



**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 Hearing Meeting at 5 p.m. on Tuesday, December 2, 2025 in the Commissioner's Board Room, 223 East 4th Street, Port Angeles, Room 160.

- The purpose of this meeting is to review, discuss and hold hearing regarding the 2026 Proposed Final Budget including the proposed 2026 Capital Budget for Clallam County.

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



CLALLAM COUNTY PROPOSED BUDGET 2026

4a
DEC 02 2025
@ 1030am
+ 5pm

INDEX:

- (1) 2026 Proposed Budget Executive Summary;
- (2) 2026 Proposed Budget Summary—All Funds;
- (3) General Fund 4 Year Comparison of 2026 Proposed Budget to Projected/Actual Results for 2025-2022;
- (4) General Fund 4 Year Comparison of 2026 Proposed Budget to Adopted Budgets for 2025-2022;
- (5) General Fund Breakdown Analysis of the Change in Operating Surplus/Deficit between the 2026 Proposed Budget Deficit and 2025 Forecasted Surplus/(Deficit);
- (6) General Fund Bridge Analysis of Changes Between the 2026 Proposed Budget and Draft Budget;
- (7) 2026 Budget Salary Worksheet Breakdown by Department/Fund;
- (8) 2026 Budgeted Staffing Schedule 10 Year History;
- (9) 2026 Department Requests Over Base Budget;
- (10) 2026 Proposed Capital Outlay Budget—by Fund;
- (11) 2026 Proposed Capital Outlay Budget--Key Strategic Capital Project;
- (12) 2026 Capital Request Excluded from 2026 Budget;
- (13) 2026 Budgeted Transfers for All Funds
- (14) 2026 Proposed Budget General Fund Revenue, Expenditure & Staffing Charts by Type and By Program
- (15) Budget Resolution Adopting the 2026 Clallam County Budget
- (16) Budget Resolution Adopting the 2026 Clallam County Budget Emergency Appropriations



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

Department: Finance

WORK SESSION ☐ Meeting Date:

REGULAR AGENDA ☒ Meeting Date: 12/2/2025

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

Item summary:

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

Documents exempt from public disclosure attached: ☐

EXECUTIVE SUMMARY:

As required by the Clallam County Charter, attached for review and discussion is the 2026 Proposed Final Budget including the proposed 2026 Capital Budget for Clallam County. The submission of this Proposed budget is for the required public hearings to be held on Tuesday, December 2nd, 2025 at 10:30am and 5pm in the Board Room via in person, online or the telephone. These materials for the 2026 Proposed Final Budget may also be viewed on the County's website under Departments\ Finance \ Budget\ County Budgets \ Proposed Budget 2026. Following hearing of testimony and questions from the public and staff, the Commissioners will then proceed in moving forward with adoption of the Proposed Budget that evening, or if a hearing extension is needed to allow for further changes to be made, no later than Tuesday, December 9th, 2025.

The following materials have been provided to accompany this summary:

- 2026 Proposed Final Budget Summary—All Funds;
- General Fund 4 Year Comparison of 2026 Proposed Final Budget to Projected/Actual Results for 2025-2022;
- General Fund 4 Year Comparison of 2026 Proposed Final Budget to Adopted Budgets for 2025-2022;
- General Fund Breakdown Analysis of the Change in Operating Surplus/Deficit between the 2026 Proposed Final Budget Deficit and 2025 Forecasted Surplus/(Deficit);

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- General Fund Bridge Analysis of Changes Between the 2026 Draft Budget and Proposed Final Budget (a summary of what changed between the prior version of the budget and this version);
- 2026 Budget Salary Worksheet Breakdown by Department/Fund;
- 2026 Budgeted Staffing Schedule 10 Year History;
- 2026 Department Requests Over Base Budget;
- 2026 Proposed Final Capital Outlay Budget—by Fund; and
- 2026 Proposed Final Budgeted Transfers Between Funds
- 2026 Proposed Final Budget General Fund Revenue, Expenditure and Staffing Charts by Type and by Program;
- Budget Resolution Adopting the 2026 Clallam County Budget; and
- Budget Resolution Adopting the 2026 Clallam County Budget Emergency Appropriations.

It is important to note that this Proposed Final budget represents each departments’ initial budget submissions as adjusted based on the outcomes of budget review meetings conducted in September and October between the Commissioners, County Administrator and Finance Department with each of the departments, in which revenue and expenditure assumptions, department requests for additional budget funding, and capital needs were discussed, evaluated for reasonableness, with changes then incorporated into the Proposed Final budget as needed and subject to current budgetary constraints.

As noted in prior budget discussions and per County Policy, all budgeted positions are assumed filled for the entire budget year, which, as previously discussed, has not historically mirrored the County’s actual payroll spending trends where the County has underspent its personnel budgets in the General Fund between \$2.76 million and \$3.2 million each year due to open positions, turnover and retirements (further discussion below).

KEY REVENUE/ECONOMIC ASSUMPTIONS

This fourth version of our 2026 budget also reflects updated estimates for 2026 revenue which are partly dependent on the current revenue forecast assumptions for 2025, as well as many additional variables, including

- GDP growth and inflationary growth expectations based on most recent Washington state economic forecasts,
- Local economic conditions;
- Large road infrastructure projects currently underway in our County which are expected to materially impact the County’s sales & use tax projections in from 2025 thru 2030;
- The expected level of new construction to be captured for purposes of setting 2026 levy amounts for property tax purposes;

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- Further changes in long term and short term interest rates as the Federal Reserve policy transitions from being centered on inflation reduction to economic stabilization as labor markets begin showing signs of softening; and
- Other revenue guidance available thru MRSC, the DNR, and other sources.

Taxes, Intergovernmental taxes (including PILT, Timber excise tax, Leasehold Excise tax, PUD Privilege Tax, etc.), and Timber revenues--representing approximately 57% of the General Fund 2026 revenue budget—are based on projections developed by the Finance Department based on the evaluation of such variables and available guidance. Departmental assumptions for other revenue streams reflected in this Proposed Final budget were discussed and evaluated for reasonableness during the budget discussions with each department in September and October, with any changes made and reflected in the Proposed Final Budget.

While the Proposed Final Budget revenue assumptions overall do not assume a recession in 2026 which is consistent with most national banks (Goldman Sachs, JP Morgan, and others) and economists (including those of WA State Economic Forecast Council), it does reflect prevailing expectations among economists who predict economic growth to slow as the impacts and uncertainty surrounding tariff and fiscal policy, and continued pressure felt by consumers due to high interest rates continue to restrain home sales, big ticket purchases, etc. From a local perspective, although unemployment in the County remains at a relatively low 4.4% currently, we do believe local events such as last year’s McKinley closure, the increasing timber industry impacts felt from delayed timber harvests due to DNR administrative pauses and litigation, and other local economy growth challenges will continue to create employment headwinds that will impact certain of our sales-driven revenues this year and next year. While some relief may be seen as the Federal Reserve recently resumed reducing interest rates as inflation subsides and signs of employment and economic indicators softening emerge, we do not expect that this will result in significant economic activity gains for our County.

In its June report, the WA State Economic Forecast Council is forecasting a 5.0% increase in nominal personal income growth in 2026, which is slightly below what was seen in 2024 (6.1%) and 2025 (5.2%). Despite a rough early spring season, local tourism on the Olympic Peninsula has held up despite tariff policy impacts on tourism from Canada, supporting the County’s various sales and lodging taxes. Finally, WSDOT fish barrier and other major road construction projects are slated to continue for the next several years, although the impact of these projects has been sporadic in the County’s sales tax collections until recently when during the summer we saw sales tax growth of 7.5%, 10% and 9% for the months of July, August and September which are likely due partly to the timing of work being performed relating to these road projects. As a result of these recent gains, we believe sales tax will now grow between 3.7% and 4.3% in 2025.

Taking these issues into consideration, for the 2026 Proposed Final Budget, a sales tax growth assumption of **2.5%** was used in preparing the 2026 Proposed Final revenue budgets for our various sales-based taxes of the County, which is below the 3.7% projected growth for 2025. We believe this lower level of growth assumption is warranted given the uneven growth seen thus far in 2025, uncertainty surrounding tariff impacts on inflation, and given the lowered expectations of economic growth for Washington State as forecast by the WA State Economic Forecast Council. While recent sales tax changes enacted in the last State biennium budget that will lead to sales taxes being collected for certain previously exempt activities (including IT services, temporary staffing, security

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services, advertising, and others) beginning on October 1, 2025, we do not believe based on the County’s employer make-up that this will result in significantly higher sales tax for the County.

Given that economic conditions are still evolving as we enter the final quarter of 2025 as is the ongoing economic impact of these WSDOT projects or the sales tax changes taking effect October 1st, the sales tax revenue budget for 2026 will continue to be revisited during the 2026 budget process to reflect any changes in expectations for next year.

Other non-General Fund revenue streams tied to real estate, particularly REET 1 and REET 2, are expected to remain flat in 2026 based on WA State Economic Forecast guidance which calls for low single digit growth in 2026.

ADDITIONAL COSTS & COST REDUCTIONS NOT YET INCORPORATED INTO THE PROPOSED FINAL BUDGET

From an expenditure standpoint, there are certain additional costs not yet fully incorporated into this Proposed Final budget, including:

- **Additional Payroll/Benefit costs resulting from conclusion of labor negotiations with our interest arbitration and limited commission bargaining units** that are not yet fully reflected in the Proposed Final Budget pending finalization of negotiations (a high level placeholder as reduced for the recent ratification of the Sheriff Patrol labor agreement and other changes in estimates is included in the budget for purposes of estimating ending reserves);
 - **TOTAL ESTIMATED NET COST OF PLACEHOLDER ITEMS NOT YET INCLUDED IN THE BUDGET--\$0.633 MILLION**

OVERVIEW OF REVENUE AND EXPENDITURES CHANGES MADE BETWEEN DRAFT BUDGET AND PROPOSED FINAL BUDGET

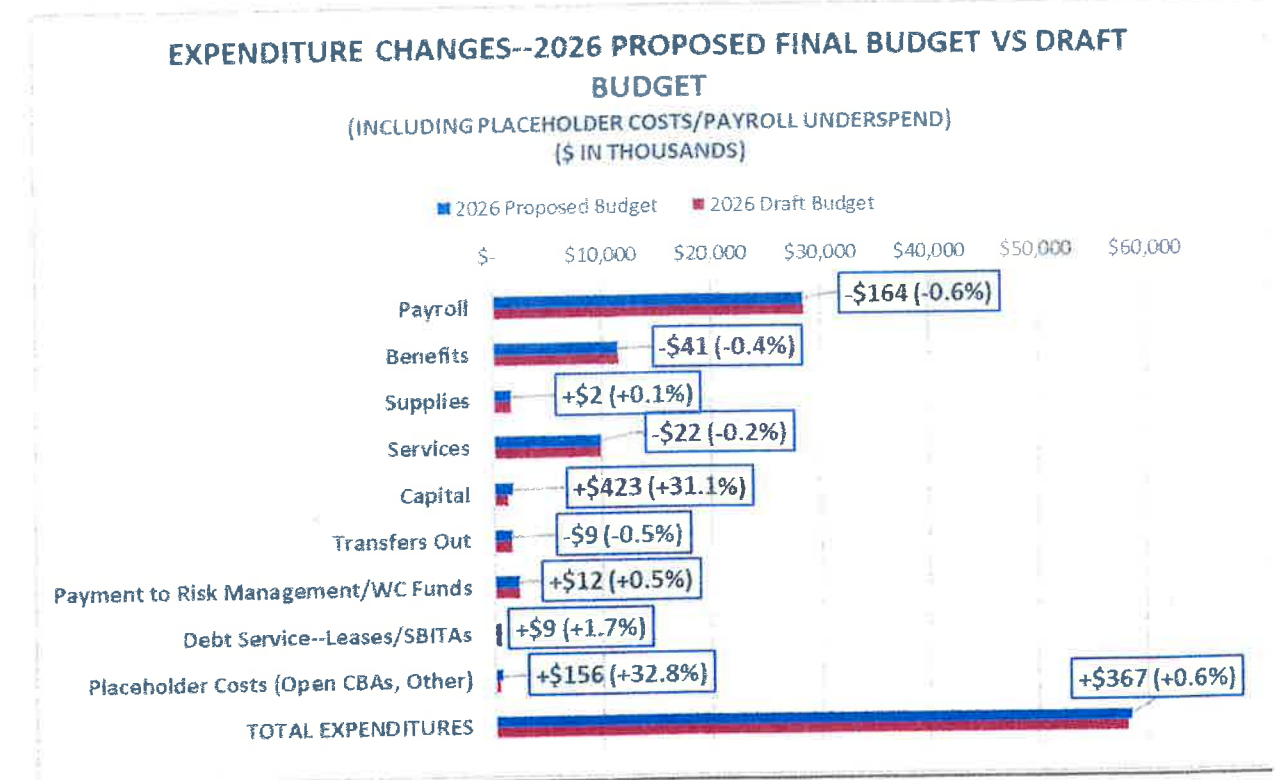
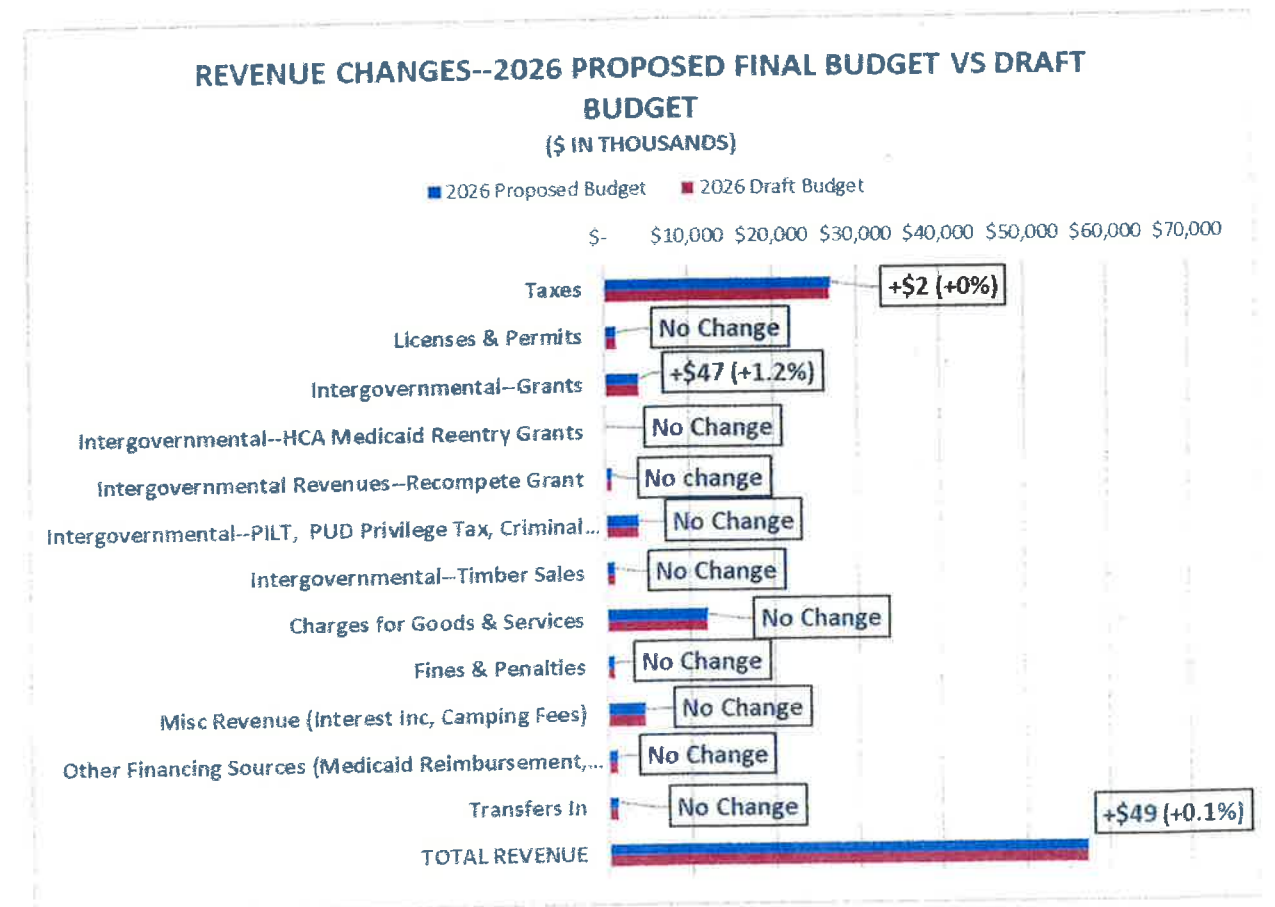
Several changes have been made to the 2026 Draft Budget in arriving at the 2026 Proposed Final Budget. While outlined in more detail in the attached schedule called “Bridge Analysis Between Draft Budget & Proposed Final Budget”, below are high level comparisons of revenue and expenditure changes that have occurred between the Draft Budget and the Proposed Final Budget:

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Questions? Call Loni Gores, Clerk of the Board, ext 2256

Revenue Change Highlights:

- **Intergovernmental Revenues**— increase of \$47k reflects carryover of \$47k of CDBG grant revenue supporting the Center for Inclusive Entrepreneurship expected to be spent/reimbursed in 2026.

Expenditure Change Highlights:

- **Payroll and Benefits**-- -\$205k decrease reflects the incorporation of a previous placeholder budget adjustment of \$200k of ARPA funding to be re-allocated to fund personnel costs in the Sheriff-Operations budget, and the elimination of a part-time administrative specialist position in Sheriff Emergency Services after July 2026, as offset by extra help funding in Community Development-Environmental Health to support 1.5 months of part-time overlap training time of the retiring Salmon Recovery Project Coordinator position;
- **Services**—decrease of -\$22k reflects a \$145k increase in General Fund indirect allocation charges to non-General Fund funds for shared services cost provided by the General Fund, as offset by the incorporation of a \$50k placeholder for Clerk's Office system migration from OnBase to Odyssey, \$47k carry over of grant-supported Center for Inclusive Entrepreneurship services costs, and \$27k increase in Sheriff Clinical Services professional services and computer systems maintenance costs based on revised HCA Reentry grant-spend down projections;
- **Capital Outlays**--increase is due to \$423k of HCA Reentry grant-funded capital outlays that were expected to be incurred in 2025 carrying over into 2026 based on revised HCA Reentry grant-spend down projections provided by the Sheriff's Office;
- **Transfers Out**—\$9k decrease primarily due to lower transfer funding needed from the General Fund by the Public Works--Flood Control and Prosecuting Attorney Local Crime Victim Compensation fund due to a reduction in indirect costs allocated to these funds for 2026;
- **Payment to the Risk Management/Workers Comp Funds**-- +\$12k increase is due to increased indirect costs allocated to the Risk Management fund;
- **Debt Service—Leases/Subsription Based IT Agreements (SBITA)**— +\$9k increase due to higher grant-funded subscription based IT costs in Sheriff Clinical Services based on revised HCA Reentry grant-spend down projections provided by the Sheriff's Office; and
- **Placeholder Costs**—Increase of \$156k reflects the removal of placeholders for \$200k of ARPA funding re-obligated to fund personnel costs in the General Fund and \$50k for the Clerk's Office system migration costs for the upcoming Onbase to Odyseeey conversion project following the incorporation of these items into the Sheriff Operations and Clerk's budgets, respectively.

The net result of these changes resulted in the addition of \$49k of revenue and expenditure increases of \$367k, or a net reduction of \$318k in the General Fund's bottom-line from the Draft Budget presented in October—going from an operating deficit

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(including estimated payroll underspend) of (\$0.892) million to a deficit of (\$1.211) million.

GENERAL FUND BUDGET OVERVIEW

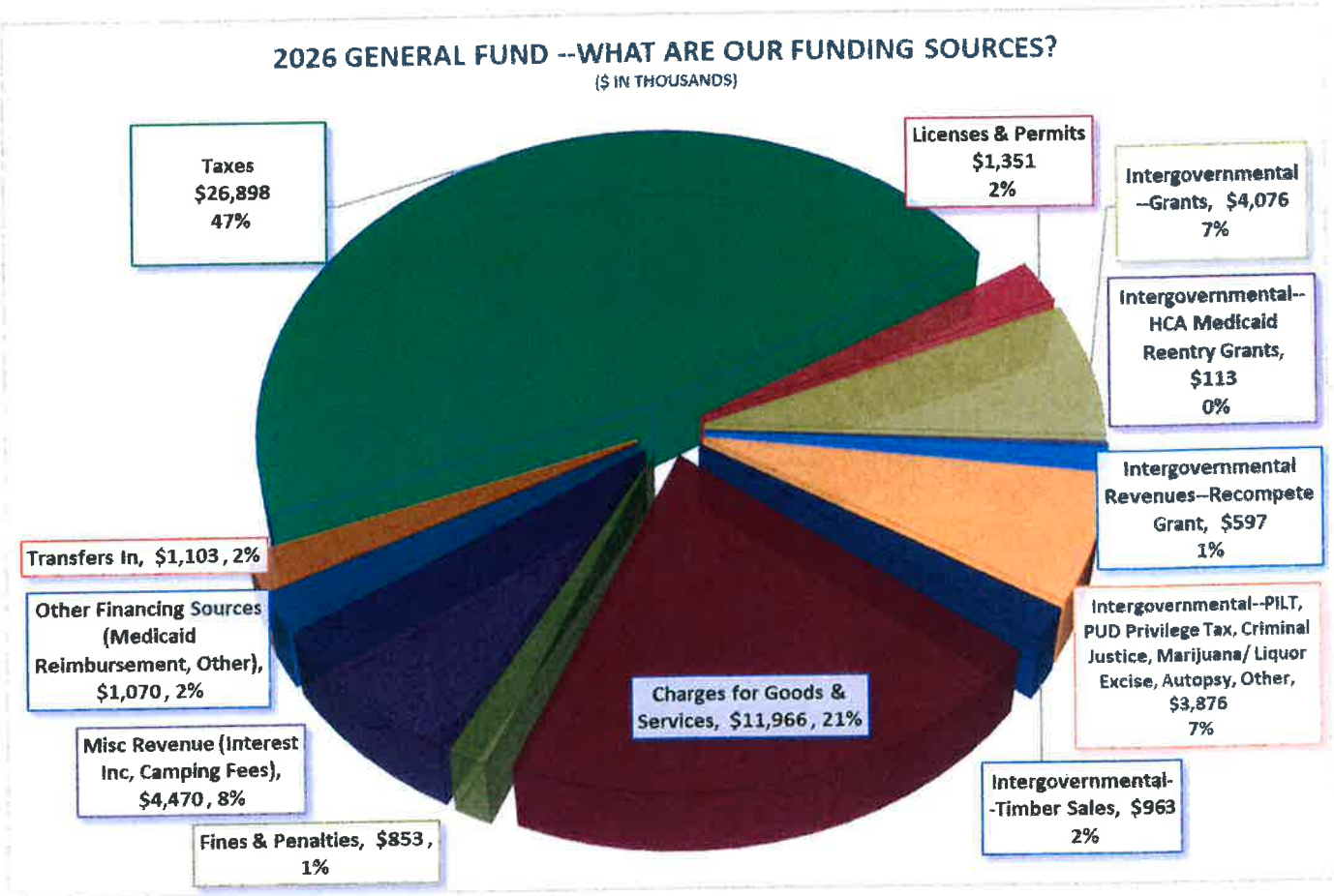
At a high level, the 2026 Proposed Final Budget projects a beginning General Fund Balance of approximately \$15.989 million, Revenues totaling \$57.335 million, Expenditures (including Transfers Out to other funds) of \$58.729 million, resulting in a budgeted use Reserves of (\$1.394) million, and leaving an ending General Fund Balance of \$14.595 million, representing an ending reserve level of 25% of total operating expenditures. However, as discussed later, when one adjusts for assumed 2% underspend to our personnel and benefits budgets of \$0.816 million, it is expected the Proposed Final budget deficit for 2026 is closer to (\$0.578) million, as compared to 2025’s projected surplus of \$4.0 million, which would leave an ending fund balance of \$15.411 million for 2026, or a reserve of 26.6% of expenditures. After adjusting for certain placeholder amounts related to open labor contracts and other adjustments that we currently estimate in total will equal approximately \$0.633 million, we estimate a Proposed Final budget deficit for 2026 of (\$2.027) million and an ending fund balance of \$13.962 million (assuming no payroll underspend) and a deficit of (\$1.211) million and an ending fund balance \$14.778 million (when factoring in estimated payroll underspend), representing reserve levels of 23.5% and 25%, respectively. **This represents an overall improvement in ending reserves of \$2.159 million from our initial Preliminary Budget (after factoring in payroll underspend and placeholder costs).**

Below are the revenue and expenditure highlights behind these results:

REVENUE BUDGET HIGHLIGHTS

General Fund Revenues from Operations (which exclude Transfers In) are projected to total \$56.232 million, representing a -\$1,960k or -3.37% decrease over 2025 projected revenue expected, and a -\$564k or -1% decrease over the 2025 originally adopted budget. Transfers In revenues, consisting mainly of the return of working capital previously provided by the General Fund to other grant-funded projects and the non-recurring transfer of ARPA interest income to the General Fund, are budgeted to total \$1,103k, representing an increase of +\$270k from 2025 projected revenue. Total Revenue, including Transfers In, overall is budgeted to total \$57,335k, a decrease of -\$1,690k or -2.9%. As will be discussed in more detail below, these decreases are largely due to a -\$5.832 million decrease in Intergovernmental Grant Revenues, including decreases of \$3.89 million from the HCA Medicaid Reentry grant and -\$630k from the Recompete grant from 2025 to 2026, as offset by revenue growth in Taxes, Intergovernmental Taxes, Charges for Goods & Services, and Medicaid Reimbursement revenues.

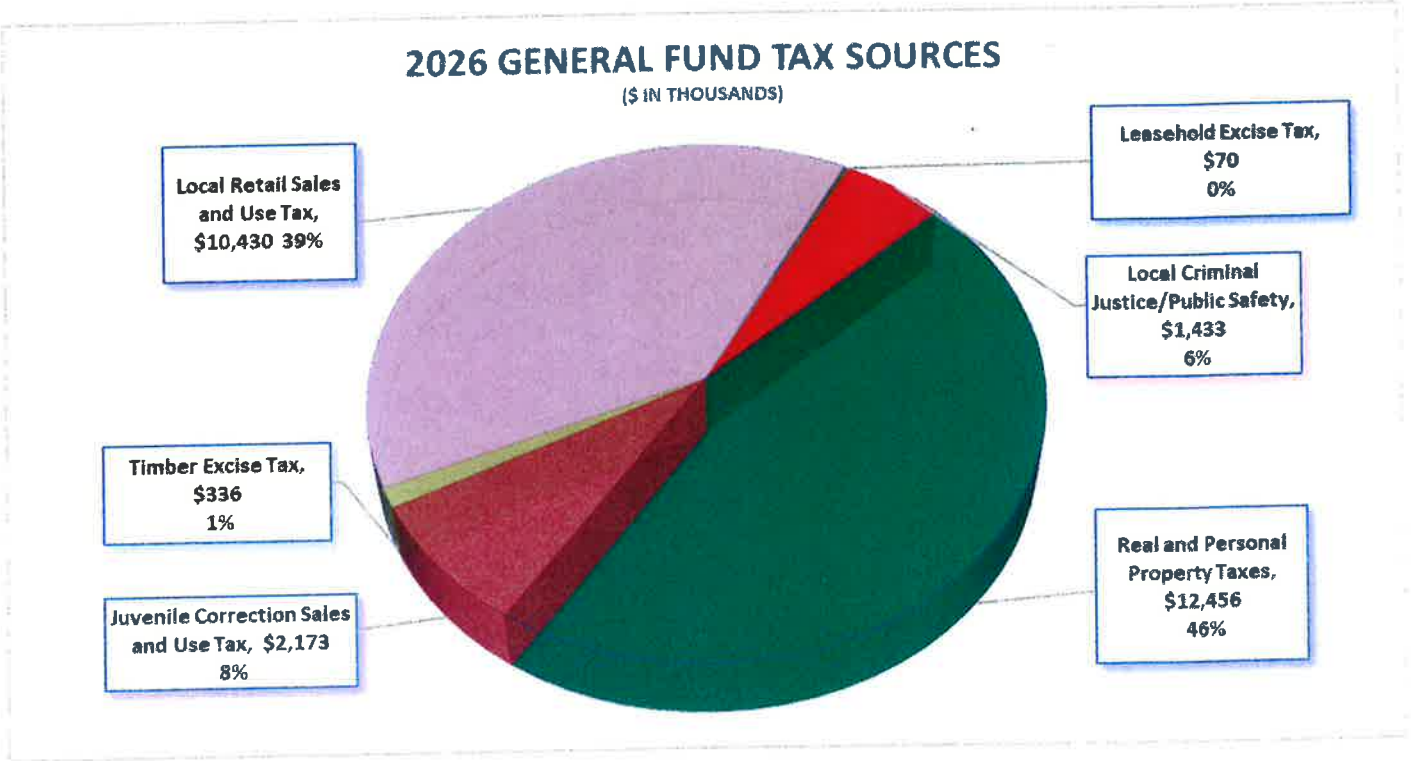
The General Fund’s primary sources of revenue in 2026 consist of the following:



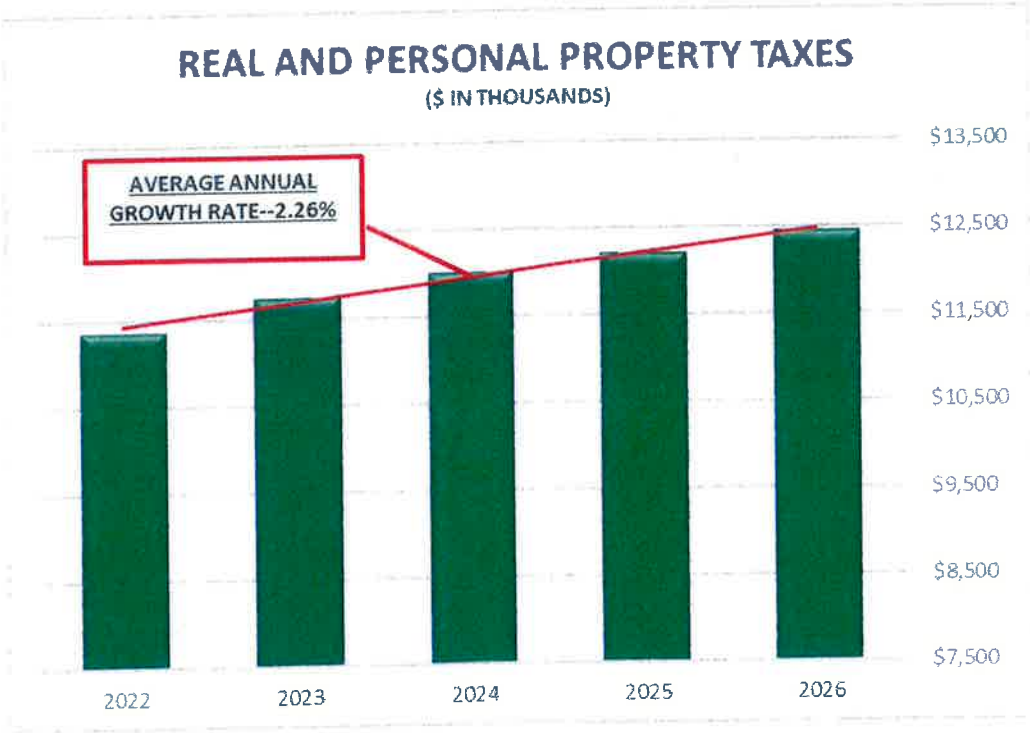
TAX REVENUES

Representing 48% of General Fund total revenues, Tax revenues are projected to total \$26.898 million, an increase of \$576k or 2.2% in 2026.

Below is a breakdown of the County’s various major tax revenues by source:



Property taxes, representing 46% of total tax revenue and 21.7% of total General Fund revenue, are projected to total \$12.456 million, an increase of \$240k or 1.97% as we assumed the County takes its allowed for 1% annual levy growth limit, as adjusted for new construction assumed captured, as allowed for under statute. Property taxes have trended as follows over the past 4 years:



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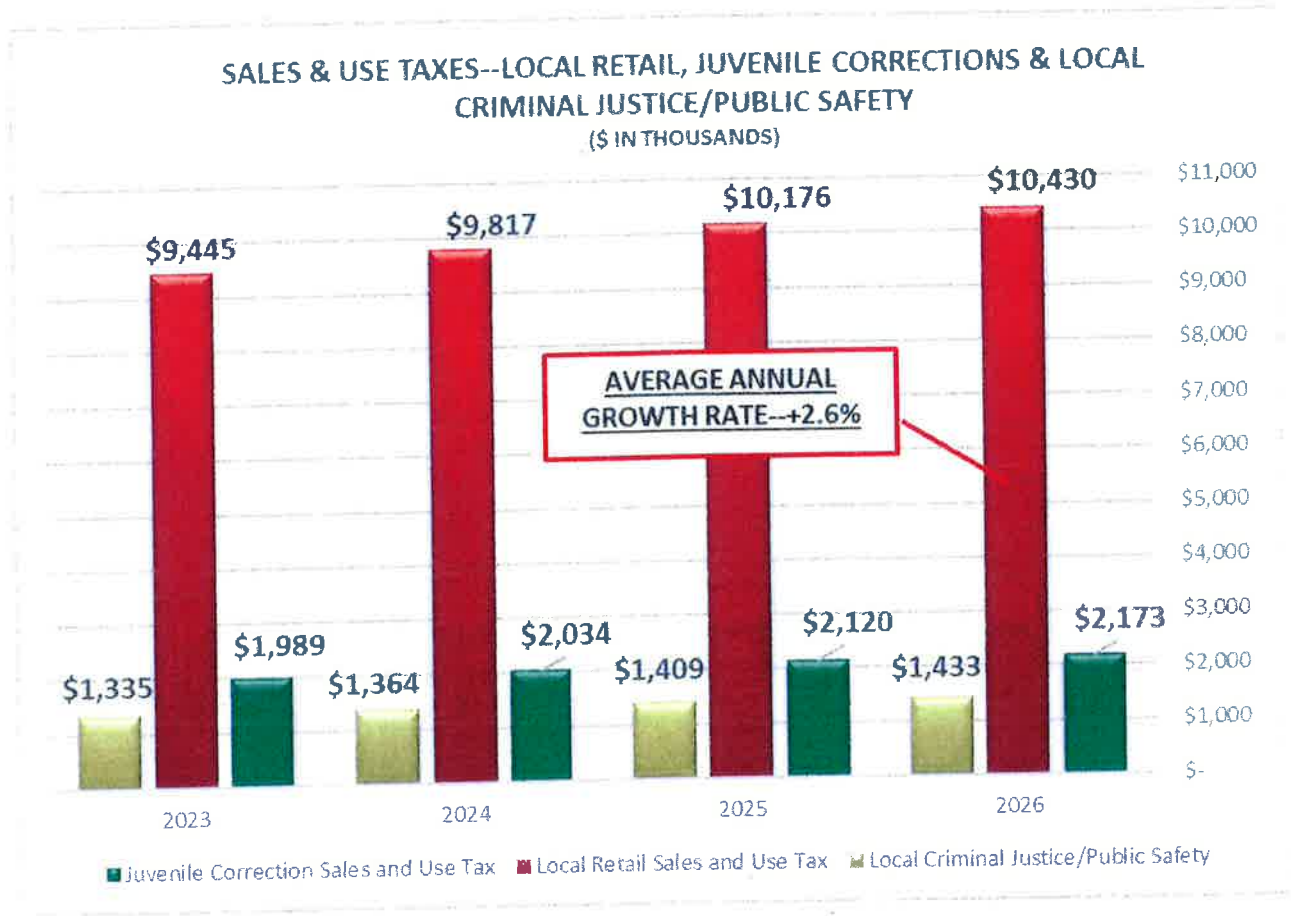
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Sales-driven taxes including local retail sales & use tax and juvenile correction sales and use taxes—representing 47% of total tax revenue and 23% of total General Fund revenue-- are projected to total \$12.603 million, a combined increase of \$307k or 2.5%, which again reflects our assumption that sales taxes will grow at a combined growth rate of 2.5% based on our updated 2025 forecast. This is consistent with 2.6% minimal overall growth in taxable sales forecasted for 2025 by the WA State Economic Forecast Council. While WA State Economic Forecast estimates a 6.8% increase in 2026 taxable retail sales activity, this is largely due to the elimination of sales tax exemptions status of several services that are now subject to sales tax, primarily relating to provision of IT services, sales of custom software, certain advertising services, temporary staffing, security services, and others. Given our County's business make-up, we believe the elimination of these sales tax exemptions will largely benefit tech-heavy regions of the State such as the I-5 corridor and will not have a large effect on our County's sales taxes.

Local Retail, Juvenile Corrections & Local Criminal Justice/Public Safety Sales taxes have trended as follows over the past 4 years:



Local criminal justice and public safety taxes are projected to total \$1.433 million, an increase of 1.7% in 2026 based on MRSC published guidance. Timber excise & leasehold excise taxes are projected to total \$336k, reflecting a minimal 1% increase over 2025 projections based on a two-year trailing trend.

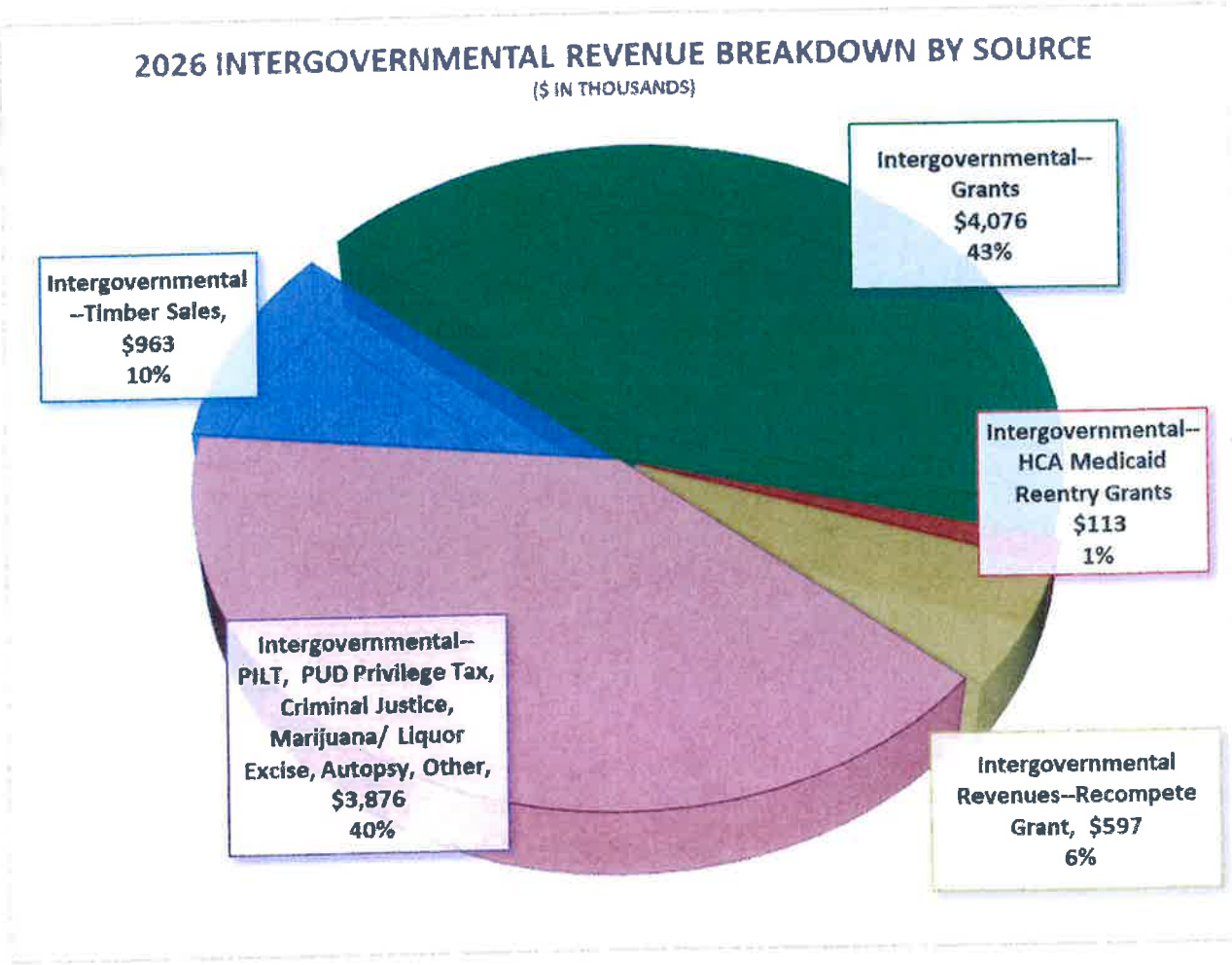
LICENSES & PERMITS

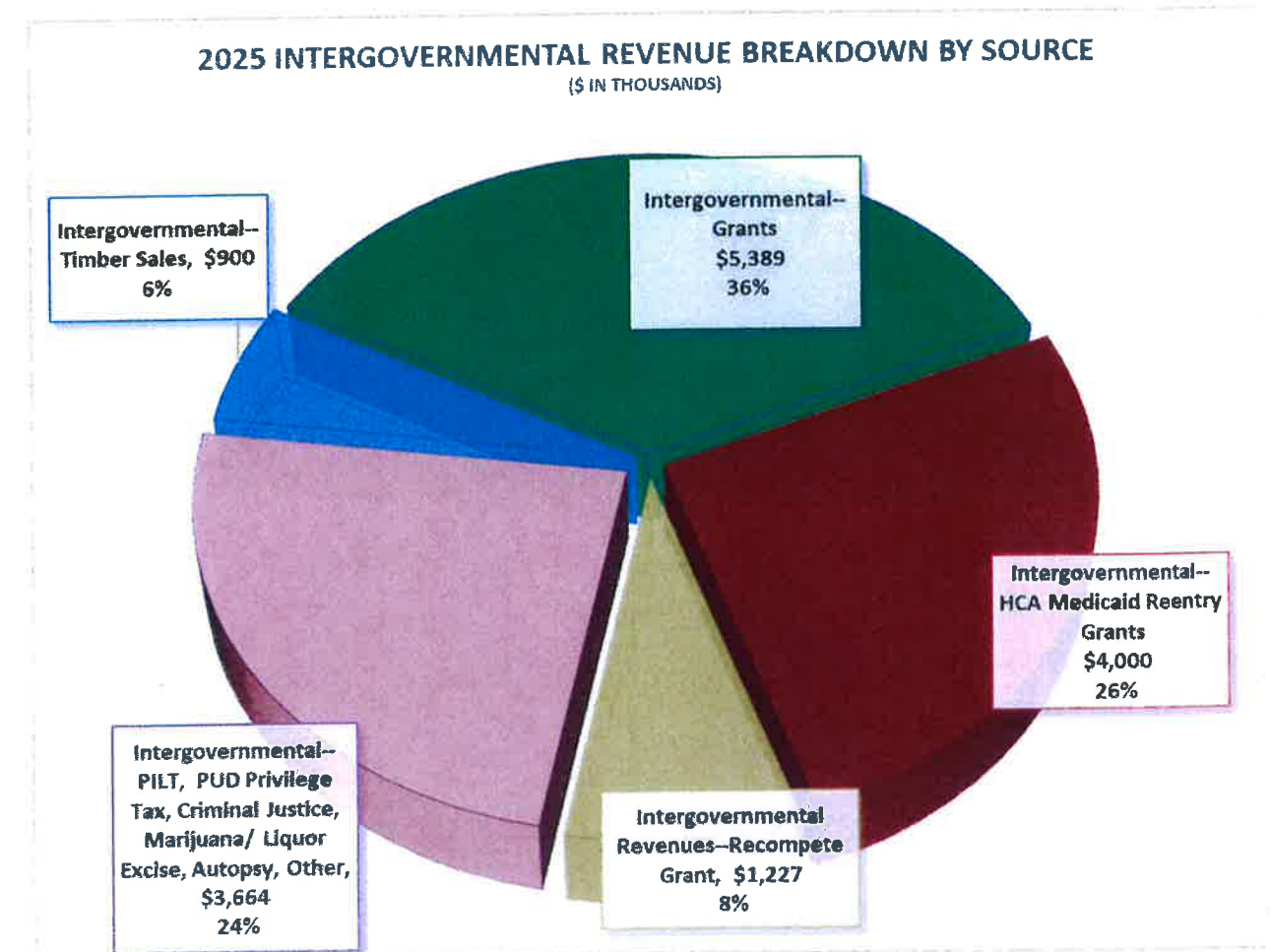
Licenses & Permits are currently projected to total \$1,351k, an increase of +\$54k or +4.1% from 2025 projections mainly due to a planned 2.7% CPI rate increase in Community Development’s building permit and land use permit fees, and higher other fees in other areas over 2025 projected trend, as offset by a -3% decrease in franchise revenues mainly related to the Astound cable franchise agreement which generated higher revenue in 2025 due to a change in frequency of billing cycle as well as the expected continued erosion of revenues under this agreement.

INTERGOVERNMENTAL REVENUES

Overall, Intergovernmental Revenues--consisting of federal and state grants, intergovernmental tax and excise payments received by the County, and DNR timber sales --are budgeted to total \$9,624k, representing 16.8% of total General Fund revenue budget and reflecting a decrease of -\$5,556k or -36.6% in 2026.

Below is a side by side comparison of the sources of intergovernmental revenues for 2026 and 2025.





Intergovernmental grant revenues, excluding HCA Medicaid Reentry and Recompete, are budgeted to total \$4.076 million, a decrease of -\$1,314k or -24.4% from 2025 driven principally by grant losses in:

- Sheriff Emergency Services (down -\$238k due to higher Community Wildfire Defense and Homeland Security Preparedness grants in '25);
- Community Development—Environmental Quality (down \$490k due to lower Growth Management Act, Climate Planning, McDonald Creek Fish Barrier, Lower Elwha Migration Zone, and various MRC grants);
- Juvenile Services (down -\$261k, primarily due to a \$123k cut in State funding of Becca, \$36k lower Special Sex Offender Disposition due to lower case counts, and lower HHS HCA funding);
- Superior Court (down \$55k in AOC Rural Security grant);
- District Court (down \$184k in AOC Therapeutic Court and Veterans Court grant funding); and
- Decreases in BOCC--Non Departmental (-\$489k in CBDG CIE and DOC/WSAC Energy Audit grants); Health & Human Services Environmental Health (-\$27k), Indigent Defense (-\$13k), and in other areas.
- These decreases are partly offset by grant gains in Sheriff Ops (up \$553k mainly due to WASPC Mental Health Field Response grant increase), and gains in other areas.

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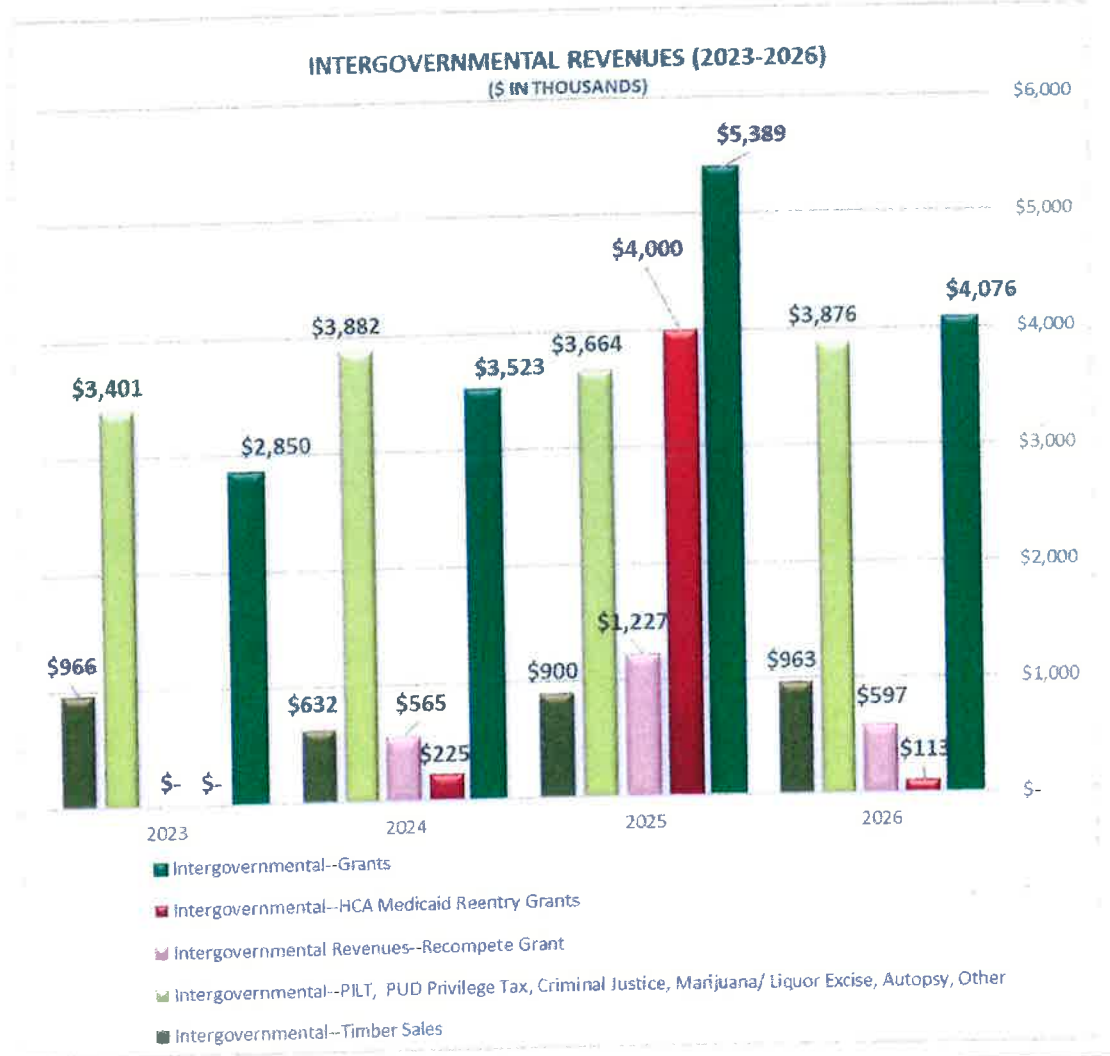
Intergovernmental Grant Revenues from the Recompete Program are budgeted to total \$597k in 2026, a decrease of \$630k as this project transitioned from strategy development and standup to ongoing support and monitoring.

Intergovernmental Grant Revenues from HCA Medicaid Reentry are budgeted to total \$113k in 2026, a \$3.9 million decrease from 2025 due to the prefunding of this grant received in 2025.

Intergovernmental tax revenues including PILT, Criminal Justice, PUD Privilege taxes, Liquor and Marijuana excise taxes, and other taxes are projected to total \$3.9 million, an increase of \$212k or 5.8%, which is primarily due to a \$76k or 8% increase in Criminal Justice, and 2.5-3% increases in PILT, PUD Privilege Tax, and other increases.

Intergovernmental timber sales revenue (consisting of DNR timber sales) is projected to total \$963k in 2026, an increase of \$63k or 7% based on an initial 2026 estimate derived from June DNR 2025 timber harvest report.

Below is a summary of how each our recurring sources of Intergovernmental Revenue (excluding ARPA Section 605 and COVID funds) have performed over the past 4 years:



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CHARGES FOR GOODS & SERVICES

Charges for Goods & Services are budgeted to total \$11.966 million in 2026, an increase of \$2,409k or 25% in 2026 driven by the following:

- Sheriff Operations (+\$70k primarily due to higher OPSCAN Radio Tech Services charges, as offset by \$20k in lower Stonegarden law enforcement services funding)
- Sheriff Jail (+\$1.1 million overall increase related to cost analysis-based increase in Criminal Justice Interlocals with Sequim & Port Angeles, as offset by reduced revenue under other governmental agency contracts based on trend),
- Sheriff—Clinical Services (+\$392k increase due to higher Mental Health Services Hargrove support (+\$158k) and assumed increase in Criminal Justice Interlocals with Sequim & Port Angeles allocated to Jail Clinical Services;
- Indigent Defense-- (+\$320k due to assumed increase in Criminal Justice Interlocals with Sequim & Port Angeles allocated to indigent defense);
- District Court 1—(+ \$523k increase due to \$108k increase in Hargrove funding received for Mental Health Court, revenues from the Criminal Justice Interlocals with Sequim & Port Angeles allocated to District Court based on cost of services provided, as offset by a -\$24k decrease in Probation revenues);
- Prosecuting Attorney—(+ \$533k due to services revenues now being allocated from the Criminal Justice Interlocals with Sequim & Port Angeles to the PAO based on cost of service provided, and higher services revenues from Civil Professional Services provided to Public Works and HR Risk Management.
- Community Development--+\$13k in building plan check revenues due to a planned 2.7% CPI increase; and
- Increases in other areas.

These increases are partly offset by declines in:

- Auditors (down -\$150k primarily due to lower Election Services revenue than 2025)
- Community Development—Environmental Quality (down \$184k due to Hazard Mitigation Plan interlocal agreements entered into with Forks, Port Angeles & Sequim in 2025)
- Treasurer (-\$88k principally due to re-distribution of revenues from Criminal Justice Interlocals with Sequim & Port Angeles to the criminal justice departments providing services),
- IT (down \$51k due to discontinuance of IT additional support services provided to Roads); and
- Superior Court (down \$45k due to discontinuance of CHSW Parents for Parents program and lower trending drug courts fees, as offset by \$30k in additional Hargrove funds provided for a Superior Court Judge and Court Commissioner’s time spent in support of the therapeutic courts).

FINES & PENALTIES

Fines & Penalties are budgeted to total \$853k, a decrease -\$74k or -8% over 2025, primarily due to lower fines & delinquent tax penalty revenue budgeted by District Court 1 and Treasurer in comparison to 2025 trend.

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MISCELLANEOUS REVENUE

Miscellaneous Revenue is projected to total \$4.470 million in 2026, and consists mainly of interest income (totaling \$2.78 million in 2026), parks camping fees (totaling \$944k in 2026), Environmental Health operating assessments (\$297k), and fairground rental, concession fees and event sponsorships (\$208k). Miscellaneous revenue is budgeted to decline -\$241k or -5.1% in 2026, mainly due to lower investment interest income in 2026 as the Federal Reserve has recently resumed reducing interest rates in September that is expected to continue later this year and next year. Campground and fair revenues are expected to remain relatively flat to slightly down (-\$18k) to our 2025 forecast following fee increases implemented in 2025. Fair revenues from vehicle storage rentals and other building/grounds rental fees are projected to drop \$17k to reflect reduced capacity as certain fairground buildings are undergoing maintenance. Environmental Health operating assessments are also projected to increase \$7k in 2026 due to a planned CPI increase.

OTHER FINANCING SOURCES

Other Financing Source revenue is budgeted to total \$1,070k in 2026, an increase of \$872k. Consisting primarily of Medicaid reimbursement revenue billable by the County’s Clinical Shared Services group supporting the healthcare needs of adult and juvenile offenders in the County’s carceral facilities under the HCA Medicaid Reentry grant program, this new revenue stream is expected to commence late in the 4th quarter of 2025, and in 2026 is estimated to total \$870k assuming a full year of Medicaid billing is achieved. The 2026 budget also reflects the sale of \$200k of surplus county property held.

TRANSFERS IN

Transfers In for the General Fund--consisting primarily of the return to the General Fund of previously provided working capital funds by the General Fund to various grant-funded projects-- are budgeted to total \$1.103 million in 2026, consisting of:

- \$500k from the transfer of temporary working capital provided by the General Fund to the Joyce Broadband Infrastructure Capital project which is expected to conclude in the 4th quarter of 2026;
- \$531k from the transfer of previously provided construction-related working capital from the Dungeness Off Channel Reservoir capital project fund as the main construction phase of this project is likely delayed until 2027/2028 at the earliest pending securing sufficient grant funding to complete the project;
- \$18k of funding from the Carlsborg Water Mitigation fund as the fund has no foreseeable costs;
- \$10k from the transfer of all interest income earned to-date on American Rescue Plan Act funds from the ARPA fund to the General Fund (vs. \$96k in 2025);
- \$40k recurring transfer to District Court 1 from the Trial Courts Improvement fund; and
- \$2k transfer from Public Works for the employee wellness benefit program which is being transitioned to the General Fund’s HR department for 2025.

This represents a \$270k increase from 2025, which is primarily due to the remaining \$311k of the remaining working capital funding provided by the General Fund for the Lower Dungeness Floodplain project in 2025 and \$378k return of working capital from the Clallam Bay Sekiu Sewer fund following completion of the first phase of the stormwater sewer upgrade project in 2025.

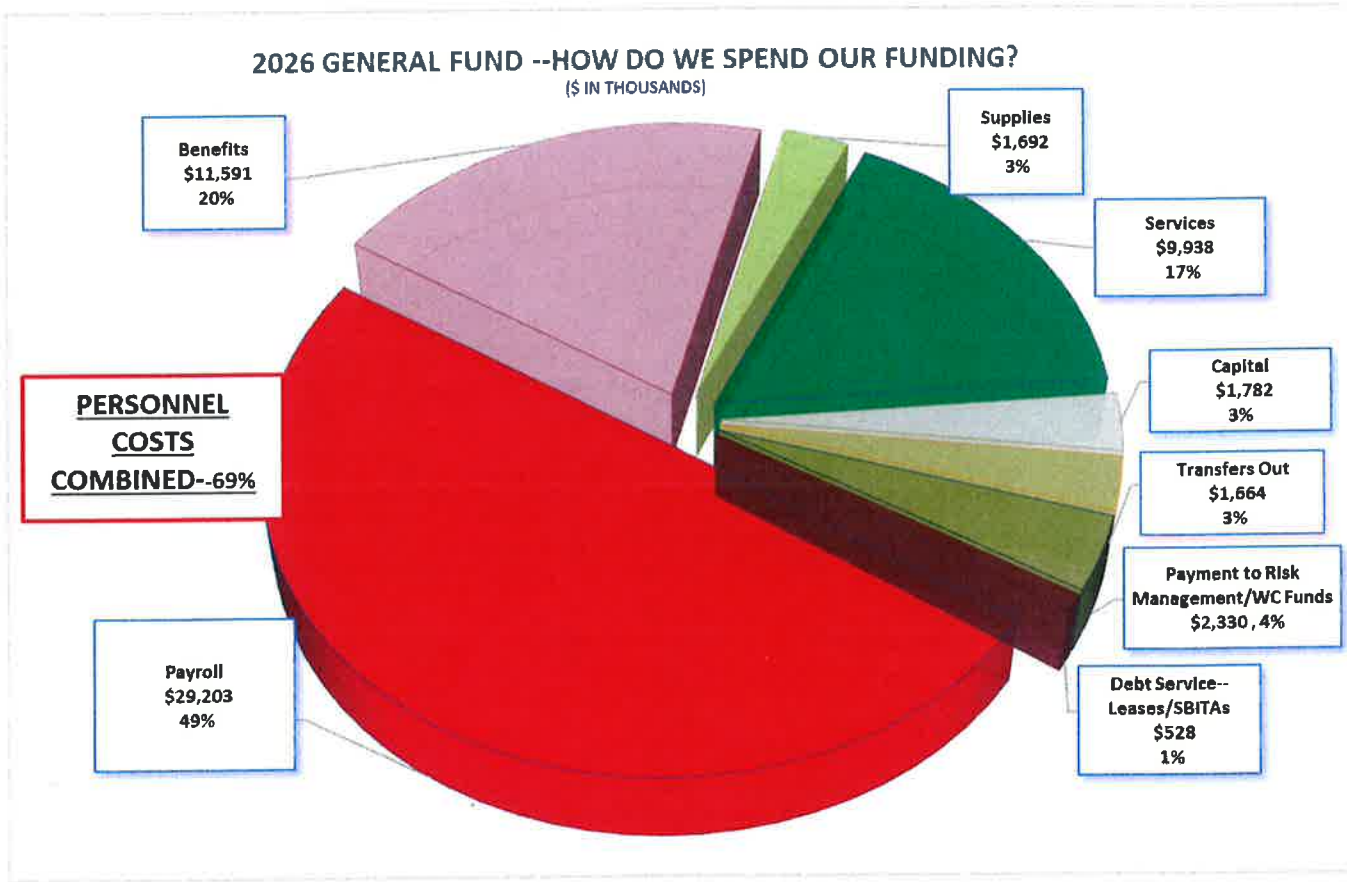
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EXPENDITURE BUDGET HIGHLIGHTS

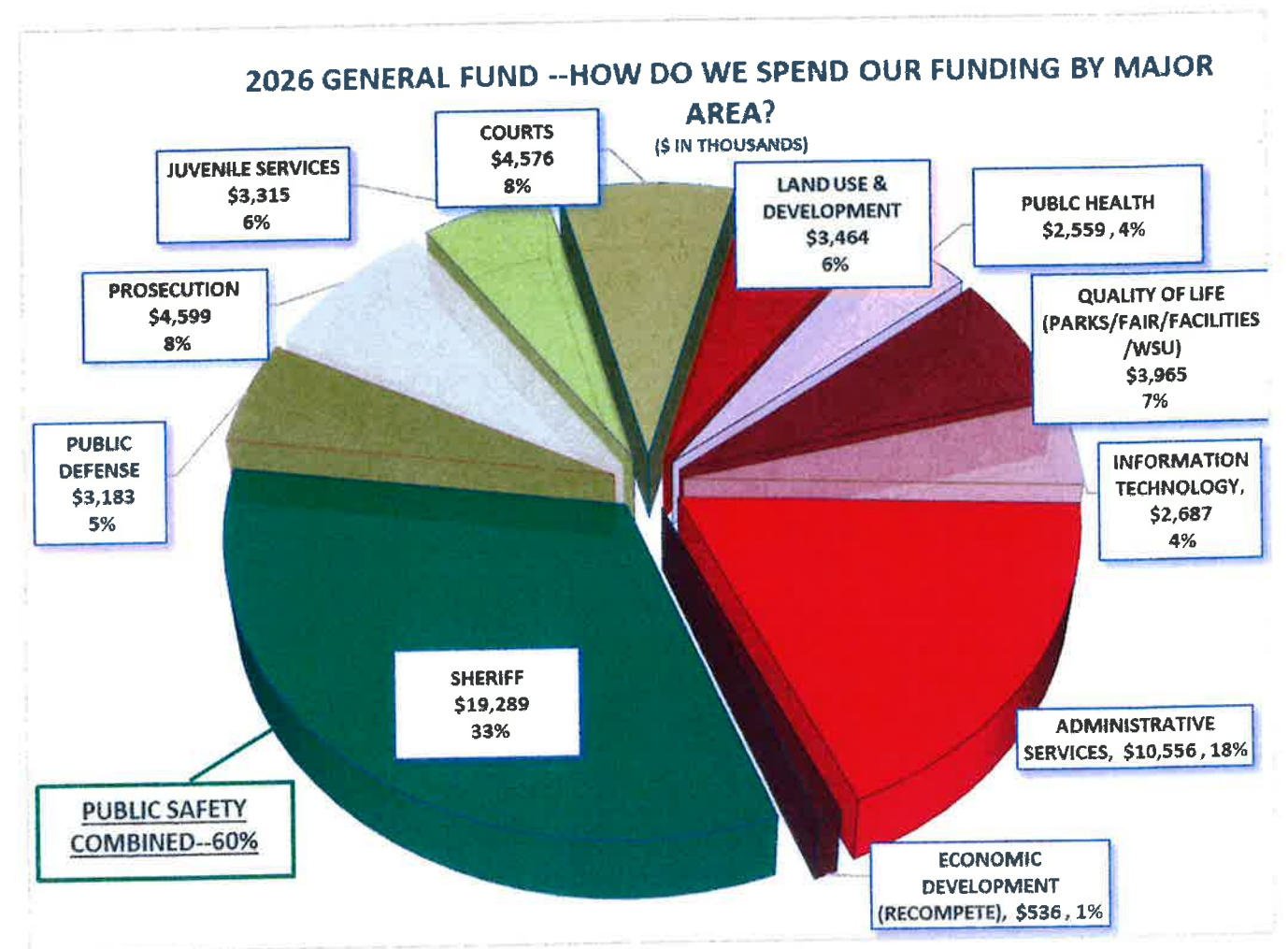
Turning to expenditures, our General Fund Operating Expenditure budget, excluding Transfers Out, currently stands at \$57.064 million, an increase of \$3,092k or 5.7% from our 2025 projected expenditures, and an increase of \$1.131 million or +1.93% over the adopted 2025 budget. Transfers Out—consisting of capital outlay funding provided to the Parks & Facilities Capital Projects and IT Capital Projects fund, working capital funding provided to grant-funded projects that are expected to be returned to the General Fund after the project concludes and all grant reimbursements have been received, and transfers provided as a subsidy to certain non-General Fund funds that require supplemental funding to operate (i.e. Health & Human Services Operations, Veteran’s Relief, Local Crime Victim Witness fund, Solid Waste Fund, Flood Control, Carlsborg Sewer, etc)—are budgeted to total \$1,664k in 2026, an increase of +\$637k from 2025 projected. After including Transfers Out, Total Expenditures are budgeted to total \$58.729 million, an increase of \$3,730k or 6.8% over 2025 projected costs.

Below is a breakdown of how the General Fund spends its funds by type of expenditure and by area:



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SALARIES, WAGES & BENEFITS

The largest driver of the budgeted expenditure increase over 2025 projected expenditures is in Payroll and Benefits costs. Representing approximately 69% of our total expenditure budget, Payroll and Benefits are budgeted to total \$40,794, with Payroll up \$2,600k or +9.8% and Benefits up \$849k or 7.9%, respectively, to the 2025 forecast. These increases are partly due to the fact that the budget assumes all budgeted staff positions are filled for the entire year as required under current policy, which was not the case in 2025 and prior years where due to retirements, voluntary terminations, and other delays in filling positions during the year, the County continued this trend of having more open positions during 2025. This, together with a delay in ratifying one of our labor agreements included in the 2025 budget, is expected to result in a projected budget underspend in payroll and benefits in 2025 of approximately \$2.5 million or 6%. Based on analysis of its 3-year and 5-year historical average payroll/benefits budget underspend, the County has underspent its Payroll budget between 7.8% to 8.4%, equal to between \$2.7 million and \$3.2 million of budget underspend. While not reflected in the current 2026 Proposed Final budget due to policy, we anticipate a level of personnel budget underspend of approximately \$0.816 million or 2%, based on an assumed lower position vacancy rate following conclusion of our labor contract negotiations and employment trends observed. **If you adjust our 2026 personnel cost budget for this anticipated underspend equal to approximately \$0.816 million based on the 2026 payroll budget, our combined**

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personnel costs in reality are expected to increase \$2.633 million or 7.1% in 2026 as compared to projected 2025 costs.

This 7.1% increase in overall payroll/benefits costs is largely being driven by collective bargaining-related COLAs of 1.5% in January 2026 and 1.5% in July 2026, full year impact of 2025 COLAs provided under labor contracts ratified in the 2nd half of 2025, pay step increases, pay adjustments, and a \$50-per-month increase in County-paid health premium increases for each collective bargaining unit. These increases were partially offset by savings from DRS pension contribution rate decreases that took effect in July 2025, resulting in pension rate decreases ranging from 25% to 38%, leading to a \$706k decrease in budgeted DRS contribution costs paid by the County when comparing the 2026 budget to the 2025 adopted budget. Position cost savings related to certain retirements that occurred in 2025 and expected in 2026 are also reflected, as well as FTE reductions as outlined below. In addition, \$200,000 of previously committed ARPA funding that is expected to be re-obligated and used to fund personnel costs of the General Fund is reflected in the 2026 Sheriff--Operations budget. Partially offsetting these savings is the addition of \$189k in funding to support rising costs of the LEOFF 1 retiree medical costs, the addition of a new County Coroner Position, and other FTE additions outlined below.

It is important to note that the Proposed Final budget now reflects the effects of the recent ratification of one of our interest arbitration bargaining units that took effect in September 2025, but it does not yet factor in compensation changes related to our remaining interest arbitration and limited commission bargaining units which are in various stages of negotiation. High level placeholders have been updated from previous estimates for the remaining interest arbitration bargaining units and incorporated for purposes of estimating ending 2026 General Fund reserves.

After further adjusting for these certain placeholder costs related to open labor agreements and other personnel costs, overall salaries and benefit costs for 2026 are expected to total \$40.611 million, representing an increase of \$3.27 million or 8.7% over 2025.

Changes in Budgeted FTEs

As outlined in the attached "Budgeted Staff Schedule History", the 2026 Proposed Final Budget assumes a full staffing level for the General Fund of 330.99 FTEs, which reflects -0.5 fewer FTEs than the 2026 Draft Budget and -2.43 fewer FTEs than the 2026 Preliminary Budget and -2.1 fewer FTEs in 2026 as compared to the 2025 budget based on the following changes:

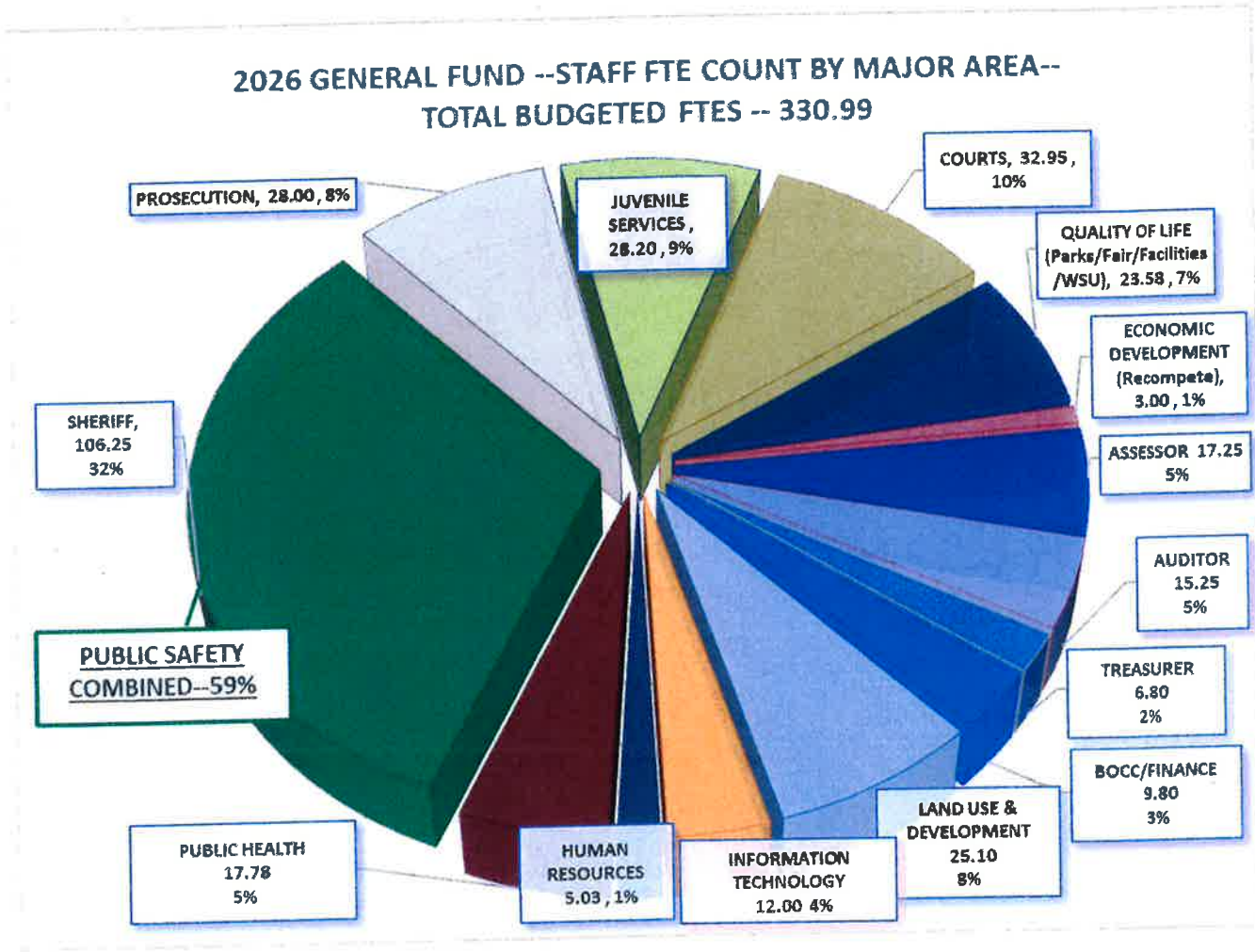
- Assessor (-.5 FTE)
- NonDepartmental (Finance)—(-2.0 FTE due to transition of payroll Finance back to HR)
- Community Development – Administration (+1.0 FTE)
- Human Resources (+1.93 FTE due to shift of payroll staff from Finance)
- IT (-1.0 FTE due to elimination of the Deputy Director position)
- Sheriff Jail (-3.0 FTE due to elimination of CREW/Chaingang positions due to the loss of Roads funding for CREW operations);
- Sheriff Clinical Services (+5.4 FTEs due to creation of this shared services group to support healthcare needs within our adult and juvenile carceral facilities, which reflects 1.0 FTE added for the new Clinical Services Director position, 4.83 FTEs transitioned from Juvenile Services

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- to Clinical Services in 2025, the addition of 1.0 FTE Record Specialist position, and realignment of nursing staff resulting in a -1.43 FTE reduction);
- Prosecuting Attorney Operations (+1.0 FTE for Civil Paralegal position to be added in 2026);
 - Juvenile Services (-5.43 FTEs due to transition of positions to the new Sheriff Clinical Services department and elimination of a Fiscal Specialist position);
 - Coroner (+1.0 FTE for newly created Coroner position); and
 - Clerk (-.5 FTE)

Below is a breakdown of General Fund FTE Staff by Major Area:



SUPPLIES

Supplies are budgeted to total \$1.692 million, an increase of \$100k or 6.3% from 2025 as projected. This increase is mainly reflective of 2025 budget trend savings reflected in the 2025 projection increases in Clinical Services and other areas, the addition of \$44k of department requests, as offset by \$46k of supplies cost reductions identified during review of departments' Preliminary Budgets.

SERVICES

Services in 2026 are projected to total \$9.938 million, a decrease of -\$998k or -9.1% over 2025 projected services costs, and an increase of +\$343k compared to the 2025 original budget. This decrease is mainly due to the following:

- NonDepartmental—(decrease of -\$624k due to elimination of criminal justice study costs (\$90k), Center for Inclusive Entrepreneurship CDBG grant costs (\$203k), Clallam Conservation District and North Olympic Library support (\$61k), and Energy Audit professional services (\$238k) incurred in '25), as offset by \$25k in higher postage and building security costs.
- Community Development—Environmental Quality (-\$645k in lower grant-funded professional services costs tied to the Growth Management Act, Climate Planning, Lower Elwha Migration and other grants);
- Recompete--(-\$529k in lower grant-funded professional services and Clallam EDC costs),
- Sheriff Jail—(-\$70k related to building security, lower vehicle rental costs & lower CREW costs)
- Sheriff Emergency Services—(-\$116k due to lower grant-funded Wildfire Mitigation Plan professional services)
- Sheriff Clinical Services—(-\$57k in lower computer system maintenance and other costs);
- GIS (-\$54k),
- Health & Human Services—Environmental Health (-\$91k due to lower grant-related professional services and vehicle rental costs);
- Coroner—(-\$20k in lower in transport and storage costs due to delay in full utilization of coroner vehicle in '25, as offset by higher coroner autopsy services and vehicle rental costs); and
- Indirects (increase of \$145k in General Fund shared services costs allocated to other funds);
- Superior Court – (-\$81k in lower costs related to discontinuance of Parents for Parents program and one-time IT technology costs in '25); and
- Decrease in other areas.
- These decreases are partially offset by contractual and grant-related increases in various areas, including:
 - Information Technology (+\$291k, of which \$193k relates to the reclassification of Microsoft Office 365 license costs from debt service costs to Services due to the software license transitioning to a one-year license and a department request for \$30k of consulting professional services)
 - Sheriff Operations (+\$619k, of which \$575k relates to higher WASPC Mental Field Response grant-funded services costs, \$43k in higher Enhanced 911 central dispatch services fees from Pencom), as offset by -\$59k decrease in ER&R vehicle rental costs from the 2025 budget; and
 - Indigent Defense (+\$338k over 2025 projected costs, due to additional one-time expert services and adult felony costs of \$200k anticipated for the two murder trial/retrials in 2026, \$84k increase in conflict attorney and juvenile truancy costs, and anticipated increases under the Clallam Public Defender contract).
 - Juvenile Services (+\$87k due to shifting of placeholder cost reductions from Services to Personnel costs in the 2026 budget)

PAYMENT TO RISK MANAGEMENT/WORKERS COMP FUNDS

The General Fund’s share of Risk Management/Workers Compensation funds operating costs is budgeted to total \$2,330k, representing an increase of \$57k or 2.5% increase over 2025. This increase is being driven mainly by an expected 28%+ rise in WAC risk pool liability insurance costs in 2026 over 2025 as partly offset by a -23% decrease in property insurance costs due to rising liability property insurance costs being seen state-wide, continuing a multi-year trend, as offset by a one-time realignment of Risk Management reserve levels resulting in a reduction of \$192.5k in costs allocated to the General Fund.

DEBT SERVICE COSTS

Debt service costs consists of (1) certain office, land, and equipment leases with a lease term greater than one year, and (2) certain multi-year software licensing and online subscription costs now required to be treated as debt following a recent accounting rule change. These costs are budgeted to total \$528k, representing a decrease of -\$55k or -9.5% over 2025. This decrease is mainly due to the re-classification of the IT Microsoft Office 365 license of \$275k from debt service to services costs as the software license transitioned from being a multi-year license to a single year license. This decrease was partly offset by the addition of a new accounting ERP system license cost, the addition of Taser service contracts for the Sheriff’s Office and Juvenile Services in 2025, and additional rent costs tied to additional storage space leased by the Sheriff’s Office in 2025, and contractual increases.

TRANSFERS OUT

Transfers Out consists of funding provided by the General Fund to fund (1) Capital projects in the Parks & Facilities, IT Capital Projects, and certain other capital project funds; (2) Working capital needs of capital projects that rely principally on reimbursement grants for funding; and (3) those County Funds whose own sources of funding are inadequate to fully cover their operating costs. Transfers Out are budgeted to total \$1,664k in 2026, a +\$637k increase from projected 2025. This increase is mainly due to increases in Transfers to:

- Health & Human Services—Operations (+\$737k higher in 2026 due to this fund’s reserves--consisting mainly of opioid settlement funds--needing to be transitioned to a new Opioid Settlement fund to be established in 2026 to insure such funds are appropriately used for eligible activities, leaving this fund with inadequate reserves to operate. This fund is heavily reliant on grant funding from various sources, many of which limit the amount of indirect costs allocated to the fund that are eligible for reimbursement under these grants. Because the amount of indirects charged to this fund by the General Fund often exceed the amount these grants will cover, this creates a situation where this fund under its current cost structure will require General Fund subsidy support to cover that portion of indirect costs not covered by the grants levels as well as working capital support under its grant reimbursement funding structure (based on recent discussions, other measures will also be taken regarding timing of receipt of budgeted funding from County Hargrove and Opioid Settlement funds will be enacted in 2026 to provide additional working capital flexibility));
- Broadband Infrastructure Capital Project-- +\$204k in temporary working capital to be provided by the General Fund to the Joyce Broadband project which is expected to conclude in the 4th quarter of 2026, at which time this funding along with working capital to be

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provided in 2025 will be returned to the General Fund after all grant reimbursements are received; and

- Solid Waste-- +\$45k in subsidy funding needed to support ongoing monitoring costs of the former Lake Creek landfill site and other unfunded costs;
- Parks & Facilities Capital Projects Fund (+\$13k higher reflecting previously approved and mandatory recurring capital projects, the addition of \$75k of additional capital requests (see capital plan discussion that follows for more detail), and the park master plan project being funded in 2025);
- IT Capital Projects Fund (+\$33k higher due to addition of \$26k of capital outlays for completion of the BOCC network room and UPS/Battery Replacement costs); and
- Local Crime Victim Compensation fund (+\$23k higher due to additional victim and witness support requested for the upcoming murder trial/retrials in 2026).
- Offset by Transfer decreases in:
 - Carlsorg Sewer fund (-\$46k lower)

Transfers Out from the General Fund included in the 2026 Proposed Final Budget include the following:

• Health & Human Services Operations	\$ 737,121
• Capital Projects—Parks & Facilities	279,243
• Broadband Infrastructure Capital Project	203,612
• Capital Projects—IT	32,784
• Local Crime Victim Comp	55,435
• Veterans Relief	67,500
• Public Works--Flood Control	90,392
• Public Works—Carlsborg Sewer	23,272
• Public Works—Solid Waste	45,000
• HHS Chemical Dependency/Mental Health	6,037
• Treasurer Land Assessment	15,450
• REET 1 (from Juvenile Services)	108,650

TOTAL TRANSFERS OUT—2026 \$ 1,664,496

2026 PROPOSED FINAL CAPITAL BUDGET

Attached is the breakdown of capital outlay requests as part of the 2026 Proposed Final Budget, as well as those requests that we propose be deferred at this point. These materials include the following:

- **2026 Proposed Final Capital Outlay Budget--By Fund--** which lists all proposed capital requests sorted by department and fund. Also included at the bottom of this schedule is a Capital Funding Sources and Uses Summary that outlines which fund we propose be used to finance the proposed capital outlays, and the budgeted beginning and ending fund balance and projected revenue and other non-capital expenditures of each respective source fund for 2026;
- **2026 Proposed Final Capital Outlay Budget--By Key Strategic Capital Project--** includes a summary of the proposed capital spending for 2026 by key strategic initiative/grouping category created for the capital planning process; and

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- **2026 Proposed Final Capital Requests Excluded from 2026 Budget--** reflects those lower priority capital requests which we recommend be deferred based on current funding limits and level of priority.
- **CAPITAL REQUESTS--** we are proposing a total \$54,303,537 of capital outlays for the 2026 county-wide budget and deferring \$800,973 of requests identified in the current Proposed Final of the 2026 capital plan. The recommended capital outlays are proposed to be funded through the following sources (source: "Proposed Capital Requests to Include in 2026 Budget" attachment):
 - Parks & Facilities Capital Projects Fund--\$527k total, made up of \$250k for a grant-funded Rodeo Arena upgrade project (dependent on receiving grant funding), \$127k for PFF Unanticipated Projects, \$50k for an Office Space Reconfiguration/Expansion placeholder to cover needs of the various County offices, \$10k to update & install cuff ports in jail cell doors, \$70k carryover from the 2025 Parks Master Plan, and \$10k carryover from the 2025 Single Point Entry project; the capital outlays from this fund are partially grant-funded and will require a Transfer from the General Fund of \$279.2k.
 - IT Capital Projects Fund--\$238k total, made up of \$177k for the migration from EDEN to an enterprise accounting system, \$50k for Unanticipated Projects, and an ongoing copier replacement plan request of \$55k, \$6k for completion of the 2025 wiring closet outside the BOCC suite, and \$5k for a network sound enclosure for equipment housed in the Treasurer's breakroom; the capital outlays from this fund will require a Transfer from the General Fund of \$32.8k.
 - REET 1--\$2,747k total, made up of \$918k for the installation of an Air-Water Heat Pump for Hot Water Generation as part of the Energy Audit performed in 2025, \$586k for the replacement of light fixtures at the Courthouse and Juvie as part of the Energy Audit performed in 2025, \$445k for the non-HCA Medicaid Reentry grant portion of the Control Room Upgrade at Juvie, \$325k for upgrades and signs related to the new Dungeness Trails Park, \$200k for TRANE Control Improvements and Upgrades, \$50k for continued replacement of the Courthouse VAV HVAC air system boxes, as well as \$223k of other smaller ongoing requests (courthouse flooring, parks trails & roads maintenance, jail locks replacement, and Historic Courthouse exterior preventative & restorative services, fairgrounds septic pump replacements, moving modular offices to Clallam Bay, and security fencing around the 3rd St HHS building).
 - REET 2-- \$3.7 million made up of a transfer of \$3 million to the Joint Public Safety Facility fund and a transfer of \$700k to the Roads fund.
 - Joint Public Safety Facility--\$17.19 million consisting of the project's construction work. This phase will be paid through a combination of State & Federal grant funding sources, Emergency 911 Communication Tax, and REET 2.
 - General Fund--\$1.782 million consisting primarily of:

- \$1.412 million of HCA Medicaid Reentry grant-funded IT capital projects at both carceral facilities;
- \$270.7k of Sheriff Operations/Jail/Emergency Services items (\$232.7k of which is for vehicle ER&R replacement and vehicle equipment for the scheduled replacement of 4 patrol vehicles), and \$38k for portable radio replacement;
- \$50k in Prosecuting Attorney for door security improvements;
- \$45k in Superior Court (\$24k for JAVS PolyCom Video Conference replacements, and \$21k for bullet-proofing of Judicial bench & clerk desks), and
- \$5k in Health & Human Services for the installation of a drinking water fountain with a bottle filler.

As noted earlier, Transfers from General Fund will be needed for Parks Facilities and Fair Capital Fund (\$279.2k) and the IT Capital Projects fund (\$32.8k) to fully fund the 2026 capital projects in these funds, which are noted in the 2026 Proposed Budget;

- Other Funds Capital Outlays
 - Roads--\$9,930k, including \$365k for ER&R vehicle/equipment costs and \$9,565k of planned Right of Way and other Roads-based projects;
 - OPSCAN--\$170k for radio network equipment replacement;
 - Dungeness Off Channel Reservoir--\$3,453k for the next phase of Dungeness Off Channel Reservoir Project (to be 100% grant funded through grants rec'd to date);
 - Broadband Infrastructure--\$5,500k (fully grant funded) the completion of the Broadband Expansion projects in the Joyce area;
 - Clallam Bay Sekiu--\$11,355k (includes \$10,030k DOE grant/loan funded collection system rebuild project and \$1,325k to replace three of five pump stations (Opportunity Fund transfer funded);
 - Carlsborg Sewer--\$85.7k for the 2026 payment to the City of Sequim for this system's proportionate share of infrastructure upgrades; and
 - ER&R--\$1,190k, consisting of vehicle and equipment replacements for Roads of \$932k and \$228k for General Fund, and \$30k for the remaining general site maintenance to replace failing gutters on all ER&R buildings.

In summary, the total recommended 2026 capital spend by the key strategic initiative/grouping is as follows:

- **Broadband Expansion**--\$5,500,000
- **Courthouse Space Assessment & Re-alignment**--\$50,000
- **Courthouse/Juvenile Services Building Security**--\$71,000
- **Deep Water Well/Water Mitigation**--\$3,452,782
- **EOC Relocation**--\$17,191,669
- **ER&R Funded Capital Outlays**--\$913,622
- **IT Infrastructure Initiatives**, including:
 - **Applications**--\$177,156
 - **Network**--\$11,000
- **Juvie Master Plan**--\$445,000
- **Mandatory/Recurring/Regular Replacement**--\$2,373,491
- **Other Non-Recurring Capital Outlay**--\$9,638,339
- **Previously Approved Carry Over Capital Outlays**--\$2,338,622

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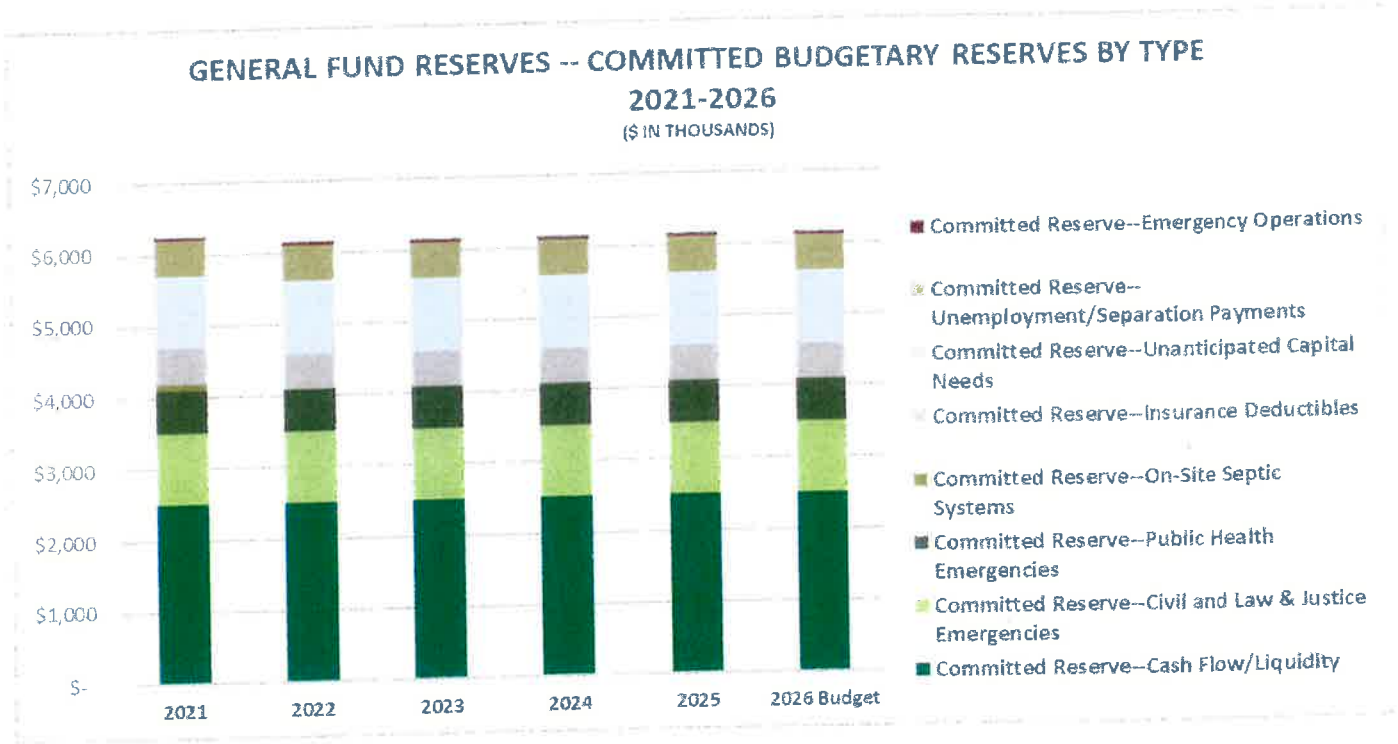
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- Road Projects Supported Thru REET--\$700,000
- Sewer System Repair/Replacement Initiatives--\$11,440,856
 - TOTAL--\$54,303,537
 - Total Grant/Loan Funded--\$43,378,822
 - Total County (excluding General Fund) Funded--\$9,420,842
 - Total General Fund Funded--\$1,503,873

GENERAL FUND RESERVES

Based on this revenue and expenditure included in this version of our budget, the budget reflects utilizing (\$1,394k) of General Fund reserves to fully fund the 2026 budget based on County policy which requires us to budget assuming all personnel positions are fully staffed for the entire year. However, based on expected underspend to our personnel and benefits budgets of \$0.816 million and \$0.633 million in estimated placeholder costs related to open labor contracts and other costs, **the General Fund’s 2026 Proposed Final Budget as adjusted would produce a projected deficit for 2026 of (\$1,211k)**, as compared to 2025’s projected operating surplus of \$4,026k, which would leave **an ending fund balance of \$14,778k for 2026, or a reserve of 25.2% of expenditures**. This represents an ending reserve balance that is \$2.278 million above the \$12.5 million minimum reserve target level established by the Commissioners earlier in the budget process.

In evaluating the impact of this budget on reserves and the adequacy of our General Fund reserves, it is important to understand what committed budgetary reserves have been historically established via budget adoption. Historically these committed budgetary reserves have totaled between \$6.15 million and \$6.25 million, and are broken down as follows:



The County’s General Fund also contains certain restricted reserves (meaning the monies are limited to varying degrees on what they can be spent on), including:

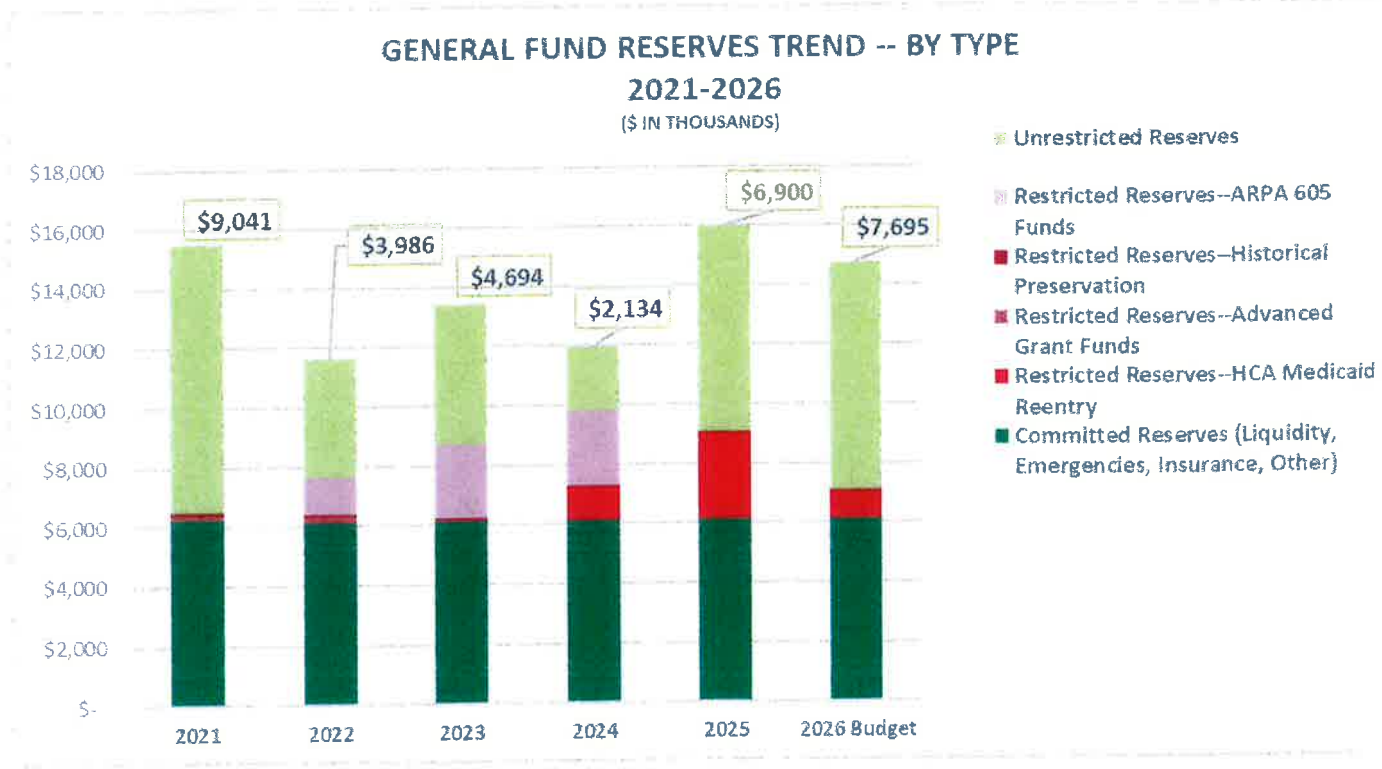
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- ARPA 605 funds (received \$2.5 million in 2022/2023 that could be used for any government services purpose other than lobbying—this funding was fully utilized in 2025 following adoption of a resolution);
- HCA Medicaid Reentry funding (Clinical Services—new for 2024-2026);
- Other advances received from grants (mostly COVID-related that were all fully spent by 2023); and
- Historical Preservation funds

After layering in these restricted reserves along with our committed budgetary reserves outlined above, the historical breakdown of the General Fund’s total reserves, including its level of unrestricted reserves, from 2021 to 2026 is as follows:



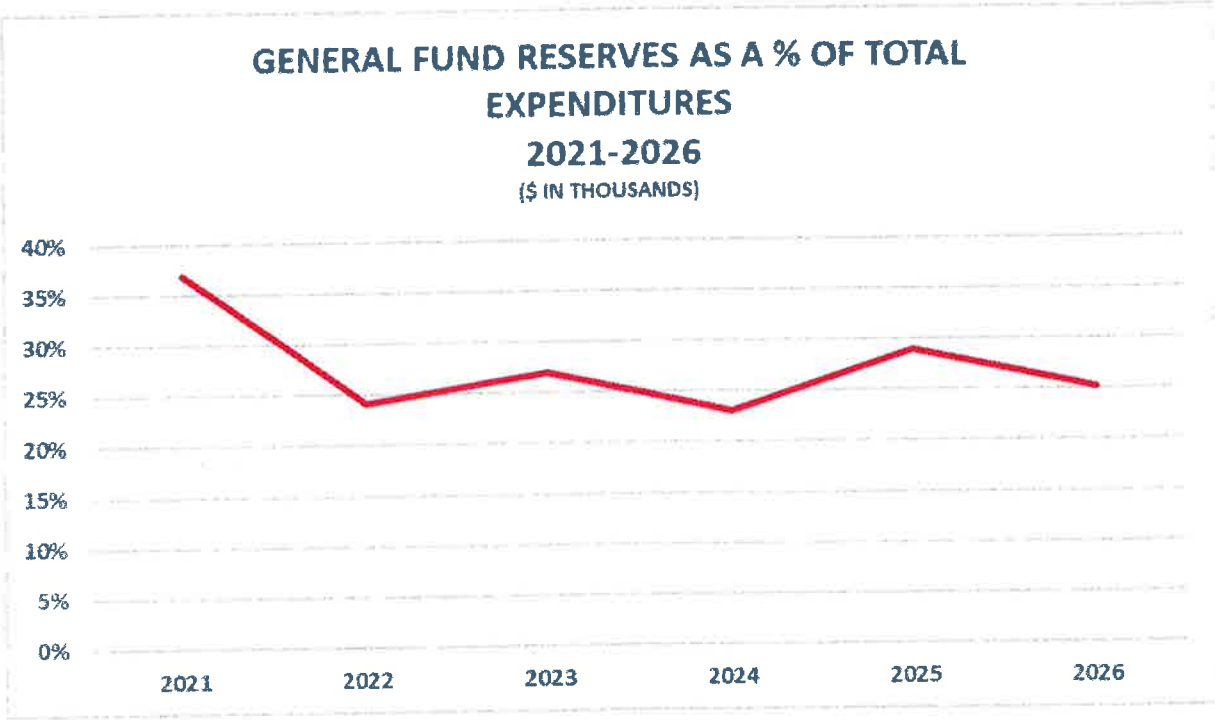
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The General Fund Reserves shown as a % of Total Expenditures from 2021 to 2026 is provided below:



These charts serve to highlight the changes seen both in unrestricted reserves and overall reserves that has occurred historically in the General Fund, and the impact the current 2026 Proposed Final Budget as currently forecasted would have. These historical changes in reserves have been driven by several factors including:

- Operating revenues growing at a rate less than operating expenditures;
- Influx of Large Grant Advances, including the \$2.5 million of ARPA 605 funds received in 2022 & 2023 (which were utilized in 2025), and the \$4.225 million related to the HCA Medicaid Reentry grants received in calendar years 2024 and 2025 which will be used to support capacity building and IT and facility infrastructure improvements to our adult and juvenile carceral facilities in 2025, 2026 and 2027;
- Transfers to various non-General Fund funds requiring subsidized support for their operations (including Clallam Bay Sekiu Sewer, Carlsborg Sewer, Solid Waste, Flood Control, Bullman Beach, Veteran’s Relief, Health & Human Services Operations, Local Crime Victim Compensation fund, Law Library, and Treasurer-Land Assessment funds);
- Working capital and local match transfers made by the General Fund to support various reimbursement grant-funded projects (including Lower Dungeness Floodplain, Dungeness Off Channel Reservoir, Broadband, and the Joint Public Safety Facility); and
- Capital project outlays undertaken by Parks, Fair & Facilities and IT through their respective capital project funds.

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RECAP OF PROGRESS MADE TOWARD A BALANCED BUDGET FOR 2026

As previously covered, due to the (\$3.258) million shortfall existing between revenues and expenditures reflected in the 2026 Preliminary Budget (after including estimated payroll underspend and placeholder costs), **the County Administrator and Finance Department developed a list of expenditure and revenue changes based on discussions held with each department in September to identify potential revenue and expenditure changes to address this shortfall.** These proposed changes were reviewed in detail with each department, the impact of such changes was discussed, and were incorporated into the Proposed Final Budget presented.

In addition to those adjustments identified during the September meetings with the departments, the Administrator and Finance Department met and discussed other potential revenue and expenditure adjustments to further close the gap while enabling the addition of certain limited department operating expenditure and capital requests deemed critical to County operations or that had identified funding sources.

Finally, additional adjustments were made following the October meetings held between departments, Commissioners, County Administrator and Finance to incorporate some additional departmental requests and making other revenue and cost adjustments identified during those meetings. Below is a recap of those efforts:

Operating Deficit—Preliminary Budget (including Payroll Underspend of \$1,214,000 & Placeholder Costs of (\$1,638,000)) (\$3,258,000)

Revenue & Expenditures Changes Made Between Preliminary Budget
And Administrator Recommended Budget:

Revenue Net Gains:

<u>One-Time</u> (Dungeness Reservoir & Carlsborg Water Mitigation Transfers In (+\$549k); Sale of Surplus Property (+\$200k)	\$ 749,000
<u>Recurring</u> (Sales Tax forecast adjustment (+\$112k); Auditor Election Services/Voter Fees (+\$60k); DCD Permit & Plan Check fees (+\$42k); net of other net decreases	\$ 47,000
TOTAL REVENUE GAINS IDENTIFIED	\$ 796,000

Expenditure Net Reductions:

<u>One-Time</u> (ARPA funds re-obligated to Personnel Costs Placeholder (\$200k), Risk Management Allocation Reduction (\$193k)	\$ 393,000
<u>Recurring</u> (DCD Grant-Funded Professional Svcs (\$388k); Open Labor Contract Placeholder True Up net of Cost of Ratified CBA (\$235k); ER&R Vehicle Rental Reductions (\$153k); Redundant Software/Systems costs (\$106k); Clallam Conservation District/North Olympic Library support (\$61k); Sheriff Central Dispatch	

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(\$27k); Other Decreases	\$ 1,173,000
TOTAL EXPENDITURE CUTS IDENTIFIED	\$ 1,566,000
TOTAL REDUCTIONS IDENTIFIED PRIOR TO ADDITION OF DEPARTMENT & CAPITAL REQUESTS	\$ 2,362,000
Department Requests	
One-Time	(\$408,000)
Recurring	(\$507,000)
TOTAL DEPARTMENT REQUESTS ADDED	(\$915,000)
Capital Requests/Capital Transfers Added	(\$120,000)
Total Revenue/Expenditure Net Changes Made—Prelim vs Admin	\$ 1,327,000
Operating Deficit—Administrator Recommended Budget (including Payroll Underspend of \$1,236,000 and Placeholder Costs of (\$661,000))	(\$ 1,931,000)
<u>Revenue & Expenditures Changes Made Between Recommended Budget And Draft Final Budget:</u>	
Tax Revenue--Property Tax levy true-up for final 2025 calcs	\$ 16,000
Intergovernmental Revenue—DCD Environmental Quality grants	(111,000)
Intergovernmental Revenue—net other new grants added	7,000
Charges for Goods & Services—Criminal Justice Interlocals	1,981,000
Charges for Goods & Services—elimination of Road CREW	(274,000)
Charges for Goods & Services—Other	(40,000)
Other Revenue Adjs—Fines & Penalties, Misc, Transfers In	(8,000)
Payroll & Benefits reductions (1.5 net FTE reduction, BOCC Approved department request changes PA/DCD/CCSO, revised L&I, Coroner Position added)	362,000
Services & Supplies net increase (ER&R +\$80k, Juvie placeholder cost savings shifted to Payroll (\$107k), DCD Building GSD Consulting (\$18k), Clerk system migration, other	(256,000)
Capital net increases (PA Civil +\$50k, CCSO MDT cuts)	(9,000)
Transfers Out increase (HHS, Flood Control)	(145,000)
Payment to Risk Management/Workers Comp Funds decrease	58,000
Debt Service—Leases/SBITAs (increased for ERP license)	(127,000)
Estimated Payroll Underspend (reduced from 3% to 2%)	(416,000)
Total Revenue/Expenditure Net Changes Made—Admin vs Proposed Final	\$ 1,038,000
Operating Deficit—Draft Budget	(\$ 893,000)

Revenue & Expenditures Changes Made Between Draft Budget

And Proposed Final Budget:

Tax Revenue--Property Tax levy true-up for final 2025 calcs	\$ 2,000
Intergovernmental Revenue—CDBG CIE Grant carryover	47,000
Payroll & Benefits reductions (0.5 net FTE reduction Sheriff Emergency Services, DCD—Environmental Quality Salmon Recovery Coordinator extra-help transition	9,000
Services & Supplies net decrease (Indirect cost allocation true-up (-\$145k), less CDBG grant-funded carryover of CIE costs (+\$47k), Sheriff Clinical Services (+\$27k HCA grant-funded professional svcs/ computer systems maintenance)	63,000
Capital increase (Clinical Services HCA-funded carryover from 2025)	(423,000)
Transfers Out net decrease (Prosecuting Attorney Victim Witness, Flood Control)	9,000
Payment to Risk Management/Workers Comp Funds increase	(12,000)
Debt Service—Leases/SBITAs (HCA grant-funded)	(9,000)
Estimated Payroll Underspend	(4,000)
Total Revenue/Expenditure Net Changes Made—Draft vs Proposed Final	(\$318,000)
Operating Deficit—Proposed Final Budget	(\$ 1,211,000)

Projected 2026 Ending Reserves	\$ 14,778,000
% of Total Expenditures (including Payroll Underspend/Placeholders)	25.2%
Minimum 2026 Ending Reserves Target Set by BOCC	\$ 12,500,000
Over/(Under) Minimum Reserves Target	\$ 2,278,000

BUDGET OUTSTANDING ISSUES

Please also note that there are several outstanding issues that have yet to be fully factored into the General Fund budget that could impact the revenue and expenditure assumptions in the budget, including:

- Open Labor Contracts--as noted previously, while a high-level placeholder is reflected in the Proposed Final Budget presented, the formal integration of additional Payroll/Benefit costs resulting from conclusion of labor negotiations with our remaining interest arbitration and limited commission bargaining units will not be completed prior to the adoption of this budget. Once the impact of these negotiations is known, the necessary budget modifications will be made in 2026.
- Other Key Contract Negotiations—the County is in various stages of negotiations for several key contract renewals, including the criminal justice interlocal agreements with the cities of Port Angeles and Sequim, the Clallam Public Defender indigent defense services contract, and others. While placeholder assumptions have been incorporated into the Proposed Final

* Work Session Meeting - Submit 1 single sided/not stapled copy

** Regular Meeting - Submit 1 single sided/not stapled copy and originals (1 or 3 copies)

Agenda Item Summary Proposed Budget 2026

Revised: 3-04-2019

budget for these contracts based on the County’s cost of services analysis, the final outcome of these negotiations is currently unknown.

- Approval of Staff Recommendation of Repurposing ARPA Funds—County staff will be bringing forward for Commissioner approval an agreement termination notice and resolution authorizing the de-obligation of \$200,000 in previously committed ARPA funds under a contract to be terminated and re-designating use of such funds to offset certain General Fund department personnel costs in 2026. This is expected to occur prior to the end of 2025. The impact of this change is reflected in the County’s ARPA fund and has been incorporated into the Sheriff-Operations budget where these ARPA funds will be applied toward personnel costs.

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 the Proposed Final budget for 2026. No budgetary impact until the final adopted budget is approved in December 2025.

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

County Official signature & print name:  Mark Lane

Name of Employee/Stakeholder attending meeting: _____ Todd Mielke, Mark Lane, Rebecca Turner, Eleanor Hill

Relevant Departments: _____ Finance, BOCC

Date submitted:

November 25, 2025

CLALLAM COUNTY 2026 Proposed Budget						
Y/P/E	FUND/ACCOUNT NAME	BEGINNING FUND BALANCE	REVENUES	EXPENDITURES	ENDING FUND BALANCE	TOTAL
00100. 211	G Assessor	0	4,515	2,327,169	0	-2,322,654
00100. 221	G Auditor	0	1,382,351	1,883,181	0	-500,830
00100. 231	G Treasurer	0	33,018,304	890,252	0	32,128,052
00100. 241	G Board of County Commissioners - Operations	0	50	1,113,905	0	-1,113,855
00100. 242	G BOCC - Boundary Review Board	0	1	282	0	-281
00100. 243	G BOCC - Port Crescent Cemetery	0	250	1,000	0	-750
00100. 244	G BOCC - Board of Equalization	0	0	58,616	0	-58,616
00100. 245	G BOCC - Recompete	0	596,625	536,143	0	60,482
00100. 291	G NonDepartmental	0	56,199	4,066,440	0	-4,010,241
00100. 293	~ General Fund Reserves	0	1,058,587	-968,089	0	2,026,676
00100. 331	D Comm Dev - Administration	0	1	964,634	0	-964,633
00100. 332	D Comm Dev - Environmental Quality	0	894,897	941,718	0	-46,821
00100. 333	D Comm Dev - Permit Center	0	1,432,842	908,202	0	524,640
00100. 334	D Comm Dev - Long Range Planning	0	171,898	547,038	0	-375,140
00100. 361	D Hearing Examiner	0	60,000	102,000	0	-42,000
00100. 411	I Information Technology	0	0	2,270,080	0	-2,270,080
00100. 421	I Geographic Information System	0	0	416,949	0	-416,949
00100. 461	I Human Resources	0	10,451	1,183,153	0	-1,172,702
00100. 511	H HHS - Environmental Health	0	1,895,330	1,799,229	0	96,101
00100. 513	H HHS - Administration	0	593,956	760,168	0	-166,212
00100. 811	L Sheriff - Operations	0	2,241,117	10,529,850	0	-8,288,733
00100. 813	L Sheriff - Animal Control	0	500	143,927	0	-143,427
00100. 814	L Sheriff - Search and Rescue	0	1,001	27,590	0	-26,589
00100. 815	L Sheriff - Jail	0	2,806,281	4,716,291	0	-1,910,010
00100. 816	L Sheriff - Jail Medical	0	1,887,745	3,532,431	0	-1,644,686
00100. 817	L Sheriff - Emergency Services	0	94,020	339,006	0	-244,986
00100. 831	L NonDepartmental - Indigent Defense	0	715,892	3,183,266	0	-2,467,374
00100. 841	L Prosecuting Attorney - Operations	0	966,777	3,705,202	0	-2,738,425
00100. 842	L Prosecuting Attorney - Child Support	0	334,000	305,528	0	28,472
00100. 843	L Prosecuting Attorney - Coroner	0	100,001	588,111	0	-488,110
00100. 851	L Juvenile Services	0	3,003,321	3,314,688	0	-311,367
00100. 861	L Superior Court	0	597,847	1,609,079	0	-1,011,232
00100. 871	L District Court I	0	1,486,303	1,347,461	0	138,842
00100. 881	L District Court II	0	90,162	486,824	0	-396,662
00100. 891	L Clerk	0	309,048	1,132,484	0	-823,436
00100. 911	O Parks and Facilities	0	973,212	3,096,017	0	-2,122,805
00100. 912	O Parks and Facilities - Fair	0	538,000	641,685	0	-103,685
00100. 931	O WSU Extension	0	13,343	227,030	0	-213,687
TOTAL GENERAL FUND		15,988,975	57,334,827	58,728,540	14,595,262	-1,393,713
OTHER FUNDS						
10101. 611	P PW - Roads	5,507,612	22,008,509	24,562,677	2,953,444	0
10135 611	P PW - Flood Control	18,500	186,132	186,029	18,603	0
11002. 811	L Sheriff - Honor Guard Donation	8,983	500	6,345	3,138	0
11003 811	L Sheriff - Boating Safety	29,180	30,770	24,450	35,500	0
11004 811	L Sheriff - VRF Boating Program	81,617	25,210	31,546	75,281	0
11008 811	L Sheriff - OPNET Drug	69,247	22,400	40,394	51,253	0
11061 811	L Sheriff - Nine-One-One Enhanced	333,517	789,500	786,580	336,437	0
11065 811	L Sheriff - OPSCAN Operations	1,154,665	575,146	554,175	1,175,636	0
11068 811	L Sheriff - Operation Stonegarden	58,112	170,000	140,646	87,466	0
11070 811	L Sheriff - 24/7 Sobriety Program	76,698	12,500	17,127	72,071	0
11080 811	L Sheriff - Inmate Commissary and Welfare	115,044	47,500	66,320	96,224	0
11301. 511	H Health and Human Services - Operations	1,625,010	2,849,142	4,038,895	435,257	0
11322 511	O HHS - Homeless Task Force	402,447	547,541	646,160	303,828	0
11323 511	H HHS - Chemical Dependency/Mental Health	1,807,879	2,163,037	3,127,096	843,820	0
11324 511	O HHS - Affordable Housing	67,541	0	67,541	0	0
11331 511	H HHS - Developmental Disabilities	797,820	3,224,887	3,278,838	743,869	0
11341 511	H HHS - Foundational Public Health Services	1,130,415	2,048,000	2,048,000	1,130,415	0
11351 511	H HHS - Opioid Settlement	0	1,781,196	196,869	1,584,327	0
11401. 821	L Law Library	51,826	30,140	26,022	55,944	0
11701. 841	L Pros Attny - Local Crime Victim Comp	95,700	183,430	239,300	39,830	0
11901. 841	L Pros Attny - Racketeering	2,149	70	0	2,219	0
12201. 231	G Treasurer - Operation and Maintenance	156,853	204,500	155,116	206,237	0
12231 231	G Treasurer - REET Electronic Technology	75,828	17,700	1,224	92,304	0
12241 231	G Treasurer - Land Assessment	7,051	42,163	43,010	6,204	0
12401 221	G Auditor - Document Preservation	404,670	78,000	264,815	217,855	0
12905 861	L Superior Crt - Dispute Resolution	1,045	15,500	15,500	1,045	0
12911 861	L Superior Crt - Courthouse Facilitator	731	5,580	5,580	731	0
13001. 381	D Noxious Weed Control	244,038	480,590	482,127	242,501	0
13051 381	D Noxious Weed - LMD#2 Lake Sutherland	26,004	37,210	37,360	25,854	0
19910 291	O Non Dept - Conservation Futures	1,779,614	365,218	1,502,000	642,832	0
19913 291	L Non Dept - Trial Court Improvements	39,196	36,300	40,000	35,496	0
19914 291	O Non Dept - Veterans' Relief	80,019	380,155	397,697	62,477	0
19915 291	O Non Dept - Federal Forest Replacement	0	1	0	1	0
19925 291	O Non Dept - Hotel/Motel Tax	2,355,907	2,149,000	2,570,000	1,934,907	0
19941 291	O Non Dept - Opportunity Fund	6,575,588	3,072,953	7,056,829	2,591,712	0
19951 291	O Non Dept - Affordable Housing Sales Tax	3,686,054	1,823,000	2,664,074	2,844,980	0
19951 291	O Non Dept - American Rescue Plan Act	446,735	7,855	454,590	0	0
19961 291	L Non Dept - Emergency Communication Tax	2,362,213	2,207,000	4,167,785	401,428	0
19991 291	L Non Dept - SPECIAL REVENUE FUNDS	31,675,508	47,618,335	59,942,717	19,351,126	0
27401. 611	P PW - RID #149 Osborn Road	836	0	836	0	0
29500. 231	P Treasurer - LID 3rd Street Sewer Line Extension	18,705	0	13,000	5,705	0
TOTAL DEBT SERVICE FUNDS						
30101. 911	P Parks and Facilities - Real Estate Excise Tax Projects	19,541	0	13,836	5,705	0
30201. 911	P Parks and Facilities - Real Estate Excise Tax Projects 2	4,318,010	2,181,651	3,097,000	3,402,661	0
30301. 331	D Comm Dev - Lwr Dungeness Floodplain	3,132,966	1,723,000	3,700,000	1,155,966	0
30401. 331	D Comm Dev -Dungeness Reservoir	0	0	0	0	0
30501. 911	P Parks and Facilities - Capital Projects	1,093,548	3,452,782	3,997,750	548,580	0
30505. 911	P Parks and Facilities - Parks Capital Repair & Improvements	276,556	529,243	527,000	278,799	0
30605. 811.	L Sheriff - Joint Public Safety Facility Project	167,203	147,000	0	314,203	0
30701. 411	I Information Tech - Capital Projects	1,472,280	18,991,800	17,191,669	3,272,411	0
30805. 611	P PW - Broadband Infrastructure Capital Projects	220,372	32,784	238,156	15,000	0
30901. 331	D Comm Dev - Carlsborg Water Mitigation	296,346	5,703,612	5,999,958	0	0
TOTAL CAPITAL PROJECT FUNDS						
40201. 611	P PW - Solid Waste	17,771	0	17,770	1	0
41401. 611	P PW - Clallam Bay-Sekiu Sewer	10,995,052	32,761,872	34,769,303	8,987,621	0
41501. 611	P PW - Clallam Bay-Sekiu Sewer Cap Replace	35,417	194,255	208,085	21,587	0
42401. 611	P PW - Carlsborg Sewer	235,356	709,563	686,825	258,094	0
42501. 611	P PW - Carlsborg Sewer Capital Repair/Replacement	24,664	12,361,707	12,380,040	6,331	0
43401 611	P PW - Bullman Beach Water System	125,593	208,809	285,778	48,624	0
TOTAL ENTERPRISE FUNDS						
50301. 611	I PW - Equipment Rental and Revolving	311,225	498,000	85,711	723,514	0
50401. 461	I HR - Risk Management	23,709	780,474	783,732	20,451	0
50501. 461	I HR - Workers' Compensation Claims	755,964	14,752,808	14,430,171	1,078,601	0
50701. 461	I HR - Unemployment	3,675,924	5,070,236	4,487,027	4,259,133	0
TOTAL INTERNAL SERVICE FUNDS						
TOTAL OTHER FUNDS						
TOTAL BUDGET						

CLALLAM COUNTY
GENERAL FUND 2026 PROPOSED FINAL BUDGET--4 YEAR COMPARISON TO ACTUALS/FORECAST
\$ IN 000s

	4 YEAR COMPARISON					\$ INCREASE (DECREASE) FROM PRIOR YEAR				% INCREASE (DECREASE) FROM PRIOR YEAR				AS A % OF TOTAL REVENUE			
	2026	2025	2024	2023	2022	2026	2025	2024	2023	2026	2025	2024	2023	2026	2025	2024	2023
	Proposed Final	Projected	Actuals	Actuals	Actuals	Proposed Final	Projected	Actuals	Actuals	Proposed Final	Projected	Actuals	Actuals	Proposed Final	Projected	Actuals	Actuals
REVENUES:																	
Taxes	26,898	26,322	25,442	24,965	24,422	576	880	477	542	2.19%	3.46%	1.91%	2.22%	46.91%	44.59%	50.53%	48.40%
Licenses & Permits	1,351	1,297	997	947	1,019	54	300	51	-72	4.14%	30.05%	5.34%	-7.11%	2.36%	2.20%	1.98%	1.84%
Intergovernmental Revenues	9,624	15,180	8,826	7,217	6,552	-5,556	6,354	1,610	664	-36.60%	71.98%	22.31%	10.14%	16.79%	25.72%	17.53%	13.99%
Charges for Goods & Services	11,966	9,557	8,658	7,846	7,387	2,409	899	812	459	25.20%	10.39%	10.35%	6.22%	20.87%	16.19%	17.20%	15.21%
Fines & Penalties	853	927	854	729	687	-74	73	125	42	-7.98%	8.49%	17.17%	6.09%	1.49%	1.57%	1.70%	1.41%
Misc Revenue (Interest Inc, Camping Fees, etc)	4,470	4,711	4,629	4,314	2,283	-241	82	315	2,031	-5.11%	1.77%	7.31%	88.99%	7.80%	7.98%	9.19%	8.36%
Nonrevenues (Sale/Use Tax, Lodging Tax--Parks & Facil)	0	0	0	0	4	0	0	0	-4	-	-	-	-100.00%	0.00%	0.00%	0.00%	0.00%
Other Financing Sources	1,070	198	20	0	0	872	178	20	0	440.57%	887.43%	-	-	1.87%	0.34%	0.04%	0.00%
TOTAL REVENUE FROM OPERATIONS (EXCLUDING COVID REIMB/ARPA 605 FUNDS)	56,232	58,192	49,427	46,017	42,354	-1,960	8,765	3,410	3,663	-3.37%	17.73%	7.41%	8.65%	98.08%	98.59%	98.17%	89.22%
Intergovernmental--COVID Reimbursements	0	0	0	87	181	0	0	-87	-95	-	-	-100.00%	-52.30%	0.00%	0.00%	0.00%	0.17%
Intergovernmental--ARPA Section 605 Funding	0	0	0	1,255	1,255	0	0	-1,255	0	-	-	-100.00%	0.00%	0.00%	0.00%	0.00%	2.43%
TOTAL REVENUE FROM OPERATIONS (INCLUDING COVID/ARPA 605 FUNDS)	56,232	58,192	49,427	47,359	43,791	-1,960	8,765	2,069	3,568	-3.37%	17.73%	4.37%	8.15%	98.08%	98.59%	98.17%	91.82%
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)	1,103	833	920	4,217	410	270	-87	-3,297	3,807	32.42%	-9.48%	-78.18%	928.25%	1.92%	1.41%	1.83%	8.18%
TOTAL REVENUE	57,335	59,025	50,348	51,576	44,201	-1,690	8,677	-1,228	7,374	-2.86%	17.23%	-2.38%	16.68%	100.00%	100.00%	100.00%	100.00%
EXPENDITURES:																	
Payroll	29,203	26,603	25,919	24,469	22,768	2,600	684	1,450	1,701	9.77%	2.64%	5.92%	7.47%	50.93%	45.07%	51.48%	47.44%
Benefits	11,591	10,742	10,519	9,863	9,109	849	223	655	754	7.90%	2.12%	6.64%	8.28%	20.22%	18.20%	20.89%	19.12%
Supplies	1,692	1,592	1,691	1,487	1,355	100	-99	204	132	6.28%	-5.87%	13.72%	9.73%	2.95%	2.70%	3.36%	2.88%
Services	9,938	10,936	9,213	7,788	6,865	-998	1,723	1,426	923	-9.13%	18.70%	18.30%	13.45%	17.33%	18.53%	18.30%	15.10%
Capital	1,782	1,243	456	801	253	539	787	-345	548	43.39%	172.62%	-43.09%	217.05%	3.11%	2.11%	0.91%	1.55%
Payment to Risk Management/Workers Comp Funds	2,330	2,273	1,963	1,642	1,366	57	310	321	275	2.53%	15.79%	19.58%	20.16%	4.06%	3.85%	3.90%	3.18%
Debt Service--Leases/SBITAs	528	583	579	430	118	-55	4	149	313	-9.52%	0.68%	34.55%	265.60%	0.92%	0.99%	1.15%	0.83%
TOTAL EXPENDITURES FROM OPERATIONS	57,064	53,972	50,340	46,481	41,926	3,092	3,632	3,859	4,555	5.73%	7.22%	8.30%	10.86%	99.53%	91.44%	99.98%	90.12%
Transfers Out	1,664	1,027	1,494	3,294	6,156	637	-467	-1,800	-2,862	62.07%	-31.24%	-54.66%	-46.49%	2.90%	1.74%	2.97%	6.39%
TOTAL EXPENDITURES	58,729	54,999	51,833	49,775	48,082	3,730	3,166	2,059	1,693	6.78%	6.11%	4.14%	3.52%	102.43%	93.18%	102.95%	96.51%
NET SURPLUS (DEFICIT) FROM OPERATIONS	-832	4,220	-912	-463	521	-5,052	5,132	-449	-985	-119.72%	-562.50%	96.87%	-188.94%	-1.48%	7.25%	-1.85%	-1.01%
NET SURPLUS (DEFICIT) FROM COVID/ARPA 605 FUNDS	0	0	0	1,342	1,344	0	0	-1,342	-2	-	-	-100.00%	-0.17%	0.00%	0.00%	0.00%	2.83%
NET SURPLUS (DEFICIT) FROM TRANSFERS IN/OUT	-561	-194	-573	923	-5,746	-367	379	-1,496	6,669	189.41%	-66.17%	-162.14%	-116.06%	-1.00%	-0.33%	-1.16%	1.95%
NET SURPLUS (DEFICIT)--INCLUDING TRANSFERS IN/OUT	-1,394	4,026	-1,486	1,801	-3,881	-5,420	5,512	-3,287	5,682	-134.62%	-370.95%	-182.51%	-146.40%	-2.43%	6.82%	-2.95%	3.49%
BUDGET ADJUSTMENTS:																	
PAYROLL/BENEFITS HISTORIC BUDGET UNDERSPEND DUE TO POSITION DARK TIME (assumes 2% underspend)	816																

CLALLAM COUNTY
GENERAL FUND 2026 PROPOSED FINAL BUDGET--4 YEAR COMPARISON TO ACTUALS/FORECAST
\$ IN 000s

	4 YEAR COMPARISON					\$ INCREASE (DECREASE) FROM PRIOR YEAR				% INCREASE (DECREASE) FROM PRIOR YEAR				AS A % OF TOTAL REVENUE			
	2026	2025	2024	2023	2022	2026	2025	2024	2023	2026	2025	2024	2023	2026	2025	2024	2023
	Proposed Final	Projected	Actuals	Actuals	Actuals	Proposed Final	Projected	Actuals	Actuals	Proposed Final	Projected	Actuals	Actuals	Proposed Final	Projected	Actuals	Actuals
OTHER ADJUSTMENT PLACEHOLDERS (OPEN LABOR CONTRACTS, ARPA PERSONNEL FUNDING; IT SYSTEM MIGRATION COSTS) TO BE INCORPORATED INTO BUDGET	-633																
PROJECTED NET OPERATING SURPLUS (DEFICIT)--ADJUSTED FOR HISTORIC PAYROLL																	
UNDERSPEND/PRELIMINARY GENERAL FUND CAPITAL FUNDING	-1,211	4,026	-1,486	1,801	-3,881	-5,237	5,512	-3,287	5,682	-130.08%	-370.95%	-182.51%	-146.40%	-2.11%	6.82%	-2.95%	3.49%
BUDGETED ENDING FUND BALANCE	14,595	15,989	11,963	13,448	11,648					-8.72%	33.66%	-11.05%	15.46%	25.46%	27.09%	23.76%	26.08%
As a % of Total Expenditures	25%	29%	23%	27%	24%												
As a % of Total Expenditures (excluding Transfers Out)	26%	30%	24%	29%	28%												
PROJECTED ENDING FUND BALANCE	14,778	15,989	11,963	13,448	11,648					-7.57%	33.66%	-11.05%	15.46%	25.77%	27.09%	23.76%	26.08%
As a % of Total Expenditures	25%	29%	23%	27%	24%												
As a % of Total Expenditures (excluding Transfers Out)	26%	30%	24%	29%	28%												
GENERAL FUND REVENUE DETAIL																	
TAX SUMMARY:																	
Real and Personal Property Taxes	12,456	12,216	12,011	11,745	11,373	240	205	266	371	1.97%	1.71%	2.27%	3.27%	21.72%	20.70%	23.86%	22.77%
Juvenile Correction Sales and Use Tax	2,173	2,120	2,034	1,989	1,943	53	86	44	46	2.51%	4.24%	2.22%	2.39%	3.79%	3.59%	4.04%	3.86%
Timber Excise Tax	336	333	141	372	324	3	192	-231	48	1.00%	136.72%	-62.18%	14.73%	0.59%	0.56%	0.28%	0.72%
Local Retail Sales and Use Tax	10,430	10,176	9,817	9,445	9,394	254	359	372	51	2.50%	3.66%	3.94%	0.54%	18.19%	17.24%	19.50%	18.31%
Leasehold Excise Tax	70	69	76	79	68	1	-8	-3	11	2.14%	-10.01%	-3.48%	16.03%	0.12%	0.12%	0.15%	0.15%
Local Criminal Justice/Public Safety	1,433	1,409	1,364	1,335	1,320	24	45	29	15	1.69%	3.31%	2.19%	1.13%	2.50%	2.39%	2.71%	2.59%
TOTAL TAX REVENUE	26,898	26,322	25,442	24,965	24,422	576	880	477	542	2.19%	3.46%	1.91%	2.22%	46.91%	44.59%	50.53%	48.40%
OTHER GENERAL FUND REVENUES:																	
Licenses & Permits	1,351	1,297	997	947	1,019	54	300	51	-72	4.14%	30.05%	5.34%	-7.11%	2.36%	2.20%	1.98%	1.84%
Intergovernmental Revenues--Grants	4,076	5,389	3,523	2,850	2,768	-1,314	1,867	673	82	-24.38%	52.98%	23.61%	2.97%	7.11%	9.13%	7.00%	5.53%
Intergovernmental Revenues--HCA Medicaid Reentry Grants	113	4,000	225	0	0	-3,888	3,775	225	0	-97.19%	1677.78%	-	-	0.20%	6.78%	0.45%	0.00%
Intergovernmental Revenues--Recompete Grant	597	1,227	565	0	0	-630	661	565	0	-51.36%	117.00%	-	-	1.04%	2.08%	1.12%	0.00%
Intergovernmental Revenues--PILT, PUD Privilege Tax, Criminal Justice, Marijuana/ Liquor Excise, Autopsy, Other	3,876	3,664	3,882	3,401	3,231	212	-218	481	170	5.79%	-5.61%	14.14%	5.26%	6.76%	6.21%	7.71%	6.59%
Intergovernmental--Timber Sales	963	900	632	966	554	63	268	-334	412	7.00%	42.50%	-34.61%	74.38%	1.68%	1.52%	1.25%	1.87%
Charges for Goods & Services	11,966	9,557	8,658	7,846	7,387	2,409	899	812	459	25.20%	10.39%	10.35%	6.22%	20.87%	16.19%	17.20%	15.21%
Fines & Penalties	853	927	854	729	687	-74	73	125	42	-7.98%	8.49%	17.17%	6.09%	1.49%	1.57%	1.70%	1.41%
Misc Revenue (Interest Inc, Camping Fees, etc)	4,470	4,711	4,629	4,314	2,283	-241	82	315	2,031	-5.11%	1.77%	7.31%	88.99%	7.80%	7.98%	9.19%	8.36%
Nonrevenues	0	0	0	0	4	0	0	0	-4	-	-	-	-100.00%	0.00%	0.00%	0.00%	0.00%
Other Financing Sources (Medicaid Reimbursement, Other)	1,070	198	20	0	0	872	178			440.57%	887.43%			1.87%	0.34%	0.04%	
TOTAL OTHER REVENUE, EXCLUDING COVID REIMBURSEMENTS/ ARPA 605 FUNDS/ TRANSFERS IN	29,334	31,870	23,985	21,053	17,932	-2,536	7,885	2,913	3,120	-7.96%	32.87%	13.93%	17.40%	51.16%	53.99%	47.64%	40.82%
Intergovernmental--COVID Reimbursements	0	0	0	87	181	0	0	-87	-95	-	-	-100.00%	-52.30%	0.00%	0.00%	0.00%	0.17%

CLALLAM COUNTY
GENERAL FUND 2026 PROPOSED FINAL BUDGET--4 YEAR COMPARISON TO ACTUALS/FORECAST
\$ IN 000s

	4 YEAR COMPARISON					\$ INCREASE (DECREASE) FROM PRIOR YEAR				% INCREASE (DECREASE) FROM PRIOR YEAR				AS A % OF TOTAL REVENUE			
	2026	2025	2024	2023	2022	2026	2025	2024	2023	2026	2025	2024	2023	2026	2025	2024	2023
	Proposed Final	Projected	Actuals	Actuals	Actuals	Proposed Final	Projected	Actuals	Actuals	Proposed Final	Projected	Actuals	Actuals	Proposed Final	Projected	Actuals	Actuals
Intergovernmental--ARPA Section 605 Funding	0	0	0	1,255	1,255	0	0	-1,255	0	-	-	-100.00%	0.00%	0.00%	0.00%	0.00%	2.43%
Transfers In	1,103	833	920	4,217	410	270	-87	-3,297	3,807	32.42%	-9.48%	-78.18%	928.25%	1.92%	1.41%	1.83%	8.18%
TOTAL REVENUE--GENERAL FUND	57,335	59,025	50,348	51,576	44,201	-1,960	8,765	3,304	3,568	-2.86%	17.23%	-2.38%	16.68%	100.00%	100.00%	100.00%	100.00%

Four Year Comparison of Major Budget Items - Proposed Final Budget

Budget Years	2026	2025	2024	2023	2022
Taxes					
Real and Personal Property Taxes	12,455,976	12,215,733	12,009,431	11,754,970	11,431,700
Juvenile Correction Sales and Use Tax	2,173,000	2,140,000	2,107,000	1,949,000	1,904,000
Timber Excise Tax	336,106	375,000	417,000	348,600	375,000
Local Retail Sales and Use Tax	10,430,000	10,366,000	10,017,000	9,447,000	9,031,000
Leasehold Excise Tax	70,000	81,000	78,000	75,450	64,450
Local Criminal Justice/Public Safety	1,433,000	1,467,000	1,436,000	1,343,000	1,287,000
Total Taxes	26,898,082	26,644,733	26,064,431	24,918,020	24,093,150
% increase year over year	0.951%	2.226%	4.601%	3.424%	15.367%
General Fund Major Sources of Budgeted Revenue					
Grants	4,672,209	5,835,453	4,181,093	4,226,458	2,885,495
Sale of County Timber	963,000	1,100,400	944,000	634,000	740,100
Taxes	26,898,082	26,644,733	26,064,431	24,918,020	24,093,150
Licenses and Permits	1,350,652	1,296,709	928,915	1,011,850	1,055,400
Intergovernmental	3,988,599	6,188,610	3,600,418	3,400,700	4,628,100
Charges for Goods and Services	11,965,778	9,960,820	9,367,453	8,382,571	8,276,209
Fines and Forfeits	853,047	805,573	725,090	770,039	833,378
Other	5,540,423	4,963,485	4,776,604	3,678,368	1,860,371
Total	56,231,790	56,795,783	50,588,004	47,022,006	44,372,203
Transfers	1,103,037	521,356	1,555,177	6,498,019	2,440,000
Total Budgeted Revenue	57,334,827	57,317,139	52,143,181	53,520,025	46,812,203
Plus General Fund Reserves	15,988,975	13,404,328	13,127,029	11,831,000	15,028,000
Total Funds Available	73,323,802	70,721,467	65,270,210	65,351,025	61,840,203
% increase year over year	3.680%	8.352%	-0.124%	5.677%	12.431%
General Fund Budgeted Expenditures					
Salaries	29,203,420	28,247,825	27,408,256	26,167,708	24,619,899
Benefits	11,590,653	11,743,480	11,398,757	10,999,229	10,017,552
Supplies	1,692,040	1,731,340	1,764,925	1,453,389	1,518,239
Services	12,268,100	11,867,030	12,212,724	10,278,445	8,971,999
Intergovernmental	0	0	0	0	0
Capital	1,782,328	1,922,167	386,863	891,901	363,330
Debt Service	527,503	579,759	162,614	131,001	
Subtotal	57,064,044	56,091,601	53,334,139	49,921,673	45,491,019
Transfers Used	1,664,496	497,940	1,483,647	4,924,063	6,213,350
Interfund Payments Used				0	0
Total Budgeted Expenditures	58,728,540	56,589,541	54,817,786	54,845,736	51,704,369
% increase year over year	3.780%	3.232%	-0.051%	6.076%	15.800%
General Fund Budgeted Expenditures by Program					
General Government	10,875,988	11,872,727	9,779,829	9,178,531	8,174,821
Law and Justice	34,853,088	32,671,616	30,813,814	29,624,768	27,548,587
Public Works	0	0	0	0	0
Internal Services	3,870,182	3,409,104	4,133,766	3,533,537	3,171,090
Public Health	2,559,397	2,568,259	2,464,411	2,483,712	2,100,738
Land Use and Development	3,463,592	3,855,688	4,304,115	3,055,661	2,809,217
Other Services	3,965,732	4,078,577	4,049,572	4,022,844	3,565,046
Subtotal	59,587,979	58,455,971	55,545,507	51,899,053	47,369,499
Plus Transfers	1,664,496	497,940	1,483,647	4,924,063	6,213,350
Minus Indirect Costs Reimbursement	-2,523,935	-2,364,370	-2,211,368	-1,977,380	-1,878,480
Total	58,728,540	56,589,541	54,817,786	54,845,736	51,704,369
% increase year over year	3.780%	3.232%	-0.051%	6.076%	15.800%
General Fund Staffing by Program					
General Government	52.10	54.60	50.65	51.54	50.54
Law and Justice	195.40	196.93	195.36	197.80	192.45
Public Works	0.00	0.00	0.00	0.00	0.00
Internal Services	17.03	16.10	20.15	19.45	16.90
Public Health	17.78	17.78	18.58	20.38	19.58
Land Use and Development	25.10	24.10	26.10	21.94	23.54
Other Services	23.58	23.58	24.58	24.58	24.58
Total	330.99	333.09	335.42	335.69	327.59
% increase year over year	-0.630%	-0.695%	-0.080%	2.473%	3.377%

CLALLAM COUNTY

GENERAL FUND PROPOSED FINAL 2026 BUDGET

BREAKDOWN OF PROPOSED FINAL 2026 BUDGET DEFICIT VS 2025 PROJECTED SURPLUS/(DEFICIT)

\$ IN 000s

		NOTES
TOTAL GENERAL FUND OPERATING SURPLUS/(DEFICIT)--2026 PROPOSED FINAL BUDGET	-1,394	
TOTAL FORECASTED GENERAL FUND OPERATING SURPLUS/(DEFICIT)--2025 PROJECTED	4,026	
NET CHANGE IN OPERATING SURPLUS/(DEFICIT)--2026 ADMINISTRATOR RECOMMENDED BUDGET VS 2025 PROJECTED	-5,420	
MAJOR COMPONENTS OF CHANGE IN OPERATING SURPLUS/(DEFICIT) FROM 2025 TO 2026:		
INCREASE IN TAX REVENUE (PROPERTY TAXES, SALES & USE, JUVENILE SERVICES SALES & USE, ETC)	576	Property taxes, representing 46% of total tax revenue and 22.3% of total General Fund revenue, are projected to total \$12.456 million, an increase of \$240k or 1.97% as we assumed the County takes its allowed for 1% annual levy growth limit, as adjusted for new construction assumed captured, as allowed for under statute. Sales and use taxes assume 2.5% growth. Local criminal justice and public safety taxes are projected to total \$1.433 million, an increase of 1.7% in 2026 based on MRSC published guidance. Timber excise & leasehold excise taxes are projected to total \$336k, reflecting a minimal 1% increase over 2025 projections based on a two-year trailing trend.
INCREASE IN LICENSES & PERMITS	54	Increase of +\$54k or +4.1% from 2025 projections mainly due to a planned 2.7% CPI rate increase in Community Development's building permit and land use permit fees, and higher other fees in other areas over 2025 projected trend, as offset by a -3% decrease in franchise revenues mainly related to the Astound cable franchise agreement which generated higher revenue in 2025 due to a change in frequency of billing cycle as well as the expected continued erosion of revenues under this agreement
DECLINE IN INTERGOVERNMENTAL REVENUE--GRANTS	-1,314	Driven principally by grant losses in: •Sheriff Emergency Services (down -\$238k due to higher Community Wildfire Defense and Homeland Security Preparedness grants in '25); •Community Development—Environmental Quality (down -\$490k due to lower Growth Management Act, Climate Planning, McDonald Creek Fish Barrier, Lower Elwha Migration Zone, and various MRC grants); •Juvenile Services (down -\$261k, primarily due to a \$123k cut in State funding of Becca, \$36k lower Special Sex Offender Disposition due to lower case counts, and lower HHS HCA funding); •Superior Court (down \$55k in AOC Rural Security grant); •District Court (down \$184k in AOC Therapeutic Court and Veterans Court grant funding); and •Decreases in BOCC--Non Departmental (-\$489k in CBDG CIE and DOC/WSAC Energy Audit grants); Health & Human Services Environmental Health (-\$27k), Indigent Defense (-\$13k), and in other areas. These decreases are partly offset by grant gains in Sheriff Ops (up \$553k mainly due to WASPC Mental Health Field Response grant increase), and gains in other areas.
DECLINE IN INTERGOVERNMENTAL REVENUE--HCA Medicaid Reentry Grants	-3,888	Budgeted to total \$113k in 2026, a \$3.9 million decrease from 2025 due to the prefunding of this grant received in 2025
DECLINE IN INTERGOVERNMENTAL REVENUE--Recompete Grant	-630	Budgeted to total \$597k in 2026, a decrease of \$630k as this project transitioned from strategy development and standup to ongoing support and monitoring.
INCREASE IN INTERGOVERNMENTAL REVENUE--PILT, PUD Privilege Tax, Criminal Justice, Marijuana/ Liquor Excise, Autopsy, HCA Medicaid Reentry Demonstration, Other	212	Projected to total \$3.9 million, an increase of \$212k or 5.7%, which is primarily due to a \$76k or 8% increase in Criminal Justice, and 2.5-3% increases in PILT, PUD Privilege Tax, and other increases

CLALLAM COUNTY

GENERAL FUND PROPOSED FINAL 2026 BUDGET

BREAKDOWN OF PROPOSED FINAL 2026 BUDGET DEFICIT VS 2025 PROJECTED SURPLUS/(DEFICIT)

\$ IN 000s

		NOTES
INCREASE IN INTERGOVERNMENTAL--Timber Revenue	63	Projected to total \$963k in 2026, an increase of \$63k or 7% based on an initial 2026 estimate derived from June DNR 2025 timber harvest report. This estimate will be further adjusted pending receipt of an updated 2026 forecast from DNR
INCREASE IN GOODS & SERVICES REVENUE	2,409	•Sheriff Operations (+\$70k primarily due to higher OPSCAN Radio Tech Services charges, as offset by \$20k in lower Stonegarden law enforcement services funding) •Sheriff Jail (+\$1.1 million related to assumed increase in Criminal Justice Interlocals with Sequim & Port Angeles, and assumed resumption of CREW work along county roads with presumption that staffing levels will stabilize, as offset by reduced revenue under other governmental agency contracts based on trend), •Sheriff—Clinical Services (+\$392k increase due to higher Mental Health Services Hargrove support (+\$158k) and assumed increase in Criminal Justice Interlocals with Sequim & Port Angeles allocated to Jail Clinical Services; •Indigent Defense-- (+\$320k due to assumed increase in Criminal Justice Interlocals with Sequim & Port Angeles allocated to indigent defense); •District Court 1—(+523k due to \$108k increase in Hargrove funding received for Mental Health Court, revenues from the criminal justice interlocals with Sequim & Port Angeles based on cost services provided, as offset by a \$24k decrease in Probation revenues); •Prosecuting Attorney--+533k due to services revenues now being allocated from the Criminal Justice Interlocals with Sequim & Port Angeles to the PAO based on cost of service provided, and higher services revenues from Civil Professional Services provided to Public Works and HR Risk Management; •Community Development--+13k in building plan check revenues due to a planned 2.7% CPI increase These increases are partly offset by declines in: •Auditors (down -\$150k primarily due to lower Election Services), Community Development—Environmental Quality (down \$184k due to Hazard Mitigation Plan interlocal agreements entered in 2025), IT (down \$51k due to discontinuance of IT additional services provided to Roads); and Superior Court (down \$45k due to discontinuance of CHSW Parents for Parents program, as offset by \$30k in additional Hargrove funds provided for a Superior Court Judge and Court Commissioner’s time spent in support of the therapeutic courts).
DECREASE IN FINES & PENALTIES REVENUE	-74	Primarily due to lower fines & delinquent tax penalty revenue budgeted by District Court 1 and Treasurer in comparison to 2025 trend.
DECREASE IN MISC REVENUE	-241	Consists mainly of interest income (totaling \$2.76 million in 2026), parks camping fees (totaling \$944k in 2026), Environmental Health operating assessments (\$290k), and fairground rental, concession fees and event sponsorships (\$202k). Miscellaneous revenue is budgeted to decline -\$256k or -5.4% in 2026, mainly due to lower investment interest income in 2026 as the Federal Reserve has recently resumed reducing interest rates in September that is expected to continue later this year and next year. Campground and fair revenues are expected to remain relatively flat to slightly down (-\$20k) to our 2025 forecast following fee increases implemented in 2025. Fair revenues from vehicle storage rentals and other building/grounds rental fees are projected to drop \$21k to reflect reduced capacity as certain fairground buildings are undergoing maintenance. Environmental Health operating assessments are also projected to increase \$7k in 2026 due to a planned CPI increase.

CLALLAM COUNTY

GENERAL FUND PROPOSED FINAL 2026 BUDGET

BREAKDOWN OF PROPOSED FINAL 2026 BUDGET DEFICIT VS 2025 PROJECTED SURPLUS/(DEFICIT)

\$ IN 000s

		NOTES
INCREASE IN OTHER FINANCING SOURCES	872	Increase of \$872k due to higher Medicaid reimbursement revenue billable by the County's Clinical Shared Services group supporting the healthcare needs of adult and juvenile offenders in the County's carceral facilities under the HCA Medicaid Reentry grant program, this new revenue stream is expected to commence late in the 4th quarter of 2025, and in 2026 is estimated to total \$870k assuming a full year of Medicaid billing is achieved. The 2026 budget also reflects the sale of \$200k of surplus county property held.
INCREASE IN TRANSFERS IN	270	Consists of: •\$500k from the transfer of temporary working capital provided by the General Fund to the Joyce Broadband Infrastructure Capital project which is expected to conclude in the 4th quarter of 2026; •\$531k from the transfer of previously provided construction-related working capital from the Dungeness Off Channel Reservoir capital project fund as the main construction phase of this project is likely delayed until 2027/2028 at the earliest pending securing sufficient grant funding to complete the project; •\$18k of funding from the Carlsborg Water Mitigation fund as the fund has no foreseeable costs; •\$10k from the transfer of all interest income earned to-date on American Rescue Plan Act funds from the ARPA fund to the General Fund (vs. \$96k in 2025); •\$40k recurring transfer to District Court 1 from the Trial Courts Improvement fund; and •\$2k transfer from Public Works for the employee wellness benefit program which is being transitioned to the General Fund's HR department for 2025. This represents a \$270k increase from 2025, which is primarily due to the remaining \$311k of the remaining working capital funding provided by the General Fund for the Lower Dungeness Floodplain project in 2025 and \$378k return of working capital from the Clallam Bay Sekiu Sewer fund following completion of the first phase of the stormwater sewer upgrade project in 2025
INCREASE IN PAYROLL	-2,600	Increase is partly due to base budget assuming all positions staffed per current policy (vs savings from position darktime)--see below for estimated dark-time projected underspend. When adjusted to reflect \$0.816 million of historic darktime budget underspend (which is projected to be lower in '26), our combined personnel costs in reality are expected to increase \$2.633 million or 7.1% in 2026 as compared to projected 2025 costs. This 7.1% increase in overall payroll/benefits costs is largely being driven by collective bargaining-related COLAs of 1.5% in January 2026 and 1.5% in July 2026, full year impact of 2025 COLAs provided under labor contracts ratified in the 2nd half of 2025, pay step increases, pay adjustmentsPosition cost savings related to certain retirements that occurred in 2025 are also reflected. Partially offsetting these savings is the addition of \$189k in funding to support rising costs of the LEOFF 1 retiree medical costs.
INCREASE IN BENEFITS	-849	Largely being driven by collective bargaining-related COLAs of 1.5% in January 2026 and 1.5% in July 2026, full year impact of 2025 COLAs provided under labor contracts ratified in the 2nd half of 2025, pay step increases, pay adjustments, and position cost savings related to certain retirements that occurred in 2025 are also reflected. Partially offsetting these savings is the addition of \$189k in funding to support rising costs of the LEOFF 1 retiree medical costs, a \$50 per-month increase in County-paid health premium increases for each collective bargaining unit. These increases were partially offset by savings from DRS pension contribution rate decreases that took effect in July 2025, resulting in pension rate decreases ranging from 25% to 38%, leading to a \$698k decrease in budgeted DRS contribution costs paid by the County when comparing the 2026 budget to the 2025 adopted budget.

CLALLAM COUNTY

GENERAL FUND PROPOSED FINAL 2026 BUDGET

BREAKDOWN OF PROPOSED FINAL 2026 BUDGET DEFICIT VS 2025 PROJECTED SURPLUS/(DEFICIT)

\$ IN 000s

		NOTES
INCREASE IN TRANSFERS OUT	-637	(1) Health & Human Services—Operations (+\$737k higher in 2026 due to this fund’s reserves, consisting mainly of opioid settlement funds, needing to be transitioned to a new Opioid Settlement fund to be established in 2026 to insure such funds are appropriately used for eligible activities, leaving this fund with inadequate reserves to operate; (2) Broadband Infrastructure Capital Project-- +\$204k in temporary working capital to be provided by the General Fund to the Joyce Broadband project which is expected to conclude in the 4th quarter of 2026, at which time this funding along with working capital to be provided in 2025 will be returned to the General Fund after all grant reimbursements are received; (3)Solid Waste-- +\$45k in subsidy funding needed to support ongoing monitoring costs of the former Lake Creek landfill site and other unfunded costs; (4)Parks & Facilities Capital Projects Fund (+\$13k higher reflecting previously approved and mandatory recurring capital projects, the addition of \$75k of additional capital requests (see capital plan discussion that follows for more detail), and the park master plan project being funded in 2025); (5) IT Capital Projects Fund (+\$33k higher due to addition of \$26k of capital outlays for completion of the BOCC network room and UPS/Battery Replacement costs); (6) Local Crime Victim Compensation fund (+\$23k higher due to additional victim and witness support requested for the upcoming murder trial/retrials in 2026). Offset by Transfer decreases in Carlsorg Sewer fund (-\$46k lower)
INCREASE IN SUPPLIES	-100	Increase is mainly reflective of 2025 budget trend savings reflected in the 2025 projection increases in Clinical Services and other areas, the addition of \$44k of department requests, as offset by \$46k of supplies cost reductions identified during review of departments’ Preliminary Budgets.
DECREASE IN SERVICES	998	(1) NonDepartmental—(decrease of -\$671k due to elimination of criminal justice study costs (\$90k), CIE CDBG grant costs (\$203k), Conservation District and North Olympic Library support (\$61k), and Energy Audit professional services (\$238k) incurred in ’25), as offset by \$25k in higher postage and building security costs; (2) Community Development—Environmental Quality (-\$645k in lower grant-funded professional services costs tied to the Growth Management Act, Climate Planning, and other grants); (3) Recompete--(-\$529k in lower grant-funded professional services); (4) Sheriff Jail—(-\$64k related to building security and lower vehicle rental costs); (5) Sheriff Emergency Services—(-\$116k due to lower grant-funded Wildfire Mitigation Plan professional services); (6)Sheriff Clinical Services—(-\$57k in lower computer system maintenance); (7) GIS (-\$54k), (8) Health & Human Services—Environmental Health (-\$91k due to lower grant-related professional services and vehicle rental costs); (9) Coroner—(-\$20k in lower in transport and storage costs, as offset by higher coroner autopsy services costs); (10) Indirects (increase of \$145k in General Fund shared services costs allocated to other funds); and (11) Superior Court – (-\$81k in lower costs related to discontinuance of Parents for Parents program); As offset by increases in :(a) Information Technology (+\$291k, of which \$193k relates to the reclassification of Microsoft Office 365 license costs and department request for \$30k of consulting professional services); (b) Sheriff Operations (+\$619k higher WASPC Mental Field Response grant-funded services costs), as offset by -\$59k decrease in ER&R vehicle rental costs from the 2025 budget; (c) Indigent Defense (+\$338k over 2025 projected costs, due to one-time expert services and adult felony costs of \$200k anticipated for the two murder trial/retrials in 2026, \$84k increase in conflict attorney and juvenile truancy costs, and increases under the Clallam Public Defender contract), and (d) Juvenile Services (+\$87k due to shifting of placeholder cost reductions to personnel costs.

CLALLAM COUNTY

GENERAL FUND PROPOSED FINAL 2026 BUDGET

BREAKDOWN OF PROPOSED FINAL 2026 BUDGET DEFICIT VS 2025 PROJECTED SURPLUS/(DEFICIT)

\$ IN 000s

		NOTES
INCREASE IN PAYMENT TO RISK MANAGEMENT/WORKERS COMP FUNDS	-57	Increase is being driven mainly by an expected 28%+ rise in WAC risk pool liability insurance costs in 2026 over 2025 as partly offset by a -23% decrease in property insurance costs due to rising liability property insurance costs being seen state-wide, continuing a multi-year trend, as offset by a one-time realignment of Risk Management reserve levels resulting in a reduction of \$192.5k in costs allocated to the General Fund.
INCREASE IN CAPITAL OUTLAYS	-539	Increases primarily related to HCA Medicaid funded IT and facility infrastructure increases; and \$45k funding for Superior Court requests for bullet proofing of remaining courtroom judicial benches and JAVs PolyCom equipment replacement.
DEBT SERVICE--LEASES/SBITAs	55	This decrease is mainly due to the re-classification of the IT Microsoft Office 365 license of \$275k from debt service to services costs as the software license transitioned from being a multi-year license to a single year license. This decrease was offset by the addition of a new accounting ERP system license cost, the addition of Taser service contracts for the Sheriff's Office and Juvenile Services in 2025, and additional rent costs tied to additional storage space leased by the Sheriff's Office in 2025, and contractual increases.
REMAINING PROJECTED OPERATING DEFICIT--EXCLUDING CAPITAL TRANSFERS/PROPOSED DEPT REQUESTS	0	
TOTAL CHANGE IN GENERAL FUND OPERATING DEFICIT--DRAFT 2026 BUDGET VS 2025 PROJECTED	-5,420	
PROJECTED GENERAL FUND OPERATING DEFICIT--ADJUSTED FOR AVG COMP UNDERSPEND		
TOTAL GENERAL FUND OPERATING SURPLUS/(DEFICIT)--2026 DRAFT BUDGET	-1,394	
LESS: HISTORICAL AVERAGE BUDGET UNDERSPEND--SALARY AND BENEFITS	816	Budget assumes all budgeted staff positions are filled for the entire year as required under current policy, which was not the case in 2025 and prior years where due to retirements, voluntary terminations, and other delays in filling positions during the year, the County continued this trend of having more open positions during 2025. This, together with a delay in ratifying one of our labor agreements included in the 2025 budget, is expected to result in a projected budget underspend in payroll and benefits in 2025 of approximately \$2.5 million or 6%. Based on analysis of its 3-year and 5-year historical average payroll/benefits budget underspend, the County has underspent its Payroll budget between 7.8% to 8.4%, equal to between \$2.7 million and \$3.2 million of budget underspend. While not reflected in the current 2026 Administrator Recommended budget due to policy, we anticipate a level of personnel budget underspend closer to \$.816 million or 2%, based on an assumed lower position vacancy rate following conclusion of labor contract negotiations.
PROJECTED GENERAL FUND OPERATING DEFICIT--ADJUSTED FOR AVG COMP UNDERSPEND	-578	
PLUS: ESTIMATED COSTS NOT YET FACTORED INTO THE PROPOSED BUDGET--consisting of estimated costs related to open labor contracts still under negotiations.	-633	While not factored into the Proposed Final budget due to timing/resolution of these issues, we believe it is important to include an estimated placeholder for such additional anticipated costs.
PROJECTED GENERAL FUND OPERATING DEFICIT	-1,211	
PROJECTED 2026 GENERAL FUND BALANCE--BASED ON DRAFT BUDGET AS ADJUSTED		
PROJECTED FUND BALANCE--BEGINNING	15,989	

CLALLAM COUNTY
GENERAL FUND PROPOSED FINAL 2026 BUDGET
BREAKDOWN OF PROPOSED FINAL 2026 BUDGET DEFICIT VS 2025 PROJECTED SURPLUS/(DEFICIT)
\$ IN 000s

		NOTES
PROJECTED 2026 GENERAL FUND OPERATING DEFICIT	-1,211	
PROJECTED FUND BALANCE--ENDING	14,778	

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

COMMENTS

OPERATING DEFICIT--2026 DRAFT BUDGET

-893

NET REVENUE CHANGES:

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

TOTAL NET REVENUE CHANGES

49

NET EXPENDITURE CHANGES:

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

TOTAL NET EXPENDITURE CHANGES

367

NET CHANGE BETWEEN REVENUE & EXPENDITURES

-318

OPERATING DEFICIT--2026 PROPOSED FINAL BUDGET

-1,211

6

2026 Proposed Budget Salary Worksheet Breakdown by Department/Fund												
NUMBER FUND AND DEPT	T Y P E	FUND/ACCOUNT NAME	BUDGETED SALARY	FICA / MEDICARE 0.0765	RETIREMENT	401A MATCH / CONTRIBUTION	EMPLOYEE MEDICAL INSURANCE	UNEMPLOYMENT .3%	INDUSTRIAL INSURANCE	PENSION TRUST	COMPENSATION	EMPLOYEES
GENERAL FUND												
00100. 211	G	Assessor	1,436,381	109,884	79,921	28,646	326,280	3,940	23,484		2,008,536	17.25
00100. 221	G	Auditor	1,091,554	83,507	59,844	21,420	270,780	2,856	2,509		1,532,470	15.25
00100. 231	G	Treasurer	545,027	41,694	29,928	10,727	118,356	1,267	919		747,918	6.80
00100. 241	G	BOCC - Operations	823,021	62,961	44,444	22,779	113,496	1,349	850		1,068,900	6.40
00100. 242	G	BOCC - Boundary Review Board	116	9					7		132	0.00
00100. 244	G	BOCC - Board of Equalization	42,782	3,273	1,494	536	8,520	80	131		56,816	0.40
00100. 245	G	BOCC - Recompete	241,695	18,490	13,467	4,826	52,080	725	396		331,679	3.00
00100. 291	G	NonDepartmental	454,127	34,740	25,113	16,139	52,692	1,351	396		584,558	3.00
00100. 331	D	Comm Dev - Administration	614,307	46,994	33,975	12,169	138,600	1,470	7,792		855,307	7.60
00100. 332	D	Comm Dev - Environmental Quality	389,706	29,815	20,325	7,268	88,620	1,165	9,546		546,445	4.50
00100. 333	D	Comm Dev - Building	586,499	44,870	32,726	11,714	141,960	1,755	10,481		830,005	8.00
00100. 334	D	Comm Dev - Planning	356,772	27,293	19,907	7,118	88,620	1,069	8,200		508,979	5.00
00100. 411	I	Information Technology	811,974	62,117	45,281	17,437	162,636	2,426	1,209		1,103,080	9.00
00100. 421	I	Geographic Information System	243,905	18,659	13,610	4,878	52,740	732	396		334,920	3.00
00100. 461	I	Human Resources	501,747	38,385	27,769	11,284	89,016	1,493	664		670,358	5.03
00100. 511	H	HHS - Environmental Health	1,007,363	77,065	56,208	20,147	231,600	3,022	19,613		1,415,018	13.28
00100. 512	H	HHS - Administration	553,329	42,330	30,615	14,563	91,392	1,645	603		734,477	4.50
00100. 811	L	Sheriff - Operations	5,274,929	403,530	292,399	124,332	1,056,672	14,558	236,531		7,402,951	54.00
00100. 813.	L	Sheriff - Animal Control	73,350	5,612	5,215	1,407	18,724	211	5,798		110,317	1.00
00100. 815	L	Sheriff - Jail	2,825,317	216,139	189,790	56,456	684,951	8,091	206,067		4,186,811	35.50
00100. 818	L	Sheriff - Clinical Services	1,304,228	99,771	64,437	23,045	228,004	3,907	7,886		1,731,278	13.25
00100. 817.	L	Sheriff - Emergency Services	154,250	11,801	8,608	3,055	45,260	459	410		223,843	2.50
00100. 841	L	Prosecuting Attorney - Operations	2,572,200	196,773	143,301	51,358	434,610	7,017	3,130		3,408,389	23.10
00100. 843	L	Prosecuting Attorney - Child Support	197,954	15,143	11,046	3,959	36,930	594	252		265,878	1.90
00100. 842	L	Prosecuting Attorney - Coroner	257,598	19,706	14,374	5,152	52,476	773	6,092		356,171	3.00
00100. 851	L	Juvenile Services	1,919,855	146,869	126,743	40,046	495,516	5,573	105,195		2,839,797	28.20
00100. 861	L	Superior Court	1,065,862	45,878	37,278	12,861	106,500	2,039	3,061		1,273,479	9.25
00100. 871	L	District Court I	918,435	66,084	48,954	16,826	175,200	2,062	1,701		1,229,262	9.70
00100. 881	L	District Court II	320,608	24,526	15,989	5,719	52,380	531	531		420,284	3.00
00100. 891	L	Clerk	735,565	56,269	40,817	15,851	195,636	2,194	1,452		1,047,784	11.00
00100. 911	O	Parks and Facilities	1,365,065	104,428	72,518	26,279	324,092	4,008	61,663	16,640	1,974,693	20.54
00100. 912	O	Fair	191,276	14,632	7,352	2,502	40,880	553	5,987	2,080	265,262	2.54
00100. 931	O	WSU Extension	31,623	2,419	2,881	632	8,760	95	66		46,476	0.50
TOTAL GENERAL FUNDS			28,908,420	2,171,666	1,616,329	601,131	5,983,979	79,010	733,018	18,720	40,112,273	330.99
10101. 611	P	PW - Roads	4,793,216	366,681	266,333	96,548	1,143,228	14,317	162,216	68,904	6,911,443	60.08
10135. 611	P	PW - Flood Control	115,020	8,799	6,419	2,509	16,920	346	2,327		152,340	1.20
11002. 811	L	Sheriff - Honor Guard Donation	1,500	115	80						1,695	0.00
11003 811	L	Sheriff - Boating Safety	3,500	268	186						3,954	0.00
11003 811	L	Sheriff - VRF Boating Program	15,000	1,148	798						16,946	0.00
11008 811	L	Sheriff - OPNET Drug	0	0	0	0	0	0	0		0	0.00
11301. 511	H	Health and Human Services - Opera	1,217,594	93,146	66,885	23,974	318,000	3,649	19,263		1,742,511	17.40
11322. 511	H	HHS - Homeless Task Force	37,517	2,870	2,093	750	9,360	113	66		52,769	0.50
11323. 511	H	HHS -Chemical Dependency/Mental	37,517	2,870	2,093	750	9,360	113	66		52,769	0.50
11331. 511	H	HHS - Developmental Disabilities	230,151	17,608	12,842	4,603	56,160	689	401		322,454	3.00
11401. 821	L	Law Library	0	0				0	0		0	0.00
11701. 841	L	Pros Attny - Local Crime Victim Com	133,855	10,240	7,469	2,536	35,040	380	248		189,768	1.80
12201. 231	G	Treasurer - Operation and Maintena	11,318	866	632	226	3,504	34	26		16,606	0.20
12401 221	G	Auditor - Document Preservation	107,345	8,212	5,989	2,147	31,860	322	231		156,106	1.75
13001. 381	D	Noxious Weed Control	285,595	21,847	15,094	5,411	69,996	857	8,686		407,486	4.00
19914. 291	O	NonDept - Veterans Relief	153,648	11,755	8,574	3,074	52,560	461	304		230,376	2.30
19951. 291	O	NonDept -Affordable Housing Sales	123,938	9,481	6,688	2,397	17,040	360	132		160,036	1.00
19961. 291	O	NonDept -American Rescue Plan Act	366,289	62,702							428,991	0.00
30301. 331	D	Comm Dev - Lwr Dungeness Floodplain										
30401. 331	D	Comm Dev - Dungeness Reservoir										
30805. 611	P	PW - Broadband Infrasructure Capit	20,554	1,572	1,148	616	0	62	302		24,254	0.15
40201. 611	P	PW - Solid Waste	31,934	2,443	1,783	708	16,920	96	511		54,395	0.30
41401. 611	P	PW - Clallam Bay Sekiu Sewer	341,283	26,109	19,019	6,972	54,180	1,024	11,483		460,070	4.15
42401. 611	P	PW - Carlsborg Sewer	49,520	3,789	2,764	1,050	0	150	683		57,956	0.53
50301. 611	I	PW - ER&R	651,266	49,823	36,300	12,991	124,440	1,951	17,129	10,440	904,340	8.60
50401. 461	I	HR - Risk Management	496,894	38,011	46,158	11,439	80,226	1,478	611		674,817	4.63
50501. 461	I	HR - Worker's Compensation	43,366	3,317	2,420	1,016	6,514	130	46		56,809	0.35
TOTAL OTHER FUNDS			9,267,820	743,672	511,767	179,717	2,045,308	26,532	224,731	79,344	13,078,891	112.44
TOTAL 2026 BUDGET			38,176,240	2,915,338	2,128,096	780,848	8,029,287	105,542	957,749	98,064	53,191,164	443.43
This does not include the Non Dept 295,000 leaving service salary and 75,000 benefits; or the HR payments to claimants of 311,800 (benefits); or Unemployment Comp. of 60,000 (or total benefits of 446,800)												

BUDGETED STAFFING SCHEDULE HISTORY										
FUND/ACCOUNT NAME	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
GENERAL FUND										
Assessor	18.50	17.50	17.50	18.50	18.50	18.50	18.50	18.50	17.75	17.25
Auditor	12.00	12.00	13.25	12.50	13.50	15.13	15.63	15.25	15.25	15.25
Treasurer	5.90	5.90	5.40	5.40	5.40	6.40	6.40	6.40	6.80	6.80
BOCC - Operations	6.00	6.00	6.00	5.50	5.78	6.48	6.98	6.50	6.40	6.40
BOCC - Board of Equalization	0.50	0.50	0.50	0.50	0.53	0.53	0.53	0.50	0.40	0.40
BOCC - Recompete									3.00	3.00
NonDepartmental	1.00	1.00	1.00	2.50	2.50	3.50	3.50	3.50	5.00	3.00
Comm Dev - Administration	3.94	5.35	5.21	5.40	5.46	4.60	4.00	7.60	6.60	7.60
Comm Dev - Environmental Quality	1.00	1.00	1.00	1.50	1.75	2.00	4.00	4.50	4.50	4.50
Comm Dev - Permit Center (Building)	10.94	11.88	11.88	10.88	10.94	11.94	8.00	8.00	8.00	8.00
Comm Dev - Long Range Planning (Planning)	5.00	5.48	4.63	5.38	4.63	5.00	5.94	6.00	5.00	5.00
Hearing Examiner	0.00	0.00								
Information Technology	12.93	12.93	14.18	11.99	11.99	12.00	11.75	11.75	10.00	9.00
Geographic Information System				2.19	1.94	2.00	3.00	3.00	3.00	3.00
Human Resources	2.90	2.90	2.90	2.90	2.90	2.90	4.70	5.40	3.10	5.03
HHS - Environmental Health	11.20	11.20	11.20	12.68	12.68	13.28	14.28	12.28	13.28	13.28
HHS - Administration	5.00	5.00	4.90	4.90	4.90	6.30	6.10	6.30	4.50	4.50
Sheriff - Operations	46.00	46.25	47.25	49.25	49.25	50.79	54.64	54.50	54.00	54.00
Sheriff - Community Projects	1.00	1.00								
Sheriff - Animal Control	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Sheriff - Jail	38.50	38.50	38.50	39.00	39.00	39.00	39.00	38.50	38.50	35.50
Sheriff - Clinical Services	1.75	1.75	1.75	2.25	2.25	2.25	2.25	3.25	7.85	13.25
Sheriff - Emergency Services	2.00	2.00	2.00	2.00	2.00	2.00	2.50	2.50	2.50	2.50
Prosecuting Attorney - Operations	24.58	24.58	24.10	24.10	24.10	24.10	24.10	23.10	22.10	23.10
Prosecuting Attorney - Child Support	2.90	2.90	2.90	2.90	2.53	2.53	2.53	2.53	1.90	1.90
Prosecuting Attorney - Coroner						1.00	1.00	2.00	2.00	3.00
Juvenile Services	35.93	35.93	38.53	36.93	36.53	36.53	37.53	35.53	33.63	28.20
Superior Court	8.75	8.75	8.75	8.75	8.75	8.75	8.75	9.25	9.25	9.25
District Court I	7.00	7.00	9.00	9.00	9.00	10.00	10.00	8.70	9.70	9.70
District Court II	2.91	2.91	2.91	2.91	3.00	3.00	3.00	3.00	3.00	3.00
Clerk	11.50	11.50	11.50	11.50	11.50	11.50	11.50	11.50	11.50	11.00
Parks and Facilities	17.99	19.04	19.04	20.54	20.54	20.54	20.54	20.54	20.54	20.54
Fair	2.54	2.54	2.54	2.54	2.54	2.54	2.54	2.54	2.54	2.54
WSU Extension	1.00	1.00	1.00	2.00	1.50	1.50	1.50	1.50	0.50	0.50
GENERAL FUND TOTAL	302.16	305.29	310.32	317.39	316.89	327.59	335.69	335.42	333.09	330.99
OTHER FUNDS										
PW - Public Works	69.50	70.50	57.50	56.45	56.35	57.35	61.35	60.35	61.58	60.08
PW - Flood Control				0.05	1.05	1.05	1.05	1.25	1.20	1.20
Sheriff - Recreation and Boating	0.00									
Sheriff - OPNET Drug	1.49	1.49	1.49	1.49	1.49	1.05	1.40	1.00	1.00	0.00
Sheriff - OPSCAN Operations	0.00									
Sheriff - Operation Stonegarden										
Health and Human Services - Operations	10.03	10.83	11.83	12.35	14.55	15.28	14.28	15.88	16.40	17.40
HHS - Homeless Task Force				0.30	0.35	0.35	0.50	0.50	0.50	0.50
HHS - Chemical Dep/Mental Health	0.00			0.30	0.35	1.35	0.50	0.50	0.50	0.50
HHS - Developmental Disabilities	2.40	2.40	2.60	1.60	1.60	1.00	1.00	1.00	3.00	3.00
Law Library	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.00	0.00
Pros Attny - Local Crime Victim Comp	1.00	1.00	1.00	2.00	2.00	2.00	2.00	2.00	1.80	1.80
Treasurer - Operation and Maintenance	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.20	0.20
Treasurer - Reet Electronic Technology	0.50	0.50								
Auditor - Document Preservation	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.75	1.75
Noxious Weed Control	1.00	1.00	2.00	2.00	2.00	2.00	2.00	2.00	3.00	4.00
Non Dept - Veterans' Relief	0.00			1.50	1.50	1.80	1.80	1.80	1.80	2.30
Lwr Dungeness Floodplain			1.05	1.46	1.46	0.00	0.00	0.00		
Probation District Court I	2.00	2.00								
Non Dept - Affordable Housing Sales Tax							1.00	1.00	1.00	1.00
Non Dept - American Rescue Plan Act							0.00	0.00		
DCD - Dungeness Reservoir				0.31	0.00	0.00	0.00	0.00		
PW - Broadband Infrastructure Capital Projects							1.00	1.15	0.15	0.15
PW - Solid Waste			0.40	0.45	0.45	0.45	0.45	0.35	0.30	0.30
PW - Clallam Bay Sekiu Sewer			2.30	2.80	3.10	3.10	4.10	4.70	4.65	4.15
PW - Carlsborg Sewer			0.30	0.80	0.60	0.60	0.60	0.60	0.53	0.53
PW - ER&R			10.00	8.45	8.45	8.45	8.45	8.60	8.60	8.60
HR - Risk Management (*9)	1.50	3.75	3.75	3.25	3.68	3.68	4.18	4.67	4.35	4.63
HR - Worker's Compensation (*9)	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.35
SPECIAL REVENUE FUNDS TOTAL	91.56	95.61	96.36	97.70	101.12	101.65	107.80	109.49	112.66	112.44
TOTAL	393.72	400.90	406.68	415.09	418.01	429.24	443.49	444.91	445.75	443.43

2026 Department Requests Over Base Budget - Proposed Budget

GENERAL FUNDS		2026 Department Requests Over Base Budget		2025 Actual		Funding Source			Comments	
Department	Requested Item or Program Change	Request	One Time	Ongoing	BOCC Recommended	BOCC Deferred	General Fund Reserve	Other Fund Reserves		Grant/New Funding
Auditor .00100.221	Funding for Auditor's Association Dues	300		300	300		300			Continued membership in the Auditor's Association provides invaluable access to peer collaboration, training, policy updates, and professional standards that directly support our office's ability to stay compliant, efficient, and informed. It also facilitates networking with other auditors across the state, enabling knowledge-sharing and problem-solving in areas such as regulatory changes, audit techniques, and election integrity. Remaining active in the association enhances both the credibility and effectiveness of our functions.
	Postage Budget Increase for 2026	2,691		2,691	2,691		2,691			The requested 6.9% increase in the postage budget reflects the anticipated rise in USPS postage rates in 2026, based on the 6.85% increase implemented in 2025. Accounting for this adjustment will ensure continued support for all critical mailings, including official correspondence, voter notifications, and ballot delivery and returns.
	Professional License Fund (CPA License Renewal)	250		0			0			This request establishes a budget line specifically to cover the cost of renewing the CPA license for our newly hired Senior Accountant. Maintaining this credential is essential to uphold the professional qualifications of County financial staff and ensure compliance with Washington State licensing requirements. Funding this renewal fee demonstrates the County's commitment to supporting licensed professionals and enhances our ability to recruit and retain qualified individuals in key fiscal roles. <u>Senior Accountant won't need CPA renewal until 2028</u>
	Reallocation of Salary and Benefits from Document Preservation Fund to Auditor's Budget	24,944		24,944		24,944	24,944			This adjustment ensures compliance with appropriate fund usage and aligns the employee's duties with the correct funding source. Since passport processing is a regular and essential part of this employee's responsibilities and falls under general Auditor operations (not document preservation), restoring partial funding to the Auditor's budget is both a necessary and responsible step. This reallocation also helps preserve the integrity of the restricted preservation fund, ensuring those dollars are reserved exclusively for their intended archival purposes. <u>ATM Comment--Update to on-time - Use underspend and reassess next year post levy elections</u>
	Registration for CPE Courses (CPA Continuing Education)	1,000		1,000	1,000		1,000			This request seeks to create a budget line to cover registration fees for continuing professional education (CPE) courses required to maintain CPA licensure for the Senior Accountant position. CPAs in Washington must complete a minimum number of CPE hours annually to retain active licensure. Supporting CPE ensures the accountant remains compliant with licensing requirements, current with evolving accounting standards, and equipped to apply best practices in public financial management.
	Accounting Instruction for Payroll Accountant	2,200	2,200		2,200		2,200			Investing in formal accounting education for our Payroll Accountant will directly enhance the accuracy, efficiency, and reliability of our payroll and general accounting functions. It will strengthen her understanding of core accounting principles, improve internal controls, and better equip her to contribute to budget planning and audits. This professional development aligns with our organizational goals of workforce upskilling and operational excellence.
	New Position – Auditor – Lead Accountant	84,506		84,506		84,506	84,506			The creation of a part-time, 30 hours per week, benefits-eligible Auditor – Lead Accountant position in the Finance Division of the Auditor's Office addresses a critical operational need driven by increasing workload complexity and the expansion of responsibilities within the division. The current Fiscal V position is at full capacity and routinely tasked with duties that fall outside of its classification. The Lead Accountant will enhance the division's capacity to perform higher level technical accounting functions, strengthen internal controls, support audit readiness, and ensure timely and accurate financial reporting. This new role will assume responsibilities that are currently spread across multiple staff, relieving pressure on the Fiscal V and Senior Accountant and ensuring more appropriate task alignment within the division. <u>ATM Comment--No sustainable funding identified at this time</u>
	Changing the position Auditor – Fiscal V to Auditor - Accountant	2,006		2,006		2,006	2,006			This request seeks to reclassify an existing Fiscal V position to an Accountant within the Finance Division of the Auditor's Office, to accurately reflect the current level of responsibility and work performed. The incumbent serves as the County's Accounts Payable auditor, reviewing and validating invoice submissions from all departments before final approval and presentation to the Board of Commissioners. Unlike departmental Fiscal or Accounting positions, which focus only on their respective units, this role oversees countywide AP activity, placing it at a broader, higher level of responsibility. <u>ATM Comment--Dependent on updated job description and ability for the incumbent to meet the job requirements</u>
	Recording Registration	200		200	200		200			Attendance at the annual recording conference enables staff to stay current with legislative updates, procedural changes, and best practices affecting recording offices across Washington State. These conferences provide opportunities for professional development, peer collaboration, direct communication with state agencies, and shared problem-solving. Exposure to emerging technologies, regulatory guidance, and county-led innovations allows our staff to implement improvements, stay compliant, and provide better service to the public. The benefit extends beyond the individual—enhancing the overall performance, accuracy, and adaptability of our recording division.
Treasurer	Extra Help	5,000	5,000		5,000		5,000			We do not have a fund for overtime and as part of our 7% cuts last year, we forewent our personnel services budget. We are asking for this to be reinstated to allow for any extra help we may need due to our cyclical short staffing issues. <u>ATM Comment--Recommend as one-time funding - primary focus on software implementation.</u>

2026 Department Requests Over Base Budget - Proposed Budget

GENERAL FUNDS		Request	2026 Department Requests Over Base Budget - Proposed Budget		BOCC		Funding Source			Comments
Department	Requested Item or Program Change		One Time	Ongoing	Recommended	Deferred	General Fund Reserve	Other Fund Reserves	Grant/New Funding	
.00100.231	Raise Deputy Treasurer Salary	5,356		5,356		5,356	5,356			ATM Comment--No sustainable funding identified at this time - Request HR evaluate FLSA salary changes impact on compression issues moving forward
Board of County Commissioners .00100.241	Vacation Payout @ 80 hours	10,000		10,000	10,000		10,000			
NonDepartmental .00100.291	Postage	10,000		10,000	10,000		10,000			Due to recent rate changes, our current budget is no longer sufficient to meet our mailing needs. Requesting an increase in the postage budget to account for the ongoing rise in mailing costs.
	Security Services	15,000		15,000	15,000		15,000			Needed to reflect higher security costs under new provider contract.
Hearing Examiner .00100.361	Professional Services (Bennu Law)	22,000	22,000		22,000		22,000			Additional costs related to clearing of prior year back log. ATM Comment--One-time approved- clearing up backlog of cases
NonDept-Indigent Defense .00100.831	Expert Services & Evaluation	75,000	75,000		75,000		75,000			Estimated addition expert services anticipated for Bauer re-trial.
	Conflict Attorneys	67,000		67,000	67,000		67,000			Increased cost in Conflict Attorney costs
	Truancy Attorney Costs	17,400		17,400	17,400		17,400			Increased cost in Truancy Attorney costs
	Bauer, Hagans-Moore Cases	125,000	125,000		125,000		125,000			Attorney fees for Bauer retrial and Hagans-Moore
DCD -Environmental Quality .00100.332	Reclassify Habitat Biologist Manager to a Range 68 – Step 3 to Align with Other Manager Pay Ranges	0		0		0	0			The Habitat Biologist Manager position is budgeted at a Range 66, Step 5 for the 2026 year. This request will correct the discrepancy in pay range for Manager positions within the department and allow for greater longevity within the pay schedule. This request is made with no immediate budgetary impact. Future budgeted compensation is expected to be unchanged from the schedule A submitted with this packet for the 2026 year. This position is expected to remain 50% grant funded and 50% funded through the general fund in the 2026 year. ATM Comment--Evaluation by HR for appropriate salary range based on duties and comparisons
	Change in Streamkeepers Coordinator Position Funding	53,397	53,397		27,873	25,524	53,397			Grant funding for the Streamkeepers program is projected to be minimal for the 2026 fiscal year. Currently the position is purported to be 50% grant funded and 50% funded through the general fund. To ensure continuity of operations, we are requesting that this position be temporarily funded at 100% through the general fund until additional grant funding can be secured. Maintaining full-time hours under the general fund will allow the program to continue functioning at full capacity and help avoid potential noncompliance with NPDES (National Pollutant Discharge Elimination System) requirements, and valuable stream data collection efforts. ATM Comment--Partially approved but to be revisited at mid-year to assess alternative grant fund sourcing secured and position grant billing goals are on track.
	Salmon Restoration Project Coordinator Succession Planning					0				Retirement of Staff with need to - 3 months at 1.5 FTE. ATM Comment--No increase in FTE pending further discussion
DCD -Permit Center .00100.333	Building Official Range Increase	10,337		10,337	11,299		10,337			This budget change is proposed to take effect in 2025, impacting the 2026 budget. Attempts to hire a qualified Building Official at Range 68 have been unsuccessful. The position is currently in its second recruitment cycle, and no qualified applicants have applied. During the first cycle, only one qualified candidate was identified, but they withdrew before the interview stage. While recruitment efforts are ongoing, concerns persist regarding the competitiveness of the current pay range. This is a managerial position with significant responsibility, including oversight of the Permit Center and essential functions that support County operations and public safety. Increasing the salary to Range 71, Step 2 will enhance our ability to attract a more qualified and competitive applicant pool, ensuring we can fulfill the County's mission to protect public health and safety through effective permitting. A salary study done by Clallam County HR showed this position should be hired at a range 72, further supporting the necessity for a change in pay range. Requesting \$8505 if 68-1 or \$4358 if 68-3. ATM Comment--Approved based on further HR review completed of department request to direct appoint internal employee.

2026 Department Requests Over Base Budget - Proposed Budget

GENERAL FUNDS										
Department	Requested Item or Program Change	Request	One Time	Ongoing	BOCC Recommended	BOCC Deferred	Funding Source			Comments
							General Fund Reserve	Other Fund Reserves	Grant/New Funding	
DCD -Long Range Planning	Salary Study for Planner I & II Positions	24,340		24,340		24,340	24,340			ATM Comment--2 positions already budgeted to be promoted from Planner I to II, otherwise defer to next contract update
.00100.334										
Information Technology	VIDEO CONFERENCING MAINTENANCE & SUPPORT	0	0			0	0			BENEFIT – While the IT department is committed to bringing new technologies and best practices to Clallam County, our budget is impacted by subscription uplifts and inability to cut redundant services (such as Zoom) due to user demand for specific services. IT has reduced many costs and switched to more cost effective services where possible, but requires \$5,509 additional to be added to cover operational costs for 2026. IMPLICATION – without increase to budget, services to end users will need to be cut. Deleted per Tess' email 9/19/25
.00100.411	INFO-TECH – INFORMATION RESEARCH & IT ADVISORY GROUP	30,000		30,000	30,000		30,000			BENEFIT – Info-Tech provides unbiased and highly relevant research on best practices, strategic IT road mapping, and helps its clients make cost-effective, strategic, timely, and well-informed decisions. They offer actionable tools, analyst guidance, and deliver measurable plans for organizations, bringing expertise where staff lacks it. Recent savings for the County include negotiations on Microsoft licensing, SDWAN review, and Tyler ERP contract assistance.
	MICROSOFT TEAMS PHONES	135,000	66,000	69,000		135,000	135,000			BENEFIT - The current Avaya phone system relies on a sole-source vendor, Carousel, with an annual support cost of \$69,000 and poor service. Switching to MS Teams phones allows employees to answer calls from any location with internet access, supporting workforce flexibility, business continuity in disaster-recovery scenarios, and reducing ongoing costs compared to Carousel. IMPLICATION – continued reliance on sub-par vendor, and no flexibility, or preparedness for COB in case of disaster. ATM Comment--Defer as there is no sustainable funding identified at this time
Human Resources	LEOFF 1 Disability Payments Increase	189,000		189,000	189,000		189,000			Ensures the County remains in compliance with RCW 41.26 (Law Enforcement Officers and Firefighters Retirement System Act) for remaining six Clallam County LEOFF 1 retirees. For fiscal year 2025, \$45,000 was appropriated, actual expenditure to date is \$101,376, averaging approximately \$12,000/mo and is anticipated to increase significantly in the coming year. This request takes into consideration the anticipated increase of medical needs of the remaining LEOFF 1 retirees. Adjusted per budget discussion 9/10/25.
.00100.461	Legal Services Increase	50,000		50,000	50,000		50,000			Ensures adequate funding to support ongoing bargaining unit negotiations and provides resources to manage increased expenses tied to complex labor and employment law matters.
HHS-Admin	Overtime	4,400		4,400		4,400	4,400			FPHS Finance has allocated funding to pay for duties related to financial tracking and reporting. Periodic increases in duties related to FPHS financial system can require staff to work overtime. This request will ensure that funding is available to pay for those peak times when overtime is required. Requesting \$3,873 salaries/\$527 benefits. ATM Comment--No, previously approved for out of class for this work
.00100.513										
Sheriff - Operations	Administration Car Allowance	4,080		4,080		4,080	4,080			While many members of the Sheriff's Office are assigned department vehicles for business-related transportation, the Chief Civil Deputy currently does not have access to one. She frequently responds to after-hours evidence needs to help reduce overtime costs and the mileage burden on other evidence custodians. Additionally, she travels between multiple locations—including evidence storage sites, OPNET, and various meeting venues—during regular business hours. All of this travel is conducted using her personal vehicle. Given the scope and frequency of her work-related travel, she should be provided with the standard County vehicle allowance. ATM Comment--No, want to explore mileage reimbursement as alternative

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GENERAL FUNDS						Funding Source				
Department	Requested Item or Program Change	Request	One Time	Ongoing	BOCC Recommended	BOCC Deferred	General Fund Reserve	Other Fund Reserves	Grant/New Funding	Comments
.00100.811	Operations Lieutenant Position	10,050		10,050	10,050		10,050			The current span of control for our chiefs is excessively large and needs to be reduced to ensure effective oversight, decision-making, and leadership accountability. The demands of managing training requirements, reporting, and staff scheduling have grown increasingly complex due to evolving legislation, expanded employee leave provisions, increased public scrutiny and transparency requests, and updated best practices related to law enforcement responses in different situations. Upgrading one of the existing Sergeant positions to a Lieutenant position would better align the role with these heightened responsibilities and establish a more effective organizational structure. This change would not only enhance operational oversight and supervisory coverage, but also support employee development by creating meaningful opportunities for promotion and professional growth. The Civil Service Commission has already approved of the structure and job description, with the payroll cost calculated to be 8% above the most senior Sergeant. While bargaining units are still negotiating terms and rates are not settled, it is estimated that replacing one Sergeant position with a Lieutenant making 8% more would be approximately \$10,050 of additional payroll costs annually. ATM Comment--Approved based on further discussion with BOCC.
Sheriff - Jail	Jail Lieutenant Position	10,000		10,000	10,000		10,000			The current span of control for our chiefs is excessively large and needs to be reduced to ensure effective oversight, decision-making, and leadership accountability. The demands of managing training requirements and staff scheduling have grown increasingly complex due to evolving legislation, expanded employee leave provisions, increased public scrutiny and transparency requests, and updated best practices related to inmate care and liability mitigation. Upgrading one of the existing Sergeant positions to a Lieutenant position would better align the role with these heightened responsibilities and establish a more effective organizational structure. This change would not only enhance operational oversight and supervisory coverage, but also support employee development by creating meaningful opportunities for promotion and professional growth. The Civil Service Commission has already approved of the structure and job description, with the payroll cost calculated to be 8% above the most senior Sergeant. Replacing one Sergeant position with a Lieutenant making 8% more would be approximately \$10,000 of additional payroll costs annually. ATM Comment--Approved based on further discussion with BOCC.
.00100.815	Pace Scheduler Software	2,600		2,600		2,600	2,600			The administrative burden of managing minimum staffing levels, coordinating various types of leave and coverage, scheduling required training hours, and assigning additional personnel for specific projects or inmate needs has become increasingly complex and time-consuming. This process often demands multiple revisions each month, adding to the workload of already overloaded staff.Despite efforts to streamline scheduling—through various methods trialed for both administrative efficiency and deputy convenience—none have provided substantial or lasting improvements. After reviewing several scheduling software options, we believe that implementing a dedicated scheduling solution would significantly enhance efficiency and reduce administrative strain within the jail.Even if future countywide software systems include integrated scheduling features, adopting a temporary, standalone solution in the interim is a prudent and cost-effective measure. The quoted annual expense is justified by the anticipated improvements in workflow, accuracy, and time savings. ATM Comment--Department to use existing funding. Anticipate this to be incorpoarted into new ERP system. Department to absorb funding for 2026
Sheriff - Clinical Services	Clinical Services Overtime	7,500		7,500		7,500	7,500			When the contract for nursing services was terminated in 2024, Clallam County transitioned to employing its own medical staff to provide care for inmates rather than pursuing another contracted service. Given the sharp rise in costs and the declining availability of contracted nursing providers, hiring county-employed nurses ensured more immediate and reliable coverage for this mandatory service, while also representing a more responsible use of county funds. Along with the salaries and benefits for the additional FTE positions, an accompanying overtime allocation was requested and approved for the 2024 budget year. We are now requesting that this same overtime allocation recur annually to guarantee continuous coverage of inmates’ medical needs at all hours. With the integration of additional staff during the reorganization into Clinical Services, an even greater number of FTEs are now drawing from the same overtime pool, making the continuation of this annual allocation essential for sustaining operations. ATM Comment--Hold - pending further review and experience of staffing model

2026 Department Requests Over Base Budget - Proposed Budget

GENERAL FUNDS			2026 Department Requests Over Base Budget - Proposed Budget				Funding Source			Comments
Department	Requested Item or Program Change	Request	One Time	Ongoing	BOCC Recommended	BOCC Deferred	General Fund Reserve	Other Fund Reserves	Grant/New Funding	
.00100.818										
Prosecuting Attorney	Civil Deputy Prosecuting Attorney	164,965		164,965		164,965			164,965	This position will be assigned the ITA caseload, which will increase in 2026 as a result of the opening of the Jamestown Tribe's 16 bed evaluation and treatment facility. If this change is not made, one of the county's existing Civil Division DPAs will need to handle this caseload, to the detriment of the county. ITA costs are reimbursed by Kitsap Behavioral Health Administrative Service Organization. It has been confirmed the DPA position is reimbursable. \$120,107 salaries/\$38,858 benefits/\$2500 furniture/\$3500 IT Tech. ATM Comment--Hold pending approval of State funding for planned ITA facility.
.00100.841	Civil Paralegal	115,988		115,988	115,988		115,988			This position will directly assist the Civil DPAs and thereby increase availability and allocation of current civil DPA resources for all existing and anticipated new areas of departmental work. If this change is not made, the Civil Division DPAs will be required to spend portions of their time otherwise spent representing and advising on research. \$79,151 salaries/\$30,837 benefits/\$2500 furniture/\$3500 IT Tech. ATM Comment--Approved based on further discussion of position need with BOCC.
	Criminal Division Deputy Prosecuting Attorney (Restore deferred Felony DPA)	158,965		158,965		158,965	158,965			If our office can re-fill the deferred Criminal Division DPA, the backlog can be reviewed and charged more expeditiously. Without this position, the backlog will continue to grow and be processed at a slower pace. \$120,107 salaries/\$38,858 benefits. ATM Comment--No identified sustainable funding at this time
	Expert Fees (Bauer Retrial)	10,000	10,000		10,000		10,000			This case cannot be successfully prosecuted without the expert witnesses.
	Civil Legal Assistant I	90,078		90,078		90,078			90,078	This position will be assigned the ITA caseload, which will increase in 2026 as a result of the opening of the Jamestown Tribe's 16 bed evaluation and treatment facility. in-patient mental health facility in Sequim. If this change is not made, the Legal Assistant I currently assigned to the office's Civil Division will need to support this caseload, to the detriment of the county. ITA costs are reimbursed by Kitsap Behavioral Health Administrative Service Organization. It has been confirmed the legal assistant position is reimbursable. \$57,418 salaries/\$26,660 benefits/\$2500 furniture/\$3500 IT Tech. ATM Comment--Pending approval of state funding of planned ITA facility
	Criminal Division Legal Assistant I (Restore deferred Legal Assistant providing support to the District Division)	84,078		84,078		84,078	84,078			Currently our Felony Legal Assistants and Office Manager are taking on assignments that should be done by the deferred District Legal Assistant. A backlog is building on drafting out-of-custody charges because staff have limited time to work current cases, process new fresh arrests, handle other immediate needs assigned by their attorney and/or supervisor, and process out-of-custody charges. Additionally, lower priority assignments, such as case file destruction, get set aside, which leads to a growing number of files in storage and more files that may be responsive to public records requests. \$57,418 salaries/\$26,660 benefits ATM Comment--No identified sustainable funding at this time
Coroner	CORONER SERVICES- AUTOPSY	70,000		70,000	70,000		70,000			Coroner service costs have exceeded the estimates used during the 2024 budget season. In May 2025, an emergency funding request of \$70,000 was submitted and subsequently approved to address the shortfall. This additional funding was necessary due to a higher-than-anticipated number of autopsies and related service costs. Based on current projections, we expect to see a similar volume of autopsies in the coming year. As a result, it is likely we will face the same budgetary challenges unless adjustments are made during the upcoming budget planning cycle. We recommend proactively increasing the budget allocation for coroner services to reflect the actual service levels and avoid the need for emergency appropriations in 2026
.00100.843										
Juvenile Services	Lobby Chairs	13,642	13,642			13,642	0			After 30 years our lobby chairs are in dire need of replacement. The current chairs have held up remarkably well but with the amount of use they get on a regular basis from young children to older adults they get a lot of wear and tear. They are hard to keep clean and some have holes in the fabric. Because of those factors we would like to replace our chairs with a vinyl product which can be easily and routinely wiped clean with disinfectant, (similar to the chairs in the lobby area outside of Superior Court). Three quotes were obtained: \$7,160 (concerns with this chair is that it will not hold up well to regular use), \$12,360 (these are our second choice-these chairs only come in black which aesthetically would not match the rest of our lobby furnishings), \$13,642 (first choice- looks sturdy and the color choice would work with making our lobby feel welcoming). Removed since this is already in Capital. ATM Comment--No identified sustainable funding at this time - Department expected to utilize current furniture line item in O&M budget to phase in needed replacements over time.

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GENERAL FUNDS							Funding Source			Comments
Department	Requested Item or Program Change	Request	One Time	Ongoing	BOCC Recommended	BOCC Deferred	General Fund Reserve	Other Fund Reserves	Grant/New Funding	
Superior Court .00100.861	JAVS PolyCom Video Conference Replacements	24,000	24,000		24,000		24,000			We currently have four JAVS PolyCom video conferencing units in our courtrooms (Courtrooms 1 and 2, Family Court and Juvenile Court) that allow court participants to appear by video for court proceedings, including direct video conferencing for in custody defendants. The current systems are reaching end of life and will no longer be supported the end of 2025. The new PolyCom units have a lifespan of 3 years. If we do not make these upgrades, the courtrooms will no longer be able to provide for remote appearances as outlined in our local court rules and procedures which allows for access to justice. Each unit is estimated at approximately \$6,000, there are four units needed for a total cost of \$24,000.
	REACH Media Network (Annual License)	1,200		1,200	1,200		1,200			In 2025 Superior Court implemented a digital court calendar signage display which was installed in the hallway lobby located by the Court Administrator's office and outside the Family Courtroom for the public to view and locate court hearings, courtrooms, judicial officer, case name and number, etc. The REACH software program was a one-time cost, however, there is an annual licensing fee that is required in the amount of \$1,200. If this is not approved, we will have monitors that will not display any information to the public.
	JAVS Assisted Listening System [Cochlear/T-coil] (Courtroom 1)	4,100	4,100		4,100		4,100			Benefit of request & implication of not making change: We are requesting one (1) JAVS Assisted Listening System for Courtroom 1- to accommodate for hearing impaired individuals who have cochlear implants or T-coil hearing devices. All four of our courtrooms currently have amplified hearing devices available for hearing impaired court participants, however, these do not work with cochlear implants or T-coil devices which are becoming more popular options for the hearing impaired. By having one courtroom as an option for providing this service to the public, we will continue to be in partial compliance with ADA requirements by providing access to justice. One Assisted Listening System is estimated at 54,1-00. Any future maintenance requirements would be added to our Superior Court annual JAVS digital recording and maintenance contract renewals.
Parks & Facilities .00100.911	Advertising	10,000		10,000		10,000	10,000			This investment covers implementation of strategic Parks Web Content Management, Social Media Management, Business Profile Updates, gathering user-generated content, engagement management, year-round Park site and event management, Crisis Communications Assistance, and continuous analytics. The implication of not making the investment is maintaining the status quo in marketing and advertising. ATM Comment--Hold pending grant funding
	Cleaning and Sanitation Supplies	5,000		5,000	5,000		5,000			This expense increase covers additional costs associated with sanitation & cleaning materials and supplies to service county facilities, county parks, restrooms, and showers. Failure to increase the budget will result in unsanitary facilities and a reduced supply of toilet paper and hand towels.
	Internet Subscriptions	2,000		2,000		2,000	2,000			This expense increase covers additional costs associated with Starlink Systems for campground kiosk connectivity. Implication of not increasing expense line is to revert to manual cash reconciliation. ATM Comment--Budget exist from prior year allocation
	Merchant Account Fees	35,000		35,000	20,000	15,000	35,000			This expense increase covers additional costs associated with the maintenance and operation of the Campground Kiosk Systems, as well as associated credit card usage. This increase significantly reduces cash handling risk and decreases seasonal campground labor, ultimately leading to a permanent reduction in the total number of seasonal park aids. It also provides additional time for Campground staff to focus greater energies on detailed maintenance and operations. ATM Comment--Partial approval of \$20,000. Remaining \$15,000 deferred pending camp fee rate update.
	Paint and Painting Supplies	1,500		1,500	1,500		1,500			This investment covers the implementation of park and campground painting to refresh the appearance and preserve assets. The implication of not investing is maintaining the status quo appearance and further asset degradation.
	Recreational Equipment	4,500	4,500			4,500	4,500			This investment provides a minimum 36" propane fire pit for use at Camp David Jr. during Fire Bans, providing for large group campfire programs. The implication of not investing is maintaining the status quo. ATM Comment--Need further review of funding model for this facility.
	Signs	6,000		6,000		6,000			6,000	This investment covers the implementation of strategic interpretive Parks Web Maps and the update of physical park signage, including new hiker, biker, and kayaker campsite signs. The implication of not investing is maintaining the status quo in park maps and GIS Content. Funding from LTAC, OPVB, WA Tourism, RCO, etc. ATM Comment--Hold pending funding secured through grant
	Uniforms and Clothing	500	500		500		500			This investment provides approximately 24 vests to Green County Parks to identify camp hosts for public interaction. The implication of not investing is maintaining the status quo. Vests have 3-year life

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GENERAL FUNDS		Request	Request		Request		Funding Source			Comments
Department	Requested Item or Program Change		One Time	Ongoing	BOCC Recommended	BOCC Deferred	General Fund Reserve	Other Fund Reserves	Grant/New Funding	
	Waste Disposal	8,000		8,000	5,000	3,000	8,000			This expense increase covers additional costs associated with waste collection and disposal, attributed to the addition of the WSU Cooperative Extension, as forecasted in 2023. The implication of not increasing the expense line is stockpile of undisposed waste. ATM Comment--Partial approval of \$5,000. Work with WSU Extension on potential solution for reducing footprint
Parks & Facilities - Fair	Advertising	15,000		15,000		15,000	10,000		5,000	This investment covers implementation of strategic Fairgrounds Web Content Management, Social Media Management, Business Profile Updates, gathering user-generated content, engagement management, year-round fairgrounds site and event management, Crisis Communications Assistance, and continuous analytics. This also includes radio, print media, and digital advertising on the Black Ball. The implication of not making the investment is maintaining the status quo in fairgrounds marketing and advertising. Funding from both General Fund & LTAC, OPVB, WA Tourism, etc. ATM Comment--Hold pending grant funding secured.
.00100.912	Cleaning and Sanitation Supplies	5,000		5,000	5,000		5,000			This expense increase covers additional costs associated with sanitation & cleaning materials and supplies to service county fairgrounds, including restrooms and showers. Failure to increase the budget will result in unsanitary facilities and a reduced supply of toilet paper and hand towels.
	Premiums	5,000		5,000		5,000	5,000			This investment covers an increase in premiums for exhibition winners. It has been over ten years since the premiums have been increased and will require an amendment to the current Fair Master Plan, The implication of not making the investment is maintaining the status quo in fairgrounds premiums. ATM Comment--Pending identification of sustainable funding
	Signage	3,000	3,000		3,000		3,000			Update and create stronger fairgrounds branding through signage. ATM Comment--Okay to move forward as one-time expenditure
	Fire Protection	1,500		1,500		1,500	1,500			This investment covers an increase in fees charged by Port Angeles Fire Department for coverage. The implication of not making the investment is maintaining the status quo. ATM Comment--Defer increase, acknowledge as debatable emergency if necessary
	Paint and Painting Supplies	1,200		1,200	1,200		1,200			This investment provides for increased general painting at the fairgrounds to improve aesthetics and preserve assets. Failure to increase the budget will result in status quo appearance and degradation of assets.
	Police Protection and Parking	1,500		1,500	1,500		1,500			This investment covers an increase in fees paid to law enforcement and security for fair coverage. The implication of not investing is maintaining the status quo.
	Professional Services	1,000		1,000	1,000		1,000			To cover the increased cost of Fair and Rodeo veterinarian services.
	Small Stages	10,000		10,000		10,000	10,000			This investment covers an increase in fees paid to live music and entertainment acts at Sunny Farms Stage and the Wilder Stage to increase fair attendance. The implication of not making the investment is maintaining the status quo in entertainment. ATM Comment--Pending identification of sustainable funding
	Superintendents and Judges	6,000		6,000	6,000		6,000			This investment covers an increase in fees paid to Superintendents and Judges. It has been over ten years since the budget was increased and will require an amendment to the current Fair Master Plan. The implication of not making the investment is maintaining the status quo in fairgrounds premiums. ATM Comment--approved based on further discussion with BOCC.
	Trophies and Ribbons	1,000		1,000	1,000		1,000			This investment covers an increase in the quality of exhibition ribbons and trophies. It has been over ten years since the budget has increased significantly, and the expectations of exhibitors have also increased. The implication of not investing is maintaining the status quo and losing entries.
	Waste Disposal	2,500		2,500	2,500		2,500			This expense increase covers additional costs associated with waste collection and disposal, including manure disposal. The implication of not increasing the expense line is a stockpile of undisposed waste.
WSU	Full Time Administrative Specialist II	46,524		46,524		46,524	46,524			Since 2020, the WSU Extension office has had a part-time administrative assistant. We share this position with the Parks Department. Increasing the FTE of this position in the Extension office to full-time will provide our department with the much needed capacity to maintain timely and efficient operations management and customer service. ATM Comment--No identified sustainable source of funding
.00100.931										

TOTALS

2,177,084

495,042

1,681,792

Request

One Time

Ongoing

495,042

1,681,792

Request

BOCC Recommended

BOCC Deferred

962,009

1,215,787

Request

General Fund Reserve

Other Fund Reserves

Grant/New Funding

1,897,149

0

266,043

Total General Fund Requests:

495,042

1,681,792

2,176,834

962,009

1,215,787

2,177,796

1,897,149

0

266,043

2,163,192

2026 Department Requests Over Base Budget - Proposed Budget

GENERAL FUNDS										
Department	Requested Item or Program Change	Request	One Time	Ongoing	BOCC Recommended	BOCC Deferred	General Fund Reserve	Other Fund Reserves	Grant/New Funding	Comments
OTHER FUNDS										
Department	Requested Item or Program Change	Request	One Time	Ongoing	BOCC Recommended	BOCC Deferred	General Fund Reserve	Other Fund Reserves	New/Grant Funding	Comments
PW - Roads	CREATE A NEW POSITION TITLED “SIGNS & MARKING TECHNICIAN” TO BE PROMOTED FROM WITHIN THE DEPARTMENT	5,000		5,000		5,000		5,000		THE WORK REQUIRED TO KEEP CURRENT HAS EVOLVED TO THE POINT WHERE IT HAS NO LONGER BEEN POSSIBLE TO BE DONE BY MAINTENANCE WORKERS. CONSEQUENTLY, ONE ROADS EMPLOYEE TAKES THE LEAD ON ALL SIGNS, PAINTING AND MARKING COUNTY WIDE. THAT INDIVIDUAL HAS BECOME SPECIALIZED IN THIS AREA AND RETAINING THAT KNOWLEDGE AND SKILL IN-HOUSE IS CRITICAL TO HELPIG MAINTAIN SAFE ROADWAYS. Cost is \$5,000/year ATM Comment--Pending HR Evaluation of duties and determination of appropriate classification
10101.611										
PW - Flood Control	OLD SEQUIM DUMP GROUNDWATER MONITORING	84,000		84,000		84,000	84,000			AFTER REMOVAL OF DEBRIS (HISTORIC ILLEGAL DUMPING) ON THE SOUTHERN END OF THE DUNGENESS TRAILS COUNTY PARK, THE COUNTY WILL INSTALL 2 ADDITIONAL MONITORING WELLS, MAKING A TOTAL OF 3 WELLS. THSE WELLS WILL BE USED TO MONITOR GROUNDWATER FOR 3 YEARS IN ORDER TO REACH REGULATORY CLOSURE WITH THE STATE AND REMOVE THE SITE FROM THE MTCA LIST. AFTER 3 YEARS OF MONITORING, THE COUNTY WILL APPLY TO THE STATE’S VOLUNTARY REMEDIATION PROGRAM TO REIMBURSE UP TO 50% OF THE CLEANUP COSTS. THE COSTS FOR THE FIRST YEAR ARE ESTIMATED TO BE \$84,000; THE SECOND YEAR, \$42,000; THE THIRD/FINAL YEAR, \$63,000. THESE ESTIMATES ACCOUNT FOR BOTH THE CLEANUP COSTS AND ADMINISTRATIVE ACTIVITIES. ATM Comment--Pending evaluation of true cost of monitoring and identification of funding source
10135.611										
HHS Operations	General Fund Support for Public Health	50,000		50,000	30,000	20,000	50,000			County public health departments are required to perform mandated services per RCW and WAC. These services are primarily performed by the nursing staff. FPHS will cover about 50% of these positions for the non-clinical portion of services that the nurses perform and that has been placed in the 2026 budget. For clinical services and direct patient care, HHS has normally had a fund balance reserve to cover these unreimburable costs. The HHS fund balance is near depletion and is unable to pay the cost to provide these unfunded mandates to county residents. FPHS funding cannot be used for those mandated services that are clinical services or direct patient care. Adjusted down to \$50k (from \$550k) due to GF transfer already budgeted. ATM Comment--partial approval of \$30k based on reserve level analysis.
11301.511	Increase rent for HRHC	6,000		6,000	6,000				6,000	Rent at the HRHC is increasing by \$6,000 per year effective 1/1/26 per the original rental agreement. Funding from FPHS Lifecourse. Acknowledge of non-general fund funding sources
	County general fund indirects from opioid settlement funding	24,081		24,081	24,081				24,081	~~The budget for 2025 was prepared without including the general fund’s portion for indirect cost charges.~~ A budget supplemental was prepared during 2025 to add in \$22,897 to the HHS budget for this indirect cost charge. This request is to add this indirect cost to the 2026 budget. Because the indirect costs for non-federal grants has increased from 29.85% in 2024 to 35.02% in 2025, the request has increased by 5.17% to \$24,081. Funding from Opioid Settlement.
	Replacement of federal funding cuts for harm reduction center supplies using opioid settlement funding	100,000		100,000	50,000	50,000			100,000	Requesting funding from the opioid settlement for operating supplies at the Harm Reduction Health Center. The state Department of Health has cut the HRHC participant supply budget by \$100,000 per year as a result of recent federal budget cuts. These funds will ensure that the current level of service is maintained. Funding from Opioid Settlement. ATM Comment--Would like to see reprioritized and potential reduction in supplies offered through harm reduction--partial approval of \$50k pending further review in mid year review.

2026 Department Requests Over Base Budget - Proposed Budget

GENERAL FUNDS										
Department	Requested Item or Program Change	Request	One Time	Ongoing	BOCC Recommended	BOCC Deferred	Funding Source			Comments
	Rabies services to county residents	25,000		25,000		25,000	25,000			The HHS department is providing rabies related services to county residents. There are no outside funding sources currently available to pay for these services. The HHS fund balance is near depletion and can no longer sustain the cost of providing this service to county residents. General funds are needed to continue to provide these services. Services include processing animal specimens that have been brought to the county by residents needing testing for exposure incidents, euthanizing live bats that residents bring in that they were exposed to, vaccinating employees who process live and dead animals suspected of carrying rabies, packaging specimens, postage costs for mailing specimens to the testing and processing facilities. Historically, rabies was administered by the EH division at the courthouse location and was paid by general fund. It has been relocated to PH 3 rd street which has placed it in HHS operations fund. We are requesting that general fund continue to provide the funding to support this mandated function. ATM Comment--Defer pending evaluation of additional funding through public health block grant and elimination of non-mandated programs
	Increase Syringe Exchange Support From CDMH – Chemical Dependency Mental Health Fund	8,598		8,598	8,598			8,598		Annually the various county departments request changes to their department’s allocations from the CDMH fund. The HHS department change for 2026 is \$8,598. This covers increases in personnel costs for COLA’s and step increases. Funding from CDMH - 1/10th percent of sales tax. ATM Comment--Okay to move forward based on funding source available.
	Starlink Subscription	4,000		4,000	4,000			4,000		Adding two Starlink subscriptions to be paid by FPHS Public Health Emergency Preparedness Allocation. One is at the Quillayute Airport and the other is at the Clallam Bay fire station. Funding from FPHS PH Emergency Allocation. ATM Comment--Okay to move forward based on funding source available.
	HHS Operations	342,000	342,000		207,121	134,879	342,000			The HHS operation fund is near depletion and needs a working capital advance. The primary source of funding for HHS is outside funding sources. State audit requirements are for expenditures to be processed before the invoice can be submitted for reimbursement. In order to follow this reimbursement method, there needs to be enough working capital to pay for the expenditure up front, then submit billings for reimbursement. With insufficient fund balance for working capital, HHS cannot pay the initial expenditure to request revenue reimbursements or meet payroll. Monthly cost estimated is \$121,000 per month in payroll costs and \$50,000 in expenditures for a total of \$171,000 per month. Revenue reimbursements can take 60 to 90 days to arrive so we are requesting a 2 month minimum working capital advance. ATM Comment--Based on further reserve analysis, recommend approval of \$207,121. Remaining need can be addressed through pre-billing method for Hargrove/Opioid Settlement funds with True Up at year end.
Pros Atty - Local Crime Victim Comp	Temporary Victim Witness Coordinator	16,800	16,800		16,800		16,800			It is anticipated the FTE Victim Witness Coordinator currently assigned to the office’s Felony Division will need to spend 100% of their time providing victim and witness support in connection with State v. Bauer. The office will require additional Victim Witness support to backfill this position’s work for the remainder of the Felony Division caseload pending the conclusion of State v. Bauer. The currently vacant 32 hour a week Victim Witness Coordinator position – which we are actively interviewing for – will not be able to backfill and meet this need as it will need to spend 100% of its time providing victim and witness support for the office’s District Court Division. Thus, we need additional support in our Victim Witness Division to shepherd the victim rights that are enshrined within Article I, Section 35 of the WA Constitution as well as the requirements of Chapter 7.69 RCW, Crime Victims, Survivors, and Witnesses. Not making this change will place the prosecutor’s office at risk of not meeting its constitutional and statutory mandate to crime victims and witnesses.
	Overtime	8,000	8,000		8,000		8,000			The Bauer retrial will need a tremendous amount of trial support from the Victim Witness Coordinator, including supporting victims, making travel arrangements for numerous victims/witnesses, attending meetings, and assisting the DPAs. As demonstrated on this original trial and similar previous trials, the support need will extend beyond 40 hours a week for about two months. Neither the lead up to the trial nor the trial itself will run smoothly without this support.
	Witness Transport Costs (Bauer Retrial)	10,000	10,000		10,000		10,000			This case cannot be prosecuted without the victims and witnesses in attendance.
Treasurer	Title Search (Treasurer O&M)	30,000		30,000	30,000			30,000		Due to increase of the cost for Foreclosure Title Reports (including title insurance), our expenditure is increasing, however our revenues will always offset beyond the expenditure.

2026 Department Requests Over Base Budget - Proposed Budget

GENERAL FUNDS							Funding Source			Comments
Department	Requested Item or Program Change	Request	One Time	Ongoing	BOCC Recommended	BOCC Deferred	General Fund Reserve	Other Fund Reserves	Grant/New Funding	
12201.231	IT Equipment (REET Electronic Technology)	2,000	2,000		1,200			2,000		Moving Treasurer REET Tech funds to purchase printers for those performing REET functions. ATM Comment--County prioritizes usage of centralized printers/scanners as more effective usage of funds and IT support. PER IT, cost is \$1200
	Move 20% FTE from O&M to General Fund	16,642		16,642		16,642	16,642			As discussed over the previous 2 budget years, we were migrating our staff from 60/40 (Treas Gen/OM) to 80/20 (2025 budget) to 100% General fund (2026 budget). Once this is moved entirely, the salary and benefits will increase annually with step increases, COLA, and benefit changes. This is the final move to move this Fiscal Specialist III position 100% to the general fund. ATM Comment--hold pending further evaluation and identification of sustainable funding source.
PW-Clallam Bay/Sekiu Sewer	Promotion for Operator In Training (OIT) to Operator Group 1	23,142		23,142	23,142			23,142		The OIT position is an entry level position designed to recruit new operators. The OITs gain the experience and the certifications necessary to operate the county's wastewater treatment plants in accordance with permitting requirements (state and federal law). In order to move treatment plant staff towards the required certifications, the program has a "flexes to Wastewater Treatment Plant Operator 1 upon obtaining Level 1 operator certificate and one year of successful experience" in the OIT job description and announcement. This promotion benefits the county by having experienced, certified staff to ensure proper operation of our wastewater treatment plants, to protect the county's water quality, maintain permit/legal compliance and helps retain trained staff.
	Add Operator in Training (OIT)	81,450		81,450		81,450		81,450		The Clallam Bay & Sekiu wastewater treatment plants and collection systems must be maintained seven days a week. The addition of an OIT will get the Clallam Bay & Sekiu sewer systems to the currently needed staff level necessary to successfully provide the required services to the community. The increase in demand for maintenance and operation coupled with additional testing and permit requirements necessitates additional staff hours to successfully meet minimal performance standards. The addition of a fourth operator will greatly help the county meet the demands of maintaining and operating two aging wastewater treatment plants and two aging sewer collection systems. An additional OIT will reduce the amount of overtime incurred, allow for cross training, create better system coverage/scheduling, provide better after-hours coverage as needed, provide a safer work environment, help provide seamless transitions in staffing and allow staff to take paid time off as needed. ATM Comment--Defer pending identifying sustainable funding source.
TOTALS		836,713	378,800	457,913	418,942	416,971	552,442	154,190	130,081	

Total Other Fund Requests:

Request		Request		Funding Source		
One Time	Ongoing	BOCC Recommended	BOCC Deferred	General Fund Reserve	Other Fund Reserves	New/Grant Funding
378,800	457,913	418,942	416,971	552,442	154,190	130,081
836,713		835,913			836,713	
873,842	2,139,705	1,380,951	1,632,758	2,449,591	154,190	396,124
3,013,547					2,999,905	

CLALLAM COUNTY
2026 PROPOSED CAPITAL OUTLAY BUDGET--BY FUND

Include in 2026 Proposed Budget?		Y												
2026		(All)												
2026		Column Labels												
Row Labels		00100	10101	11065	30101	30401	30501	30605	30701	30805	40201	41501	42501	50301 Grand Total
00100.513--General Fund--HHS- Administration														
3														5,000
	Drinking Water Filtration Station- HHS 3rd Street 1st Floor	5,000												
00100.811--General Fund--Sheriff - Operations														
1														83,094
	4 Patrol Vehicles	83,094												
	Capital Outlay- Portable radio replacement plan	38,000												38,000
	Capital Outlay- Vehicle Equipment for new patrol cars	118,112												118,112
	Mobile Data Terminal (MDT) replacement plan	31,500												31,500
00100.818--General Fund--Sheriff - Clinical Services														
1														1411622
	HCA IT Infrastructure (CCSO & Juvie)	1,411,622												
00100.841--General Fund--Prosecuting Attorney - Operations														
1														50,000
	Security Window and Door for Civil Division	50,000												
00100.861--General Fund--Superior Court														
1														10,000
	Family Courtroom Judicial Bench/Clerk Desk (Bullet Proof), Courtroom 3	10,000												
	JAVS PolyCom Video Conference Replacements	24,000												24,000
	Superior Courtroom Judicial Bench/Clerk Desk (Bullet Proof), Courtroom 2	11,000												11,000
10101.611--PW - Roads														
1														7,769,339
	County Road Project construction costs		7,769,339											
	District 3 - Pickup Broom		125,363											125,363
	District 3 V-Box Sander		50,000											50,000
	Engineering - AWD Maverick		-											-
	Right of Way land purchases		1,095,000											1,095,000
2														-
	District 1 3/4 ton pickup		-											-
	REET-SUPPORTED ROADS PROJECTS		500,000											500,000
	REET-SUPPORTED ROADS PROJECTS--SUPPLEMENTAL REQUEST		200,000											200,000
3														190,000
	District 3 10 yard dump truck		190,000											
11065.811--Sheriff - OPSCAN Operations														
1														170,000
	Capital Outlay-Radio Network Equipment			170,000										
30101.911--Parks and Facilities - Real Estate Excise Tax Projects														
1														918,000
	Air-Water Heat Pump for Hot Water Generation				918,000									
	Dungeness Trails				265,000									265,000
	Dungeness Trails sign package				60,000									60,000
	Facilities-Courthouse TRANE Control Improvements and Upgrades				200,000									200,000
	Facilities-Courthouse VAV Air System Box Replacement				50,000									50,000
	Facilities-Floor Covering				20,000									20,000
	Facilities-Jail Lock Repair & Replacement				35,000									35,000
	Fairgrounds Septic Pumps				8,000									8,000
	Historic Courthouse Exterior Preventative & Restorative Services				10,000									10,000
	Juvenile-Replace/Upgrade PLC Door Controls				-									-
	Replace light fixtures at Courthouse & Juvenile Services with LED fixtures				586,000									586,000
	Security fencing around 3rd St parking lot (including gate) and building (north side of bldg as well)				50,000									50,000
2														445,000
	Juvenile Detention Control Board Replacement of Entire System--Option 2				445,000									
	Parks-Road Development and Repair				25,000									25,000
	Parks-Trail Development and Repair				25,000									25,000
3														50,000
	Clallam Bay Sheriff Detachment.				50,000									
30401.331--Public Works -Dungeness Off Channel Reservoir														
1														2,629,329
	Dungeness Off-Channel Reservoir (OCR) Upgradient Improvements--Highland Irrigation Ditch ~ 1.5-Mile Piping Project Component				2,629,329									
2														20,000
	Dungeness Off-Channel Reservoir (OCR) Upgradient Improvements--Highland Irrigation Ditch Intake & Lateral Upgrade Project Component				20,000									
	Dungeness Off-Channel Reservoir (OCR)--Project land acquisition, design, permitting, outreach, and other related support work.				803,453									803,453
30501.911--Parks and Facilities - Capital Projects														
1														10,000
	Courthouse Single Point Entry Construction						10,000							
	Cuff port purchase plan						10,000							10,000
	Office Space Reconfiguration/Expansion Placeholder						50,000							50,000
	Park Master Plan						70,000							70,000
	Unanticipated Projects PFF						127,000							127,000

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CLALLAM COUNTY
2026 PROPOSED CAPITAL OUTLAY BUDGET--BY FUND

Include in 2026 Proposed Budget?														Y (All)
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CLALLAM COUNTY
2026 PROPOSED CAPITAL OUTLAY BUDGET--BY KEY STRATEGIC CAPITAL PROJECT

Include in 2026 Proposed Budget?		Y														
2026	Column Labels	COURTHOUSE SPACE ASSESSMENT AND RE-ALIGNMENT	COURTHOUSE/ JUVENILE SERVICES BUILDING SECURITY	DEEP WATER WELL/ WATER MITIGATION	EOC RELOCATION	ER&R SUPPORTED THRU GENERAL FUND	ER&R SUPPORTED THRU ROADS	IT INFRASTRUCTURE INITIATIVE--APPLICATIONS	IT INFRASTRUCTURE INITIATIVE--NETWORK	JUVIE MASTER PLAN	MANDATORY/ RECURRING/ REGULAR REPLACEMENT	OTHER NON-RECURRING CAPITAL OUTLAY	PREVIOUSLY APPROVED CARRY OVER CAPITAL OUTLAYS	ROADS PROJECTS SUPPORTED THRU REET	SEWER SYSTEM REPAIR/ REPLACEMENT INITIATIVES	Grand Total
10101	10101.611--PW - Roads															
1	County Road Project construction costs											7,769,339				7,769,339
	District 3 - Pickup Broom						125,363									125,363
	District 3 V-Box Sander						50,000									50,000
	Engineering - AWD Maverick															
	Right of Way land purchases											1,095,000				1,095,000
2	District 1 3/4 ton pickup													500,000		500,000
	REET-SUPPORTED ROADS PROJECTS													200,000		200,000
	REET-SUPPORTED ROADS PROJECTS--SUPPLEMENTAL REQUEST															
3	District 3 10 yard dump truck												190,000			190,000
11065	11065.811--Sheriff - OPSCAN Operations															
1	Capital Outlay-Radio Network Equipment											170,000				170,000
30101	30101.911--Parks and Facilities - Real Estate Excise Tax Projects															
1	Air-Water Heat Pump for Hot Water Generation										918,000					918,000
	Dungeness Trails											265,000				265,000
	Dungeness Trails sign package											60,000				60,000
	Facilities-Courthouse TRANE Control Improvements and Upgrades										200,000					200,000
	Facilities-Courthouse VAV Air System Box Replacement												50,000			50,000
	Facilities-Floor Covering												20,000			20,000
	Facilities-Jail Lock Repair & Replacement										35,000					35,000
	Fairgrounds Septic Pumps												8,000			8,000
	Historic Courthouse Exterior Preventative & Restorative Services												10,000			10,000
	Juvenile-Replace/Upgrade PLC Door Controls															
	Replace light fixtures at Courthouse & Juvenile Services with LED fixtures										586,000					586,000
	Security fencing around 3rd St parking lot (including gate) and building (north side of bldg as well)											50,000				50,000
2	Juvenile Detention Control Board Replacement of Entire System--Option 2									445,000						445,000
	Parks-Road Development and Repair												25,000			25,000
	Parks-Trail Development and Repair												25,000			25,000
3	Clallam Bay Sheriff Detachment.											50,000				50,000
30401	30401.331--Public Works -Dungeness Off Channel Reservoir															
1	Dungeness Off-Channel Reservoir (OCR) Upgradient Improvements--Highland Irrigation Ditch ~ 1.5-Mile Piping Project Component						2,629,329									2,629,329
2	Dungeness Off-Channel Reservoir (OCR) Upgradient Improvements--Highland Irrigation Ditch Intake & Lateral Upgrade Project Component						20,000									20,000
	Dungeness Off-Channel Reservoir (OCR)--Project land acquisition, design, permitting, outreach, and other related support work.						803,453									803,453
30501	30501.911--Parks and Facilities - Capital Projects															
1	Courthouse Single Point Entry Construction												10,000			10,000
	Cuff port purchase plan												10,000			10,000
	Office Space Reconfiguration/Expansion Placeholder	50,000														50,000
	Park Master Plan											70,000				70,000
	Unanticipated Projects PFF												127,000			127,000
2	Courthouse Fuel Polish Diesel Tank										10,000					10,000
3	Rodeo Area Renovation											250,000				250,000
30605	30605.811--Sheriff - Joint Public Safety Facility Project															
1	EOC Relocation - Sitework, Project Management, & Construction						17,191,669									17,191,669
30701	30701.411--Information Tech - Capital Projects															
2	EDEN to MUNIS changeoverPLACEHOLDER FOR CFO							177,156								177,156
	Unanticipated Projects										50,000					50,000
3	Network room - BOCC closet - wiring bridge								6,000							6,000
	Network sound and security enclosure in Treasurer department								5,000							5,000
30805	30805.611--PW - Broadband Infrastructure															
1	WA State Broadband Office (WSBO) Infrastructure Grant Project	5,000,000														5,000,000
	WA State Public Works Board (PWB) Infrastructure Grant Project	500,000														500,000
40201	40201.611--PW - Solid Waste															
1	County Solid Waste Management Plan Update											133,785				133,785
41501	41501.611--PW - Clallam Bay-SekiU Sewer Cap Replace															
1	Collection System Repair & Replacement Project														10,030,145	10,030,145

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CLALLAM COUNTY
2026 PROPOSED CAPITAL OUTLAY BUDGET--BY KEY STRATEGIC CAPITAL PROJECT

Include in 2026 Proposed Budget?		Y																														
2026	Column Labels	COURTHOUSE SPACE ASSESSMENT AND RE- ALIGNMENT	COURTHOUSE/ JUVENILE SERVICES BUILDING SECURITY	DEEP WATER WELL/ WATER MITIGATION	EOC RELOCATION	ER&R SUPPORTED THRU GENERAL FUND	ER&R SUPPORTED THRU ROADS	IT INFRASTRUCTURE INITIATIVE-- APPLICATIONS	IT INFRASTRUCTURE INITIATIVE-- NETWORK	JUVIE MASTER PLAN	MANDATORY/ RECURRING/ REGULAR REPLACEMENT	OTHER NON- RECURRING CAPITAL OUTLAY	PREVIOUSLY APPROVED CARRY OVER CAPITAL OUTLAYS	ROADS PROJECTS SUPPORTED THRU REET	SEWER SYSTEM REPAIR/ REPLACEMENT INITIATIVES	Grand Total																
Row Labels	BROADBAND EXPANSION																															
Sewer Pump Station Repair & Replacement Project																																
42501	42501.611--PW - Carlsborg Sewer Capital Repair/Replacement																															
1	Carlsborg Sewer Capital															1,325,000	1,325,000															
50301	50301.611--PW - Equipment Rental and Revolving																															
1	4 Patrol Vehicles															228,000	228,000															
	District 3 10 yard dump truck															317,259	317,259															
	District 3 V-Box Sander															50,000	50,000															
	ER&R Shop Gutters															30,000	30,000															
	Roads Engineering AWD Maverick x2															80,000	80,000															
2	District 1 3/4 ton pickup															63,000	63,000															
	District 3 Pickup Broom															422,000	422,000															
00100	00100.513--General Fund--HHS- Administration																															
3	Drinking Water Filtration Station- HHS 3rd Street 1st Floor															5,000	5,000															
00100.811--General Fund--Sheriff - Operations																																
1	4 Patrol Vehicles															83,094	83,094															
	Capital Outlay- Portable radio replacement plan															38,000	38,000															
	Capital Outlay- Vehicle Equipment for new patrol cars															118,112	118,112															
	Mobile Data Terminal (MDT) replacement plan															31,500	31,500															
00100.818--General Fund--Sheriff - Clinical Services																																
1	HCA IT Infrastructure (CCSO & Juvie)															1411622	1411622															
00100.841--General Fund--Prosecuting Attorney - Operations																																
1	Security Window and Door for Civil Division															50,000	50,000															
00100.861--General Fund--Superior Court																																
1	Family Courtroom Judicial Bench/Clerk Desk (Bullet Proof), Courtroom 3															10,000	10,000															
	JAVS PolyCom Video Conference Replacements															24,000	24,000															
	Superior Courtroom Judicial Bench/Clerk Desk (Bullet Proof), Courtroom 2															11,000	11,000															
Grand Total	\$	5,500,000	\$	50,000	\$	71,000	\$	3,452,782	\$	17,191,669	\$	228,000	\$	685,622	\$	177,156	\$	11,000	\$	445,000	\$	2,373,491	\$	9,638,339	\$	2,338,622	\$	700,000	\$	11,440,856	\$	54,303,537

CLALLAM COUNTY
2026 PROPOSED DEFERRED CAPITAL OUTLAY REQUESTS--BY FUND

Include in 2026 Proposed Budget? 2026		N (Multiple Items)				
2026 Row Labels		Column Labels 00100	10101	30501	30701	50301 Grand Total
00100.231--General Fund--Treasurer						
2	Security Improvement	85,000				85,000
00100.331--General Fund--Comm Dev - Administration						
1	Replace Vehicle #S315 (Chevrolet Colorado 4X4 Ext. Cab), with Maverick or similar vehicle	24,566				24,566
00100.333--General Fund--Comm Dev - Permit Center						
1	Capital Outlay-Funding needed for replacement of Building inspector vehicle #51.	23,407				23,407
00100.511--General Fund--HHS- Environmental Health						
3	Drinking Water Filtration Station - HHS 3rd Street 2nd Floor	5,000				5,000
00100.841--General Fund--Prosecuting Attorney - Operations						
1	Security Window for District Division	25,000				25,000
00100.843--General Fund--Prosecuting Attorney - Coroner						
1	Transporter vehicle	60,000				60,000
00100.851--General Fund--Juvenile Services						
1	Outdoor Recreation Yard	20,000				20,000
	Replace Detention & Lobby Furnishings	15,000				15,000
10101.611--PW - Roads						
1	Unknown Office Equipment or Other Small Equipment Replacements		70,000			70,000
2	REET-SUPPORTED ROADS PROJECTS--SUPPLEMENTAL REQUEST		50,000			50,000
30501.911--Parks and Facilities - Capital Projects						
1	Facilities Camera/ Door Reader, Strike Replacement			11,000		11,000
	Dungeness Trails Equipment & vehicle			210,000		210,000
	Wilder Stage Update			5,000		5,000
3	Commercial Gate Opener at Dungeness Rec Area			18,000		18,000
	Low Pressure Weed Control System			19,000		19,000
	Replacement mower for west end			10,000		10,000
30701.411--Information Tech - Capital Projects						
1	Streamkeepers Database Carryover				50,000	50,000
3	APC UPS and battery replacements				20,000	20,000
50301.611--PW - Equipment Rental and Revolving						
1	DCD AWD Escape					40,000
	DCD AWD Maverick					40,000
Grand Total		\$ 257,973	\$ 120,000	\$ 273,000	\$ 70,000	\$ 80,000 \$ 800,973

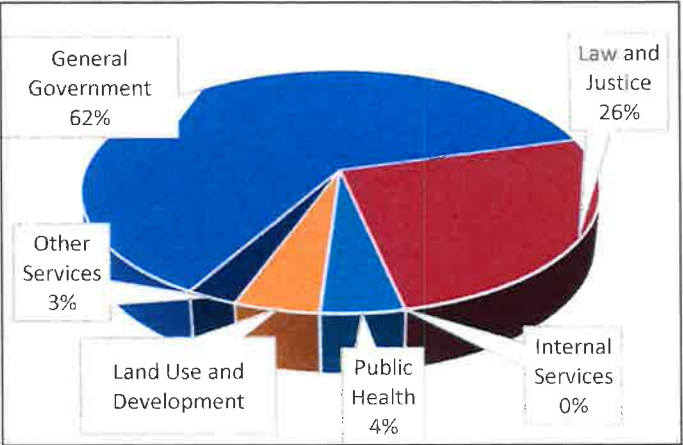
Transfers for the 2026 Clallam County Proposed Budget

#							Debit	Credit
1	19913.291.	Trial Court Improvements	59723.00.0010	Transfer	to	District Court I	40,000	
	00100.871	District Court I	39723.00.0010	Transfer	from	Trial Court Improvements		40,000
2	00100.293.	General Fund Reserves	59768.00.0000	Transfer	to	PW - Flood Conrol	90,392	
	10135.611	PW - Flood Control	39768.00.0000	Transfer	from	General Fund Reserves		90,392
3	00100.293	General Fund Reserves	59766.00.1000	Transfer	to	HHS - Chemical Dep/Mental Health	6,037	
	11323.511	HHS - Chemical Dep/Mental Health	39766.00.1000	Transfer	from	General Fund Reserves		6,037
4	29500.231.	LID 3rd Street Sewer Line	59752.00.0000	Transfer	to	Opportunity Fund	13,000	
	19941.291.	Opportunity Fund	39752.00.0000	Transfer	from	LID 3rd Street Sewer Line		13,000
5	10101.611	Public Works - Roads	59717.00.0010	Transfer	to	Employee Health Care Benefit	2,000	
	10135.611.	Public Works - Flood Control	59717.00.0010	Transfer	to	Employee Health Care Benefit	5	
	40201.611.	Public Works - Solid Waste	59717.00.0010	Transfer	to	Employee Health Care Benefit	50	
	41401.611.	Public Works - Clallam Bay Sekiu Sewer	59717.00.0010	Transfer	to	Employee Health Care Benefit	340	
	42401.611.	Public Works - Carlsborg Sewer	59717.00.0010	Transfer	to	Employee Health Care Benefit	500	
	50301.611.	Public Works - Equipment Rental Revolving	59717.00.0010	Transfer	to	Employee Health Care Benefit	1,555	
	00100.461.	Employee Health Care Benefit	39717.00.0010	Transfer	from	Public Works		4,450
6	00100.293.	General Fund Reserves	59720.00.0010	Transfer	to	Treasurer - Land Assessment	15,450	
	12241.231	Treasurer - Land Assessment	39720.00.0010	Transfer	from	General Fund Reserves		15,450
7	00100.293	General Fund Reserves	59712.00.0030	Transfer	to	Local Crime Victim Comp	55,435	
	11701.841	Local Crime Victim Comp	39712.00.0030	Transfer	from	General Fund Reserves		55,435
8	00100.293	General Fund Reserves	59771.00.0000	Transfer	to	Veterans Relief	67,500	
	19914.291	Veterans Relief	39771.00.0000	Transfer	from	General Fund Reserves		67,500
9	00100.293	General Fund Reserves	59762.00.0000	Transfer	to	HHS-Operations	737,121	
	11301.511	HHS-Operations	39762.00.0000	Transfer	from	General Fund Reserves		737,121
10	00100.293.	General Fund Reserves	59718.00.0030	Transfer	to	Parks Capital Projects	279,243	
	30501.911	Parks Capital Projects	39718.00.0030	Transfer	from	General Fund Reserves		279,243
11	00100.293	General Fund Reserves	59790.00.0020	Transfer	to	Broadband Infrastructure	203,612	
	30805.611	Broadband Infrastructure	39790.00.0020	Transfer	from	General Fund Reserves		203,612
12	00100.293	General Fund Reserves	59768.00.0010	Transfer	to	Carlsborg Sewer	23,272	
	42401.611	Carlsborg Sewer	39768.00.0010	Transfer	from	General Fund Reserves		23,272
13	30201.911.	Real Estate Excise Tax 2	59742.00.0000	Transfer	to	Roads	700,000	
	10101.611.	Roads	39742.00.0000	Transfer	from	Real Estate Excise Tax 2		700,000
14	19941.291	Opportunity Fund	59735.00.0014	Transfer	to	Clallam Bay-Sekiu Sewer Capital	2,325,000	
	41401.611	Clallam Bay-Sekiu Sewer Capital	39735.00.0014	Transfer	from	Opportunity Fund		2,325,000
15	00100.293	General Fund Reserves	59735.00.0060	Transfer	to	Solid Waste	45,000	
	40201.611	Solid Waste	39735.00.0060	Transfer	from	General Fund Reserves		45,000
16	19961.291	American Rescue Plan Act	59790.00.0015	Transfer	to	General Fund Reserves	9,979	
	00100.293	General Fund Reserves	39790.00.0015	Transfer	from	American Rescue Plan Act		9,979
17	00100.851	Juvenile Services	59727.00.0000	Transfer	to	Real Estate Excise Tax 1	108,650	
	30101.911	Real Estate Excise Tax 1	39727.00.0000	Transfer	from	Juvenile Services		108,650
18	30805.611	Broadband Infrastructure	59790.00.0020	Transfer	to	General Fund Reserves	500,000	
	00100.293	General Fund Reserves	39790.00.0020	Transfer	from	Broadband Infrastructure		500,000
19	00100.293	General Fund Reserves	59718.00.0020	Transfer	to	IT Capital Projects	32,784	
	30701.411	IT Capital Projects	39718.00.0020	Transfer	from	General Fund Reserves		32,784
20	11324.511	HHS-Affordable Housing	597	Transfer	to	HHS-Homeless Task Force	67,541	
	11322.511	HHS-Homeless Task Force	397	Transfer	from	HHS-Affordable Housing		67,541
21	30101.911	Real Estate Excise Tax 1	597	Transfer	to	Sheriff-JPSF	3,000,000	
	30605.811	Sheriff-JPSF	397	Transfer	from	Real Estate Excise Tax 1		3,000,000
22	19991.291	Emergency Comm Tax	597	Transfer	to	Sheriff-JPSF	2,000,000	
	30605.811	Sheriff-JPSF	397	Transfer	from	Emergency Comm Tax		2,000,000
23	30401.331	Comm Dev-Dungeness Reservoir	59714.00.0100	Transfer	to	General Fund Reserves	530,838	
	00100.293	General Fund Reserves	39714.00.0100	Transfer	from	Comm Dev-Dungeness Reservoir		530,838
24	30901.331	Comm Dev-Carlsborg Water Mitigation	597	Transfer	to	General Fund Reserves	17,770	
	00100.293	General Fund Reserves	397	Transfer	from	Comm Dev-Carlsborg Water Mitigation		17,770
25	11301.511	HHS-Operations	597	Transfer	to	HHS-Opioid Settlement	1,371,519	
	11351.511	HHS-Opioid Settlement	397	Transfer	from	HHS-Operations		1,371,519
26	41401.611	Clallam Bay-Sekiu Sewer Capital	597	Transfer	to	Opportunity Fund	1,000,000	
	19941.291	Opportunity Fund	397	Transfer	from	Clallam Bay-Sekiu Sewer Capital		1,000,000
27		Real Estate Excise Tax 1	597	Transfer	to	PW-Bullman Beach	350,000	
		PW-Bullman Beach	397	Transfer	from	Real Estate Excise Tax 1		350,000
28		PW-Bullman Beach	597	Transfer	to	Real Estate Excise Tax 1	350,000	
		Real Estate Excise Tax 1	397	Transfer	from	PW-Bullman Beach		350,000

2026 Budgeted Revenue by Program

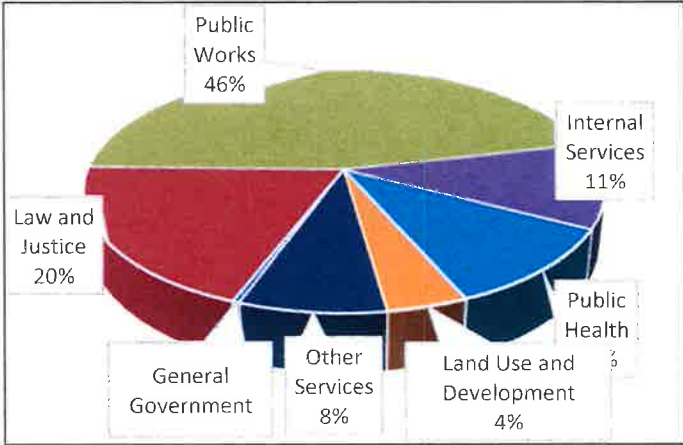
General Fund Budgeted Revenue
by Program

General Government	\$35,058,045
Law and Justice	\$14,594,015
Public Works	
Internal Services	\$6,001
Public Health	\$2,489,286
Land Use and Development	\$2,559,638
Other Services	\$1,524,805
Subtotal on Chart	\$56,231,790
Plus Transfers	\$1,103,037
Total	\$57,334,827



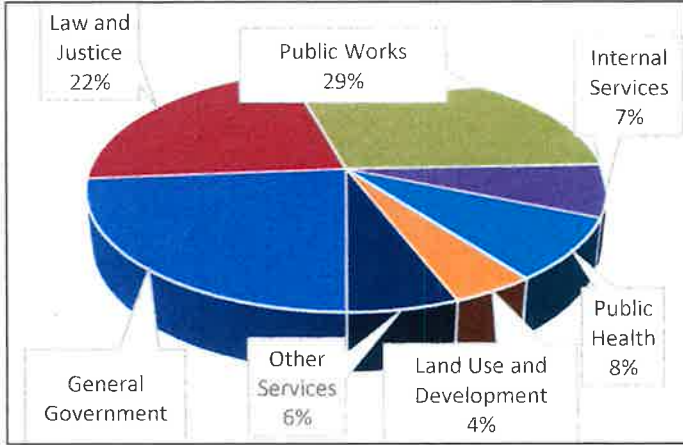
Other Funds Budgeted Revenue
by Program

General Government	\$326,913
Law and Justice	\$18,087,911
Public Works	\$42,756,786
Internal Services	\$10,401,559
Public Health	\$9,951,585
Land Use and Development	\$3,970,582
Other Services	\$7,197,682
Subtotal on Chart	\$92,693,018
Plus Transfers	\$12,841,556
Total	\$105,534,574



Total General Fund and Other Funds
Budgeted Revenue by Program

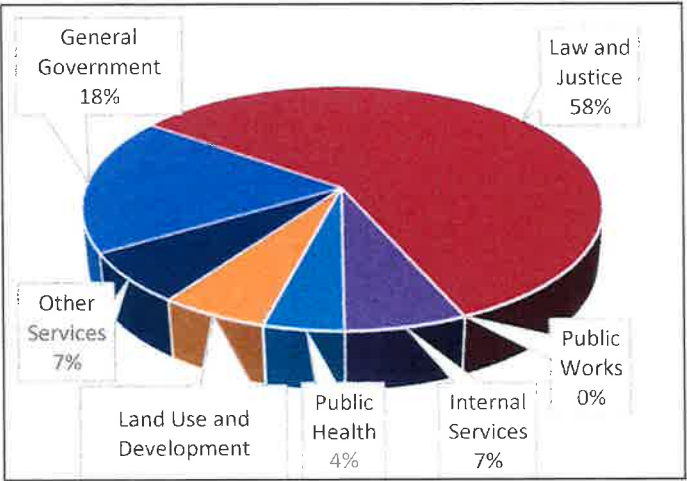
General Government	\$35,384,958
Law and Justice	\$32,681,926
Public Works	\$42,756,786
Internal Services	\$10,407,560
Public Health	\$12,440,871
Land Use and Development	\$6,530,220
Other Services	\$8,722,487
Subtotal on Chart	\$148,924,808
Plus Transfers	\$13,944,593
Total	\$162,869,401



2026 Budgeted Expenditures by Program

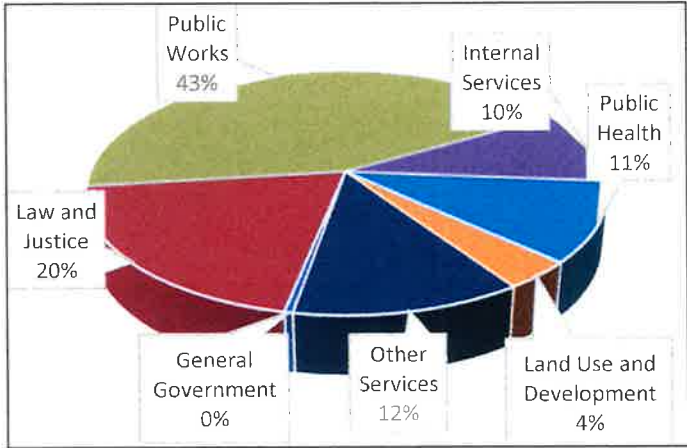
General Fund Budgeted Expenditures
by Program

General Government	\$10,875,988
Law and Justice	\$34,853,088
Public Works	\$0
Internal Services	\$3,870,182
Public Health	\$2,559,397
Land Use and Development	\$3,463,592
Other Services	\$3,965,732
Subtotal on Chart	\$59,587,979
Plus Transfers	\$1,664,496
Minus Indirect Costs Reimb.	-\$2,523,935
Total	\$58,728,540



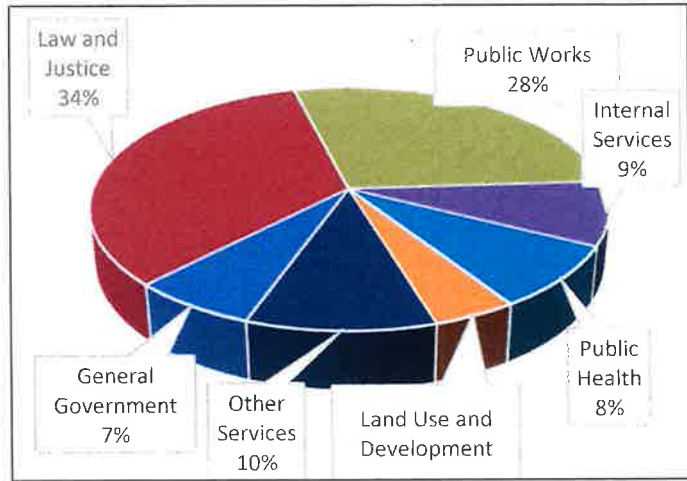
Other Funds Budgeted Expenditures
by Program

General Government	\$464,165
Law and Justice	\$21,313,439
Public Works	\$46,600,776
Internal Services	\$10,296,373
Public Health	\$11,318,179
Land Use and Development	\$3,986,399
Other Services	\$12,956,371
Subtotal on Chart	\$106,935,702
Plus Transfers	\$12,280,097
Total	\$119,215,799



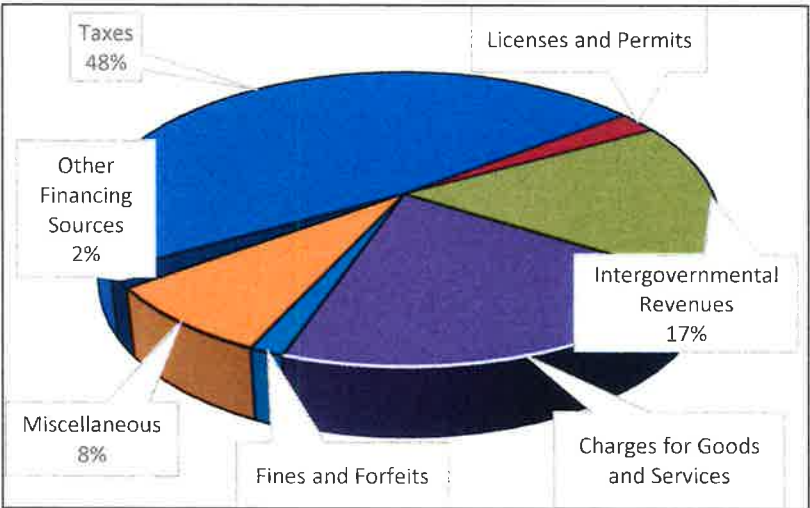
Total General Fund and Other Funds
Budgeted Expenditures by Program

General Government	\$11,340,153
Law and Justice	\$56,166,527
Public Works	\$46,600,776
Internal Services	\$14,166,555
Public Health	\$13,877,576
Land Use and Development	\$7,449,991
Other Services	\$16,922,103
Subtotal on Chart	\$166,523,681
Plus Transfers	\$13,944,593
Minus Indirect Costs Reimb.	-\$2,523,935
Total	\$177,944,339

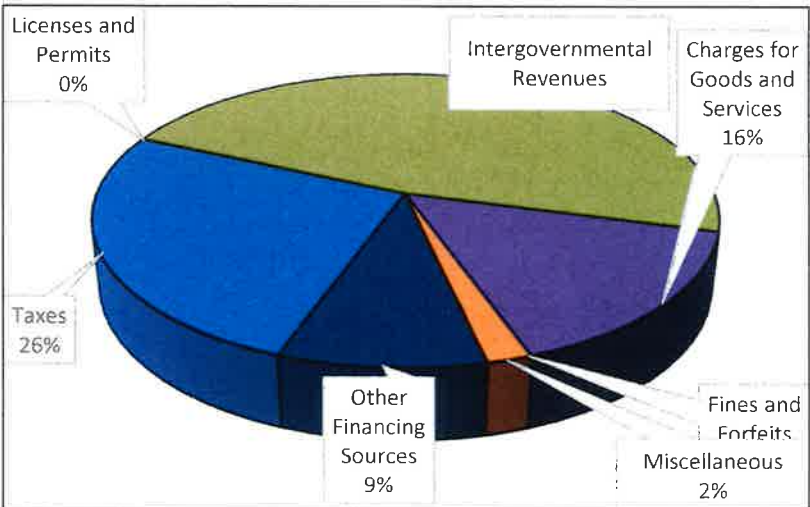


2026 Budgeted Revenue Charts

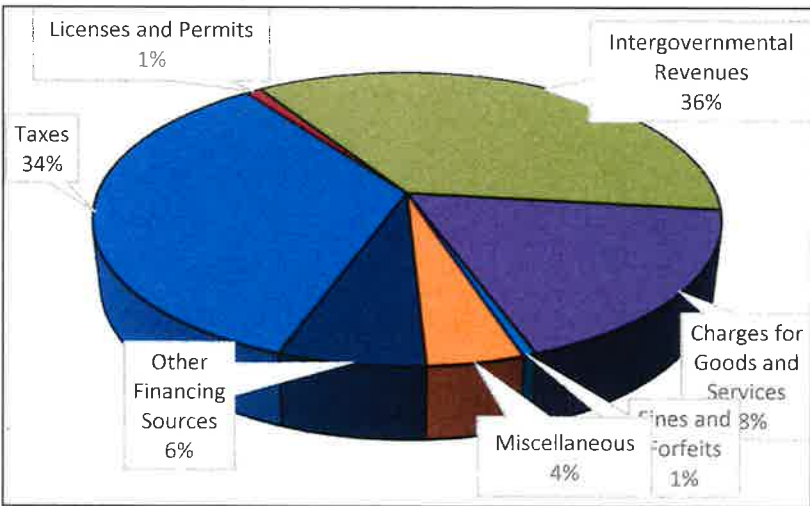
General Fund Budgeted Revenue	
Taxes	\$26,898,082
Licenses and Permits	\$1,350,652
Intergovernmental Revenues	\$9,623,808
Charges for Goods and Services	\$11,965,778
Fines and Forfeits	\$853,047
Miscellaneous	\$4,470,094
Other Financing Sources	\$1,070,329
Subtotal	\$56,231,790
Plus Transfers	\$1,103,037
Total Revenue	\$57,334,827
Reserves Available	\$15,988,975
Total Funds Available	\$73,323,802



Other Fund Budgeted Revenue	
Taxes	\$24,161,979
Licenses and Permits	\$75,700
Intergovernmental Revenues	\$43,885,033
Charges for Goods and Services	\$14,322,919
Fines and Forfeits	\$1,750
Miscellaneous	\$1,819,341
Other Financing Sources	\$8,426,296
Subtotal	\$92,693,018
Plus Transfers	\$12,841,556
Total Revenue	\$105,534,574
Reserves Available	\$48,825,460
Total Funds Available	\$154,360,034

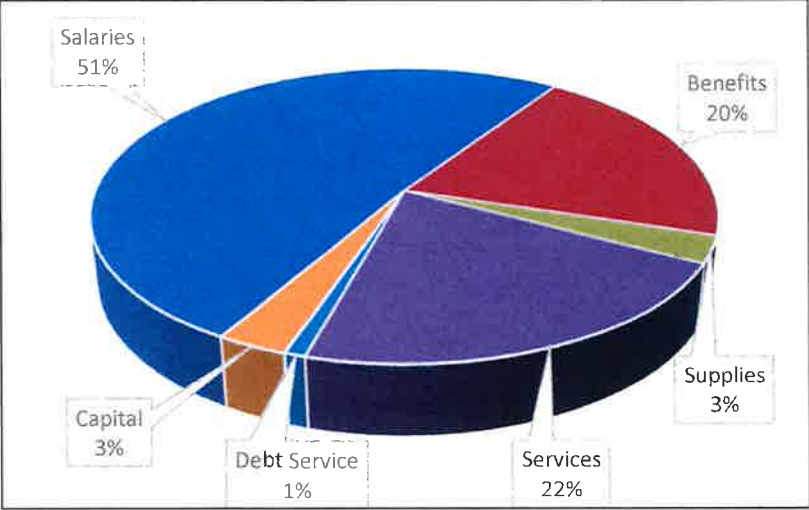


Total General and Other Fund Budgeted Revenue	
Taxes	\$51,060,061
Licenses and Permits	\$1,426,352
Intergovernmental Revenues	\$53,508,841
Charges for Goods and Services	\$26,288,697
Fines and Forfeits	\$854,797
Miscellaneous	\$6,289,435
Other Financing Sources	\$9,496,625
Subtotal	\$148,924,808
Plus Transfers	\$13,944,593
Total Revenue	\$162,869,401
Reserves Available	\$64,814,435
Total Funds Available	\$227,683,836

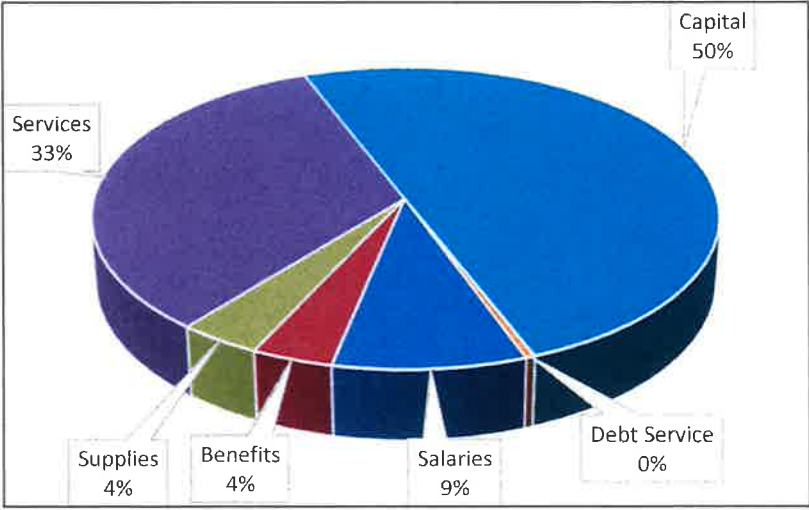


2026 Budgeted Expenditure Charts

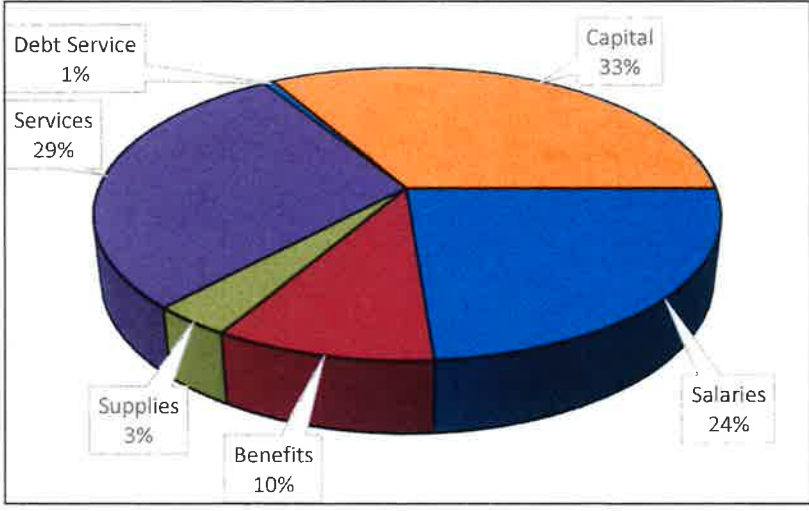
General Fund Budgeted Expenditures		
Salaries		\$29,203,420
Benefits		\$11,590,653
Supplies		\$1,692,040
Services		\$12,268,100
Debt Service		\$527,503
Capital		\$1,782,328
Subtotal		\$57,064,044
Transfers Used		\$1,664,496
Interfund Payments Used		\$0
Total Budgeted Expenditures		\$58,728,540



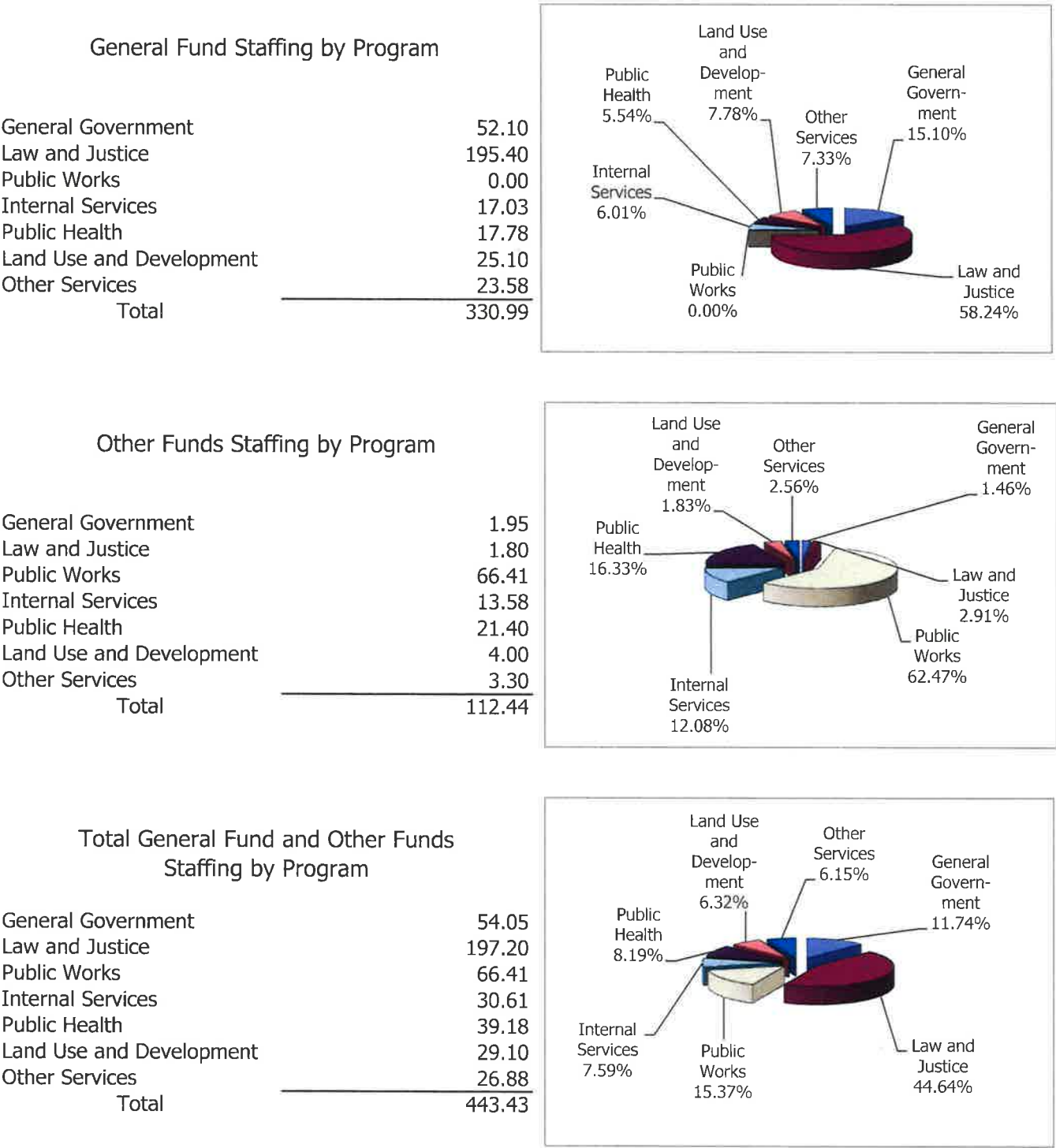
Other Fund Budgeted Expenditures		
Salaries		\$9,267,820
Benefits		\$3,921,071
Supplies		\$3,984,508
Services		\$34,748,451
Capital		\$52,008,245
Debt Service		\$443,218
Subtotal		\$104,373,313
Transfers Used		\$12,280,097
Interfund Payments Used		\$2,562,389
Total Budgeted Expenditures		\$119,215,799



Total General and Other Fund Budgeted Expenditures		
Salaries		\$38,471,240
Benefits		\$15,511,724
Supplies		\$5,676,548
Services		\$47,016,551
Debt Service		\$970,721
Capital		\$53,790,573
Subtotal		\$161,437,357
Transfers Used		\$13,944,593
Interfund Payments Used		\$2,562,389
Total Budgeted Expenditures		\$177,944,339



2026 Staffing (Full Time Equivalents) by Program



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



BUDGET RESOLUTION _____, 2025
ADOPTING THE 2026 CLALLAM COUNTY BUDGET

THE BOARD OF CLALLAM COUNTY COMMISSIONERS finds as follows:

1. The procedural processes required for the adoption of the 2026 Clallam County budget are complete. The required public hearing on the final proposed budget occurred December 2, 2025.
2. A true and correct copy of the budget is on file in the County Commissioners' office, available at <https://www.clallamcountywa.gov/1724/County-Budgets> and fully incorporated in this resolution by this reference.
3. The Board of Commissioners allows County Officials flexibility over their budgets and discourages changes to any appropriations or emergency budget requests for 2026 unless documented circumstances exist that could not have been foreseen during the budget planning process.

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

1. The 2026 Clallam County Final Budget is the single summary page titled, "Adopted Budget" with approved expenditures by Department in the General Fund and by Fund in the other Funds. It is on file in the Commissioners' office, incorporated by this reference, and hereby adopted. The Adopted Budget worksheets are available at <https://www.clallamcountywa.gov/1724/County-Budgets>. Physical copies of the budget may be requested through the Public Records Department.
2. All funds are adopted in accordance with the County's General Financial Policies. In addition, the following policies and/or restrictions apply:
 - Filling of vacant positions will occur only with the approval of the Administrator. The Administrator may implement other budget guidelines as necessary.
 - Each budget program (identified by an 8-digit budget number) is separate for budget purposes. County Officials cannot combine their budgets for total bottom line budgeting.
 - The Public Works Department will maintain detailed worksheets in CAMS with the format and numbering necessary for automated transfer of detailed revenue, expenditure, payroll, and other data to the County's financial system. Detailed worksheets are available to the public upon request. The Department will follow the same policies and restrictions on these funds as for any other.
3. Expenditures for Real Estate Excise Tax Funds 30101.911 and 30201.911 are intended to be in addition to other funds that may be available. Projects receiving Real Estate Excise Tax Funds are identified in the adopted budget and in the Capital Facilities Plan.
4. Changes or additions to this budget shall be made only in the form required by law, policy, and/or ordinance of the Board of County Commissioners.
5. The vehicle allowance for the Elected Officials listed in County Administrative Policy 220 is hereby \$340/month and maintained at \$340/month for all Appointed Officials whose contracts call for a vehicle allowance.

PASSED AND ADOPTED this 2nd day of December 2025.

BOARD OF CLALLAM COUNTY COMMISSIONERS

Mike French, Chair

ATTEST:

Randy Johnson

Loni Gores, Clerk of the Board

Mark Ozias



BUDGET RESOLUTION _____, 2025

ADOPTING 2026 CLALLAM COUNTY BUDGET EMERGENCY APPROPRIATIONS

THE BOARD OF CLALLAM COUNTY COMMISSIONERS finds as follows:

1. The Clallam County Charter Section 9.70: Appropriations, amended on November 4, 2003 states, "The appropriation resolutions adopted by the commissioners shall not exceed the estimated revenues of the county for the next fiscal year for each fund, provided the Commissioners may adopt an emergency appropriations resolution which may appropriate contingency funds, revenues, received in excess of the revenues estimated in the budget, and/or funds from any other source available."
2. Whereas the County maintains more than 60 funds to finance the various functions of government. Most of these funds are special revenue, internal service, enterprise, or capital funds that for various reasons have expenditures far more or less than the annual revenue to the fund in any particular calendar year.

NOW, THEREFORE, BE IT RESOLVED by the Clallam County Board of Commissioners, in consideration of the above findings of fact that expenditures will exceed anticipated 2026 revenues and, in accordance with the Clallam County Charter, emergencies are declared in the following funds for 2026:

00100.293	General Fund Reserves	19925.291	NonDept – Hotel/Motel Tax
10101.611	PW – Roads	19941.291	NonDept – Opportunity Fund
11002.811	Sheriff – Honor Guard Donation	19951.291	NonDept – Affordable Housing Sales Tax
11004.811	Sheriff – VRF Boating Program	19961.291	NonDept – American Rescue Plan Act
11008.811	Sheriff – OPNET Drug	19991.291	NonDept – Emergency Communication Tax
11070.811	Sheriff – 24/7 Sobriety Program	27401.611	PW – RID #149 Osborn Road
11080.811	Sheriff – Inmate Commissary & Welfare	29500.231	Treasurer – LID 3 rd St Sewer Line Ext
11301.511	Health & Human Services - Operations	30101.911	Parks & Facilities – Real Estate Excise Tax Projects
11322.511	HHS – Homeless Task Force	30201.911	Parks & Facilities – Real Estate Excise Tax Projects 2
11323.511	HHS – Chemical Dep/Mental Health	30401.331	Comm Dev – Dungeness Reservoir
11331.511	HHS – Developmental Disabilities	30701.411	Information Tech – Capital Projects
11324.511	HHS – Affordable Housing	30805.611	PW – Broadband Infrastructure
11701.841	Pros Attny – Local Crime Victim Comp	30901.311	Comm Dev – Carlsborg Water Mitigation
12241.231	Treasurer – Land Assessment	40201.611	PW – Solid Waste
12401.221	Auditor – Document Preservation	41501.611	PW – Clallam Bay-Sekiu Sewer Cap Replace
13001.381	Noxious Weed Control	42401.611	PW – Carlsborg Sewer
13051.381	Noxious Weed - LMD#2 Lake Sutherland	43401.611	PW – Bullman Beach Water System
19910.291	NonDept – Conservation Futures	50401.461	HR – Risk Management
19913.291	NonDept – Trial Court Improvements	50701.461	HR - Unemployment
19914.291	NonDept – Veterans’ Relief	XXXX.XXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

PASSED AND ADOPTED this 2nd day of December 2025.

BOARD OF CLALLAM COUNTY COMMISSIONERS

Mike French, Chair

ATTEST:

Randy Johnson

Loni Gores, Clerk of the Board

Mark Ozias

c: All departments

Exhibit A		CLALLAM COUNTY 2026 Proposed Budget						
		<i>FUND/ACCOUNT NAME</i>	<i>BEGINNING FUND BALANCE</i>	<i>REVENUES</i>	<i>EXPENDITURES</i>	<i>ENDING FUND BALANCE</i>	<i>TOTAL</i>	
GENERAL FUND								
00100.	211	G Assessor	0	4,515	2,327,169	0	-2,322,654	
00100.	221	G Auditor	0	1,382,351	1,883,181	0	-500,830	
00100.	231	G Treasurer	0	33,018,304	890,252	0	32,128,052	
00100.	241	G Board of County Commissioners - Operations	0	50	1,113,905	0	-1,113,855	
00100.	242	G BOCC - Boundary Review Board	0	1	282	0	-281	
00100.	243	O BOCC - Port Crescent Cemetery	0	250	1,000	0	-750	
00100.	244	G BOCC - Board of Equalization	0	0	58,616	0	-58,616	
00100.	245	G BOCC - Recompete	0	596,625	536,143	0	60,482	
00100.	291	G NonDepartmental	0	56,199	4,066,440	0	-4,010,241	
00100.	293	~ General Fund Reserves	0	1,058,587	-968,089	0	2,026,676	
00100.	331	D Comm Dev - Administration	0	1	964,634	0	-964,633	
00100.	332	D Comm Dev - Environmental Quality	0	894,897	941,718	0	-46,821	
00100.	333	D Comm Dev - Permit Center	0	1,432,842	908,202	0	524,640	
00100.	334	D Comm Dev - Long Range Planning	0	171,898	547,038	0	-375,140	
00100.	361	D Hearing Examiner	0	60,000	102,000	0	-42,000	
00100.	411	I Information Technology	0	0	2,270,080	0	-2,270,080	
00100.	421	I Geographic Information System	0	0	416,949	0	-416,949	
00100.	461	I Human Resources	0	10,451	1,183,153	0	-1,172,702	
00100.	511	H HHS - Environmental Health	0	1,895,330	1,799,229	0	96,101	
00100.	513	H HHS - Administration	0	593,956	760,168	0	-166,212	
00100.	811	L Sheriff - Operations	0	2,241,117	10,529,850	0	-8,288,733	
00100.	813	L Sheriff - Animal Control	0	500	143,927	0	-143,427	
00100.	814	L Sheriff - Search and Rescue	0	1,001	27,590	0	-26,589	
00100.	815	L Sheriff - Jail	0	2,806,281	4,716,291	0	-1,910,010	
00100.	816	L Sheriff - Jail Medical	0	1,887,745	3,532,431	0	-1,644,686	
00100.	817	L Sheriff - Emergency Services	0	94,020	339,006	0	-244,986	
00100.	831	L NonDepartmental - Indigent Defense	0	715,892	3,183,266	0	-2,467,374	
00100.	841	L Prosecuting Attorney - Operations	0	966,777	3,705,202	0	-2,738,425	
00100.	842	L Prosecuting Attorney - Child Support	0	334,000	305,528	0	28,472	
00100.	843	L Prosecuting Attorney - Coroner	0	100,001	588,111	0	-488,110	
00100.	851	L Juvenile Services	0	3,003,321	3,314,688	0	-311,367	
00100.	861	L Superior Court	0	597,847	1,609,079	0	-1,011,232	
00100.	871	L District Court I	0	1,486,303	1,347,461	0	138,842	
00100.	881	L District Court II	0	90,162	486,824	0	-396,662	
00100.	891	L Clerk	0	309,048	1,132,484	0	-823,436	
00100.	911	O Parks and Facilities	0	973,212	3,096,017	0	-2,122,805	
00100.	912	O Parks and Facilities - Fair	0	538,000	641,685	0	-103,685	
00100.	931	O WSU Extension	0	13,343	227,030	0	-213,687	
TOTAL GENERAL FUND			15,988,975	57,334,827	58,728,540	14,595,262	-1,393,713	
OTHER FUNDS								
10101.	611	P PW - Roads	5,507,612	22,008,509	24,562,677	2,953,444	0	
10135	611	P PW - Flood Control	18,500	186,132	186,029	18,603	0	
11002.	811	L Sheriff - Honor Guard Donation	8,983	500	6,345	3,138	0	
11003	811	L Sheriff - Boating Safety	29,180	30,770	24,450	35,500	0	
11004	811	L Sheriff - VRF Boating Program	81,617	25,210	31,546	75,281	0	
11008	811	L Sheriff - OPNET Drug	69,247	22,400	40,394	51,253	0	
11061	811	L Sheriff - Nine-One-One Enhanced	333,517	789,500	786,580	336,437	0	
11065	811	L Sheriff - OPSCAN Operations	1,154,665	575,146	554,175	1,175,636	0	
11068	811	L Sheriff - Operation Stonegarden	58,112	170,000	140,646	87,466	0	
11070	811	L Sheriff - 24/7 Sobriety Program	76,698	12,500	17,127	72,071	0	
11080	811	L Sheriff - Inmate Commissary and Welfare	115,044	47,500	66,320	96,224	0	
11301.	511	H Health and Human Services - Operations	1,625,010	2,849,142	4,038,895	435,257	0	
11322	511	O HHS - Homeless Task Force	402,447	547,541	646,160	303,828	0	
11323	511	H HHS - Chemical Dependency/Mental Health	1,807,879	2,163,037	3,127,096	843,820	0	
11324	511	O HHS - Affordable Housing	67,541	0	67,541	0	0	
11331	511	H HHS - Developmental Disabilities	797,820	3,224,887	3,278,838	743,869	0	
11341	511	H HHS - Foundational Public Health Services	1,130,415	2,048,000	2,048,000	1,130,415	0	
11351	511	H HHS - Opioid Settlement	0	1,781,196	196,869	1,584,327	0	
11401.	821	L Law Library	51,826	30,140	26,022	55,944	0	
11701.	841	L Pros Attny - Local Crime Victim Comp	95,700	183,430	239,300	39,830	0	
11901.	841	L Pros Attny - Racketeering	2,149	70	0	2,219	0	
12201.	231	G Treasurer - Operation and Maintenance	156,853	204,500	155,116	206,237	0	
12231	231	G Treasurer - REET Electronic Technology	75,828	17,700	1,224	92,304	0	
12241	231	G Treasurer - Land Assessment	7,051	42,163	43,010	6,204	0	
12401	221	G Auditor - Document Preservation	404,670	78,000	264,815	217,855	0	
12905	861	L Superior Crt - Dispute Resolution	1,045	15,500	15,500	1,045	0	
12911	861	L Superior Crt - Courthouse Facilitator	731	5,580	5,580	731	0	
13001.	381	D Noxious Weed Control	244,038	480,590	482,127	242,501	0	
13051	381	D Noxious Weed - LMD#2 Lake Sutherland	26,004	37,210	37,360	25,854	0	
19910	291	O Non Dept - Conservation Futures	1,779,614	365,218	1,502,000	642,832	0	
19913	291	L Non Dept - Trial Court Improvements	39,196	36,300	40,000	35,496	0	
19914	291	O Non Dept - Veterans' Relief	80,019	380,155	397,697	62,477	0	
19915	291	O Non Dept - Federal Forest Replacement	0	1	0	1	0	
19925	291	O Non Dept - Hotel/Motel Tax	2,355,907	2,149,000	2,570,000	1,934,907	0	
19941	291	O Non Dept - Opportunity Fund	6,575,588	3,072,953	7,056,829	2,591,712	0	
19951	291	O Non Dept -Affordable Housing Sales Tax	3,686,054	1,823,000	2,664,074	2,844,980	0	
19961	291	L Non Dept - American Rescue Plan Act	446,735	7,855	454,590	0	0	
19991	291	L Non Dept - Emergency Communication Tax	2,362,213	2,207,000	4,167,785	401,428	0	
TOTAL SPECIAL REVENUE FUNDS			31,675,508	47,618,335	59,942,717	19,351,126	0	
27401.	611	P PW - RID #149 Osborn Road	836	0	836	0	0	
29500.	231	P Treasurer - LID 3rd Street Sewer Line Extension	18,705	0	13,000	5,705	0	
TOTAL DEBT SERVICE FUNDS			19,541	0	13,836	5,705	0	
30101.	911	P Parks and Facilities - Real Estate Excise Tax Projects	4,318,010	2,181,651	3,097,000	3,402,661	0	
30201.	911	P Parks and Facilities - Real Estate Excise Tax Projects 2	3,132,966	1,723,000	3,700,000	1,155,966	0	
30301.	331	D Comm Dev - Lwr Dungeness Floodplain	0	0	0	0	0	
30401.	331	D Comm Dev -Dungeness Reservoir	1,093,548	3,452,782	3,997,750	548,580	0	
30501.	911	P Parks and Facilities - Capital Projects	276,556	529,243	527,000	278,799	0	
30505.	911	P Parks and Facilities - Parks Capital Repair & Improvements	167,203	147,000	0	314,203	0	
30605.	811.	L Sheriff - Joint Public Safety Facility Project	1,472,280	18,991,800	17,191,669	3,272,411	0	
30701.	411	I Information Tech - Capital Projects	220,372	32,784	238,156	15,000	0	
30805.	611	P PW - Broadband Infrastructure Capital Projects	296,346	5,703,612	5,999,958	0	0	
30901.	331	D Comm Dev - Carlsborg Water Mitigation	17,771	0	17,770	1	0	
TOTAL CAPITAL PROJECT FUNDS			10,995,052	32,761,872	34,769,303	8,987,621	0	
40201.	611	P PW - Solid Waste	35,417	194,255	208,085	21,587	0	
41401.	611	P PW - Clallam Bay-Sekiu Sewer	235,356	709,563	686,825	258,094	0	
41501.	611	P PW - Clallam Bay-Sekiu Sewer Cap Replace	24,664	12,361,707	12,380,040	6,331	0	
42401.	611	P PW - Carlsborg Sewer	125,593	208,809	285,778	48,624	0	
42501.	611	P PW - Carlsborg Sewer Capital Repair/Replacement	311,225	498,000	85,711	723,514	0	
43401	611	P PW - Bullman Beach Water System	23,709	780,474	783,732	20,451	0	
TOTAL ENTERPRISE FUNDS			755,964	14,752,808	14,430,171	1,078,601	0	
50301.	611	I PW - Equipment Rental and Revolving	3,675,924	5,070,236	4,487,027	4,259,133	0	
50401.	461	I HR - Risk Management	823,578	4,238,206	4,571,206	490,578	0	
50501.	461	I HR - Workers' Compensation Claims	604,179	990,498	888,147	706,530	0	
50701.	461	I HR - Unemployment	275,714	102,619	113,392	264,941	0	
TOTAL INTERNAL SERVICE FUNDS			5,379,395	10,401,559	10,059,772	5,721,182	0	
TOTAL OTHER FUNDS			48,825,460	105,534,574	119,215,799	35,144,235	0	
TOTAL BUDGET			64,814,435	162,869,401	177,944,339	49,739,497	0	
			III					