities—these transfers are based on the preliminary 5 year capital plan update that is currently in development.
- **HHS Operations Fund**—the $500k transfer in 2026 is needed to provide this fund with sufficient working capital once all Opioid settlement funds currently in this fund's reserves are moved to a separate Opioid Settlement Fund in 2026, with ongoing transfers of $125k in 2027 & 2028 assumed needed thereafter.

PROJECTED OPERATING RESULTS AND RESERVES

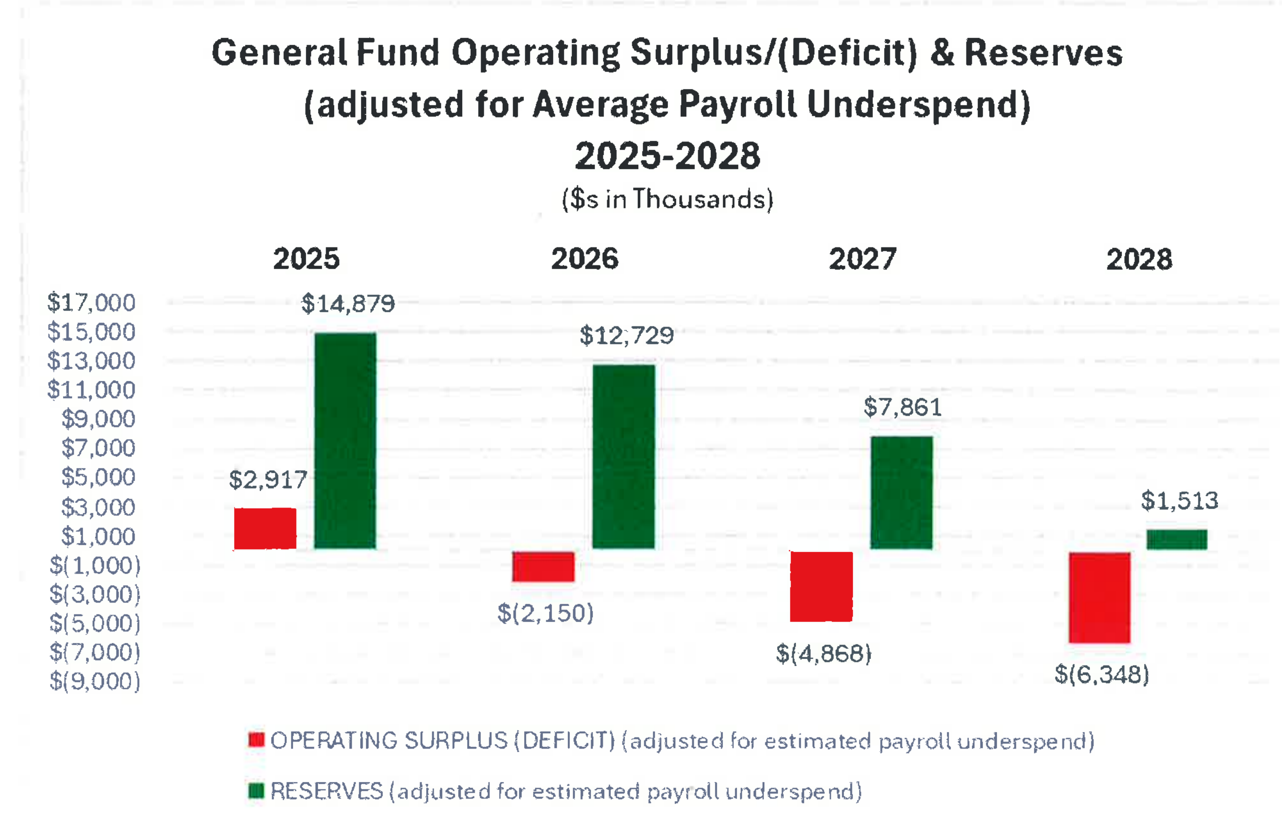
Based on the Revenue and Expenditure assumptions outlined previously, the General Fund's Revenue is expected to be exceeded by Expenditures beginning in 2026 as outlined below:



Assuming all budgeted and forecasted positions are filled, the General Fund will move from being in a net operating surplus in 2025 of $2,917k to operating deficits of ($3,878k) in 2026, ($6,664k) in 2027, and ($8,218k) in 2028, with reserves levels (as a % of expenditures) dropping from 26.5% in 2025, to 19% in 2026, 7% in 2027, and negative reserves by 2028, as demonstrated below:



If one assumes we underspend to our payroll costs by the 3-4% historically seen due to staff turnover and open positions, the General Fund will move from being in a net operating surplus in 2025 of $2,917k to operating deficits of ($2,150k) in 2026, ($4,868k) in 2027, and ($6,348k) in 2028, with reserves levels (as a % of expenditures) dropping from 26.5% in 2025, to 22% in 2026, 13% in 2027, and 2.4% by 2028, as demonstrated below:



CONCLUSION/TAKE-AWAYS

As demonstrated in the previous three slides, the General Fund 3-year base projection demonstrates some significant challenges ahead based on our existing revenues and cost structure, where revenue growth of 1-2% simply is not able to hold pace to expenditures growth of 4%-6%. Absent additional meaningful steps being taken to bolster revenues and/or reduce costs, General Fund reserves by 2027 will drop below minimal reserve levels needed to support all General Fund functions.

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?** ☐
This is an informational presentation that by itself has no specific budgetary impact.

Recommended action: (Does the Board need to act? If so, what is the department's recommendation?) None

County Official signature & print name: ____________ Mark Lane___

Name of Employee/Stakeholder attending meeting: ____ Mark Lane_______

Relevant Departments: _________Finance_______________________________________

Date submitted:
July 23, 2025

CLALLAM COUNTY
GENERAL FUND--SUMMARY OF BASE PROJECTION
2025-2028

	3 YEAR HISTORIC LOOK BACK				BASELINE YEAR	4 YEAR PROJECTION							
	2022	2023	2024		2025	2025	2026	2027	2028	2025	2026	2027	2028
	Actual	Actual	Actual	Annual Growth Factor	Adopted Budget	Revised Projection (Based on Mid-Year Review)	Projection	Projection	Projection	Increase/ (Decrease) vs Adopted Budget	Increase/ (Decrease)	Increase/ (Decrease)	Increase/ (Decrease)
GENERAL FUND--BASE PROJECTION													
TOTAL REVENUE	44,201,278	51,574,956	50,347,598		57,317,139	59,099,101	55,760,341	56,270,295	57,249,051	1,781,962	-3,338,760	509,955	978,756
% Increase/(Decrease)		16.7%	-2.4%		13.8%	17.4%	-5.6%	0.9%	1.7%				
TOTAL EXPENDITURES	48,082,745	49,774,662	51,833,474		56,589,541	56,182,419	59,638,141	62,934,757	65,466,703	-407,122	3,455,722	3,296,617	2,531,945
% Increase/(Decrease)		3.5%	4.1%		9.2%	8.4%	6.2%	5.5%	4.0%				
NET SURPLUS (DEFICIT)	-3,881,467	1,800,294	-1,485,876		727,598	2,916,682	-3,877,800	-6,664,462	-8,217,652	2,189,084	-6,794,482	-2,786,662	-1,553,190
BUDGETED ENDING FUND BALANCE	11,647,577	13,447,871	11,961,995		12,689,593	14,878,677	11,000,877	4,336,415	-3,881,237	2,189,084	-4,605,398	-7,392,060	-8,945,250
As a % of Total Expenditures	24.22%	27.02%	23.08%		22.42%	26.48%	18.45%	6.89%	-5.93%				
PROJECTED ENDING FUND BALANCE (ADJ FOR PAYROLL UNDERSPEND)	11,647,577	13,447,871	11,961,995		12,504,332	14,878,677	12,728,559	7,861,012	1,512,626	2,374,345	-2,692,455	-5,409,884	-6,890,723
As a % of Total Expenditures	24.22%	27.02%	23.08%		22.02%	26.48%	21.98%	12.86%	2.38%				

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CLALLAM COUNTY
GENERAL FUND--BASE PROJECTION
2025-2028

	3 YEAR HISTORIC LOOK BACK				BASELINE YEAR	4 YEAR PROJECTION							
	2022 Actual	2023 Actual	2024 Actual	Annual Growth Factor	2025 Adopted Budget	2025 Revised Projection	2026 Projection	2027 Projection	2028 Projection	2025 Increase/ (Decrease) vs Adopted Budget	2026 Increase/ (Decrease)	2027 Increase/ (Decrease)	2028 Increase/ (Decrease)
REVENUES:													
Taxes	24,422,409	24,964,621	25,442,075		26,644,733	26,121,195	26,673,487	27,234,583	27,806,070	-523,538	552,292	561,096	571,486
Licenses & Permits	1,019,252	946,810	997,323		1,296,709	1,296,709	1,321,619	1,347,646	1,374,810	0	24,910	26,026	27,164
Intergovernmental Revenues (excluding COVID/ARPA 605 funds below)	6,552,188	7,215,738	8,826,373		13,124,463	15,131,533	10,559,275	10,868,485	11,069,904	2,007,070	-4,572,258	309,210	201,419
Charges for Goods & Services	7,386,633	7,845,887	8,657,844		9,575,856	9,610,736	10,366,046	10,632,932	10,908,075	34,880	755,310	266,886	275,143
Fines & Penalties	687,462	729,295	854,479		805,573	909,169	931,373	954,191	977,643	103,596	22,203	22,819	23,452
Misc Revenue (Interest Inc, Camping Fees, etc)	2,282,620	4,313,840	4,629,251		4,862,085	4,710,533	4,530,941	4,369,464	4,224,880	-151,552	-179,592	-161,477	-144,584
Nonrevenues	3,796	0	0		0	0	0	0	0	0	0	0	0
Other Financing Sources (Medicaid Reimbursement, Other)	0	0	20,052		486,364	486,364	794,454	818,273	842,807	0	308,090	23,819	24,534
TOTAL REVENUE FROM OPERATIONS (EXCLUDING COVID REIMB/ARPA 605 FUNDS)	**42,354,360**	**46,016,192**	**49,427,398**		**56,795,783**	**58,266,240**	**55,177,195**	**56,225,574**	**57,204,188**	**1,470,457**	**-3,089,045**	**1,048,380**	**978,614**
Intergovernmental--COVID Reimbursements	181,435	86,541	0		0	0	0	0	0	0	0	0	0
Intergovernmental--ARPA Section 605 Funding	1,255,383	1,255,383	0		0	0	0	0	0	0	0	0	0
TOTAL REVENUE FROM OPERATIONS (INCLUDING COVID/ARPA 605 FUNDS)	**43,791,178**	**47,358,115**	**49,427,398**		**56,795,783**	**58,266,240**	**55,177,195**	**56,225,574**	**57,204,188**	**1,470,457**	**-3,089,045**	**1,048,380**	**978,614**
Transfers In (mainly return of working capital funding previously provided by General Fund to grant-funded projects or one-time transfers from ARPA--SEE DETAIL BELOW)	410,100	4,216,841	920,200		521,356	832,861	583,146	44,721	44,863	311,505	-249,715	-538,425	142
TOTAL REVENUE	**44,201,278**	**51,574,956**	**50,347,598**		**57,317,139**	**59,099,101**	**55,760,341**	**56,270,295**	**57,249,051**	**1,781,962**	**-3,338,760**	**509,955**	**978,756**
% Increase/(Decrease)		**16.68%**	**-2.38%**			**17.38%**	**-5.65%**	**0.91%**	**1.74%**				
EXPENDITURES:													
Payroll	22,767,612	24,468,924	25,918,522		28,247,825	26,956,019	30,870,101	32,169,914	33,535,806	-1,291,806	3,914,081	1,299,814	1,365,892
Benefits	9,109,185	9,863,425	10,518,516		11,743,480	11,128,336	11,571,947	12,002,956	12,445,843	-615,144	443,612	431,009	442,887
Supplies	1,355,358	1,487,205	1,691,261		1,731,340	1,561,277	1,806,442	1,859,949	1,914,958	-170,063	245,165	53,507	55,009
Services	6,865,251	7,787,864	9,213,417		9,593,968	10,801,338	9,911,118	10,295,345	10,673,721	1,207,370	-890,220	384,227	378,376
Capital	252,710	801,205	455,945		1,922,167	2,234,688	344,487	1,069,912	384,858	312,521	-1,890,201	725,425	-685,054
Payment to Risk Management/Workers Comp Funds	1,366,204	1,641,580	1,963,079		2,273,062	2,273,062	2,727,674	3,273,209	3,927,851	0	454,612	545,535	654,642
Debt Service--Leases/SBITA	117,724	430,396	579,087		579,759	579,759	597,152	615,066	633,518	0	17,393	17,915	18,452
TOTAL EXPENDITURES FROM OPERATIONS--INCLUDING COVID	**41,926,619**	**46,480,599**	**50,339,827**		**56,091,601**	**55,534,479**	**57,828,921**	**61,286,352**	**63,516,556**	**-557,122**	**2,294,442**	**3,457,431**	**2,230,204**
Transfers Out (mainly for capital funding, working capital for grant-supported projects, and supplemental operational funding provided to other County funds--SEE DETAIL BELOW)	6,156,126	3,294,063	1,493,647		497,940	647,940	1,809,220	1,648,405	1,950,146	150,000	1,161,280	-160,815	301,741
TOTAL EXPENDITURES	**48,082,745**	**49,774,662**	**51,833,474**		**56,589,541**	**56,182,419**	**59,638,141**	**62,934,757**	**65,466,703**	**-407,122**	**3,455,722**	**3,296,617**	**2,531,945**
% Increase/(Decrease)		**3.52%**	**4.14%**			**8.39%**	**6.15%**	**5.53%**	**4.02%**				
NET OPERATING SURPLUS (DEFICIT)--EXCLUDING COVID/ARPA 605 FUNDS	**520,316**	**-464,407**	**-912,429**		**704,182**	**2,731,761**	**-2,651,726**	**-5,060,778**	**-6,312,368**	**2,027,579**	**-5,383,487**	**-2,409,052**	**-1,251,590**
NET SURPLUS (DEFICIT) FROM COVID/ARPA 605 FUNDS	1,344,243	1,341,924	0		0	0	0	0	0	0	0	0	0
NET SURPLUS (DEFICIT) FROM TRANSFERS IN/OUT	-5,746,026	922,778	-573,447		23,416	184,921	-1,226,074	-1,603,684	-1,905,284	161,505	-1,410,995	-377,610	-301,600
NET SURPLUS (DEFICIT)--INCLUDING COVID/ARPA 605 FUNDS/TRANSFERS IN/OUT	**-3,881,467**	**1,800,294**	**-1,485,876**		**727,598**	**2,916,682**	**-3,877,800**	**-6,664,462**	**-8,217,652**	**2,189,084**	**-6,794,482**	**-2,786,662**	**-1,553,190**
BUDGET ADJUSTMENTS:													
PAYROLL/BENEFITS HISTORIC BUDGET UNDERSPEND DUE TO POSITION DARK TIME					1,199,739		1,697,682	1,766,915	1,839,266	-1,199,739	1,697,682	69,233	72,351
REAL ESTATE TRANSACTION ESCROW				0.00%	30,000		30,000	30,000	30,000	-30,000	30,000	0	0

CLALLAM COUNTY
GENERAL FUND--BASE PROJECTION
2025-2028

	3 YEAR HISTORIC LOOK BACK					BASELINE YEAR	4 YEAR PROJECTION							
	2022	2023	2024			2025	2025	2026	2027	2028	2025	2026	2027	2028
	Actual	Actual	Actual		Annual Growth Factor	Adopted Budget	Revised Projection	Projection	Projection	Projection	Increase/ (Decrease) vs Adopted Budget	Increase/ (Decrease)	Increase/ (Decrease)	Increase/ (Decrease)
ESTIMATED COSTS NOT FACTORED INTO THE PROPOSED BUDGET-- INCREMENTAL LABOR COSTS RELATED TO CBAS NOT YET RATIFIED, SEPARATION OF CORONER FUNCTION FROM PROSECUTING ATTORNEY, AND INDIGENT DEFENSE CONTRACT RENEWAL COSTS					0.00%	-1,415,000					1,415,000	0	0	0
PROJECTED NET OPERATING SURPLUS (DEFICIT)--ADJUSTED FOR HISTORIC PAYROLL UNDERSPEND	**-3,881,467**	**1,800,294**	**-1,485,876**			**542,337**	**2,916,682**	**-2,150,118**	**-4,867,547**	**-6,348,386**	**2,374,345**	**-5,066,800**	**-2,717,429**	**-1,480,839**
BUDGETED ENDING FUND BALANCE	**11,647,577**	**13,447,871**	**11,961,995**			**12,689,593**	**14,878,677**	**11,000,877**	**4,336,415**	**-3,881,237**	**2,189,084**	**-4,605,398**	**-7,392,060**	**-8,945,250**
As a % of Total Expenditures	24.22%	27.02%	23.08%			22.42%	26.48%	18.45%	6.89%	-5.93%	-537.70%	-133.27%	-224.23%	-353.30%
As a % of Total Expenditures (excluding Transfers Out)	27.78%	28.93%	23.76%			22.62%	26.79%	19.02%	7.08%	-6.11%	-392.93%	-200.72%	-213.80%	-401.10%
PROJECTED ENDING FUND BALANCE	**11,647,577**	**13,447,871**	**11,961,995**			**12,504,332**	**14,878,677**	**12,728,559**	**7,861,012**	**1,512,626**	**2,374,345**	**-2,692,455**	**-5,409,884**	**-6,890,723**
As a % of Total Expenditures	24.22%	27.02%	23.08%			22.02%	26.48%	21.98%	12.86%	2.38%	-400.81%	-155.81%	-167.62%	-280.16%
As a % of Total Expenditures (excluding Transfers Out)	32.56%	31.14%	24.49%			22.42%	27.11%	23.44%	13.59%	2.53%	-266.07%	452.88%	-152.43%	-371.25%

GENERAL FUND REVENUE PROJECTION DETAIL

TAX REVENUE:				3 Yr Average Historic Growth	Assumed Average Annual Growth Rate									
Real and Personal Property Taxes	11,373,083	11,744,904	12,010,961	2.80%	See below	12,215,733	12,215,733	12,437,505	12,660,068	12,884,812	0	221,772	222,563	224,744
% Increase/(Decrease)		3.27%	2.27%				1.70%	1.82%	1.79%	1.78%				
Juvenile Correction Sales and Use Tax	1,942,645	1,989,424	2,033,504	2.34%	2.50%	2,140,000	2,090,678	2,142,945	2,196,519	2,251,432	-49,322	52,267	53,574	54,913
% Increase/(Decrease)		2.41%	2.22%				2.81%	2.50%	2.50%	2.50%				
Timber Excise Tax	323,625	371,715	140,577	-28.28%	1.00%	375,000	332,778	336,106	339,467	342,862	-42,222	3,328	3,361	3,395
% Increase/(Decrease)		14.86%	-62.18%				136.72%	1.00%	1.00%	1.00%				
Local Retail Sales and Use Tax	9,394,014	9,444,754	9,816,764	2.25%	2.50%	10,366,000	10,027,728	10,278,422	10,535,382	10,798,767	-338,272	250,693	256,961	263,385
% Increase/(Decrease)		0.54%	3.94%				2.15%	2.50%	2.50%	2.50%				
Leasehold Excise Tax	68,487	78,903	76,157	5.60%	2.00%	81,000	71,666	73,099	74,561	76,053	-9,334	1,433	1,462	1,491
% Increase/(Decrease)		15.21%	-3.48%				-5.90%	2.00%	2.00%	2.00%				
Local Criminal Justice	1,244,223	1,258,663	1,285,824	1.67%	1.67%	1,386,000	1,301,920	1,323,685	1,345,814	1,368,313	-84,080	21,765	22,129	22,499
% Increase/(Decrease)		1.16%	2.16%				1.25%	1.67%	1.67%	1.67%				
Public Safety	76,333	76,259	78,288	1.28%	1.28%	81,000	80,692	81,725	82,772	83,832	-308	1,033	1,047	1,060
% Increase/(Decrease)		-0.10%	2.66%				3.07%	1.28%	1.28%	1.28%				
New .1% Criminal Justice Tax (HB 2015)	0	0	0	0.00%	0.00%	0	0	0	0	0	0	0	0	0
% Increase/(Decrease)		0.00%	0.00%				0.00%	0.00%	0.00%	0.00%				
TOTAL TAX REVENUE	**24,422,409**	**24,964,621**	**25,442,075**			**26,644,733**	**26,121,195**	**26,673,487**	**27,234,583**	**27,806,070**	**-523,538**	**552,292**	**561,096**	**571,486**
% Increase/(Decrease)		**2.22%**	**1.91%**				**2.67%**	**2.11%**	**2.10%**	**2.10%**				
	0	0	0			0	0	0	0	0	0	0	0	0

CLALLAM COUNTY
GENERAL FUND--BASE PROJECTION
2025-2028

	3 YEAR HISTORIC LOOK BACK					BASELINE YEAR	4 YEAR PROJECTION							
	2022	2023	2024			2025	2025	2026	2027	2028	2025	2026	2027	2028
	Actual	Actual	Actual		Annual Growth Factor	Adopted Budget	Revised Projection	Projection	Projection	Projection	Increase/ (Decrease) vs Adopted Budget	Increase/ (Decrease)	Increase/ (Decrease)	Increase/ (Decrease)
REAL AND PERSONAL PROPERTY TAX DETAIL														
				Average Historic Growth	Assumed Annual Growth Rate									
PROPERTY TAX ASSESSED VALUE	11,968,469,197	14,967,504,004	16,054,804,180	9.57%	5.00%		16,625,611,367	17,456,891,935	18,329,736,532	19,246,223,359				
PRIOR YEAR ACTUAL LEVY AMOUNT	11,547,924	11,829,761	12,163,299				12,377,747	12,602,554	12,831,141	13,061,637				
1% LEVY LIMIT TAKEN	115,479	118,298	121,633		1.00%		123,777	126,026	128,311	130,616				
ANNUAL CPI ESCALATOR (TIED TO LEVY LIFT)								$ -	$ -	$ -				
NEW CONSTRUCTION--ASSESSED VALUE	155,204,358	169,559,301	165,323,069	3.26%	3.00%		131,042,733	134,974,015	139,023,235	143,193,933				
NEW CONSTRUCTION--PRIOR YEAR LEVY RATE	$ 1.08301198	$ 0.98841054	$ 0.81264712				$ 0.77096839	$ 0.75986063	$ 0.73501866	$ 0.71259275				
NEW CONSTRUCTION--LEVY AMOUNT	168,088	167,594	134,349				101,030	102,561	102,185	102,039				
ADDITIONAL LEVY LIFT	0	0	0				0	0	0	0				
AUTHORIZED LEVY AMOUNT (excluding Refunds)	**11,831,492**	**12,115,653**	**12,419,281**				**12,602,554**	**12,831,141**	**13,061,637**	**13,294,293**				
PLUS--ESTIMATED REFUNDS		61,615	21,108		2.00%		52,318	53,364	54,431	55,520				
TOTAL PROPERTY TAX LEVY AMOUNT--BEFORE CARVES OFFS FOR VETERAN'S RELIEF, HHS DEVELOPMENT DISABILITIES, & LAND ASSESSMENT	**11,831,492**	**12,177,268**	**12,440,389**			**12,654,872**	**12,654,872**	**12,884,505**	**13,116,068**	**13,349,812**	**0**	**229,633**	**231,563**	**233,744**
LESS: VETERAN'S RELIEF	-135,300	-139,200	-142,100		2.00%	-144,400	-144,400	-147,000	-150,000	-153,000	0	-2,600	-3,000	-3,000
LESS: HHS DEV DISABILITIES	-300,500	-309,300	-315,800		2.00%	-321,000	-321,000	-327,000	-334,000	-341,000	0	-6,000	-7,000	-7,000
LESS: TREASURER--LAND ASSESSMENT	-14,500	-23,200	-23,700		2.00%	-24,000	-24,000	-24,000	-24,000	-24,000	0	0	0	0
OTHER (PRIOR PERIOD TAX COLLECTIONS, OTHER ADJUSTMENTS)	-8,109	39,336	52,172		2.00%	50,261	50,261	51,000	52,000	53,000	0	739	1,000	1,000
TOTAL GENERAL FUND PROPERTY TAXES	**11,373,083**	**11,744,904**	**12,010,961**			**12,215,733**	**12,215,733**	**12,437,505**	**12,660,068**	**12,884,812**	**0**	**221,772**	**222,563**	**224,744**
% Increase/(Decrease)		**3.27%**	**2.27%**				**1.70%**	**1.82%**	**1.79%**	**1.78%**				
LEVY RATE--EXCLUDING LEVY LIFT	**$ 0.98841054**	**$ 0.81264712**	**$ 0.77096839**				**$ 0.75986063**	**$ 0.73501866**	**$ 0.71259275**	**$ 0.69074812**				
LEVY LIFT RATE								$ -	$ -	$ -				
ADJUSTED LEVY RATE	**$ 0.98841054**	**$ 0.81264712**	**$ 0.77096839**				**$ 0.75986063**	**$ 0.73501866**	**$ 0.71259275**	**$ 0.69074812**				

GENERAL FUND PROPERTY TAX BY HOME VALUE MATRIX:

Home Value	2025 Revised Projection	2026 Projection	2027 Projection	2028 Projection
$200,000	$ 152	$ 147	$ 143	$ 138
$300,000	$ 228	$ 221	$ 214	$ 207
$400,000	$ 304	$ 294	$ 285	$ 276
$500,000	$ 380	$ 368	$ 356	$ 345
$600,000	$ 456	$ 441	$ 428	$ 414
$700,000	$ 532	$ 515	$ 499	$ 484
$800,000	$ 608	$ 588	$ 570	$ 553

LICENSING & PERMITS:	2022 Actual	2023 Actual	2024 Actual	3 Yr Average Historic Growth	Assumed Average Annual Growth Rate	2025 Adopted Budget	2025 Revised Projection	2026 Projection	2027 Projection	2028 Projection	2025 Increase/ (Decrease) vs Adopted Budget	2026 Increase/ (Decrease)	2027 Increase/ (Decrease)	2028 Increase/ (Decrease)
Licenses & Permits--All Other	55,501	53,573	52,526	-2.68%	0.00%	57,000	57,000	57,000	57,000	57,000	0	0	0	0
Licenses & Permits--DCD Building & Land Use Permits	731,961	668,337	686,765	-3.09%	3.00%	1,035,029	1,035,029	1,066,080	1,098,062	1,131,004	0	31,051	31,982	32,942
License & Permits--Franchise Fees	231,789	224,901	258,032	5.66%	-3.00%	204,680	204,680	198,540	192,583	186,806	0	-6,140	-5,956	-5,778
TOTAL LICENSING & PERMITS REVENUE	**1,019,252**	**946,810**	**997,323**			**1,296,709**	**1,296,709**	**1,321,619**	**1,347,646**	**1,374,810**	**0**	**24,910**	**26,026**	**27,164**
% Increase/(Decrease)		**-7.11%**	**5.34%**				**30.02%**	**1.92%**	**1.97%**	**2.02%**				
	0	0	0			0	0	0	0	0	0	0	0	0

CLALLAM COUNTY
GENERAL FUND--BASE PROJECTION
2025-2028

	3 YEAR HISTORIC LOOK BACK					BASELINE YEAR	4 YEAR PROJECTION							
	2022	2023	2024			2025	2025	2026	2027	2028	2025	2026	2027	2028
	Actual	Actual	Actual		Annual Growth Factor	Adopted Budget	Revised Projection	Projection	Projection	Projection	Increase/ (Decrease) vs Adopted Budget	Increase/ (Decrease)	Increase/ (Decrease)	Increase/ (Decrease)
INTERGOVERNMENTAL REVENUE				3 Yr Average Historic Growth	Assumed Average Annual Growth Rate									
Grants	2,767,676	2,849,159	3,522,928	13.64%	2.00%	4,871,213	5,389,041	5,241,822	5,346,658	5,453,591	517,828	-147,219	104,836	106,933
Grants--HCA Reentry Medicaid	0	0	225,000	NA		2,400,000	4,000,000	0	0	0				
Grants--Recompete	0	0	565,278	NA		964,640	1,226,640	596,625	650,220	586,850				
Payment in Lieu of Taxes	1,225,189	1,236,499	1,346,072	4.93%	3.00%	1,411,900	1,399,790	1,441,784	1,485,037	1,529,588	-12,110	41,994	43,254	44,551
PUD Privilege Tax	596,725	642,581	628,365	2.65%	2.50%	645,600	614,005	629,355	645,089	661,217				
Criminal Justice	824,665	875,306	896,395	4.35%	2.50%	956,100	859,864	881,361	903,395	925,980				
Marijuana/ Liquor Excise Taxes	423,202	419,129	416,940	-0.74%	-0.75%	411,800	395,144	392,180	389,239	386,320				
Office of Public Defense (Indigent Defense)	68,725	67,671	69,748	0.74%	0.75%	61,825	61,823	123,646	124,573	125,508				
Court Cost Reimbursement (ITA)	0	0	291,497	NA	2.00%	61,000	58,786	59,962	61,161	62,384				
Autopsy Funding from State (Coroner)	43,960	33,600	94,787	57.81%	2.00%	100,000	100,000	102,000	104,040	106,121				
State Pari-Mutuel (Fair)	15,000	58,054	72,707	192.36%	0.00%	72,000	71,433	71,433	71,433	71,433				
Other	33,148	67,858	65,072	48.15%	2.00%	68,385	55,007	56,107	57,229	58,374				
Intergovernmental--Timber Sales	553,898	965,881	631,584	7.01%	7.00%	1,100,000	900,000	963,000	1,030,410	1,102,539	-200,000	63,000	67,410	72,129
TOTAL INTERGOVERNMENTAL REVENUE	**6,552,188**	**7,215,738**	**8,826,373**			**13,124,463**	**15,131,533**	**10,559,275**	**10,868,485**	**11,069,904**	**305,718**	**-42,225**	**215,500**	**223,613**
% Increase/(Decrease)		**10.13%**	**22.32%**				**71.44%**	**-30.22%**	**2.93%**	**1.85%**				
	0	0	0			0	0	0	0	0	901,652	-847,994	168,727	154,763
GOODS & SERVICES REVENUE				3 Yr Average Historic Growth	Assumed Average Annual Growth Rate									
Goods & Services--Treasurer Excise Administration Fees	220,107	150,876	200,695	-4.41%	0.50%	150,000	230,279	231,431	232,588	233,751	80,279	1,151	1,157	1,163
Goods & Services--Election Services Revenue	177,114	395,607	472,402	83.36%	3.00%	585,000	585,000	486,574	501,171	516,207	0	-98,426	14,597	15,035
Goods & Services--Interagency Services--Court Consolidation Interlocal Agreements (Sequim/PA)	1,331,412	1,370,733	1,611,123	10.50%	3.50%	1,580,942	1,580,942	2,371,413	2,454,412	2,540,317	0	790,471	82,999	85,904
Goods & Services--Interagency Services-- Sheriff Ops--Roads Traffic Policing	500,000	500,000	500,000	0.00%	0.00%	500,000	500,000	500,000	500,000	500,000	0	0	0	0
Goods & Services--Interagency Services-- Sheriff Ops--OPSCAN, Jamestown & Other Policing Agreements	415,180	381,793	455,547	4.86%	3.00%	514,752	514,752	530,195	546,100	562,483				
Goods & Services--Sheriff Ops--Law Enforcement Services (Stonegarden)	74,507	118,553	97,130	15.18%	-100.00%	35,000	35,000	0	0	0				
Goods & Services--Interagency Services--Sheriff Jail --State Dpt Corrections Jail Bed Revenues	95,359	129,917	138,701	22.73%	5.00%	168,000	168,000	176,400	185,220	194,481				
Goods & Services--Interagency Services--Sheriff Jail --Chain Gang Services	59,831	41,344	0	-50.00%		268,760	111,983	268,760	268,760	268,760				
Goods & Services--Jail Medical Mental Health Services Reimbursement (timing)	137,058	104,884	247,051	40.13%	4.00%	303,365	303,365	315,500	328,120	341,244				
Goods & Services--Building Plan Check Revenues	336,931	388,936	450,290	16.82%	3.00%	495,522	495,522	510,388	525,699	541,470				
Goods & Services--Professional Services to Roads (IT, PA)	218,120	227,242	204,511	-3.12%	0.00%	308,923	267,923	267,923	267,923	267,923				
Goods & Services--HHS Environmental Health FPHS Administration	207,575	439,855	358,134	36.27%	3.00%	338,224	338,224	348,371	358,822	369,586				
Goods & Services--HHS Environmental Health Water, Program, Food Service, On Site & Solid Waste Program Fees	554,569	575,271	687,379	11.97%	3.00%	843,844	797,098	821,011	845,641	871,011				
Goods & Services--HHS Admin Interfund Charges-- FPHS CDMH & Dev Disability Administration	418,180	153,850	368,373	-5.96%	3.00%	577,547	577,547	594,873	612,720	631,101				
Goods & Services--Superior Court Family Therapeutic & Drug Courts pymts from CD/MH (timing)	216,488	280,249	272,236	12.88%	3.00%	311,963	311,963	321,322	330,962	340,890				
Goods & Services--Juvenile Services, True Star, CD/MH Youth	394,458	486,664	430,801	4.61%	3.00%	338,951	338,951	309,120	318,393	327,945				
Goods & Services--Fair Revenues	269,090	267,943	288,473	3.60%	3.00%	294,100	292,845	301,631	310,680	320,000				
Goods & Services--WSU Environmental Services	126,475	201,498	186,718	23.82%	3.00%	13,343	29,521	30,407	31,319	32,258				

CLALLAM COUNTY
GENERAL FUND--BASE PROJECTION
2025-2028

	3 YEAR HISTORIC LOOK BACK					BASELINE YEAR	4 YEAR PROJECTION							
	2022	2023	2024			2025	2025	2026	2027	2028	2025	2026	2027	2028
	Actual	Actual	Actual		Annual Growth Factor	Adopted Budget	Revised Projection	Projection	Projection	Projection	Increase/ (Decrease) vs Adopted Budget	Increase/ (Decrease)	Increase/ (Decrease)	Increase/ (Decrease)
Goods & Services--Other (Auditor DOL fees, DC 1 & 2, Clerk, Other)	1,634,178	1,630,672	1,688,281	1.66%	1.70%	1,947,620	2,131,820	1,980,730	2,014,402	2,048,647				
TOTAL GOODS & SERVICES REVENUE	**7,386,633**	**7,845,887**	**8,657,844**			**9,575,856**	**9,610,736**	**10,366,046**	**10,632,932**	**10,908,075**	**80,279**	**693,197**	**98,754**	**102,103**
% Increase/(Decrease)		**6.22%**	**10.35%**				**11.01%**	**7.86%**	**2.57%**	**2.59%**				
	0	0	0			0	0	0	0	0	-45,399	62,114	168,132	173,041
FINES & PENALTIES REVENUE				3 Yr Average Historic Growth	Assumed Average Annual Growth Rate									
Fines & Penalties--Treasurer	199,682	138,188	231,364	7.93%	1.00%	150,000	253,596	256,132	258,694	261,281	103,596	2,536	2,561	2,587
Fines & Penalties--DC 1/DC 2	471,808	574,356	589,979	12.52%	3.00%	635,182	635,182	654,237	673,865	694,081	0	19,055	19,627	20,216
Fines & Penalties--Clerk/Other	15,973	16,751	33,136	53.73%	3.00%	20,391	20,391	21,003	21,633	22,282	0	612	630	649
TOTAL FINES & PENALTIES REVENUE	**687,462**	**729,295**	**854,479**			**805,573**	**909,169**	**931,373**	**954,191**	**977,643**	**103,596**	**22,203**	**22,819**	**23,452**
% Increase/(Decrease)		**6.09%**	**17.17%**				**6.40%**	**2.44%**	**2.45%**	**2.46%**				
	0	0	0			0	0	0	0	0	0	0	0	0
MISCELLANEOUS REVENUE				3 Yr Average Historic Growth	Assumed Average Annual Growth Rate									
Miscellaneous--Investment & Delinquent tax interest	1,482,367	2,946,215	3,024,951	52.03%	-7.50%	3,082,578	2,990,101	2,765,843	2,558,405	2,366,525	-92,477	-224,258	-207,438	-191,880
Miscellaneous--Transfer of Unclaimed Property	0	0	183,297	NA	0.00%	85,228	85,228	85,228	85,228	85,228	0	0	0	0
Miscellaneous--HHS Environmental Health Operating Assessments	161,109	263,327	266,946	32.85%	3.00%	290,000	290,000	298,700	307,661	316,891	0	8,700	8,961	9,230
Miscellaneous--Parks' Camping Revenues	560,324	796,953	841,477	25.09%	3.00%	990,750	891,675	918,425	945,978	974,357	-99,075	26,750	27,553	28,379
Miscellaneous--Fair	79,461	203,733	179,367	62.87%	3.00%	234,000	234,000	241,020	248,251	255,698	0	7,020	7,231	7,448
Miscellaneous--Other	-641	103,613	133,212	-10444.05%	1.00%	179,529	219,529	221,724	223,942	226,181	40,000	2,195	2,217	2,239
TOTAL MISCELLANEOUS REVENUE	**2,282,620**	**4,313,840**	**4,629,251**			**4,862,085**	**4,710,533**	**4,530,941**	**4,369,464**	**4,224,880**	**-151,552**	**-179,592**	**-161,477**	**-144,584**
% Increase/(Decrease)		**88.99%**	**7.31%**				**1.76%**	**-3.81%**	**-3.56%**	**-3.31%**				
	0	0	0			0	0	0	0	0	0	0	0	0
OTHER FINANCING SOURCES (MEDICAID REIMBURSEMENT, OTHER				3 Yr Average Historic Growth	Assumed Average Annual Growth Rate									
HCA Medicaid Reimbursement	0	0	0	NA	3.00%	384,964	384,964	793,026	816,817	841,321	0	408,062	23,791	24,504
Other Financing Sources (Proceeds from Sale of Assets)	0	0	20,052	NA	2.00%	101,400	101,400	1,428	1,457	1,486	0	-99,972	29	29
TOTAL OTHER FINANCING SOURCES REVENUE	**0**	**0**	**20,052**			**486,364**	**486,364**	**794,454**	**818,273**	**842,807**	**0**	**308,090**	**23,819**	**24,534**
% Increase/(Decrease)		**#DIV/0!**	**#DIV/0!**				**2325.51%**	**63.35%**	**3.00%**	**3.00%**				
	0	0	0			0	0	0	0	0	0	0	0	0
TOTAL OPERATING REVENUE, EXCLUDING COVID REIMBURSEMENTS/ ARPA 605 FUNDS/ TRANSFERS IN	**42,354,360**	**46,016,192**	**49,427,398**			**56,795,783**	**58,266,240**	**55,177,195**	**56,225,574**	**57,204,188**	**-185,496**	**1,378,875**	**786,537**	**827,767**
Intergovernmental--COVID Reimbursements	181,435	86,541	0			0	0	0	0	0	0	0	0	0
Intergovernmental--ARPA Section 605 Local Assistance & Tribal Consistency Funding	1,255,383	1,255,383	0			0	0	0	0	0	0	0	0	0
Transfers In (SEE BELOW)	410,100	4,216,841	920,200			521,356	832,861	583,146	44,721	44,863	311,505	-249,715	-538,425	142

CLALLAM COUNTY
GENERAL FUND--BASE PROJECTION
2025-2028

	3 YEAR HISTORIC LOOK BACK				BASELINE YEAR	4 YEAR PROJECTION							
	2022	2023	2024		2025	2025	2026	2027	2028	2025	2026	2027	2028
	Actual	Actual	Actual	Annual Growth Factor	Adopted Budget	Revised Projection	Projection	Projection	Projection	Increase/ (Decrease) vs Adopted Budget	Increase/ (Decrease)	Increase/ (Decrease)	Increase/ (Decrease)
TOTAL REVENUE--GENERAL FUND	**44,201,278**	**51,574,956**	**50,347,598**		**57,317,139**	**59,099,101**	**55,760,341**	**56,270,295**	**57,249,051**	**126,009**	**1,129,159**	**248,113**	**827,909**
% Increase/(Decrease)		**16.68%**	**-2.38%**			**17.38%**	**-5.65%**	**0.91%**	**1.74%**				
	0	0	0		0	0	0	0	0	1,655,953	-4,467,919	261,842	150,846
TRANSFERS IN/OUT-- DETAIL													
REVENUE--TRANSFERS IN FROM:													
Lower Dungeness Floodplain Project (return of working capital)		4,000,000	225,000		0	311,505	0	0	0	311,505	-311,505	0	0
Clallam Bay Sekiu Sewer (return of working capital)					378,000	378,000	0	0	0	0	-378,000	0	0
Trial Court Improvements--Jail (ongoing)	40,000	40,000	40,000		40,000	40,000	40,000	40,000	40,000	0	0	0	0
Employee Health Care Benefit Fund (one-time)		49,000			0	0	0	0	0	0	0	0	0
Public Works (Employee Heath Care Wellness Benefit)		2,841	2,000	3.00%	4,450	4,450	4,584	4,721	4,863	0	134	138	142
Health & Human Services Fund (Serenity House project)	370,100				0	0	0	0	0	0	0	0	0
Boating Program		125,000			0	0	0	0	0	0	0	0	0
Dungess Reservoir					0	0	0	0	0	0	0	0	0
Solid Waste					2,500	2,500	0	0	0	0	-2,500	0	0
Public Works Broadband Infrastructure Capital Fund (return of working capital)					0	0	500,000	0	0	0	500,000	-500,000	0
American Rescue Plan Act Fund (interest income)			653,200		96,406	96,406	38,562	0	0	0	-57,844	-38,562	0
TOTAL TRANSFERS IN REVENUE	**410,100**	**4,216,841**	**920,200**		**521,356**	**832,861**	**583,146**	**44,721**	**44,863**	**311,505**	**-249,715**	**-538,425**	**142**
EXPENDITURE--TRANSFERS OUT TO:													
Lower Dungeness Floodplain Project (working capital)	3,400,000				0	0	0	0	0	0	0	0	0
Clallam Bay Sekiu Sewer (working capital/ongoing support)	250,000	140,000			0	0	0	0	0	0	0	0	0
Dungeness Reservoir (working capital)	403,715	800,000			0	0	0	0	0	0	0	0	0
Public Works Broadband Infrastructure Capital Fund (working capital)					0	0	500,000	0	0	0	500,000	-500,000	0
Boating Safety (working capital)		170,000			0	0	0	0	0	0	0	0	0
Operation Stonegarden (working capital)					0	0	0	0	0	0	0	0	0
PW--Bullman Beach (working capital)					0	0	0	0	0	0	0	0	0
Capital Projects--Parks Fair & Facilities	1,020,000	1,195,451	411,596	Per 5 Yr Plan	116,673	266,673	353,000	934,600	1,268,000	150,000	86,327	581,600	333,400
Capital Projects--IT	349,424	551,523	484,313	Per 5 Yr Plan	0	0	50,000	184,900	152,000	0	50,000	134,900	-32,900
Local Crime Victim Compensation Fund (ongoing)	77,000	82,000	67,000	3.00%	43,146	43,146	52,440	54,014	55,634	0	9,294	1,573	1,620
Employee Healthcare Benefit Fund (ongoing)	7,526	19,000			0	0	0	0	0	0	0	0	0
Law Library (ongoing)	23,723	15,037	16,877		0	0	0	0	0	0	0	0	0
Solid Waste (ongoing)	6,500	6,500	70,000	3.00%	0	0	30,000	30,900	31,827	0	30,000	900	927
Honor Guard			10,000		5,000	5,000	0	0	0	0	-5,000	0	0
HHS--Operations Fund (ongoing)	530,000	125,000	125,000		0	0	500,000	125,000	125,000	0	500,000	-375,000	0
HHS--Chemical Dependency/Mental Health (ongoing)	5,887	6,211	6,245	3.00%	6,135	6,135	6,319	6,509	6,704	0	184	190	195
Public Works--Flood Control (ongoing)	46,351	72,341	74,000	3.00%	68,432	68,432	70,485	72,600	74,777	0	2,053	2,115	2,178
Public Works--Carlsborg Sewer (ongoing)			96,016	-25.00%	69,054	69,054	51,791	38,843	29,132	0	-17,264	-12,948	-9,711
Land Assessment (ongoing)			10,000	3.00%	15,000	15,000	15,450	15,914	16,391	0	450	464	477
REET 1--Juvenile Services (ongoing)			0	3.00%	107,000	107,000	110,210	113,516	116,922	0	3,210	3,306	3,405
Veterans Relief (ongoing)	36,000	111,000	122,600	3.00%	67,500	67,500	69,525	71,611	73,759	0	2,025	2,086	2,148
TOTAL TRANSFERS OUT EXPENDITURES	**6,156,126**	**3,294,063**	**1,493,647**		**497,940**	**647,940**	**1,809,220**	**1,648,405**	**1,950,146**	**150,000**	**1,161,280**	**-160,815**	**301,741**
	0	0	0		0	0	0	0	0	0	0	0	0
SURPLUS/(DEFICIT)--TRANSFERS IN/OUT		**922,778**	**-573,447**		**23,416**	**184,921**	**-1,226,074**	**-1,603,684**	**-1,905,284**	**161,505**	**-1,410,995**	**-377,610**	**-301,600**

CLALLAM COUNTY
GENERAL FUND--BASE PROJECTION
2025-2028

	3 YEAR HISTORIC LOOK BACK				BASELINE YEAR	4 YEAR PROJECTION							
	2022	2023	2024		2025	2025	2026	2027	2028	2025	2026	2027	2028
	Actual	Actual	Actual	Annual Growth Factor	Adopted Budget	Revised Projection	Projection	Projection	Projection	Increase/ (Decrease) vs Adopted Budget	Increase/ (Decrease)	Increase/ (Decrease)	Increase/ (Decrease)
GENERAL FUND EXPENDITURE PROJECTION DETAIL:													
PAYROLL													
PAYROLL APPORTIONMENT BY CBA:													
Teamsters					37.6%	37.6%	37.6%	37.6%	37.6%				
Contract					7.7%	7.7%	7.7%	7.7%	7.7%				
Non Rep					11.5%	11.5%	11.5%	11.5%	11.5%				
Prosecuting Attorneys					5.3%	5.3%	5.3%	5.3%	5.3%				
M&P					9.0%	9.0%	9.0%	9.0%	9.0%				
Interest Arbitration Units--Ratified Contracts					1.9%	1.9%	1.9%	1.9%	1.9%				
Interest Arbitration Units--Open Contracts					21.6%	21.6%	21.6%	21.6%	21.6%				
Other CBAs--Open Contracts					5.4%	5.4%	5.4%	5.4%	5.4%				
					100.0%	100.0%	100.0%	100.0%	100.0%				
COLA % BY CBA:													
Teamsters							2.25%	2.25%	2.25%				
Contract							2.25%	2.25%	2.25%				
Non Rep							2.25%	2.25%	2.25%				
Prosecuting Attorneys							2.25%	2.25%	2.25%				
M&P							2.25%	2.25%	2.25%				
Interest Arbitration Units--Ratified Contracts							5.50%	2.25%	2.25%				
% ELIGIBLE FOR STEP INCREASE BY CBA:													
Teamsters							70%	70%	70%				
Contract							76%	76%	76%				
Non Rep							63%	63%	63%				
Prosecuting Attorneys							45%	45%	45%				
M&P							64%	64%	64%				
Interest Arbitration Units--Ratified Contracts							60%	60%	60%				
Interest Arbitration Units--Open Contracts							70%	70%	70%				
Other CBAs--Open Contracts							55%	55%	55%				
Total Payroll--Excluding Elected Officials					**$ 25,574,303**	**$ 24,282,497**	**$ 28,139,853**	**$ 29,360,638**	**$ 30,645,131**	**$ (1,291,806)**	**$ 2,565,550**	**$ 1,220,786**	**$ 1,284,493**
% Increase/(Decrease)							**10.03%**	**4.34%**	**4.37%**				
Payroll--Elected Officials				3.00%	1,886,184	1,886,184	1,942,770	2,001,053	2,061,084	$ -	$ 56,586	$ 58,283	$ 60,032
TOTAL PAYROLL, excluding Premiums, Overtime, Extra Help	**21,601,790**	**22,763,949**	**24,352,981**		**27,460,487**	**26,168,681**	**30,082,622**	**31,361,691**	**32,706,215**	**-1,291,806**	**2,622,135**	**1,279,069**	**1,344,525**
% Increase/(Decrease)		**5.38%**	**6.98%**				**9.55%**	**4.25%**	**4.29%**				
Other Payroll Costs:													
Premiums	84,174	109,248	113,677	0.00%	95,980	95,980	95,980	95,980	95,980	$ -	$ -	$ -	$ -
Overtime	861,613	1,396,614	1,242,569	3.00%	446,674	446,674	460,074	473,876	488,093	$ -	$ 13,400	$ 13,802	$ 14,216
Extra Help	220,036	199,113	209,295	3.00%	244,684	244,684	231,425	238,367	245,518	$ -	$ (13,259)	$ 6,943	$ 7,151
TOTAL PAYROLL	**22,767,612**	**24,468,924**	**25,918,522**		**28,247,825**	**26,956,019**	**30,870,101**	**32,169,914**	**33,535,806**	**-1,291,806**	**2,622,276**	**1,299,814**	**1,365,892**
% Increase/(Decrease)		**7.47%**	**5.92%**			**4.00%**	**9.28%**	**4.21%**	**4.25%**				
	0	0	0		0	0	0	0	0	0	1,291,806	0	0
BENEFITS													

CLALLAM COUNTY
GENERAL FUND--BASE PROJECTION
2025-2028

	3 YEAR HISTORIC LOOK BACK					BASELINE YEAR	4 YEAR PROJECTION							
	2022	2023	2024			2025	2025	2026	2027	2028	2025	2026	2027	2028
	Actual	Actual	Actual		Annual Growth Factor	Adopted Budget	Revised Projection	Projection	Projection	Projection	Increase/ (Decrease) vs Adopted Budget	Increase/ (Decrease)	Increase/ (Decrease)	Increase/ (Decrease)
				Prior Rates	New Rates Effect 7/25									
FICA/MEDICARE				7.65%	7.65%	2,100,682	2,062,135	2,361,563	2,460,998	2,565,489				
RETIREMENT--PERS				9.11%	5.58%	2,125,111	1,883,569	1,259,613	1,307,759	1,357,757				
RETIREMENT--PSERS				9.51%	7.11%	210,397	199,770	177,399	187,209	197,778				
RETIREMENT--LEOFF				5.32%	5.32%	185,035	175,689	189,050	199,505	210,767				
401A MATCH				2.01%	2.01%	567,960	541,987	620,684	646,819	674,282				
EMPLOYEE MEDICAL INSURANCE				20.10%		5,678,152	5,418,484	5,993,992	6,190,192	6,386,392				
UNEMPLOYMENT				0.40%	0.40%	101,855	107,824	123,480	128,680	134,143				
INDUSTRIAL INSURANCE				2.67%	2.67%	755,568	721,015	825,708	860,475	897,010				
PENSION TRUST				0.07%	0.07%	18,720	17,864	20,458	21,319	22,224				
TOTAL BENEFITS	9,109,185	9,863,425	10,518,516			11,743,480	11,128,336	11,571,947	12,002,956	12,445,843				
as a % of Total Payroll	40.0%	40.3%	40.6%			41.6%	41.3%	37.5%	37.3%	37.1%				
TOTAL BENEFITS	**9,109,185**	**9,863,425**	**10,518,516**			**11,743,480**	**11,128,336**	**11,571,947**	**12,002,956**	**12,445,843**	**0**	**0**	**0**	**0**
% Increase/(Decrease)		**8.28%**	**6.64%**				**5.80%**	**-1.46%**	**3.72%**	**3.69%**				
	0	0	0			0	0	0	0	0	-615,144	443,612	431,009	442,887
SUPPLIES														
Supplies	1,355,358	1,487,205	1,691,261	12.39%	3.00%	1,669,740	1,441,027	1,719,832	1,771,427	1,824,570	-228,713	278,805	51,595	53,143
Recompete	0	0	0		3.00%	61,600	61,600	26,200	26,300	26,300	0	-35,400	100	0
Clinical Shared Services--HCA Reentry/Medicaid Funded Additional Inmate Medicine & Other Clinical Supplies (2025 additional budget increase)	0	0	0		3.00%	0	58,650	60,410	62,222	64,088	58,650	1,760	1,812	1,867
TOTAL SUPPLIES	**1,355,358**	**1,487,205**	**1,691,261**			**1,731,340**	**1,561,277**	**1,806,442**	**1,859,949**	**1,914,958**	**-170,063**	**245,165**	**53,507**	**55,009**
% Increase/(Decrease)		**9.73%**	**13.72%**				**-7.69%**	**4.34%**	**2.96%**	**2.96%**				
	0	0	0			0	0	0	0	0	0	0	0	0
SERVICES														
Clallam Public Defender Contract (Indigent Defense)	1,605,245	1,770,992	1,967,370	11.28%	4.00%	1,932,401	2,331,261	2,383,266	2,478,597	2,577,741	398,860	52,005	95,331	99,144
Services--Auditor--Elections Printing & Binding	166,871	199,913	360,348	57.97%	3.00%	195,000	195,000	200,850	206,876	405,575	0	5,850	6,026	198,699
Services--Indirect Cost Allocation	-2,146,473	-2,373,318	-2,640,182	11.50%	5.00%	-2,364,370	-2,364,370	-2,482,589	-2,606,718	-2,737,054	0	-118,219	-124,129	-130,336
Services--Sheriff OPSCAN LEDRN User Fees (timing), Central Dispatch Services	537,260	546,560	536,560	-0.07%	0.00%	554,060	554,060	554,060	554,060	554,060	0	0	0	0
Services--Sheriff Jail Medical--Professional Svcs (Wellpath)	456,699	665,417	102,246	-38.81%	0.00%	0	0	0	0	0	0	0	0	0
Services--Recompete	0	0	561,290	NA		677,000	737,000	204,464	264,555	193,484	60,000	-532,536	60,091	-71,071
Services--HCA Reentry/Medicaid (additional beyond budgeted in '25)	0	0	0	NA	3.00%	0	132,536	136,512	140,607	144,826	132,536	3,976	4,095	4,218
Services--Other	6,245,649	6,978,300	8,325,785	16.65%	3.00%	8,599,877	9,215,851	9,492,327	9,777,096	10,070,409	615,974	276,476	284,770	293,313
Services Reductions:											0	0	0	0
IT Nutanix Infrastructure/GIS Project Savings					3.00%			-198,822	-204,787	-210,930	0	-198,822	-5,965	-6,144
NonDepartmental (criminal justice study, CIE CDBG Grant)					3.00%			-340,000	-350,200	-360,706				
Other One-time Departmental Requests in '25 budget					3.00%			-38,950	-40,119	-41,322				
Services Additions:											0	0	0	0
IT--Tyler ERP Maintenance (net increase in annual ERP maintenance license vs Eden maintenance savings)					3.00%				75,377	77,639	0	0	75,377	2,261
TOTAL SERVICES	**6,865,251**	**7,787,864**	**9,213,417**			**9,593,968**	**10,801,338**	**9,911,118**	**10,295,345**	**10,673,721**	**1,207,370**	**-511,270**	**395,596**	**390,085**
% Increase/(Decrease)		**13.44%**	**18.30%**				**17.23%**	**3.31%**	**3.88%**	**3.68%**				

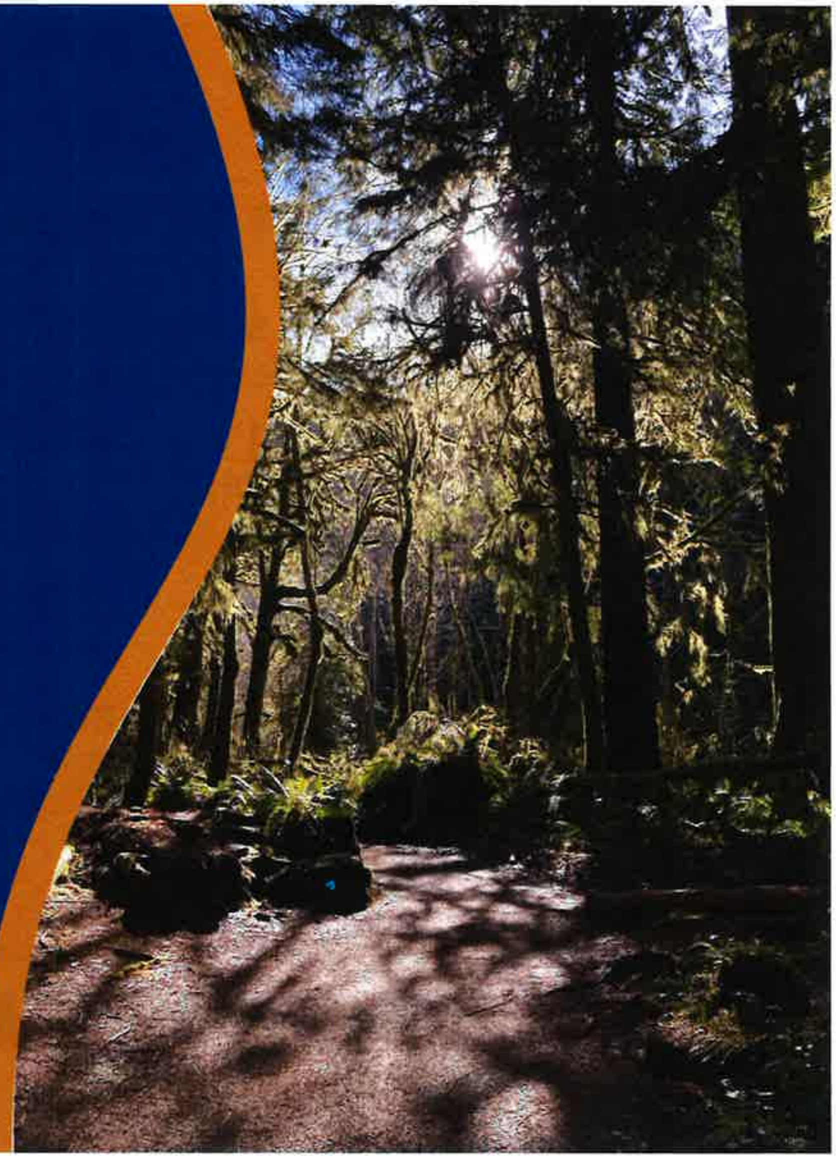
CLALLAM COUNTY
GENERAL FUND--BASE PROJECTION
2025-2028

	3 YEAR HISTORIC LOOK BACK					BASELINE YEAR	4 YEAR PROJECTION							
	2022	2023	2024			2025	2025	2026	2027	2028	2025	2026	2027	2028
	Actual	Actual	Actual		Annual Growth Factor	Adopted Budget	Revised Projection	Projection	Projection	Projection	Increase/ (Decrease) vs Adopted Budget	Increase/ (Decrease)	Increase/ (Decrease)	Increase/ (Decrease)
	0	0	0			0	0	0	0	0	0	-378,950	-11,368	-11,710
CAPITAL														
Capital Outlays--HCA Medicaid Reentry IT Infrastructure	0	0	0		Per 5 Yr Capital Plan	1,500,000	1,781,481	0	500,000	0	281,481	-1,781,481	500,000	-500,000
Capital Outlays--Other	252,710	801,205	455,945	40.21%	Per 5 Yr Capital Plan	422,167	453,207	344,487	569,912	384,858	31,040	-108,720	225,425	-185,054
TOTAL CAPITAL	**252,710**	**801,205**	**455,945**			**1,922,167**	**2,234,688**	**344,487**	**1,069,912**	**384,858**	**312,521**	**-1,890,201**	**725,425**	**-685,054**
% Increase/(Decrease)		**217.05%**	**-43.09%**				**390.12%**	**-82.08%**	**210.58%**	**-64.03%**				
	0	0	0			0	0	0	0	0	0	0	0	0
PAYMENT TO RISK MANAGEMENT/WORKERS COMP FUNDS														
Payment to Risk Management/Workers Comp Funds	1,366,204	1,641,580	1,963,079	21.84%	20.00%	2,273,062	2,273,062	2,727,674	3,273,209	3,927,851	0	454,612	545,535	654,642
TOTAL PAYMENT TO RISK MANAGEMENT/WORKERS COMP FUND	**1,366,204**	**1,641,580**	**1,963,079**			**2,273,062**	**2,273,062**	**2,727,674**	**3,273,209**	**3,927,851**	**0**	**454,612**	**545,535**	**654,642**
% Increase/(Decrease)		**20.16%**	**19.58%**				**15.79%**	**20.00%**	**20.00%**	**20.00%**				
	0	0	0			0	0	0	0	0	0	0	0	0
DEBT SERVICE--LEASES/SBITA														
DEBT SERVICE--LEASES/SBITA	117,724	430,396	579,087		3.00%	579,759	579,759	597,152	615,066	633,518	0	17,393	17,915	18,452
TOTAL DEBT SERVICE--LEASES/SBITA	**117,724**	**430,396**	**579,087**			**579,759**	**579,759**	**597,152**	**615,066**	**633,518**	**0**	**17,393**	**17,915**	**18,452**
% Increase/(Decrease)		**265.60%**	**34.55%**				**0.12%**	**3.00%**	**3.00%**	**3.00%**				
	0	0	0			0	0	0	0	0	0	0	0	0
TOTAL OPERATING EXPENDITURES--GENERAL FUND	**41,834,044**	**46,480,599**	**50,339,827**			**56,091,601**	**55,534,479**	**57,828,921**	**61,286,352**	**63,516,556**	**58,022**	**937,975**	**3,037,791**	**1,799,026**
% Increase/(Decrease)		**11.11%**	**8.30%**				**10.32%**	**4.13%**	**5.98%**	**3.64%**				
	92,575	0	0			0	0	0	0	0	-615,144	1,356,467	419,640	431,178

Document was submitted after the agenda and packet were posted on 7/29/25.

Clallam County General Fund 3-Year Financial Forecast 2026-2028

July 29, 2025 1pm-3pm



Purpose & Goals of a 3 Year Forecast

- **Purpose**
  - Move beyond a year-to-year budget cycle viewpoint and develop a more strategic, longer term view of the financial health and sustainability of the General Fund
- **Goals**:
  - Identify and measure future challenges that threaten the General Fund's ability to fully fund its operations and maintain adequate financial reserves on a sustainable basis;
  - Provide the basis for developing and evaluating potential courses of action to address these challenges (expenditures and revenue) ;
  - Provide greater transparency and awareness of the General Fund's financial outlook

Forecast Approach

Revenue

- **Starting Point--2025 Projected Revenues** (per the mid-year review)
- Project Revenue Growth by Category based on historical or expected trend, economic forecasts, statutory limits, CPI-driven increases, renewals of agreements
- **Deeper Dives on Key Revenue Sources**-- Taxes, Intergovernmental, Goods & Services
- **NOT INCLUDED**—Potential New Revenues (property tax levy lifts, new sale taxes, etc)

Expenditures

- **Starting Point--2025 Adopted Expenditure & Staffing Budget**
- Eliminate one-time costs approved in the 2025 Budget;
- Add expected costs related to new staffing or additional costs;
- Project Growth based on historical and anticipated trend, CPI expectations, ratified labor agreements, placeholder impacts of pending labor negotiations, other expected additional costs and cost savings;
- **Deeper Dives on Key Cost Areas** -- Payroll & Benefits Costs, Services, Capital

Reserves

- **Start with our Projected 2025 Ending Reserves--$14.9 million**
- Adjust for the net difference between Revenues & Expenditures forecasted by Year

Revenue Forecast—2026-2028

Revenue Growth/(Decrease) Projected by Year:

2026 – (-5.6%)—decrease due to one-time HCA Reentry Grant rec'd in 2025
2027 -- +0.9%
2028 -- +1.7%

		FORECASTED		
REVENUES:	**2025**	**2026**	**2027**	**2028**
Taxes	26,121	26,673	27,235	27,806
Licenses & Permits	1,297	1,322	1,348	1,375
Intergovernmental Revenues--Grants (excluding HCA)	6,616	5,838	5,997	6,040
Intergovernmental Revenues--HCA Reentry Grant	4,000	0	0	0
Intergovernmental Revenues--PILT, PUD Privilege Tax, Criminal Justice, Other	3,616	3,758	3,841	3,927
Intergovernmental Revenues--Timber Sales	900	963	1,030	1,103
Charges for Goods & Services	9,611	10,366	10,633	10,908
Fines & Penalties	909	931	954	978
Misc Revenue (Interest Inc, Camping Fees, etc)	4,711	4,531	4,369	4,225
Nonrevenues	0	0	0	0
Other Financing Sources (Medicaid Reimbursement, Other)	486	794	818	843
Transfers In	833	583	45	45
TOTAL REVENUES	**$ 59,099**	**$ 55,760**	**$ 56,270**	**$ 57,249**
% INCREASE/(DECREASE)	17.4%	-5.6%	0.9%	1.7%

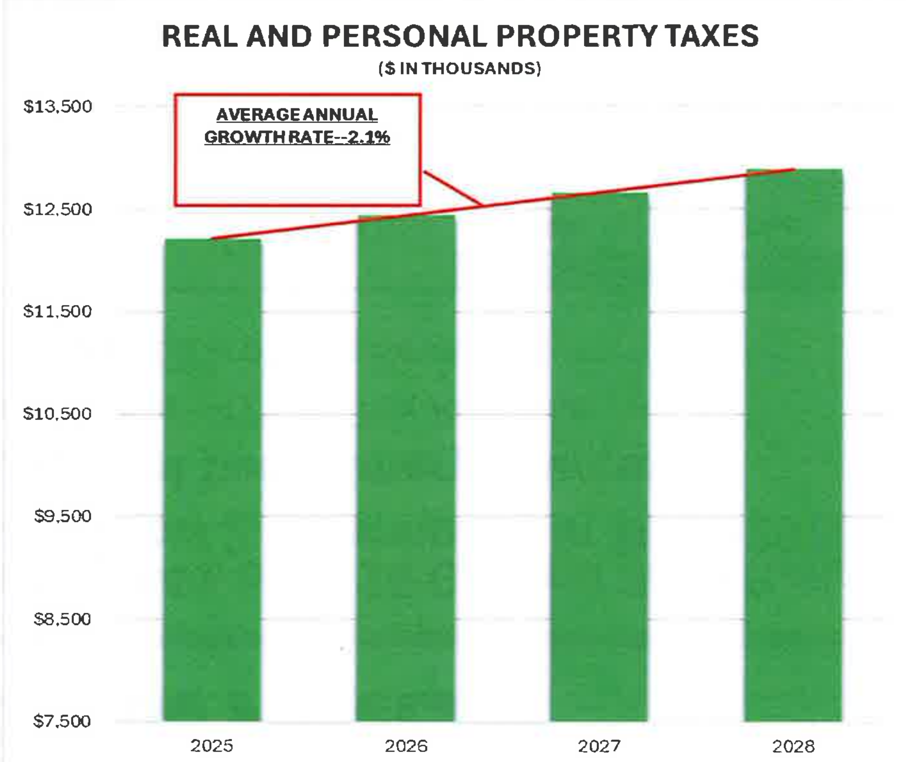
Tax Revenue Forecast

- **Representing 44% of 2025 General Fund Budget,** Taxes projected to **grow <u>2.1%</u> annually in 2026-2028**
- **Taxes consist of two primary sources**:
  - **Property Taxes**—47% of Tax Revenue
  - **Sales Taxes**—52% of Tax Revenue

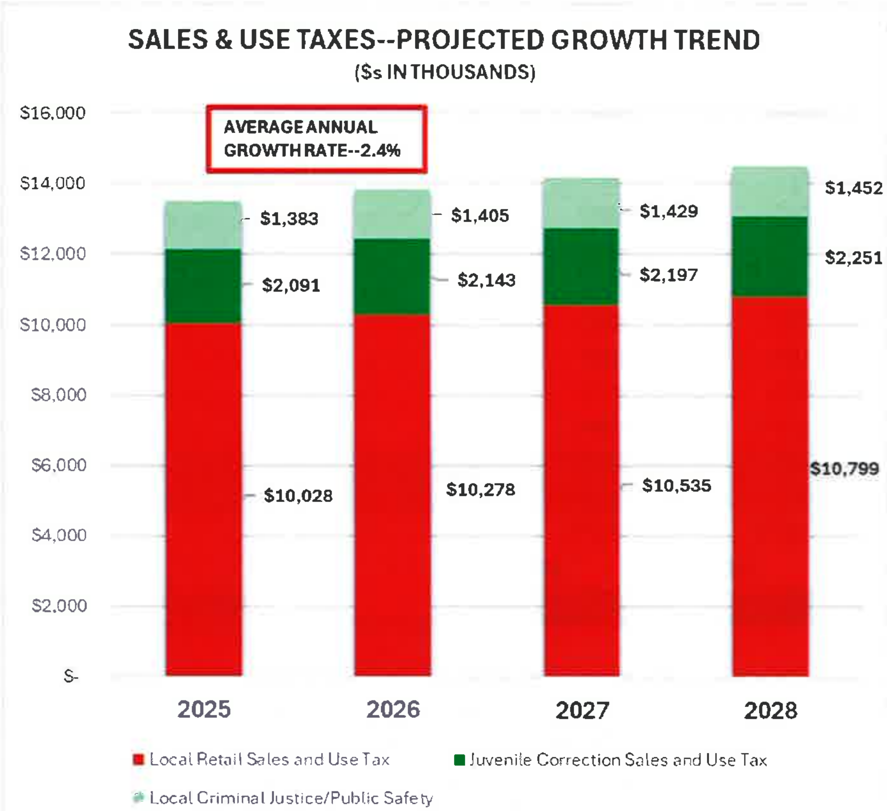
TAXES:	FORECASTED			
	2025	2026	2027	2028
Real and Personal Property Taxes	$ 12,216	$ 12,438	$ 12,660	$ 12,885
Local Retail Sales and Use Tax	$ 10,028	$ 10,278	$ 10,535	$ 10,799
Juvenile Correction Sales and Use Tax	$ 2,091	$ 2,143	$ 2,197	$ 2,251
Timber Excise Tax	$ 333	$ 336	$ 339	$ 343
Leasehold Excise Tax	$ 72	$ 73	$ 75	$ 76
Local Criminal Justice/Public Safety	$ 1,383	$ 1,405	$ 1,429	$ 1,452
TOTAL TAX REVENUE	**$ 26,121**	**$ 26,673**	**$ 27,235**	**$ 27,806**
% INCREASE/(DECREASE)	2.7%	2.1%	2.1%	2.1%

Property Taxes Growth Forecast

- Forecast assumes 1% Annual Growth Limit Plus New Construction



Sales Tax Growth Forecast



- **Sales tax growth has slowed considerably post-pandemic**, with growth in 2023 of 0.9%, 3.5% in 2024, and 2.2% projected in 2025.
- **Sales Tax Growth Assumptions for 2026-2028**--+2.5% for Local and Juvenile Corrections, with 1.7% for Local Criminal Justice and 1.3% for Public Safety
  - **OVERALL ANNUAL GROWTH OF 2.4%.**

Intergovernmental Revenue—

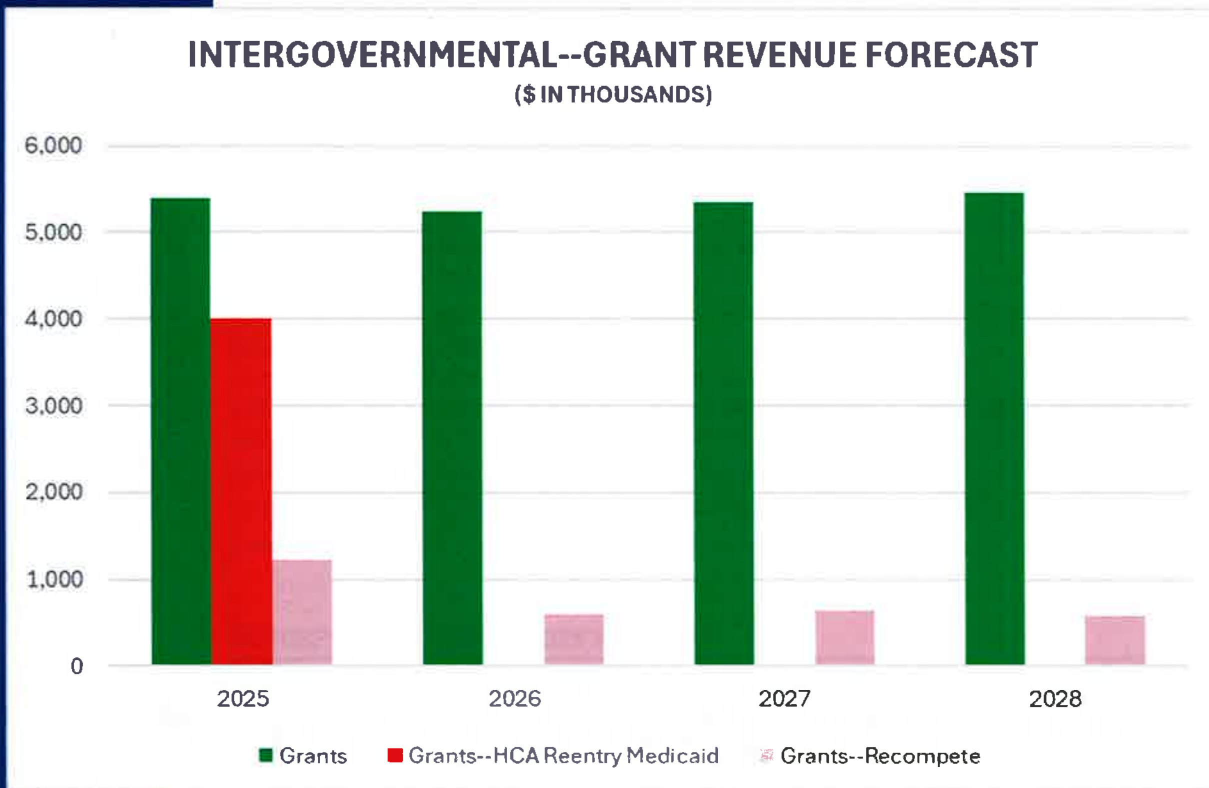
Represents 25% of General Fund Revenues in 2025 and 19% in 2026-2028

INTERGOVERNMENTAL REVENUES SUMMARY:	FORECASTED			
	2025	2026	2027	2028
Grants	5,389	5,242	5,347	5,454
Grants--HCA Reentry Medicaid	4,000	0	0	0
Grants--Recompete	1,227	597	650	587
Payment in Lieu of Taxes (PILT)	1,400	1,442	1,485	1,530
PUD Privilege Tax	614	629	645	661
Criminal Justice	860	881	903	926
Marijuana/ Liquor Excise Taxes	395	392	389	386
Office of Public Defense (Indigent Defense)	62	124	125	126
Court Cost Reimbursement (ITA)	59	60	61	62
Autopsy Funding from State (Coroner)	100	102	104	106
State Pari-Mutuel (Fair)	71	71	71	71
Other	55	56	57	58
Intergovernmental--Timber Sales	900	963	1,030	1,103
TOTAL INTERGOVERNMENTAL REVENUES	**15,132**	**10,559**	**10,868**	**11,070**
% INCREASE/(DECREASE)	71.4%	-30.2%	2.9%	1.9%

GROWTH ASSUMPTIONS:

- **Grants** (excluding HCA/Recompete)—+2%
- **PILT/PUD Privilege Tax/Criminal Justice**—+2.5%-3%
- **Indigent Defense**—funding from State doubling in 2026
- **Marijuana/Liquor Excise Tax**—(-.75% drop)
- **Timber Sales**--+7%

Intergovernmental Revenue—HCA Reentry & Recompete Grants



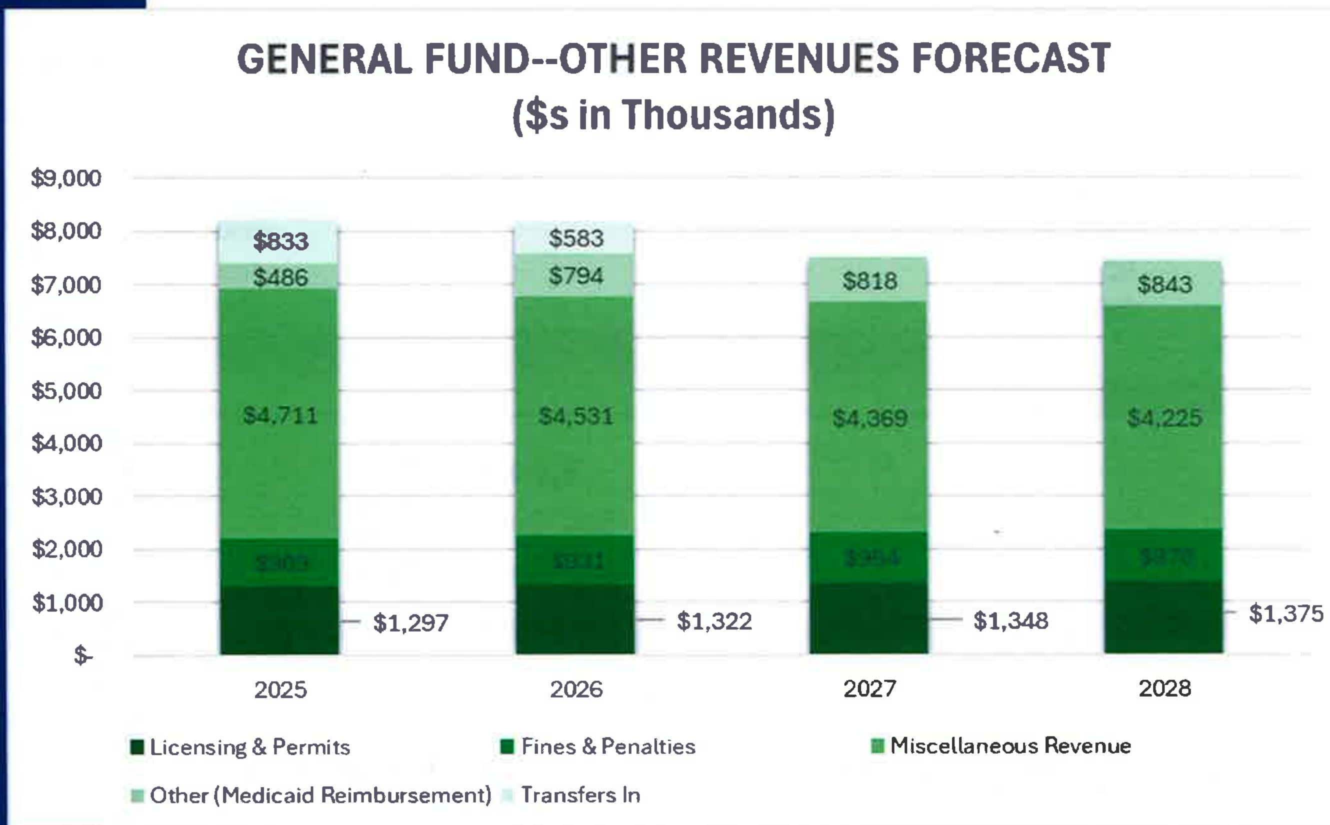
- **HCA Medicaid Reentry Grant** -- $4 million in one-time advanced grant funding rec'd in 2025, will be mostly expended in 2025-2026
- **Recompete**—as Recompete pivots from initial strategy development phase, grant revenues are **projected to drop by 50% in 2026-2028**.

Goods & Services Revenue –represents 16% of General Fund Revenues

GOODS & SERVICES REVENUES SUMMARY:	FORECASTED			
	2025	2026	2027	2028
Interagency Services--Criminal Justice Interlocal Agreements (Sequim/PA)	1,580,942	2,371,413	2,454,412	2,540,317
Auditor, District Court 1 & 2, Clerk Services Fees (DOL, Filing Fees, Probation & Other)	2,131,820	1,980,730	2,014,402	2,048,647
Services to Roads (Sheriff Traffic, Chaingang, Prosecuting Attorney, IT)	879,906	1,036,683	1,036,683	1,036,683
HHS Environmental Health Water, Food Service, Onsite & Solid Waste Program Fees	797,098	821,011	845,641	871,011
HHS Administration and Environmental Health Services to Foundational Public Health/Hargrove	915,771	943,244	971,541	1,000,688
Community Development--Building Plan Revenues	495,522	510,388	525,699	541,470
Auditor--Election Services	585,000	486,574	501,171	516,207
Sheriff Interagency Services (OPSCAN, Jamestown, Other Policing Agreements, Stone Garden)	549,752	530,195	546,100	562,483
Sheriff--Jail Mental Health Services	303,365	315,500	328,120	341,244
Sheriff--Jail State Department of Corrections Jail Bed Revenues	168,000	176,400	185,220	194,481
Juvenile Services, True Star, Hargrove	338,951	309,120	318,393	327,945
Superior Court Therapeutic Court Services--Hargrove	311,963	321,322	330,962	340,890
Fair Revenues	292,845	301,631	310,680	320,000
Other (Treasuer Excise Admin Fees, WSU Environmental Services)	259,800	261,838	263,907	266,009
TOTAL GOODS & SERVICES REVENUES	**9,610,736**	**10,366,046**	**10,632,932**	**10,908,075**
		7.9%	2.6%	2.6%

- **Key Assumptions:**
  - **Criminal Justice Interlocal Agreements**—expect to renew in 2026 at higher rates to better align equity of cost sharing
  - **Services Provided to Roads** (i.e. Sheriff Traffic/Chaingang Services, etc)—held flat to past years
  - **All Other Services**—3% overall growth rate

Other Revenues—Licensing & Permits, Fines & Penalties, Misc Revenue



ASSUMPTIONS:

Licensing & Permits

- **Building & Land Use Permits**—+3% annual growth
- **Franchise Fees**— -3% annual decline (cable franchise)

Fines & Penalties-+1-3% growth assumed

Misc Revenue

- **Interest Income**-- $3m in 2025, dropping -7.5% per year as interest rates drop
- **Parks Camping Fees & Fair Revenues**—$1.1m in 2025, +3% annual growth

Medicaid Reimbursement) — new starting 2nd half of 2025

EXPENDITURES FORECAST—2026-2028

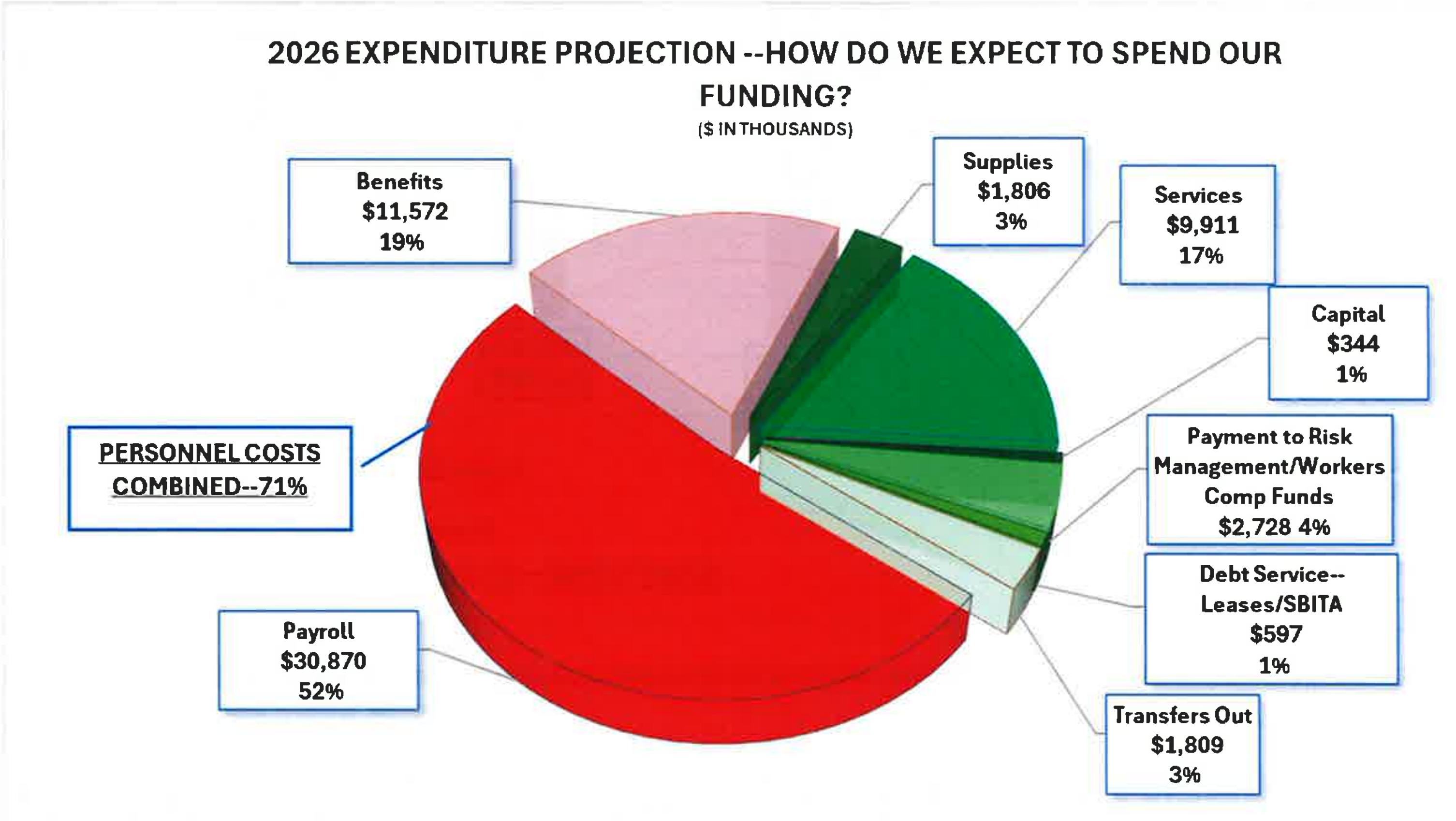
Modest Overall Expenditure Growth Projected:

2026 -- +6.2%
2027 -- +5.5%
2028 -- +4%

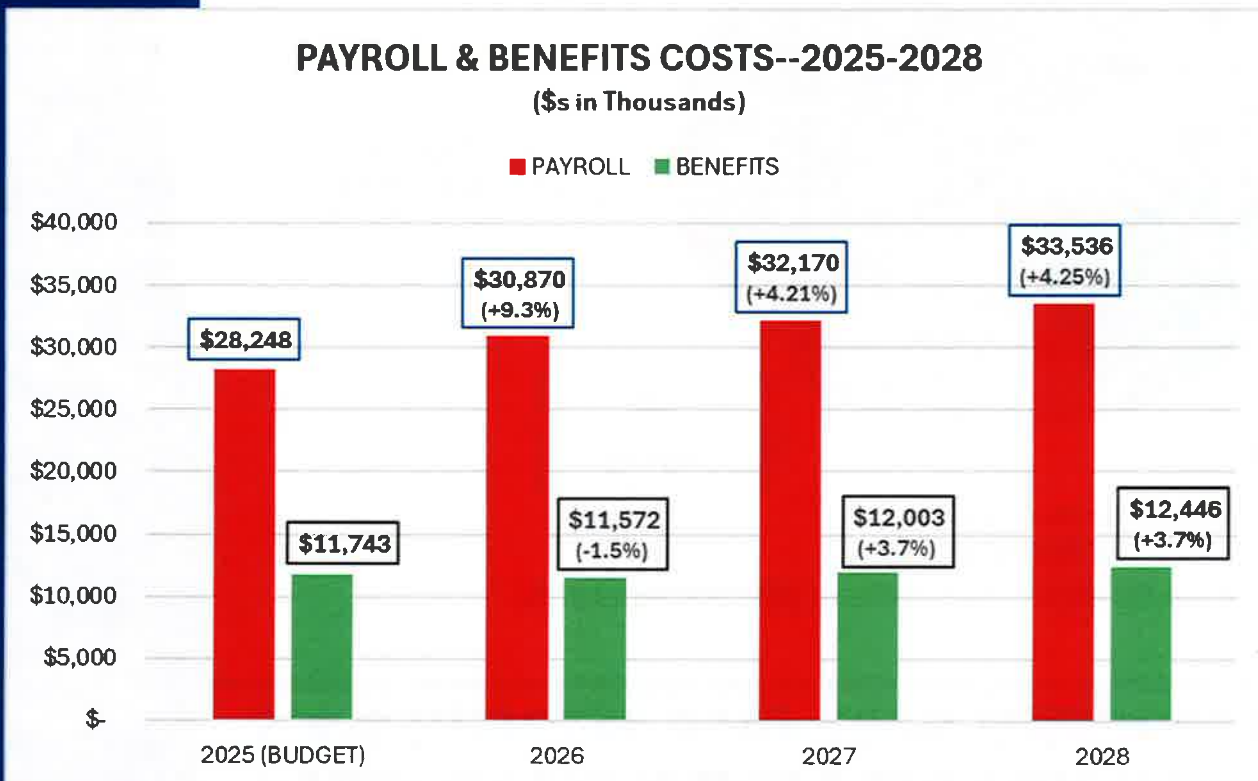
		FORECASTED		
EXPENDITURES:	**2025**	**2026**	**2027**	**2028**
Payroll	26,956	30,870	32,170	33,536
Benefits	11,128	11,572	12,003	12,446
Supplies	1,561	1,806	1,860	1,915
Services	10,801	9,911	10,295	10,674
Capital	2,235	344	1,070	385
Payment to Risk Management/Workers Comp Funds	2,273	2,728	3,273	3,928
Debt Service--Leases/SBITA	580	597	615	634
Transfers Out	648	1,809	1,648	1,950
TOTAL EXPENDITURES	**$ 56,182**	**$ 59,638**	**$ 62,935**	**$ 65,467**
% INCREASE/(DECREASE)	**8.4%**	**6.2%**	**5.5%**	**4.0%**

How are General Fund Monies Spent?

Total Expenditures 2026 Forecast--$59.6 million (a 5.4% increase over 2025 Adopted Budget)



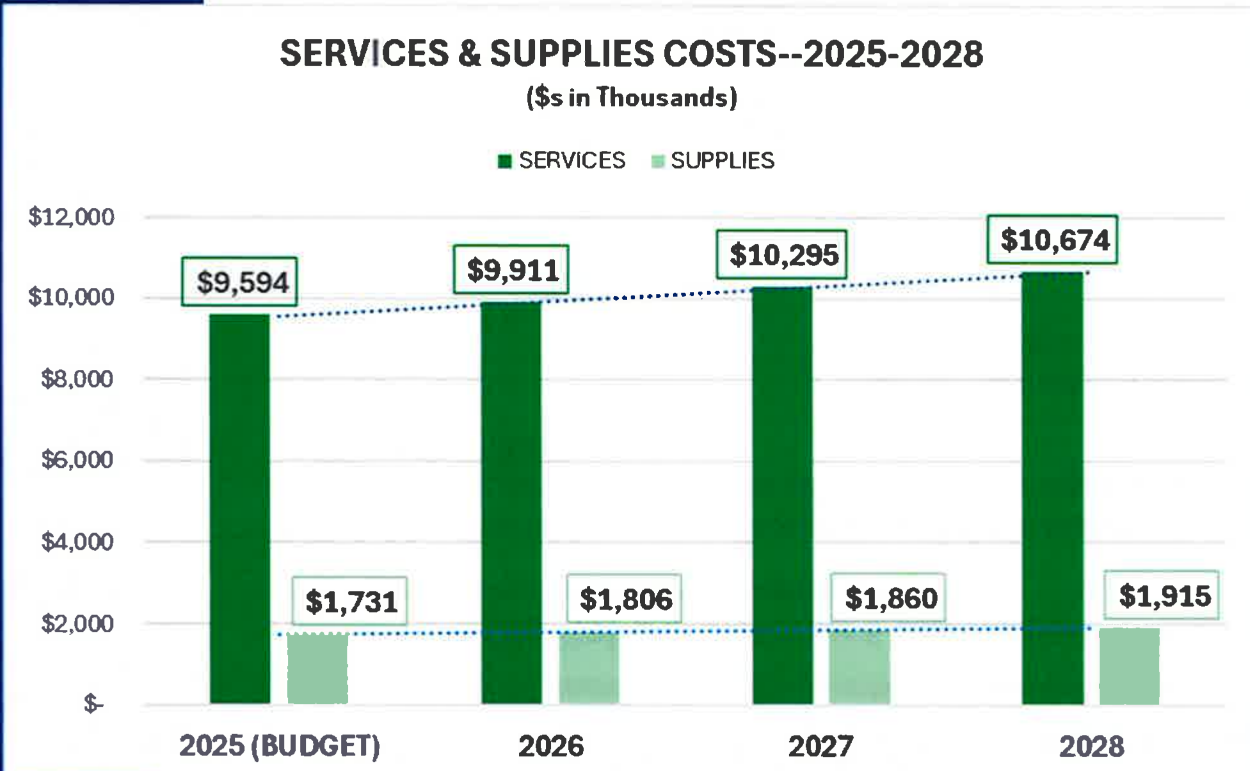
PAYROLL & BENEFITS—70% of Operating Expenditures



FORECAST ASSUMPTIONS

- **COLAs/Step Increases** per Labor Contracts
- **Placeholder for Open Collective Bargaining Contracts**
- **Headcount Assumptions**—335 FTEs in 2026-2028, reflecting 2 FTEs added over '25 Adopted Budget:
    - Coroner
    - Clinical Shared Services Director
- **Benefits Drop in 2026** due to 25%-38% drop in PERS/PSERS Pension Contribution rates starting 7/2025
- **Overall Growth Projected:**
    - **2026 -- +6.1%**
    - **2027 -- +4%**
    - **2028 -- +4%**

SUPPLIES & SERVICES

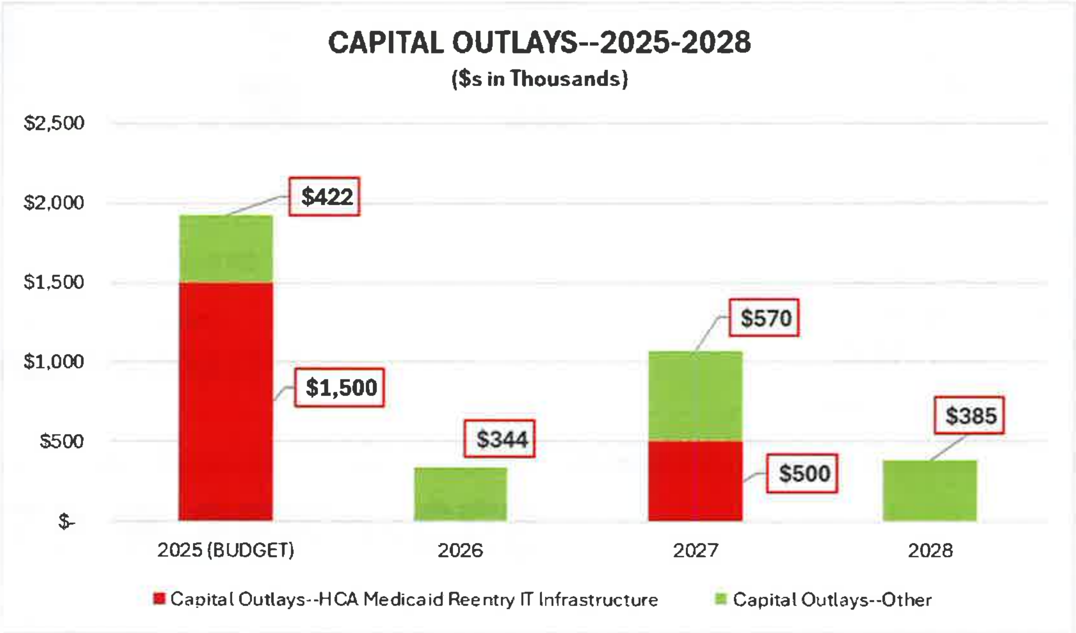


GROWTH ASSUMPTIONS:

- **SERVICES—growth of 3.3%-3.7% from 2026-2028**, with 3% general growth assumed except for:
  - **Public Defense**--+13% in 2025 due to new contract; 4% growth in '26-'28 (no additional FTEs expected '26-'27).
  - **Clinical Share Services**--$133k added to 2025 adopted budget for HCA Medicaid capacity building.
  - **Indirects Charged by General Fund**—5% annual growth to reflect historical cost increases.
  - **Cost Reductions—($578k) --**IT infrastructure change, one-time costs budgeted in 2025)
  - **New Accounting System**--+$75k beginning 2027
- **SUPPLIES**—+3%-4% / year

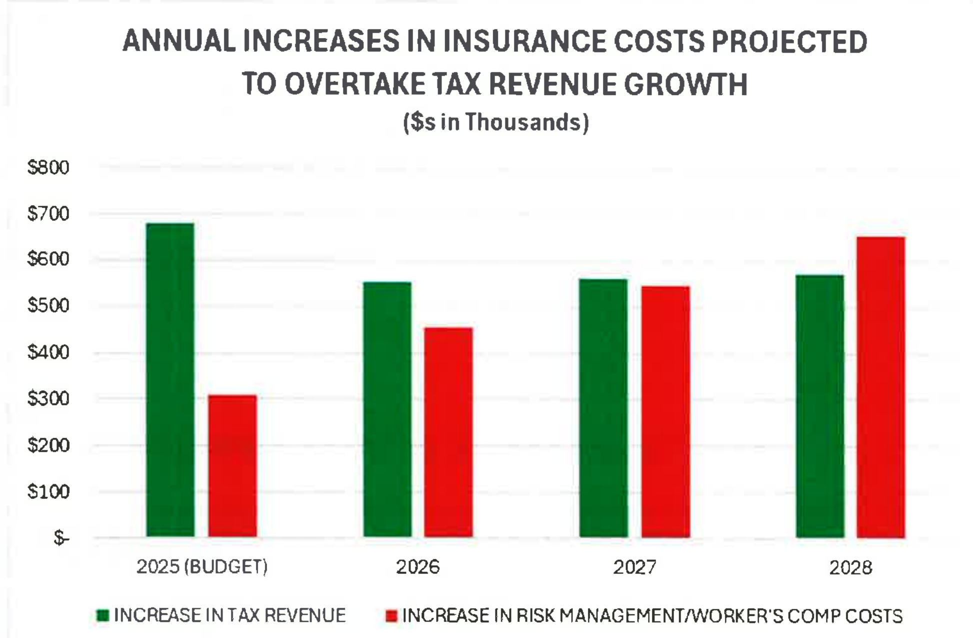
CAPITAL OUTLAYS—Recurring vs HCA Grant

- **Recurring Capital Outlays—**per 5 Year Capital Plan (mainly related to recurring ER&R fleet vehicle replacements, other recurring capital)
- **HCA Medicaid Reentry Grant Capital Outlays-**-$1.5 million of IT and carceral facility infrastructure costs budgeted in 2025, with additional $500k in 2027. Possible some '25 spending will spill over into 2026.



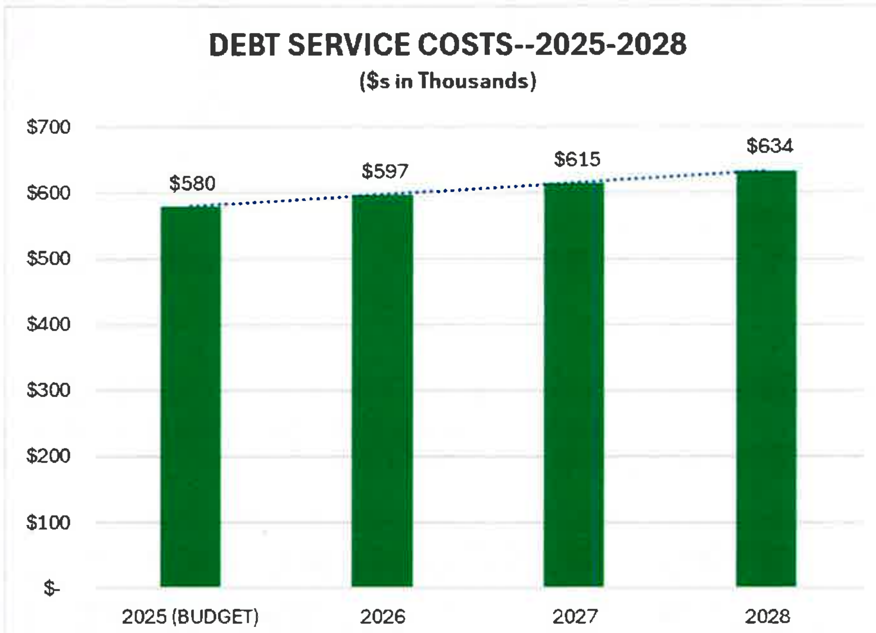
PAYMENTS TO RISK MANAGEMENT/WORKER'S COMP FOR INSURANCE COSTS—ON AN UNSUSTAINABLE PATH

- Risk Pool Insurance costs are projected to grow **20% annually in 2026-2028**, **representing one of the single largest threats to the County's financial viability if trend continues**
    - **Insurance increases projected to overtake TOTAL tax revenue growth in 2028.**



DEBT SERVICE COSTS—LEASES & SUBSCRIPTION BASED INFORMATION TECHNOLOGY AGREEMENTS

- Consisting of multi-year real estate leases, software license agreements, and subscription services cost commitments
- Forecast assumes 3% annual cost growth



TRANSFERS OUT—Other County Funds' Need for General Fund Support (Capital and Ongoing Operations)

- **Transfers Out to other non-General Funds expected to jump $1.2 million in 2026** from $648k in 2025, driven by:
  - **Health and Human Services Operations**--$0.5 million in working capital support need to replace opioid settlement funding, and $125k ongoing support/year needed thereafter assuming reductions in WIC, Foundational Public Health, and other funding;
  - **Public Works Broadband Capital Fund**—potential $0.5 million of temporary working capital may be needed to complete the broadband grant-funded project in Joyce (will be returned to the General Fund when project concludes in late 2026)
  - **Capital Project Funding**—higher needs forecasted in 2027-2028 based on preliminary 5 Year Capital Plan

	FORECASTED			
TRANSFERS OUT:	2025	2026	2027	2028
Public Works Broadband Infrastructure Capital Fund (working capital)	$ -	$ 500	$ -	$ -
Capital Projects--Parks Fair & Facilities	$ 267	$ 353	$ 935	$ 1,268
Capital Projects--IT	$ -	$ 50	$ 185	$ 152
Local Crime Victim Compensation Fund (ongoing)	$ 43	$ 52	$ 54	$ 56
Solid Waste (ongoing)	$ -	$ 30	$ 31	$ 32
Honor Guard	$ 5	$ -	$ -	$ -
HHS--Operations Fund (ongoing)	$ -	$ 500	$ 125	$ 125
HHS--Chemical Dependency/Mental Health (ongoing)	$ 6	$ 6	$ 7	$ 7
Public Works--Flood Control (ongoing)	$ 68	$ 70	$ 73	$ 75
Public Works--Carlsborg Sewer (ongoing)	$ 69	$ 52	$ 39	$ 29
Land Assessment (ongoing)	$ 15	$ 15	$ 16	$ 16
REET 1--Juvenile Services (ongoing)	$ 107	$ 110	$ 114	$ 117
Veterans Relief (ongoing)	$ 68	$ 70	$ 72	$ 74
TOTAL TRANSFERS OUT EXPENDITURES	**648**	**1,809**	**1,648**	**1,950**

REVENUES VS EXPENDITURES GROWTH—

PROJECTED REVENUE GROWTH FAILS TO KEEP PACE WITH MODEST COST GROWTH . . .

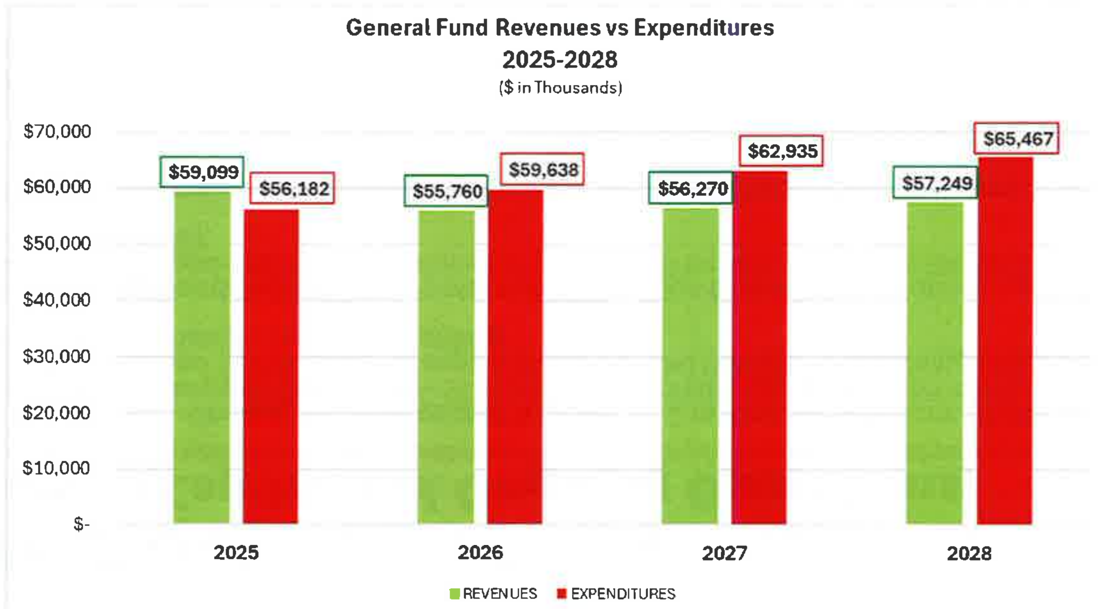
REVENUE GROWTH %s:

- 2026-- -(5.6%)*
- 2027 -- +0.9%
- 2028 -- +1.7%

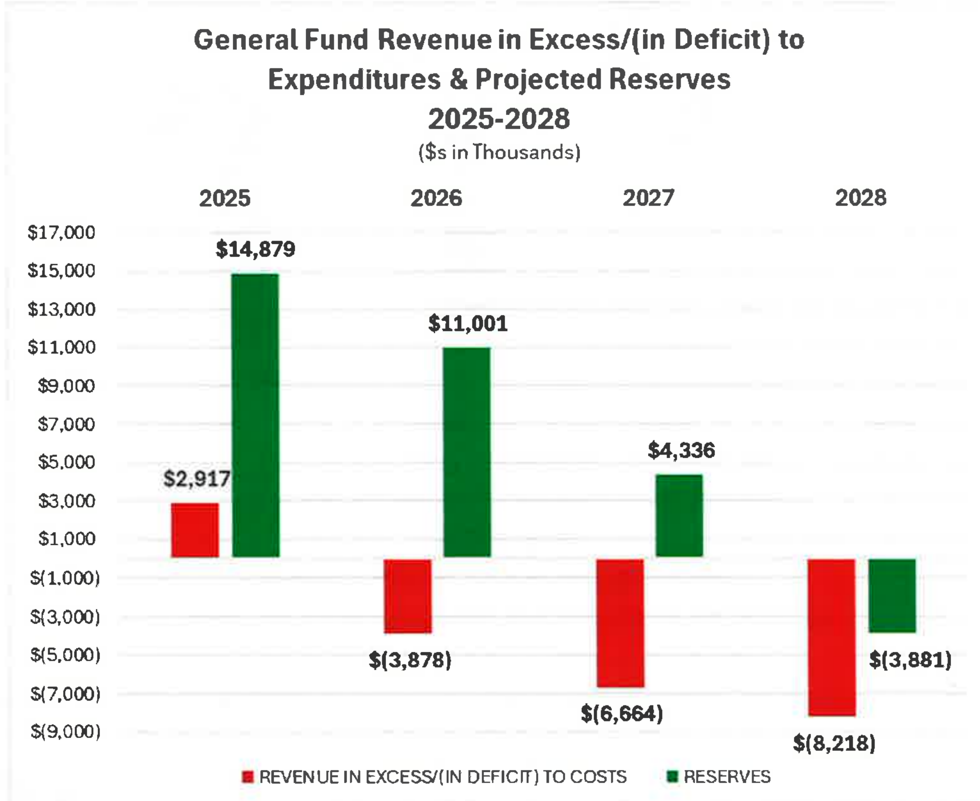
*Drop due to $4.0 million one-time HCA grant in '25.

EXPENDITURE GROWTH %s:

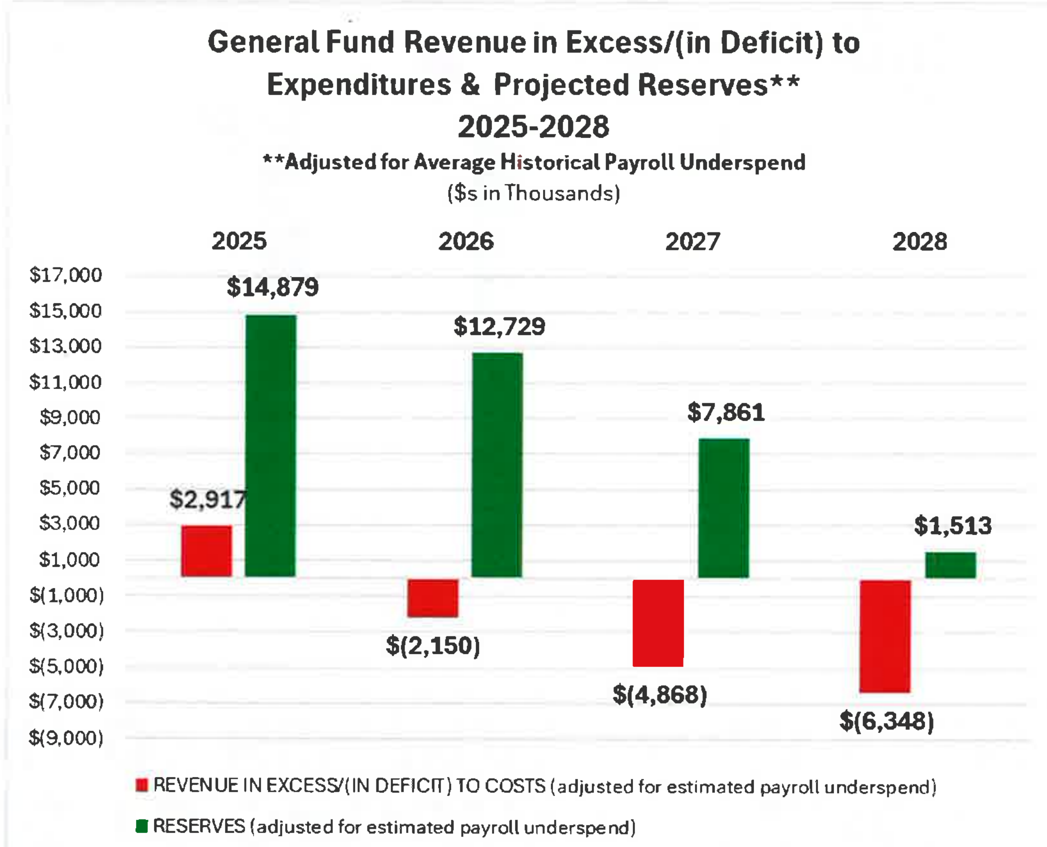
- 2026-- +6.2%
- 2027 -- +5.5%
- 2028 -- +4.0%



LEADING TO OPERATING DEFICITS AND EROSION OF GENERAL FUND RESERVES

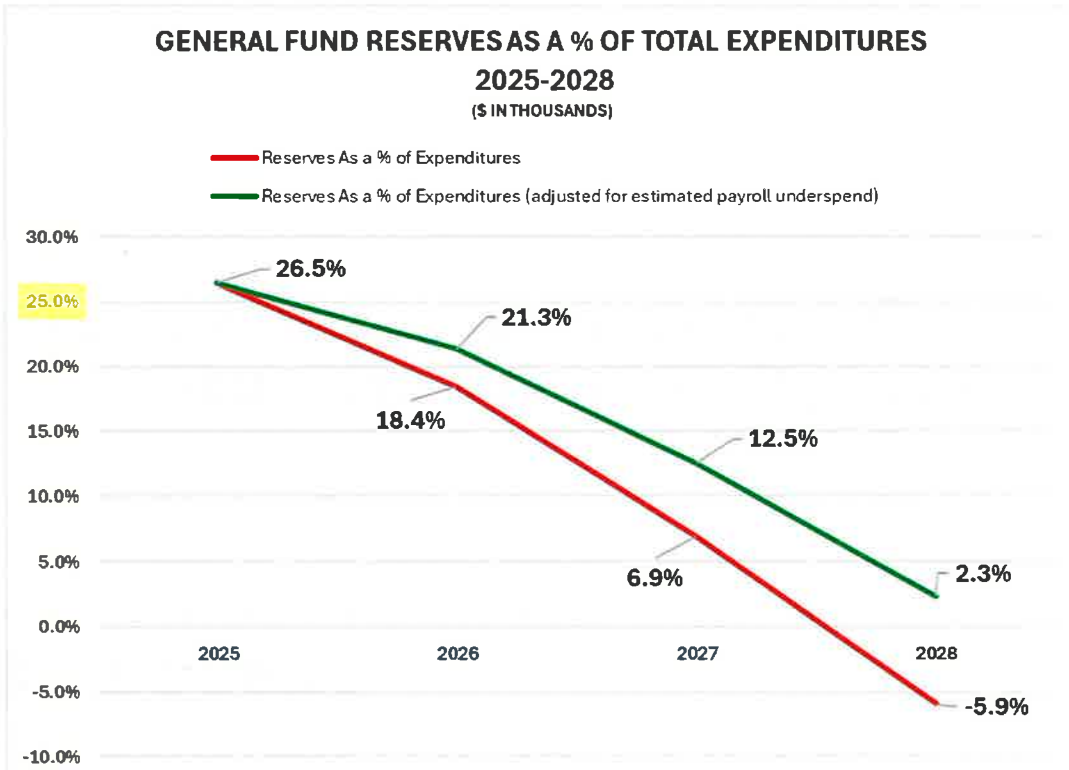


LEADING TO OPERATING DEFICITS AND EROSION OF GENERAL FUND RESERVES—<u>Even After Factoring in Historical Average Payroll Underspend</u>



RESERVE LEVELS FORECASTED TO DROP BELOW TARGET GOALS AND MINIMUM RESERVES NEEDED

Goal = at least 25%

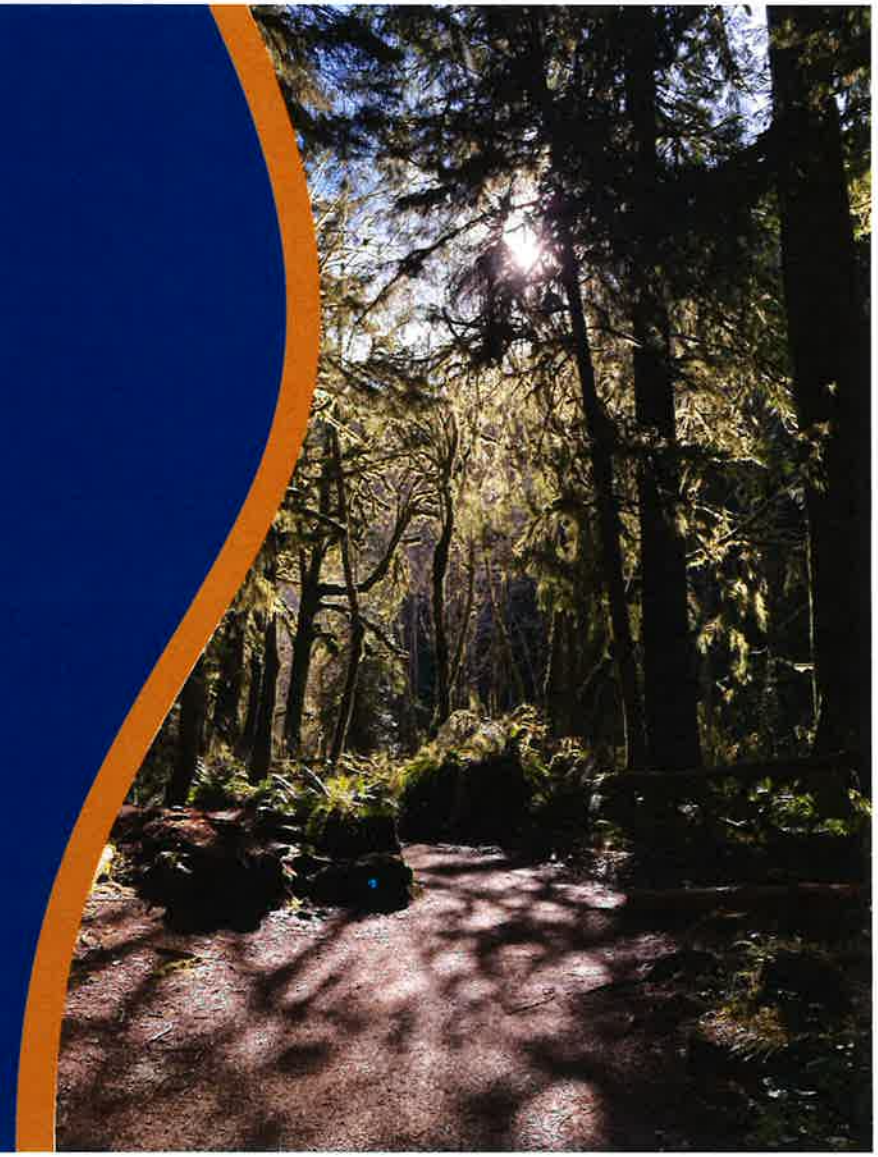


- The County has been able to maintain reserve levels above 20% from 2020 to 2025.
- Absent actions taken, Reserves are forecasted to drop below minimum reserve levels needed to support all current General Fund Operations by 2027.

Next Steps

7/29 – 5pm-7pm – Continuing Discussion of Potential Courses of Action to Address Future Funding Gaps

QUESTIONS



Added 7/25/25 @ 1pm

CLALLAM COUNTY
GENERAL FUND--BASE PROJECTION
2025-2028

	3 YEAR HISTORIC LOOK BACK				BASELINE YEAR	4 YEAR PROJECTION							
	2022 Actual	2023 Actual	2024 Actual	Annual Growth Factor	2025 Adopted Budget	2025 Revised Projection	2026 Projection	2027 Projection	2028 Projection	2025 Increase/ (Decrease) vs Adopted Budget	2026 Increase/ (Decrease)	2027 Increase/ (Decrease)	2028 Increase/ (Decrease)
REVENUES:													
Taxes	24,422,409	24,964,621	25,442,075		26,644,733	26,121,195	26,673,487	27,234,583	27,806,070	-523,538	552,292	561,096	571,486
Licenses & Permits	1,019,252	946,810	997,323		1,296,709	1,296,709	1,321,619	1,347,646	1,374,810	0	24,910	26,026	27,164
Intergovernmental Revenues (excluding COVID/ARPA 605 funds below)	6,552,188	7,215,738	8,826,373		13,124,463	15,131,533	10,559,275	10,868,485	11,069,904	2,007,070	-4,572,258	309,210	201,419
Charges for Goods & Services	7,386,633	7,845,887	8,657,844		9,575,856	9,610,736	10,366,046	10,632,932	10,908,075	34,880	755,310	266,886	275,143
Fines & Penalties	687,462	729,295	854,479		805,573	909,169	931,373	954,191	977,643	103,596	22,203	22,819	23,452
Misc Revenue (Interest Inc, Camping Fees, etc)	2,282,620	4,313,840	4,629,251		4,862,085	4,710,533	4,530,941	4,369,464	4,224,880	-151,552	-179,592	-161,477	-144,584
Nonrevenues	3,796	0	0		0	0	0	0	0	0	0	0	0
Other Financing Sources (Medicaid Reimbursement, Other)	0	0	20,052		486,364	486,364	794,454	818,273	842,807	0	308,090	23,819	24,534
TOTAL REVENUE FROM OPERATIONS (EXCLUDING COVID REIMB/ARPA 605 FUNDS)	**42,354,360**	**46,016,192**	**49,427,398**		**56,795,783**	**58,266,240**	**55,177,195**	**56,225,574**	**57,204,188**	**1,470,457**	**-3,089,045**	**1,048,380**	**978,614**
Intergovernmental--COVID Reimbursements	181,435	86,541	0		0	0	0	0	0	0	0	0	0
Intergovernmental--ARPA Section 605 Funding	1,255,383	1,255,383	0		0	0	0	0	0	0	0	0	0
TOTAL REVENUE FROM OPERATIONS (INCLUDING COVID/ARPA 605 FUNDS)	**43,791,178**	**47,358,115**	**49,427,398**		**56,795,783**	**58,266,240**	**55,177,195**	**56,225,574**	**57,204,188**	**1,470,457**	**-3,089,045**	**1,048,380**	**978,614**
Transfers In (mainly return of working capital funding previously provided by General Fund to grant-funded projects or one-time transfers from ARPA--SEE DETAIL BELOW)	410,100	4,216,841	920,200		521,356	832,861	583,146	44,721	44,863	311,505	-249,715	-538,425	142
TOTAL REVENUE	**44,201,278**	**51,574,956**	**50,347,598**		**57,317,139**	**59,099,101**	**55,760,341**	**56,270,295**	**57,249,051**	**1,781,962**	**-3,338,760**	**509,955**	**978,756**
% Increase/(Decrease)		**16.68%**	**-2.38%**			**17.38%**	**-5.65%**	**0.91%**	**1.74%**				
EXPENDITURES:													
Payroll	22,767,612	24,468,924	25,918,522		28,247,825	26,956,019	30,870,101	32,169,914	33,535,806	-1,291,806	3,914,081	1,299,814	1,365,892
Benefits	9,109,185	9,863,425	10,518,516		11,743,480	11,128,336	11,571,947	12,002,956	12,445,843	-615,144	443,612	431,009	442,887
Supplies	1,355,358	1,487,205	1,691,261		1,731,340	1,561,277	1,806,442	1,859,949	1,914,958	-170,063	245,165	53,507	55,009
Services	6,865,251	7,787,864	9,213,417		9,593,968	10,801,338	9,911,118	10,295,345	10,673,721	1,207,370	-890,220	384,227	378,376
Capital	252,710	801,205	455,945		1,922,167	2,234,688	344,487	1,069,912	384,858	312,521	-1,890,201	725,425	-685,054
Payment to Risk Management/Workers Comp Funds	1,366,204	1,641,580	1,963,079		2,273,062	2,273,062	2,727,674	3,273,209	3,927,851	0	454,612	545,535	654,642
Debt Service--Leases/SBITA	117,724	430,396	579,087		579,759	579,759	597,152	615,066	633,518	0	17,393	17,915	18,452
TOTAL EXPENDITURES FROM OPERATIONS--INCLUDING COVID	**41,926,619**	**46,480,599**	**50,339,827**		**56,091,601**	**55,534,479**	**57,828,921**	**61,286,352**	**63,516,556**	**-557,122**	**2,294,442**	**3,457,431**	**2,230,204**
Transfers Out (mainly for capital funding, working capital for grant-supported projects, and supplemental operational funding provided to other County funds--SEE DETAIL BELOW)	6,156,126	3,294,063	1,493,647		497,940	647,940	1,809,220	1,648,405	1,950,146	150,000	1,161,280	-160,815	301,741
TOTAL EXPENDITURES	**48,082,745**	**49,774,662**	**51,833,474**		**56,589,541**	**56,182,419**	**59,638,141**	**62,934,757**	**65,466,703**	**-407,122**	**3,455,722**	**3,296,617**	**2,531,945**
% Increase/(Decrease)		**3.52%**	**4.14%**			**8.39%**	**6.15%**	**5.53%**	**4.02%**				
NET OPERATING SURPLUS (DEFICIT)--EXCLUDING COVID/ARPA 605 FUNDS	**520,316**	**-464,407**	**-912,429**		**704,182**	**2,731,761**	**-2,651,726**	**-5,060,778**	**-6,312,368**	**2,027,579**	**-5,383,487**	**-2,409,052**	**-1,251,590**
NET SURPLUS (DEFICIT) FROM COVID/ARPA 605 FUNDS	1,344,243	1,341,924	0		0	0	0	0	0	0	0	0	0
NET SURPLUS (DEFICIT) FROM TRANSFERS IN/OUT	-5,746,026	922,778	-573,447		23,416	184,921	-1,226,074	-1,603,684	-1,905,284	161,505	-1,410,995	-377,610	-301,600
NET SURPLUS (DEFICIT)--INCLUDING COVID/ARPA 605 FUNDS/TRANSFERS IN/OUT	**-3,881,467**	**1,800,294**	**-1,485,876**		**727,598**	**2,916,682**	**-3,877,800**	**-6,664,462**	**-8,217,652**	**2,189,084**	**-6,794,482**	**-2,786,662**	**-1,553,190**
BUDGET ADJUSTMENTS:													
PAYROLL/BENEFITS HISTORIC BUDGET UNDERSPEND DUE TO POSITION DARK TIME					1,199,739		1,697,682	1,766,915	1,839,266	-1,199,739	1,697,682	69,233	72,351
REAL ESTATE TRANSACTION ESCROW				0.00%	30,000		30,000	30,000	30,000	-30,000	30,000	0	0

CLALLAM COUNTY
GENERAL FUND--BASE PROJECTION
2025-2028

	3 YEAR HISTORIC LOOK BACK					BASELINE YEAR	4 YEAR PROJECTION							
	2022	2023	2024			2025	2025	2026	2027	2028	2025 Increase/ (Decrease) vs	2026 Increase/	2027 Increase/	2028 Increase/
	Actual	Actual	Actual		Annual Growth Factor	Adopted Budget	Revised Projection	Projection	Projection	Projection	Adopted Budget	(Decrease)	(Decrease)	(Decrease)
ESTIMATED COSTS NOT FACTORED INTO THE PROPOSED BUDGET--INCREMENTAL LABOR COSTS RELATED TO CBAS NOT YET RATIFIED, SEPARATION OF CORONER FUNCTION FROM PROSECUTING ATTORNEY, AND INDIGENT DEFENSE CONTRACT RENEWAL COSTS					0.00%	-1,415,000					1,415,000	0	0	0
PROJECTED NET OPERATING SURPLUS (DEFICIT)--ADJUSTED FOR HISTORIC PAYROLL UNDERSPEND	-3,881,467	1,800,294	-1,485,876			542,337	2,916,682	-2,150,118	-4,867,547	-6,348,386	2,374,345	-5,066,800	-2,717,429	-1,480,839
BUDGETED ENDING FUND BALANCE	11,647,577	13,447,871	11,961,995			12,689,593	14,878,677	11,000,877	4,336,415	-3,881,237	2,189,084	-4,605,398	-7,392,060	-8,945,250
As a % of Total Expenditures	24.22%	27.02%	23.08%			22.42%	26.48%	18.45%	6.89%	-5.93%	-537.70%	-133.27%	-224.23%	-353.30%
As a % of Total Expenditures (excluding Transfers Out)	27.78%	28.93%	23.76%			22.62%	26.79%	19.02%	7.08%	-6.11%	-392.93%	-200.72%	-213.80%	-401.10%
PROJECTED ENDING FUND BALANCE	11,647,577	13,447,871	11,961,995			12,504,332	14,878,677	12,728,559	7,861,012	1,512,626	2,374,345	-2,692,455	-5,409,884	-6,890,723
As a % of Total Expenditures	24.22%	27.02%	23.08%			22.02%	26.48%	21.98%	12.86%	2.38%	-400.81%	-155.81%	-167.62%	-280.16%
As a % of Total Expenditures (excluding Transfers Out)	32.56%	31.14%	24.49%			22.42%	27.11%	23.44%	13.59%	2.53%	-266.07%	452.88%	-152.43%	-371.25%

GENERAL FUND REVENUE PROJECTION DETAIL

TAX REVENUE:				3 Yr Average Historic Growth	Assumed Average Annual Growth Rate									
Real and Personal Property Taxes	11,373,083	11,744,904	12,010,961	2.80%	See below	12,215,733	12,215,733	12,437,505	12,660,068	12,884,812	0	221,772	222,563	224,744
% Increase/(Decrease)		3.27%	2.27%				1.70%	1.82%	1.79%	1.78%				
Juvenile Correction Sales and Use Tax	1,942,645	1,989,424	2,033,504	2.34%	2.50%	2,140,000	2,090,678	2,142,945	2,196,519	2,251,432	-49,322	52,267	53,574	54,913
% Increase/(Decrease)		2.41%	2.22%				2.81%	2.50%	2.50%	2.50%				
Timber Excise Tax	323,625	371,715	140,577	-28.28%	1.00%	375,000	332,778	336,106	339,467	342,862	-42,222	3,328	3,361	3,395
% Increase/(Decrease)		14.86%	-62.18%				136.72%	1.00%	1.00%	1.00%				
Local Retail Sales and Use Tax	9,394,014	9,444,754	9,816,764	2.25%	2.50%	10,366,000	10,027,728	10,278,422	10,535,382	10,798,767	-338,272	250,693	256,961	263,385
% Increase/(Decrease)		0.54%	3.94%				2.15%	2.50%	2.50%	2.50%				
Leasehold Excise Tax	68,487	78,903	76,157	5.60%	2.00%	81,000	71,666	73,099	74,561	76,053	-9,334	1,433	1,462	1,491
% Increase/(Decrease)		15.21%	-3.48%				-5.90%	2.00%	2.00%	2.00%				
Local Criminal Justice	1,244,223	1,258,663	1,285,824	1.67%	1.67%	1,386,000	1,301,920	1,323,685	1,345,814	1,368,313	-84,080	21,765	22,129	22,499
% Increase/(Decrease)		1.16%	2.16%				1.25%	1.67%	1.67%	1.67%				
Public Safety	76,333	76,259	78,288	1.28%	1.28%	81,000	80,692	81,725	82,772	83,832	-308	1,033	1,047	1,060
% Increase/(Decrease)		-0.10%	2.66%				3.07%	1.28%	1.28%	1.28%				
New .1% Criminal Justice Tax (HB 2015)	0	0	0	0.00%	0.00%	0	0	0	0	0	0	0	0	0
% Increase/(Decrease)		0.00%	0.00%				0.00%	0.00%	0.00%	0.00%				
TOTAL TAX REVENUE	24,422,409	24,964,621	25,442,075			26,644,733	26,121,195	26,673,487	27,234,583	27,806,070	-523,538	552,292	561,096	571,486
% Increase/(Decrease)		2.22%	1.91%				2.67%	2.11%	2.10%	2.10%				
	0	0	0			0	0	0	0	0	0	0	0	0

REAL AND PERSONAL PROPERTY TAX DETAIL

CLALLAM COUNTY
GENERAL FUND--BASE PROJECTION
2025-2028

	3 YEAR HISTORIC LOOK BACK					BASELINE YEAR	4 YEAR PROJECTION							
	2022	2023	2024		Annual Growth Factor	2025	2025	2026	2027	2028	2025	2026	2027	2028
	Actual	Actual	Actual			Adopted Budget	Revised Projection	Projection	Projection	Projection	Increase/ (Decrease) vs Adopted Budget	Increase/ (Decrease)	Increase/ (Decrease)	Increase/ (Decrease)
				Average Historic Growth	Assumed Annual Growth Rate									
PROPERTY TAX ASSESSED VALUE	11,968,469,197	14,967,504,004	16,054,804,180	9.57%	5.00%		16,625,611,367	17,456,891,935	18,329,736,532	19,246,223,359				
PRIOR YEAR ACTUAL LEVY AMOUNT	11,547,924	11,829,761	12,163,299				12,377,747	12,602,554	12,831,141	13,061,637				
1% LEVY LIMIT TAKEN	115,479	118,298	121,633		1.00%		123,777	126,026	128,311	130,616				
ANNUAL CPI ESCALATOR (TIED TO LEVY LIFT)								$ -	$ -	$ -				
NEW CONSTRUCTION--ASSESSED VALUE	155,204,358	169,559,301	165,323,069	3.26%	3.00%		131,042,733	134,974,015	139,023,235	143,193,933				
NEW CONSTRUCTION--PRIOR YEAR LEVY RATE	$ 1.08301198	$ 0.98841054	$ 0.81264712				$ 0.77096839	$ 0.75986063	$ 0.73501866	$ 0.71259275				
NEW CONSTRUCTION--LEVY AMOUNT ($0 IN YEAR OF ADDITL LEVY LIFT)	168,088	167,594	134,349				101,030	102,561	102,185	102,039				
ADDITIONAL LEVY LIFT	0	0	0				0	0	0	0				
AUTHORIZED LEVY AMOUNT (excluding Refunds)	**11,831,492**	**12,115,653**	**12,419,281**				**12,602,554**	**12,831,141**	**13,061,637**	**13,294,293**				
PLUS--ESTIMATED REFUNDS		61,615	21,108		2.00%		52,318	53,364	54,431	55,520				
TOTAL PROPERTY TAX LEVY AMOUNT--BEFORE CARVES OFFS FOR VETERAN'S RELIEF, HHS DEVELOPMENT DISABILITIES, & LAND ASSESSMENT	**11,831,492**	**12,177,268**	**12,440,389**			**12,654,872**	**12,654,872**	**12,884,505**	**13,116,068**	**13,349,812**	**0**	**229,633**	**231,563**	**233,744**
LESS: VETERAN'S RELIEF	-135,300	-139,200	-142,100		2.00%	-144,400	-144,400	-147,000	-150,000	-153,000	0	-2,600	-3,000	-3,000
LESS: HHS DEV DISABILITIES	-300,500	-309,300	-315,800		2.00%	-321,000	-321,000	-327,000	-334,000	-341,000	0	-6,000	-7,000	-7,000
LESS: TREASURER--LAND ASSESSMENT	-14,500	-23,200	-23,700		2.00%	-24,000	-24,000	-24,000	-24,000	-24,000	0	0	0	0
OTHER (PRIOR PERIOD TAX COLLECTIONS, OTHER ADJUSTMENTS)	-8,109	39,336	52,172		2.00%	50,261	50,261	51,000	52,000	53,000	0	739	1,000	1,000
TOTAL GENERAL FUND PROPERTY TAXES	**11,373,083**	**11,744,904**	**12,010,961**			**12,215,733**	**12,215,733**	**12,437,505**	**12,660,068**	**12,884,812**	**0**	**221,772**	**222,563**	**224,744**
% Increase/(Decrease)		**3.27%**	**2.27%**				**1.70%**	**1.82%**	**1.79%**	**1.78%**				
LEVY RATE--EXCLUDING LEVY LIFT	**$ 0.98841054**	**$ 0.81264712**	**$ 0.77096839**				**$ 0.75986063**	**$ 0.73501866**	**$ 0.71259275**	**$ 0.69074812**				
LEVY LIFT RATE								**$ -**	**$ -**	**$ -**				
ADJUSTED LEVY RATE	**$ 0.98841054**	**$ 0.81264712**	**$ 0.77096839**				**$ 0.75986063**	**$ 0.73501866**	**$ 0.71259275**	**$ 0.69074812**				

GENERAL FUND PROPERTY TAX BY HOME VALUE MATRIX: Home Value	2025 Revised Projection	2026 Projection	2027 Projection	2028 Projection
$200,000	$ 152	$ 147	$ 143	$ 138
$300,000	$ 228	$ 221	$ 214	$ 207
$400,000	$ 304	$ 294	$ 285	$ 276
$500,000	$ 380	$ 368	$ 356	$ 345
$600,000	$ 456	$ 441	$ 428	$ 414
$700,000	$ 532	$ 515	$ 499	$ 484
$800,000	$ 608	$ 588	$ 570	$ 553

	2022 Actual	2023 Actual	2024 Actual	3 Yr Average Historic Growth	Assumed Average Annual Growth Rate	2025 Adopted Budget	2025 Revised Projection	2026 Projection	2027 Projection	2028 Projection	2025 Increase/ (Decrease) vs Adopted Budget	2026 Increase/ (Decrease)	2027 Increase/ (Decrease)	2028 Increase/ (Decrease)
LICENSING & PERMITS:														
Licenses & Permits--All Other	55,501	53,573	52,526	-2.68%	0.00%	57,000	57,000	57,000	57,000	57,000	0	0	0	0
Licenses & Permits--DCD Building & Land Use Permits	731,961	668,337	686,765	-3.09%	3.00%	1,035,029	1,035,029	1,066,080	1,098,062	1,131,004	0	31,051	31,982	32,942
License & Permits--Franchise Fees	231,789	224,901	258,032	5.66%	-3.00%	204,680	204,680	198,540	192,583	186,806	0	-6,140	-5,956	-5,778
TOTAL LICENSING & PERMITS REVENUE	**1,019,252**	**946,810**	**997,323**			**1,296,709**	**1,296,709**	**1,321,619**	**1,347,646**	**1,374,810**	**0**	**24,910**	**26,026**	**27,164**
% Increase/(Decrease)		**-7.11%**	**5.34%**				**30.02%**	**1.92%**	**1.97%**	**2.02%**				
	0	0	0			0	0	0	0	0	0	0	0	0
				3 Yr Average Historic Growth	Assumed Average Annual Growth Rate									
INTERGOVERNMENTAL REVENUE														

CLALLAM COUNTY
GENERAL FUND--BASE PROJECTION
2025-2028

	3 YEAR HISTORIC LOOK BACK					BASELINE YEAR	4 YEAR PROJECTION							
	2022	2023	2024			2025	2025	2026	2027	2028	2025	2026	2027	2028
	Actual	Actual	Actual		Annual Growth Factor	Adopted Budget	Revised Projection	Projection	Projection	Projection	Increase/ (Decrease) vs Adopted Budget	Increase/ (Decrease)	Increase/ (Decrease)	Increase/ (Decrease)
Grants	2,767,676	2,849,159	3,522,928	13.64%	2.00%	4,871,213	5,389,041	5,241,822	5,346,658	5,453,591	517,828	-147,219	104,836	106,933
Grants--HCA Reentry Medicaid	0	0	225,000	NA		2,400,000	4,000,000	0	0	0				
Grants--Recompete	0	0	565,278	NA		964,640	1,226,640	596,625	650,220	586,850				
Payment in Lieu of Taxes	1,225,189	1,236,499	1,346,072	4.93%	3.00%	1,411,900	1,399,790	1,441,784	1,485,037	1,529,588	-12,110	41,994	43,254	44,551
PUD Privilege Tax	596,725	642,581	628,365	2.65%	2.50%	645,600	614,005	629,355	645,089	661,217				
Criminal Justice	824,665	875,306	896,395	4.35%	2.50%	956,100	859,864	881,361	903,395	925,980				
Marijuana/ Liquor Excise Taxes	423,202	419,129	416,940	-0.74%	-0.75%	411,800	395,144	392,180	389,239	386,320				
Office of Public Defense (Indigent Defense)	68,725	67,671	69,748	0.74%	0.75%	61,825	61,823	123,646	124,573	125,508				
Court Cost Reimbursement (ITA)	0	0	291,497	NA	2.00%	61,000	58,786	59,962	61,161	62,384				
Autopsy Funding from State (Coroner)	43,960	33,600	94,787	57.81%	2.00%	100,000	100,000	102,000	104,040	106,121				
State Pari-Mutuel (Fair)	15,000	58,054	72,707	192.36%	0.00%	72,000	71,433	71,433	71,433	71,433				
Other	33,148	67,858	65,072	48.15%	2.00%	68,385	55,007	56,107	57,229	58,374				
Intergovernmental--Timber Sales	553,898	965,881	631,584	7.01%	7.00%	1,100,000	900,000	963,000	1,030,410	1,102,539	-200,000	63,000	67,410	72,129
TOTAL INTERGOVERNMENTAL REVENUE	**6,552,188**	**7,215,738**	**8,826,373**			**13,124,463**	**15,131,533**	**10,559,275**	**10,868,485**	**11,069,904**	**305,718**	**-42,225**	**215,500**	**223,613**
% Increase/(Decrease)		**10.13%**	**22.32%**				**71.44%**	**-30.22%**	**2.93%**	**1.85%**				
	0	0	0			0	0	0	0	0	901,652	-847,994	168,727	154,763
GOODS & SERVICES REVENUE				3 Yr Average Historic Growth	Assumed Average Annual Growth Rate									
Goods & Services--Treasurer Excise Administration Fees	220,107	150,876	200,695	-4.41%	0.50%	150,000	230,279	231,431	232,588	233,751	80,279	1,151	1,157	1,163
Goods & Services--Election Services Revenue	177,114	395,607	472,402	83.36%	3.00%	585,000	585,000	486,574	501,171	516,207	0	-98,426	14,597	15,035
Goods & Services--Interagency Services--Court Consolidation Interlocal Agreements (Sequim/PA)	1,331,412	1,370,733	1,611,123	10.50%	3.50%	1,580,942	1,580,942	2,371,413	2,454,412	2,540,317	0	790,471	82,999	85,904
Goods & Services--Interagency Services-- Sheriff Ops--Roads Traffic Policing	500,000	500,000	500,000	0.00%	0.00%	500,000	500,000	500,000	500,000	500,000	0	0	0	0
Goods & Services--Interagency Services-- Sheriff Ops--OPSCAN, Jamestown & Other Policing Agreements	415,180	381,793	455,547	4.86%	3.00%	514,752	514,752	530,195	546,100	562,483				
Goods & Services--Sheriff Ops--Law Enforcement Services (Stonegarden)	74,507	118,553	97,130	15.18%	-100.00%	35,000	35,000	0	0	0				
Goods & Services--Interagency Services--Sheriff Jail --State Dpt Corrections Jail Bed Revenues	95,359	129,917	138,701	22.73%	5.00%	168,000	168,000	176,400	185,220	194,481				
Goods & Services--Interagency Services--Sheriff Jail --Chain Gang Services	59,831	41,344	0	-50.00%		268,760	111,983	268,760	268,760	268,760				
Goods & Services--Jail Medical Mental Health Services Reimbursement (timing)	137,058	104,884	247,051	40.13%	4.00%	303,365	303,365	315,500	328,120	341,244				
Goods & Services--Building Plan Check Revenues	336,931	388,936	450,290	16.82%	3.00%	495,522	495,522	510,388	525,699	541,470				
Goods & Services--Professional Services to Roads (IT, PA)	218,120	227,242	204,511	-3.12%	0.00%	308,923	267,923	267,923	267,923	267,923				
Goods & Services--HHS Environmental Health FPHS Administration	207,575	439,855	358,134	36.27%	3.00%	338,224	338,224	348,371	358,822	369,586				
Goods & Services--HHS Environmental Health Water, Program, Food Service, On Site & Solid Waste Program Fees	554,569	575,271	687,379	11.97%	3.00%	843,844	797,098	821,011	845,641	871,011				
Goods & Services--HHS Admin Interfund Charges-- FPHS CDMH & Dev Disability Administration	418,180	153,850	368,373	-5.96%	3.00%	577,547	577,547	594,873	612,720	631,101				
Goods & Services--Superior Court Family Therapeutic & Drug Courts pymts from CD/MH (timing)	216,488	280,249	272,236	12.88%	3.00%	311,963	311,963	321,322	330,962	340,890				
Goods & Services--Juvenile Services, True Star, CD/MH Youth	394,458	486,664	430,801	4.61%	3.00%	338,951	338,951	309,120	318,393	327,945				
Goods & Services--Fair Revenues	269,090	267,943	288,473	3.60%	3.00%	294,100	292,845	301,631	310,680	320,000				
Goods & Services--WSU Environmental Services	126,475	201,498	186,718	23.82%	3.00%	13,343	29,521	30,407	31,319	32,258				
Goods & Services--Other (Auditor DOL fees, DC 1 & 2, Clerk, Other)	1,634,178	1,630,672	1,688,281	1.66%	1.70%	1,947,620	2,131,820	1,980,730	2,014,402	2,048,647				
TOTAL GOODS & SERVICES REVENUE	**7,386,633**	**7,845,887**	**8,657,844**			**9,575,856**	**9,610,736**	**10,366,046**	**10,632,932**	**10,908,075**	**80,279**	**693,197**	**98,754**	**102,103**
% Increase/(Decrease)		**6.22%**	**10.35%**				**11.01%**	**7.86%**	**2.57%**	**2.59%**				
	0	0	0			0	0	0	0	0	-45,399	62,114	168,132	173,041
FINES & PENALTIES REVENUE				3 Yr Average Historic Growth	Assumed Average Annual Growth Rate									

CLALLAM COUNTY
GENERAL FUND--BASE PROJECTION
2025-2028

	3 YEAR HISTORIC LOOK BACK					BASELINE YEAR	4 YEAR PROJECTION							
	2022	2023	2024			2025	2025	2026	2027	2028	2025	2026	2027	2028
	Actual	Actual	Actual		Annual Growth Factor	Adopted Budget	Revised Projection	Projection	Projection	Projection	Increase/ (Decrease) vs Adopted Budget	Increase/ (Decrease)	Increase/ (Decrease)	Increase/ (Decrease)
Fines & Penalties--Treasurer	199,682	138,188	231,364	7.93%	1.00%	150,000	253,596	256,132	258,694	261,281	103,596	2,536	2,561	2,587
Fines & Penalties--DC 1/DC 2	471,808	574,356	589,979	12.52%	3.00%	635,182	635,182	654,237	673,865	694,081	0	19,055	19,627	20,216
Fines & Penalties--Clerk/Other	15,973	16,751	33,136	53.73%	3.00%	20,391	20,391	21,003	21,633	22,282	0	612	630	649
TOTAL FINES & PENALTIES REVENUE	**687,462**	**729,295**	**854,479**			**805,573**	**909,169**	**931,373**	**954,191**	**977,643**	**103,596**	**22,203**	**22,819**	**23,452**
% Increase/(Decrease)		**6.09%**	**17.17%**				**6.40%**	**2.44%**	**2.45%**	**2.46%**				
	0	0	0			0	0	0	0	0	0	0	0	0
MISCELLANEOUS REVENUE				3 Yr Average Historic Growth	Assumed Average Annual Growth Rate									
Miscellaneous--Investment & Delinquent tax interest	1,482,367	2,946,215	3,024,951	52.03%	-7.50%	3,082,578	2,990,101	2,765,843	2,558,405	2,366,525	-92,477	-224,258	-207,438	-191,880
Miscellaneous--Transfer of Unclaimed Property	0	0	183,297	NA	0.00%	85,228	85,228	85,228	85,228	85,228	0	0	0	0
Miscellaneous--HHS Environmental Health Operating Assessments	161,109	263,327	266,946	32.85%	3.00%	290,000	290,000	298,700	307,661	316,891	0	8,700	8,961	9,230
Miscellaneous--Parks' Camping Revenues	560,324	796,953	841,477	25.09%	3.00%	990,750	891,675	918,425	945,978	974,357	-99,075	26,750	27,553	28,379
Miscellaneous--Fair	79,461	203,733	179,367	62.87%	3.00%	234,000	234,000	241,020	248,251	255,698	0	7,020	7,231	7,448
Miscellaneous--Other	-641	103,613	133,212	-10444.05%	1.00%	179,529	219,529	221,724	223,942	226,181	40,000	2,195	2,217	2,239
TOTAL MISCELLANEOUS REVENUE	**2,282,620**	**4,313,840**	**4,629,251**			**4,862,085**	**4,710,533**	**4,530,941**	**4,369,464**	**4,224,880**	**-151,552**	**-179,592**	**-161,477**	**-144,584**
% Increase/(Decrease)		**88.99%**	**7.31%**				**1.76%**	**-3.81%**	**-3.56%**	**-3.31%**				
	0	0	0			0	0	0	0	0	0	0	0	0
OTHER FINANCING SOURCES (MEDICAID REIMBURSEMENT, OTHER				3 Yr Average Historic Growth	Assumed Average Annual Growth Rate									
HCA Medicaid Reimbursement	0	0	0	NA	3.00%	384,964	384,964	793,026	816,817	841,321	0	408,062	23,791	24,504
Other Financing Sources (Proceeds from Sale of Assets)	0	0	20,052	NA	2.00%	101,400	101,400	1,428	1,457	1,486	0	-99,972	29	29
TOTAL OTHER FINANCING SOURCES REVENUE	**0**	**0**	**20,052**			**486,364**	**486,364**	**794,454**	**818,273**	**842,807**	**0**	**308,090**	**23,819**	**24,534**
% Increase/(Decrease)		**#DIV/0!**	**#DIV/0!**				**2325.51%**	**63.35%**	**3.00%**	**3.00%**				
	0	0	0			0	0	0	0	0	0	0	0	0
TOTAL OPERATING REVENUE, EXCLUDING COVID REIMBURSEMENTS/ ARPA 605 FUNDS/ TRANSFERS IN	**42,354,360**	**46,016,192**	**49,427,398**			**56,795,783**	**58,266,240**	**55,177,195**	**56,225,574**	**57,204,188**	**-185,496**	**1,378,875**	**786,537**	**827,767**
Intergovernmental--COVID Reimbursements	181,435	86,541	0			0	0	0	0	0	0	0	0	0
Intergovernmental--ARPA Section 605 Local Assistance & Tribal Consistency Funding	1,255,383	1,255,383	0			0	0	0	0	0	0	0	0	0
Transfers In (SEE BELOW)	410,100	4,216,841	920,200			521,356	832,861	583,146	44,721	44,863	311,505	-249,715	-538,425	142
TOTAL REVENUE--GENERAL FUND	**44,201,278**	**51,574,956**	**50,347,598**			**57,317,139**	**59,099,101**	**55,760,341**	**56,270,295**	**57,249,051**	**126,009**	**1,129,159**	**248,113**	**827,909**
% Increase/(Decrease)		**16.68%**	**-2.38%**				**17.38%**	**-5.65%**	**0.91%**	**1.74%**				
	0	0	0			0	0	0	0	0	1,655,953	-4,467,919	261,842	150,846
TRANSFERS IN/OUT-- DETAIL														
REVENUE--TRANSFERS IN FROM:														
Lower Dungeness Floodplain Project (return of working capital)		4,000,000	225,000			0	311,505	0	0	0	311,505	-311,505	0	0
Clallam Bay Sekiu Sewer (return of working capital)						378,000	378,000	0	0	0	0	-378,000	0	0
Trial Court Improvements--Jail (ongoing)	40,000	40,000	40,000			40,000	40,000	40,000	40,000	40,000	0	0	0	0
Employee Health Care Benefit Fund (one-time)		49,000				0	0	0	0	0	0	0	0	0
Public Works (Employee Heath Care Wellness Benefit)		2,841	2,000		3.00%	4,450	4,450	4,584	4,721	4,863	0	134	138	142

CLALLAM COUNTY
GENERAL FUND--BASE PROJECTION
2025-2028

	3 YEAR HISTORIC LOOK BACK				BASELINE YEAR	4 YEAR PROJECTION							
	2022	2023	2024		2025	2025	2026	2027	2028	2025	2026	2027	2028
	Actual	Actual	Actual	Annual Growth Factor	Adopted Budget	Revised Projection	Projection	Projection	Projection	Increase/ (Decrease) vs Adopted Budget	Increase/ (Decrease)	Increase/ (Decrease)	Increase/ (Decrease)
Health & Human Services Fund (Serenity House project)	370,100				0	0	0	0	0	0	0	0	0
Boating Program		125,000			0	0	0	0	0	0	0	0	0
Dungess Reservoir					0	0	0	0	0	0	0	0	0
Solid Waste					2,500	2,500	0	0	0	0	-2,500	0	0
Public Works Broadband Infrastructure Capital Fund (return of working capital)					0	0	500,000	0	0	0	500,000	-500,000	0
American Rescue Plan Act Fund (interest income)			653,200		96,406	96,406	38,562	0	0	0	-57,844	-38,562	0
TOTAL TRANSFERS IN REVENUE	**410,100**	**4,216,841**	**920,200**		**521,356**	**832,861**	**583,146**	**44,721**	**44,863**	**311,505**	**-249,715**	**-538,425**	**142**
EXPENDITURE--TRANSFERS OUT TO:													
Lower Dungeness Floodplain Project (working capital)	3,400,000				0	0	0	0	0	0	0	0	0
Clallam Bay Sekiu Sewer (working capital/ongoing support)	250,000	140,000			0	0	0	0	0	0	0	0	0
Dungeness Reservoir (working capital)	403,715	800,000			0	0	0	0	0	0	0	0	0
Public Works Broadband Infrastructure Capital Fund (working capital)					0	0	500,000	0	0	0	500,000	-500,000	0
Boating Safety (working capital)		170,000			0	0	0	0	0	0	0	0	0
Operation Stonegarden (working capital)					0	0	0	0	0	0	0	0	0
PW--Bullman Beach (working capital)					0	0	0	0	0	0	0	0	0
Capital Projects--Parks Fair & Facilities	1,020,000	1,195,451	411,596	Per 5 Yr Plan	116,673	266,673	353,000	934,600	1,268,000	150,000	86,327	581,600	333,400
Capital Projects--IT	349,424	551,523	484,313	Per 5 Yr Plan	0	0	50,000	184,900	152,000	0	50,000	134,900	-32,900
Local Crime Victim Compensation Fund (ongoing)	77,000	82,000	67,000	3.00%	43,146	43,146	52,440	54,014	55,634	0	9,294	1,573	1,620
Employee Healthcare Benefit Fund (ongoing)	7,526	19,000			0	0	0	0	0	0	0	0	0
Law Library (ongoing)	23,723	15,037	16,877		0	0	0	0	0	0	0	0	0
Solid Waste (ongoing)	6,500	6,500	70,000	3.00%	0	0	30,000	30,900	31,827	0	30,000	900	927
Honor Guard			10,000		5,000	5,000	0	0	0	0	-5,000	0	0
HHS--Operations Fund (ongoing)	530,000	125,000	125,000		0	0	500,000	125,000	125,000	0	500,000	-375,000	0
HHS--Chemical Dependency/Mental Health (ongoing)	5,887	6,211	6,245	3.00%	6,135	6,135	6,319	6,509	6,704	0	184	190	195
Public Works--Flood Control (ongoing)	46,351	72,341	74,000	3.00%	68,432	68,432	70,485	72,600	74,777	0	2,053	2,115	2,178
Public Works--Carlsborg Sewer (ongoing)			96,016	-25.00%	69,054	69,054	51,791	38,843	29,132	0	-17,264	-12,948	-9,711
Land Assessment (ongoing)			10,000	3.00%	15,000	15,000	15,450	15,914	16,391	0	450	464	477
REET 1--Juvenile Services (ongoing)			0	3.00%	107,000	107,000	110,210	113,516	116,922	0	3,210	3,306	3,405
Veterans Relief (ongoing)	36,000	111,000	122,600	3.00%	67,500	67,500	69,525	71,611	73,759	0	2,025	2,086	2,148
TOTAL TRANSFERS OUT EXPENDITURES	**6,156,126**	**3,294,063**	**1,493,647**		**497,940**	**647,940**	**1,809,220**	**1,648,405**	**1,950,146**	**150,000**	**1,161,280**	**-160,815**	**301,741**
	0	0	0		0	0	0	0	0	0	0	0	0
SURPLUS/(DEFICIT)--TRANSFERS IN/OUT		**922,778**	**-573,447**		**23,416**	**184,921**	**-1,226,074**	**-1,603,684**	**-1,905,284**	**161,505**	**-1,410,995**	**-377,610**	**-301,600**

CLALLAM COUNTY
GENERAL FUND--BASE PROJECTION
2025-2028

	3 YEAR HISTORIC LOOK BACK					4 YEAR PROJECTION							
	2022 Actual	2023 Actual	2024 Actual	Annual Growth Factor	BASELINE YEAR 2025 Adopted Budget	2025 Revised Projection	2026 Projection	2027 Projection	2028 Projection	2025 Increase/ (Decrease) vs Adopted Budget	2026 Increase/ (Decrease)	2027 Increase/ (Decrease)	2028 Increase/ (Decrease)
GENERAL FUND EXPENDITURE PROJECTION DETAIL:													
PAYROLL													
PAYROLL APPORTIONMENT BY CBA:													
Teamsters					37.6%	37.6%	37.6%	37.6%	37.6%				
Contract					7.7%	7.7%	7.7%	7.7%	7.7%				
Non Rep					11.5%	11.5%	11.5%	11.5%	11.5%				
Prosecuting Attorneys					5.3%	5.3%	5.3%	5.3%	5.3%				
M&P					9.0%	9.0%	9.0%	9.0%	9.0%				
Interest Arbitration Units--Ratified Contracts					1.9%	1.9%	1.9%	1.9%	1.9%				
Interest Arbitration Units--Open Contracts					21.6%	21.6%	21.6%	21.6%	21.6%				
Other CBAs--Open Contracts					5.4%	5.4%	5.4%	5.4%	5.4%				
					100.0%	100.0%	100.0%	100.0%	100.0%				
COLA % BY CBA:													
Teamsters							2.25%	2.25%	2.25%				
Contract							2.25%	2.25%	2.25%				
Non Rep							2.25%	2.25%	2.25%				
Prosecuting Attorneys							2.25%	2.25%	2.25%				
M&P							2.25%	2.25%	2.25%				
Interest Arbitration Units--Ratified Contracts							5.50%	2.25%	2.25%				
% ELIGIBLE FOR STEP INCREASE BY CBA:													
Teamsters							70%	70%	70%				
Contract							76%	76%	76%				
Non Rep							63%	63%	63%				
Prosecuting Attorneys							45%	45%	45%				
M&P							64%	64%	64%				
Interest Arbitration Units--Ratified Contracts							60%	60%	60%				
Interest Arbitration Units--Open Contracts							70%	70%	70%				
Other CBAs--Open Contracts							55%	55%	55%				
Total Payroll--Excluding Elected Officials					**$ 25,574,303**	**$ 24,282,497**	**$ 28,139,853**	**$ 29,360,638**	**$ 30,645,131**	**$ (1,291,806)**	**$ 2,565,550**	**$ 1,220,786**	**$ 1,284,493**
% Increase/(Decrease)							**10.03%**	**4.34%**	**4.37%**				
Payroll--Elected Officials				3.00%	1,886,184	1,886,184	1,942,770	2,001,053	2,061,084	$ -	$ 56,586	$ 58,283	$ 60,032
TOTAL PAYROLL, excluding Premiums, Overtime, Extra Help	**21,601,790**	**22,763,949**	**24,352,981**		**27,460,487**	**26,168,681**	**30,082,622**	**31,361,691**	**32,706,215**	**-1,291,806**	**2,622,135**	**1,279,069**	**1,344,525**
% Increase/(Decrease)		**5.38%**	**6.98%**				**9.55%**	**4.25%**	**4.29%**				
Other Payroll Costs:													
Premiums	84,174	109,248	113,677	0.00%	95,980	95,980	95,980	95,980	95,980	$ -	$ -	$ -	$ -
Overtime	861,613	1,396,614	1,242,569	3.00%	446,674	446,674	460,074	473,876	488,093	$ -	$ 13,400	$ 13,802	$ 14,216
Extra Help	220,036	199,113	209,295	3.00%	244,684	244,684	231,425	238,367	245,518	$ -	$ (13,259)	$ 6,943	$ 7,151
TOTAL PAYROLL	**22,767,612**	**24,468,924**	**25,918,522**		**28,247,825**	**26,956,019**	**30,870,101**	**32,169,914**	**33,535,806**	**-1,291,806**	**2,622,276**	**1,299,814**	**1,365,892**
% Increase/(Decrease)		**7.47%**	**5.92%**			**4.00%**	**9.28%**	**4.21%**	**4.25%**				
	0	0	0		0	0	0	0	0	0	1,291,806	0	0

CLALLAM COUNTY
GENERAL FUND--BASE PROJECTION
2025-2028

	3 YEAR HISTORIC LOOK BACK					4 YEAR PROJECTION							
					BASELINE YEAR								
	2022	2023	2024		2025	2025	2026	2027	2028	2025 Increase/ (Decrease) vs Adopted Budget	2026 Increase/ (Decrease)	2027 Increase/ (Decrease)	2028 Increase/ (Decrease)
	Actual	Actual	Actual	Annual Growth Factor	Adopted Budget	Revised Projection	Projection	Projection	Projection				
BENEFITS													

CLALLAM COUNTY
GENERAL FUND--BASE PROJECTION
2025-2028

	3 YEAR HISTORIC LOOK BACK					BASELINE YEAR	4 YEAR PROJECTION							
	2022	2023	2024			2025	2025	2026	2027	2028	2025	2026	2027	2028
	Actual	Actual	Actual		Annual Growth Factor	Adopted Budget	Revised Projection	Projection	Projection	Projection	Increase/ (Decrease) vs Adopted Budget	Increase/ (Decrease)	Increase/ (Decrease)	Increase/ (Decrease)
				Prior Rates	New Rates Effect 7/25									
FICA/MEDICARE				7.65%	7.65%	2,100,682	2,062,135	2,361,563	2,460,998	2,565,489				
RETIREMENT--PERS				9.11%	5.58%	2,125,111	1,883,569	1,259,613	1,307,759	1,357,757				
RETIREMENT--PSERS				9.51%	7.11%	210,397	199,770	177,399	187,209	197,778				
RETIREMENT--LEOFF				5.32%	5.32%	185,035	175,689	189,050	199,505	210,767				
401A MATCH				2.01%	2.01%	567,960	541,987	620,684	646,819	674,282				
EMPLOYEE MEDICAL INSURANCE				20.10%		5,678,152	5,418,484	5,993,992	6,190,192	6,386,392				
UNEMPLOYMENT				0.40%	0.40%	101,855	107,824	123,480	128,680	134,143				
INDUSTRIAL INSURANCE				2.67%	2.67%	755,568	721,015	825,708	860,475	897,010				
PENSION TRUST				0.07%	0.07%	18,720	17,864	20,458	21,319	22,224				
TOTAL BENEFITS	9,109,185	9,863,425	10,518,516			11,743,480	11,128,336	11,571,947	12,002,956	12,445,843				
as a % of Total Payroll	40.0%	40.3%	40.6%			41.6%	41.3%	37.5%	37.3%	37.1%				
TOTAL BENEFITS	**9,109,185**	**9,863,425**	**10,518,516**			**11,743,480**	**11,128,336**	**11,571,947**	**12,002,956**	**12,445,843**	**0**	**0**	**0**	**0**
% Increase/(Decrease)		**8.28%**	**6.64%**				**5.80%**	**-1.46%**	**3.72%**	**3.69%**				
	0	0	0			0	0	0	0	0	-615,144	443,612	431,009	442,887
SUPPLIES														
Supplies	1,355,358	1,487,205	1,691,261	12.39%	3.00%	1,669,740	1,441,027	1,719,832	1,771,427	1,824,570	-228,713	278,805	51,595	53,143
Recompete	0	0	0		3.00%	61,600	61,600	26,200	26,300	26,300	0	-35,400	100	0
Clinical Shared Services--HCA Reentry/Medicaid Funded Additional Inmate Medicine & Other Clinical Supplies (2025 additional budget increase)	0	0	0		3.00%	0	58,650	60,410	62,222	64,088	58,650	1,760	1,812	1,867
TOTAL SUPPLIES	**1,355,358**	**1,487,205**	**1,691,261**			**1,731,340**	**1,561,277**	**1,806,442**	**1,859,949**	**1,914,958**	**-170,063**	**245,165**	**53,507**	**55,009**
% Increase/(Decrease)		**9.73%**	**13.72%**				**-7.69%**	**4.34%**	**2.96%**	**2.96%**				
	0	0	0			0	0	0	0	0	0	0	0	0
SERVICES														
Clallam Public Defender Contract (Indigent Defense)	1,605,245	1,770,992	1,967,370	11.28%	4.00%	1,932,401	2,331,261	2,383,266	2,478,597	2,577,741	398,860	52,005	95,331	99,144
Services--Auditor--Elections Printing & Binding	166,871	199,913	360,348	57.97%	3.00%	195,000	195,000	200,850	206,876	405,575	0	5,850	6,026	198,699
Services--Indirect Cost Allocation	-2,146,473	-2,373,318	-2,640,182	11.50%	5.00%	-2,364,370	-2,364,370	-2,482,589	-2,606,718	-2,737,054	0	-118,219	-124,129	-130,336
Services--Sheriff OPSCAN LEDRN User Fees (timing), Central Dispatch Services	537,260	546,560	536,560	-0.07%	0.00%	554,060	554,060	554,060	554,060	554,060	0	0	0	0
Services--Sheriff Jail Medical--Professional Svcs (Wellpath)	456,699	665,417	102,246	-38.81%	0.00%	0	0	0	0	0	0	0	0	0
Services--Recompete	0	0	561,290	NA		677,000	737,000	204,464	264,555	193,484	60,000	-532,536	60,091	-71,071
Services--HCA Reentry/Medicaid (additional beyond budgeted in '25)	0	0	0	NA	3.00%	0	132,536	136,512	140,607	144,826	132,536	3,976	4,095	4,218
Services--Other	6,245,649	6,978,300	8,325,785	16.65%	3.00%	8,599,877	9,215,851	9,492,327	9,777,096	10,070,409	615,974	276,476	284,770	293,313
Services Reductions:											0	0	0	0
IT Nutanix Infrastructure/GIS Project Savings					3.00%			-198,822	-204,787	-210,930	0	-198,822	-5,965	-6,144
NonDepartmental (criminal justice study, CIE CDBG Grant)					3.00%			-340,000	-350,200	-360,706				
Other One-time Departmental Requests in '25 budget					3.00%			-38,950	-40,119	-41,322				
Services Additions:											0	0	0	0
IT--Tyler ERP Maintenance (net increase in annual ERP maintenance license vs Eden maintenance savings)					3.00%				75,377	77,639	0	0	75,377	2,261
TOTAL SERVICES	**6,865,251**	**7,787,864**	**9,213,417**			**9,593,968**	**10,801,338**	**9,911,118**	**10,295,345**	**10,673,721**	**1,207,370**	**-511,270**	**395,596**	**390,085**
% Increase/(Decrease)		**13.44%**	**18.30%**				**17.23%**	**3.31%**	**3.88%**	**3.68%**				

CLALLAM COUNTY
GENERAL FUND--BASE PROJECTION
2025-2028

	3 YEAR HISTORIC LOOK BACK					BASELINE YEAR	4 YEAR PROJECTION							
	2022 Actual	2023 Actual	2024 Actual		Annual Growth Factor	2025 Adopted Budget	2025 Revised Projection	2026 Projection	2027 Projection	2028 Projection	2025 Increase/ (Decrease) vs Adopted Budget	2026 Increase/ (Decrease)	2027 Increase/ (Decrease)	2028 Increase/ (Decrease)
	0	0	0			0	0	0	0	0	0	-378,950	-11,368	-11,710
CAPITAL														
Capital Outlays--HCA Medicaid Reentry IT Infrastructure	0	0	0		Per 5 Yr Capital Plan	1,500,000	1,781,481	0	500,000	0	281,481	-1,781,481	500,000	-500,000
Capital Outlays--Other	252,710	801,205	455,945	40.21%	Per 5 Yr Capital Plan	422,167	453,207	344,487	569,912	384,858	31,040	-108,720	225,425	-185,054
TOTAL CAPITAL	**252,710**	**801,205**	**455,945**			**1,922,167**	**2,234,688**	**344,487**	**1,069,912**	**384,858**	**312,521**	**-1,890,201**	**725,425**	**-685,054**
% Increase/(Decrease)		**217.05%**	**-43.09%**				**390.12%**	**-82.08%**	**210.58%**	**-64.03%**				
	0	0	0			0	0	0	0	0	0	0	0	0
PAYMENT TO RISK MANAGEMENT/WORKERS COMP FUNDS														
Payment to Risk Management/Workers Comp Funds	1,366,204	1,641,580	1,963,079	21.84%	20.00%	2,273,062	2,273,062	2,727,674	3,273,209	3,927,851	0	454,612	545,535	654,642
TOTAL PAYMENT TO RISK MANAGEMENT/WORKERS COMP FUND	**1,366,204**	**1,641,580**	**1,963,079**			**2,273,062**	**2,273,062**	**2,727,674**	**3,273,209**	**3,927,851**	**0**	**454,612**	**545,535**	**654,642**
% Increase/(Decrease)		**20.16%**	**19.58%**				**15.79%**	**20.00%**	**20.00%**	**20.00%**				
	0	0	0			0	0	0	0	0	0	0	0	0
DEBT SERVICE--LEASES/SBITA														
DEBT SERVICE--LEASES/SBITA	117,724	430,396	579,087		3.00%	579,759	579,759	597,152	615,066	633,518	0	17,393	17,915	18,452
TOTAL DEBT SERVICE--LEASES/SBITA	**117,724**	**430,396**	**579,087**			**579,759**	**579,759**	**597,152**	**615,066**	**633,518**	**0**	**17,393**	**17,915**	**18,452**
% Increase/(Decrease)		**265.60%**	**34.55%**				**0.12%**	**3.00%**	**3.00%**	**3.00%**				
	0	0	0			0	0	0	0	0	0	0	0	0
TOTAL OPERATING EXPENDITURES--GENERAL FUND	**41,834,044**	**46,480,599**	**50,339,827**			**56,091,601**	**55,534,479**	**57,828,921**	**61,286,352**	**63,516,556**	**58,022**	**937,975**	**3,037,791**	**1,799,026**
% Increase/(Decrease)		**11.11%**	**8.30%**				**10.32%**	**4.13%**	**5.98%**	**3.64%**				
	92,575	0	0			0	0	0	0	0	-615,144	1,356,467	419,640	431,178