

CLACKAMAS COUNTY BOARD OF COUNTY COMMISSIONERS
Sitting as the Clackamas County Budget Committee

Policy Session Worksheet

Presentation Date: Apr 26, 2023 **Approx. Start Time:** 10:00 am **Approx. Length:** 1.0 hours

Presentation Title: Budget Committee Meeting

Department: Finance and County Administration

Presenters: Gary Schmidt - County Administrator, Elizabeth Comfort - Finance Director,
Sandra Montoya - Budget Manager

Other Invitees:

- Community Members of the Budget Committee: Wilda Parks, Jan Lee, James Rhodes, James Karn, and Kenneth Sernach
- Budget Staff: Blaze Riggins - Sr Budget Analyst, Jian Zhang and Roxann Fisher - Budget Analysts, Priscilla Montoya - Budget Coordinator

WHAT ACTION ARE YOU REQUESTING FROM THE BOARD?

This is an informational meeting regarding current finance projects and updates.

EXECUTIVE SUMMARY (why and why now):

This meeting will follow the agenda included in the packet.

FINANCIAL IMPLICATIONS (current year and ongoing):

Is this item in your current budget? YES NO **N/A informational meeting**

What is the cost? \$

What is the funding source?

STRATEGIC PLAN ALIGNMENT:

- **How does this item align with your Department's Strategic Business Plan goals?**

Strategic Result: Financial Transparency and Accountability.

LEGAL/POLICY REQUIREMENTS:

Budget committee established under ORS 294.414 and additional meetings held from time to time at its discretion (quarterly) in accordance with ORS 294.428 (2).

PUBLIC/GOVERNMENTAL PARTICIPATION:

Budget Committee meetings promotes public engagement and enhances financial transparency and oversight.

OPTIONS:

NA – Informational meeting.

RECOMMENDATION:

NA – Informational meeting.

ATTACHMENTS:

Attachment: Meeting Agenda and Supporting Documents

SUBMITTED BY:

Division Director/Head Approval __ _____

Department Director/Head Approval __ _____

County Administrator Approval _____

For information on this issue or copies of attachments, please contact Blaze Riggins @ briggins@clackamas.us

Budget Committee Meeting

Wednesday, April 26, 2023

10:00 am – 11:00 am

Meeting In Person (*and recorded*)

Budget Committee:

Board members: Tootie Smith - County Board Chair, Commissioners - Martha Schrader, Mark Shull, Paul Savas, and Ben West

Public members: Wilda Parks, Jan Lee, James Rhodes, James Karn, and Kenneth Sernach

Staff: Gary Schmidt - County Administrator, Elizabeth Comfort - Finance Director, Sandra Montoya - Budget Manager, Blaze Riggins - Senior Budget Analyst

Agenda:

1. Approve Jan 25, 2023 Meeting Minutes
2. Approval of the Compensation Board's Recommendation For Elected Officials
3. Cost Allocation Plan Review
4. New Business/Questions

Attachments:

Discussion Documents:

- Jan 25, 2023 Meeting Minutes (Attachment A)
- Compensation Board Budget Presentation (Attachment B)
- Cost Allocation Plan Review - Cost Drivers for FY23-24 (Attachment C)

For Review:

- FTE Report Feb 2023 – Trailing 13 Month Overtime (Attachment D)
- FTE Report Feb 2023 – YTD FTE Actual vs Budget (Attachment E)
- FTE Report Feb 2023 – YTD Vacancy Salary Savings (Attachment F)
- FY22-23 YTD Actuals % of Budget (Attachment G)

Budget Committee Meeting Minutes

Wednesday, January 25, 2023

In-person

Public Service Building, 2051 Kaen Rd, Oregon City, 97045
BCC Hearing Room, FL4

PRESENT: Commissioner Tootie Smith, Chair
Commissioner Paul Savas (*arrived in person at 10:11 am*)
Commissioner Mark Shull
Commissioner Ben West
Citizen Member James Karn
Citizen Member Wilda Park
Citizen Member Jan Lee
Citizen Member James Rhodes
Citizen Member Kenneth Sernach

ABSENT: Commissioner Martha Schrader

STAFF: County Administrator, Gary Schmidt
Finance Director, Elizabeth Comfort
Budget Manager, Sandra Montoya

CALL TO ORDER (10:00 am):

- 1) Approve May 24, 2022 Meeting Minutes (Recorded Time 2:39)

Motion to approve the May 24, 2022 meeting minutes by Wilda Parks and second by Kenneth Sernach. The motion passes with 7 in favor, 2 absent, 0 against.

- 2) FY23-24 Budget Planning Overview (Recorded Time 4:05)
- 3) General Fund Forecast (FY22-23 through FY56-57) (Recorded Time 6:38)

Commissioner Savas requests a breakdown of what is driving overtime costs by department. The example given is overtime for the Sheriff's Office; can overtime be attributed to houseless or mental health situations? With this information, the financial burden can be offset by other services that may result in savings. Commissioner Savas requests a greater level of detail from each department on what drives overtime costs. This follow-up item will be provided to the Budget Committee before the April 26th meeting.

Wilda Parks requests a breakdown of overtime from year to year for comparison to see how the data collates and determine what factors have driven overtime, at least through a partial year. This follow-up item will be provided to the Budget Committee before the April 26th meeting.

Commissioner West points out the importance of definitions for terms, such as “structurally”, “sound”, and/or “sustainability”, and how our understanding of these terms affects priorities and goals. Commissioner West believes it is important to have a shared understanding of the framework of these terms as they are used in Budget Committee discussions. This follow-up item will be provided to the Budget Committee before the April 26th meeting.

4) FY23-24 Budget Planning Calendar (Recorded Time 22:21)

5) New Business/Questions

MEETING ADJOURNED (10:42 am)

Prepared by: [Priscila Montoya](#), Budget Coordinator.

ⁱ [Recordings](#) will be saved for one year from the meeting date and will be provided upon request.

DRAFT

COMPENSATION BOARD FOR ELECTED OFFICIALS

TO: Clackamas County Budget Committee

FROM: Clackamas County Compensation Board for Elected Officials

DATE: March 14, 2023

SUBJECT: Salary Recommendations for Elected Officials FY 23/24

At its March 14, 2023 meeting, the Compensation Board for Elected Officials finalized salary recommendations for all County elected officials: County Assessor, County Clerk, County Commissioner, County District Attorney, Justice of the Peace, County Sheriff, and County Treasurer.

The Compensation Board recognizes it is the Budget Committee's responsibility to balance all budget requests and provide for a budget in which expenses do not exceed revenues. It is the Compensation Board's responsibility to evaluate and recommend salary adjustments for the County's elected officials in order to maintain competitive wages within the marketplace while considering internal alignment.

The Compensation Board reviewed and upheld their three-pronged formula: 1) Applying the Cost of Living Adjustment approved for Non-Represented County Employees as a mitigation of compression, 2) Evaluating compression between applicable elected official positions and their second-in-command where the spread is less than 10%, and 3) Making market adjustments where the elected official position is more than 1% below market comparators.

In this year's review after applying the formula, one elected position required an adjustment above the COLA and no market adjustments were necessary.

Since 21/22, the Compensation Board has considered 10% to reflect the minimum appropriate salary spread between an Elected Official and their second-in-command based upon the Compensation Board's expertise, compensation standards, and alignment with Clackamas County's SPIRIT values.

The following table summarizes the Compensation Board’s recommendations for FY 23/24.

A more detailed narrative on these recommendations is provided on the attached Salary Recommendations document.

Elected Official	Recommendations			Total Recommended Increase
	COLA	Compression Adjustment	Market Adjustment	
Assessor	4.5%	-	-	4.5%
Clerk	4.5%	-	-	4.5%
Commissioners	4.5%	N/A	-	4.5%
District Attorney	11.1%*	-	-	11.1%*
Justice of the Peace	4.5%	-	-	4.5%
Sheriff	4.5%	2.0%	-	6.5%
Treasurer	4.5%	-	-	4.5%

* The State provides the majority of the District Attorney's salary and this recommendation represents the equivalent of an overall increase (i.e., since the desired salary increase is 4.5%, the actual increase to the County-paid portion is 11.1% which represents an overall increase of 4.5% to the District Attorney's salary).

The total fiscal impact of the Compensation Board’s recommended increases is \$111,661, which comprises approximately 0.03% of the County’s total FY 22/23 personnel services amended budget of \$371,571,624.

The Compensation Board takes its responsibilities very seriously and is supported by County Human Resources professionals who perform the data collection and research for the Compensation Board. Our Salary Recommendation document and Fiscal Impact spreadsheet are attached for your information. We may be contacted if you have questions regarding this information. Heather Pedersen, the County’s Compensation Manager, served as liaison to our Board. Ms. Pedersen can be reached at (503) 742-5484. The Compensation Board for Elected Official’s recommendations will be presented to the Budget Committee at their quarterly meeting on April 26, 2023.


Melissa Fireside, Chair


Alisa Grandy


Aimee Smith

COMPENSATION BOARD FOR ELECTED OFFICIALS SALARY RECOMMENDATIONS FOR FISCAL YEAR 2023/2024

As set out by Board Order 90-498 and Oregon Revised Statute 204.112, the Compensation Board for Elected Officials convened on February 14, February 21, February 28, March 7, and March 14, 2023 to consider relevant information and to make recommendations for elected officials' compensation for fiscal year 23/24.

In reviewing the compensation of elected officials, the Compensation Board reviewed salary and deferred compensation for all of the Clackamas County comparators (Clark, Deschutes, Lane, Marion, Multnomah and Washington Counties, Cities of Portland and Vancouver, and Metro). The Compensation Board has compared positions with similar responsibilities and accountabilities among comparable jurisdictions that provide similar services. The Board also reviews the salaries of those employees who hold a second-in-command role in departments run by an elected official.

The Compensation Board's recommendations shall be forwarded to the Budget Committee as a flat monthly rate, which includes the fiscal impact of the recommendations, if any.

RECOMMENDATIONS

The Compensation Board recommends all elected officials receive a cost-of-living adjustment (COLA) of 4.5% on July 1, 2023 based on the increase currently approved for Non-Represented County Employees. For the District Attorney, this cost of living adjustment is to the County's portion of the official's salary, which represents the equivalent overall increase, recognizing that the State provides the majority of the District Attorney's salary.

In addition, the Compensation Board recommends the following market and/or compression salary adjustments for elected officials as outlined below.

Assessor

The Compensation Board reviewed the monthly salaries for Assessor in Clark, Deschutes, Lane, and Marion Counties. The Board also reviewed the comparable positions' responsibilities, personnel services budgets, number of direct and indirect reports, the second-in-command's salary range and the incumbent's current salary. The Compensation Board reviewed their 2021 decision to remove Multnomah and Washington Counties as matches. Staff provided members with relevant historical information as well as information provided by the County Assessor. The Board again considered this information and their prior deliberations and rationale for removing the matches, ultimately deciding to uphold their original decision to exclude Multnomah and Washington Counties as matches.

- The recommended cost-of-living adjustment of 4.5% would increase the Assessor base monthly salary from \$12,139.37 to \$12,685.64 effective July 1, 2023.
- No internal compression with a second-in-command was noted.
- The Compensation Board noted the adjusted salary for Assessor is 6.0% above the adjusted market average. No individual market adjustment is recommended for Assessor at this time.

Clerk

The Compensation Board reviewed the monthly salaries for Clerk in Deschutes, Lane and Marion Counties. The Board also reviewed the comparable positions' responsibilities, personnel services budgets, number of direct and indirect reports, the second-in-command's salary range and the incumbent's current salary.

- The recommended cost-of-living adjustment of 4.5% would increase the Clerk base monthly salary from \$9,813.04 to \$10,254.63 effective July 1, 2023.
- No internal compression with a second-in-command was noted.
- The Compensation Board noted the Clerk's adjusted salary is 2.8% below the adjusted market average, however using the outlined formula, no individual market adjustment is recommended for Clerk at this time.

Commissioner

The Compensation Board reviewed the monthly salaries for Commissioner or comparable positions in Lane, Marion, Multnomah and Washington Counties, City of Portland and Metro. The Board also reviewed the comparable positions' responsibilities, personnel services budgets, and number of direct and indirect reports. The Compensation Board noted the Commissioners' adjusted salary is 1.9% below the adjusted market average.

- The recommended cost-of-living adjustment of 4.5% would increase the Commissioner base monthly salary from \$9,974.91 to \$10,423.78 effective July 1, 2023.
- Internal compression with a second-in-command is not considered for Commissioner.
- No individual market adjustment is recommended for Commissioner at this time.

As the Board Chair position receives a 2% add-to-pay, the recommended cost-of-living adjustment of 4.5% would increase the Board Chair base monthly salary from \$10,174.40 to \$10,632.25 effective July 1, 2023.

District Attorney

The Compensation Board reviewed the monthly salaries for District Attorney in Clark, Lane, Marion and Washington Counties. This year, the Compensation Board added Deschutes County as a match due to the budget/FTE size which is similar to Lane County and with the confirmation it is also a Tier 1 county (based on population). The Board also reviewed the comparable positions' responsibilities, personnel services budgets, number of direct and indirect reports, the second-in-command's salary range and the incumbent's current salary. The Board noted the District Attorney's total adjusted salary (State and County) is 16.6% above the adjusted market average.

- The recommended cost-of-living adjustment of 4.5% would increase the District Attorney base monthly salary from \$8,776.10 to \$9,750.31 effective July 1, 2023, which represents an 11.1% increase to the County-paid portion.
- No internal compression with a second-in-command was noted.
- No individual market adjustment is recommended for District Attorney at this time.

Justice of the Peace

The Compensation Board reviewed the monthly salaries for Justice of the Peace in Deschutes and Washington Counties, and the Oregon Judicial Department (State Circuit Courts) Hearing Referee. The Board also reviewed the comparable positions' responsibilities, personnel services budgets, number of direct and indirect reports, types of cases heard, and the second-in-command's salary range and the incumbent's current salary. The Board noted the adjusted salary for Justice of the Peace is 1.3% above the adjusted market average.

- The recommended cost-of-living adjustment of 4.5% would increase the Justice of the Peace base monthly salary from \$10,285.62 to \$10,748.47 effective July 1, 2023.
- No internal compression with a second-in-command was noted.
- No individual market adjustment is recommended for Justice of the Peace at this time.

Sheriff

The Compensation Board reviewed the monthly salaries for Sheriff in Lane, Marion and Washington Counties. This year, Clark County was removed as a comparable, as their jail services are no longer under the Sheriff's Office. The Board also reviewed the comparable positions' responsibilities, personnel services budgets, number of direct and indirect reports, the second-in-command's salary range and the incumbents' current salaries.

- The recommended cost-of-living increase of 4.5% and individual adjustment for compression would increase the Sheriff base monthly salary from \$17,514.69 to \$18,668.91 effective July 1, 2023.
- The Board noted the Sheriff's adjusted salary is 2.0% below the 10% compression threshold in relation to the highest paid Undersheriff. Based on the Board's philosophy of maintaining a 10% spread between an elected official and the second-in-command, the Compensation Board recommends an increase of 2.0% to the Sheriff salary effective July 1, 2023.
- The Compensation Board noted the Sheriff's adjusted salary is 13.3% above the adjusted market average. No individual market adjustment is recommended for Sheriff at this time.

Treasurer

The Compensation Board reviewed the monthly salaries for Treasurer in Marion County, City of Portland and City of Vancouver. The Board also reviewed the comparable positions' responsibilities, personnel services budgets, number of direct and indirect reports, size of investment portfolio, the second-in-command's salary range and the incumbent's current salary.

- The recommended cost-of-living adjustment of 4.5% and individual salary adjustment would increase the Treasurer base monthly salary from \$11,640.59 to \$12,164.42 effective July 1, 2023.
- No internal compression with a second-in-command was noted.
- The Compensation Board noted the Treasurer's adjusted salary is 1% below the adjusted market average, however using the outlined formula, no individual market adjustment is recommended for Treasurer at this time.

**COMPENSATION BOARD FOR ELECTED OFFICIALS
SALARY ADJUSTMENT RECOMMENDATIONS FOR FY 2023/2024**

ELECTED OFFICIAL	CURRENT MONTHLY SALARY <i>(w/6.27% deferred comp in italics)</i>	Effective July 1, 2023						TOTAL FISCAL IMPACT** of ALL Recommendations July 1, 2023 - June 30, 2024
		RECOMMENDED COST-OF-LIVING ADJUSTMENT	PROPOSED MONTHLY SALARY with COLA	RECOMMENDED COMPRESSION ADJUSTMENT	PROPOSED MONTHLY SALARY with COMPRESSION	RECOMMENDED MARKET ADJUSTMENT	PROPOSED MONTHLY SALARY with Market. Adj.	
ASSESSOR	\$12,139.37	4.5%	\$12,685.64	0.0%	\$12,685.64	0.0%	\$12,685.64	\$9,448.00
Bronson Rueda	<i>\$12,900.51</i>		<i>\$13,481.03</i>		<i>\$13,481.03</i>		<i>\$13,481.03</i>	
<i>Annual w/ 6.27% def comp</i>	\$154,806		\$161,772		\$161,772		\$161,772	
CLERK	\$9,813.04	4.5%	\$10,254.63	0.0%	\$10,254.63	0.0%	\$10,254.63	\$7,638.00
Catherine McMullen	<i>\$10,428.32</i>		<i>\$10,897.59</i>		<i>\$10,897.59</i>		<i>\$10,897.59</i>	
<i>Annual w/ 6.27% def comp</i>	\$125,140		\$130,771		\$130,771		\$130,771	
COMMISSIONER	\$10,174.40	4.5%	\$10,632.25	0.0%	\$10,632.25	0.0%	\$10,632.25	\$8,195.00
Tootie Smith- Board Chair*	<i>\$10,812.33</i>		<i>\$11,298.89</i>		<i>\$11,298.89</i>		<i>\$11,298.89</i>	
<i>Annual w/ 6.27% def comp</i>	\$129,748		\$135,587		\$135,587		\$135,587	
Paul Savas - Position 2	\$9,974.91	4.5%	\$10,423.78	0.0%	\$10,423.78	0.0%	\$10,423.78	\$7,764.00
	<i>\$10,600.34</i>		<i>\$11,077.35</i>		<i>\$11,077.35</i>		<i>\$11,077.35</i>	
<i>Annual w/ 6.27% def comp</i>	\$127,204		\$132,928		\$132,928		\$132,928	
Martha Schrader - Position 3	\$9,974.91	4.5%	\$10,423.78	0.0%	\$10,423.78	0.0%	\$10,423.78	\$8,034.00
	<i>\$10,600.34</i>		<i>\$11,077.35</i>		<i>\$11,077.35</i>		<i>\$11,077.35</i>	
<i>Annual w/ 6.27% def comp</i>	\$127,204		\$132,928		\$132,928		\$132,928	
Mark Shull- Position 4	\$9,974.91	4.5%	\$10,423.78	0.0%	\$10,423.78	0.0%	\$10,423.78	\$7,764.00
	<i>\$10,600.34</i>		<i>\$11,077.35</i>		<i>\$11,077.35</i>		<i>\$11,077.35</i>	
<i>Annual w/ 6.27% def comp</i>	\$127,204		\$132,928		\$132,928		\$132,928	
Ben West - Position 5	\$9,974.91	4.5%	\$10,423.78	0.0%	\$10,423.78	0.0%	\$10,423.78	\$7,764.00
	<i>\$10,600.34</i>		<i>\$11,077.35</i>		<i>\$11,077.35</i>		<i>\$11,077.35</i>	
<i>Annual w/ 6.27% def comp</i>	\$127,204		\$132,928		\$132,928		\$132,928	
DISTRICT ATTORNEY	\$8,776.10	11.01%	\$9,742.35	0.00%	\$9,742.35	0.00%	\$9,742.35	\$17,436.00
John Wentworth	\$9,326.36		\$10,353.19		\$10,353.19		\$10,353.19	
State Compensation	\$12,873.00		\$12,873.00		\$12,873.00		\$12,873.00	
	\$21,649.10		\$22,615.35		\$22,615.35		\$22,615.35	
	\$22,199.36		\$23,226.19		\$23,226.19		\$23,226.19	
<i>Annual w/ 6.27% def comp</i>	\$266,392		\$278,714		\$278,714		\$278,714	
JUSTICE OF THE PEACE	\$10,285.62	4.5%	\$10,748.47	0.0%	\$10,748.47	0.0%	\$10,748.47	\$8,284.00
Karen Brisbin	<i>\$10,930.53</i>		<i>\$11,422.40</i>		<i>\$11,422.40</i>		<i>\$11,422.40</i>	
<i>Annual w/ 6.27% def comp</i>	\$131,166		\$137,069		\$137,069		\$137,069	
SHERIFF	\$17,514.69	4.5%	\$18,302.85	2.0%	\$18,668.91	0.0%	\$18,668.91	\$20,275.00
Angela Brandenburg	<i>\$18,612.86</i>		<i>\$19,450.44</i>		<i>\$19,839.45</i>		<i>\$19,839.45</i>	
<i>Annual w/ 6.27% def comp</i>	\$223,354		\$233,405		\$238,073		\$238,073	
TREASURER	\$11,640.59	4.5%	\$12,164.42	0.0%	\$12,164.42	0.0%	\$12,164.42	\$9,060.00
Brian Nava	<i>\$12,370.45</i>		<i>\$12,927.13</i>		<i>\$12,927.13</i>		<i>\$12,927.13</i>	
<i>Annual w/ 6.27% def comp</i>	\$148,445		\$155,126		\$155,126		\$155,126	

TOTAL FISCAL IMPACT: \$111,662.00

* Compensation of Board Chair position includes a 2.0% add-to-pay approved by Budget Committee effective July 1, 2013.

** Total Fiscal Impact includes PERS, benefits and Employer Taxes

Represents 0.03% of the County's total FY 22/23 personal services budget.

COMPENSATION BOARD FOR ELECTED OFFICIALS

FY 2023/2024 Budget Presentation

Compensation Board for Elected Officials

Melissa Fireside, Chair

Alisa Grandy

Aimee Smith

Staff Liaison – Heather Pedersen, Classification & Compensation Manager
Staff Support – Nina Smith, HR Analyst, Senior and Erin Braman, HR Specialist

ROLE:

Compensation Board for Elected Officials

To Annually Recommend a Compensation Schedule for Elected Officials as Guided by Oregon Revised Statute 204.112:

- Review compensation of comparable positions within labor market.
- Consider various factors, including internal alignment with second-in-command staff.
- Prepare and submit recommendations to County Budget Committee for review and approval.

Clackamas County Elected Officials

Assessor, Clerk, Commissioner, District Attorney, Justice of the Peace, Sheriff, and Treasurer

METHODOLOGY:

Compensation Board for Elected Officials

In 2021, the Compensation Board introduced a new three-pronged formula in forming their recommendations. This year the board used the same approach, developing recommendations in the following order:

- Recommend an equivalent Cost of Living Adjustment approved for Non-Represented County Employees to mitigate compression.
- Recommend an adjustment where an elected official's salary is less than 10% above second-in-command salary.
- Recommend an adjustment where the elected official is more than 1% below market.

FY 2023-24 Recommendations

- County Assessor - 4.5% Cost-of-Living Increase \$9,448
- County Clerk - 4.5% Cost-of-Living Increase \$7,638
- County Commissioners - 4.5% Cost-of-Living Increase \$39,521
- District Attorney - 11.01%* Cost-of-Living Increase \$17,436
 - * This increase represents a 4.5% overall increase to the District Attorney's total salary.
- Justice of the Peace - 4.5% Cost-of-Living Increase \$8,284
- County Sheriff - 4.5% Cost-of-Living + 2% Salary Increase \$20,275
- County Treasurer - 4.5% Cost-of-Living \$9,060

TOTAL FISCAL IMPACT FY 2023-2024

\$111,662**

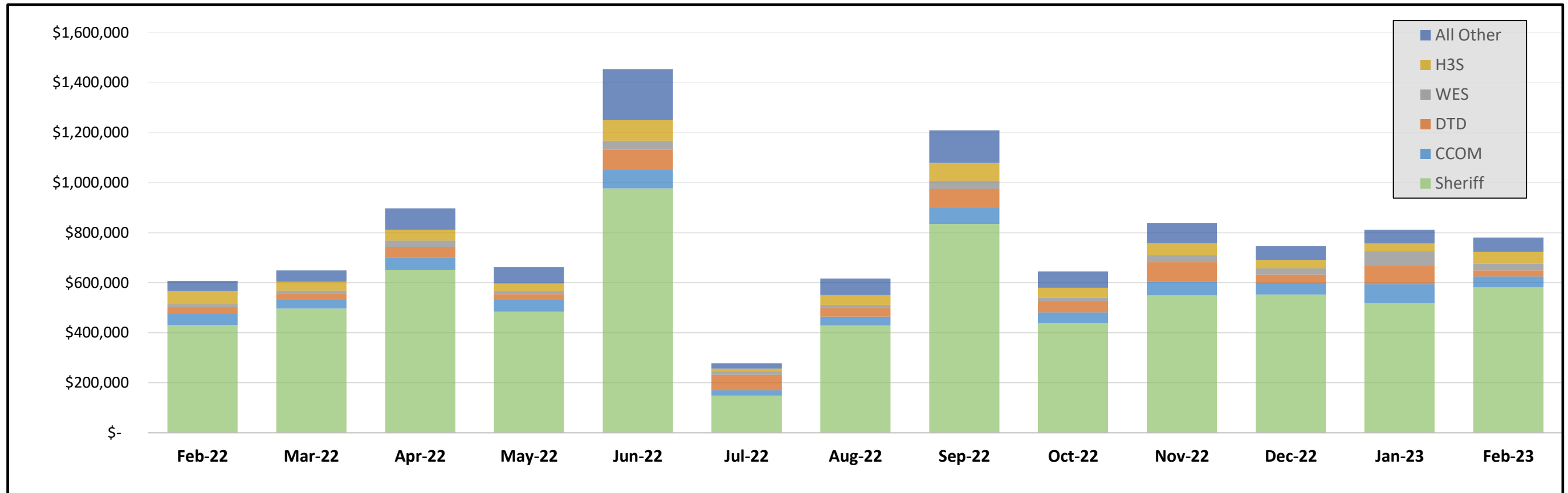
**Total budget impact including roll-up costs.

QUESTIONS?

Cost Drivers for FY23-24 Cost Allocation Plan

	FY22-23 Current Cost Drivers	FY23-24 Cost Drivers
100-12 County Administration		
Equity, Diversity & Inclusion	N/A	Budgeted FTE's
100-13 County Clerk		
Elections	**Not Allocated**	**Not Allocated**
Recording	**Not Allocated**	**Not Allocated**
Records Management	Square Footage of Storage, Microfilm, Budget FTE for Administration Overhead	Budgeted FTE
100-14 County Counsel		
Legal Support	N/A	Actual Hours
Litigation and Labor	N/A	**Not Allocated**
Labor and Employment	N/A	Budgeted FTE's
Regulatory	N/A	Budgeted FTE's
100-15 Finance		
Executive Leadership & Administration	N/A	Budgeted FTE's
Financial Systems Support	N/A	Budgeted FTE's
Accounts Payable	Payment Voucher Line Count	Actual Operating Expenditures (Excl Debt, Capital, Transfers & Special Pymt)
Accounting	GL Line Count	AR GL Transaction # by Program/CashReceipts
Payroll	Payroll Count	Budgeted FTE's
Budget	Budget Line Count	Operating Budget Dollars
Grants	Grant Award Count	45% of Grants/ 45% of Journal Entries/ 10% Subrecipient
Procurement	Count for Purchase Order, Procurement Card, Contract > & < \$50K	PO's & Contracts < \$50k - Number, # Large Contracts > \$50k
Courier & Mail	Mail Pieces and Courier Stops Count	% Total of Postage Charges (50%) and # of Mail Pieces (50%)
100-16 Human Resources		
Office of the Director/Admin Services	Budgeted FTE's	Budgeted FTE's
Workforce Data Management	Budgeted FTE's	Budgeted FTE's
Employee and Labor Relations	Budgeted FTE's	Budgeted FTE's
Classification and Compensation	Budgeted FTE's	Budgeted FTE's
Recruitment and Selection	Budgeted FTE's	Budgeted FTE's
Workforce Development and Planning	Budgeted FTE's	Budgeted FTE's
100-17 Public and Government Affairs		
Strategy and Policy	Budgeted FTE's	Budgeted FTE's
Communications and Community Engagement	Budgeted FTE's	Budgeted FTE's
Government and External Relations	N/A	**Not Allocated**
744-15 Facilities Management		
Maintenance	Square Footage and Actual Work Orders	Square Footage
Utilities	Requested Utility Budget	Requested Utility Budget
747-18 Technology Services		
	<u>Multiple Drivers</u>	<u>Multiple Drivers</u>
Business Systems (PS)	Budgeted FTE's	Budgeted FTE's
Countywide Applications (Web)	Budgeted FTE's	Budgeted FTE's
Departmental Applications	Direct Bill	**Not Allocated**
Geographic Information	Actual Hours	Actual Hours
Telecommunication Services	Direct Bill	**Not Allocated**
Network Services	# of PC's	# of PC's
Technical Services - PC's	# of PC's	# of PC's
Technical Services - Users	Active Directory Users	Active Directory Users

Overtime Cost By Department Trailing 13 Month (Feb 2023)



Departments	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23
All Other	\$ 39,713	\$ 45,754	\$ 85,381	\$ 66,800	\$ 204,144	\$ 20,897	\$ 65,792	\$ 130,004	\$ 64,653	\$ 80,852	\$ 55,525	\$ 54,803	\$ 57,607
H3S	\$ 52,945	\$ 35,813	\$ 43,601	\$ 30,282	\$ 82,183	\$ 10,319	\$ 39,728	\$ 72,702	\$ 39,955	\$ 48,029	\$ 33,146	\$ 31,953	\$ 47,340
WES	\$ 11,436	\$ 10,927	\$ 24,454	\$ 11,379	\$ 36,092	\$ 14,129	\$ 12,936	\$ 30,825	\$ 12,573	\$ 27,924	\$ 24,868	\$ 59,079	\$ 26,156
DTD	\$ 22,858	\$ 23,011	\$ 42,766	\$ 20,670	\$ 80,469	\$ 61,898	\$ 33,907	\$ 74,194	\$ 46,630	\$ 75,859	\$ 32,558	\$ 71,559	\$ 24,675
CCOM	\$ 49,301	\$ 37,527	\$ 50,914	\$ 49,652	\$ 73,880	\$ 21,227	\$ 35,263	\$ 67,071	\$ 42,126	\$ 56,913	\$ 46,905	\$ 76,746	\$ 42,856
Sheriff	\$ 429,924	\$ 496,505	\$ 649,735	\$ 483,982	\$ 976,608	\$ 148,936	\$ 429,082	\$ 834,323	\$ 438,344	\$ 549,035	\$ 552,626	\$ 517,688	\$ 582,025
Grand Total	\$ 606,177	\$ 649,536	\$ 896,852	\$ 662,765	\$ 1,453,376	\$ 277,406	\$ 616,708	\$ 1,209,121	\$ 644,281	\$ 838,612	\$ 745,627	\$ 811,828	\$ 780,657

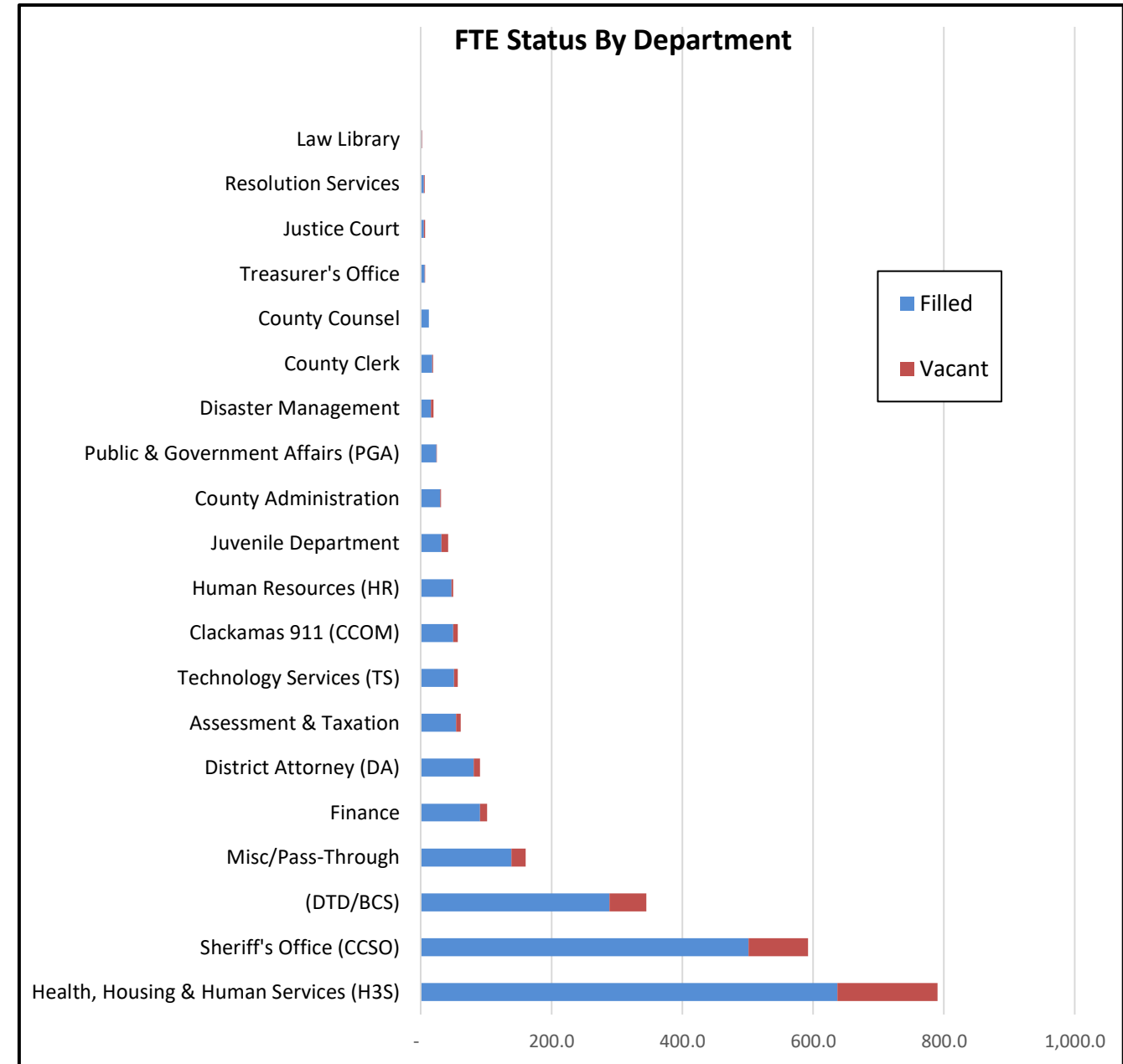
The above 5 departments' overtime costs represent approximately 90% of the total of county-wide overtime.

Clackamas County
FY22-23 FTE YTD Actual Vs Budget

Department	FY22-23 Adopted Budget Total FTE	Actuals As of Feb 2023			Change vs Budget	Total FTE Variance to Budget Explanation
		Filled FTE	Vacant FTE	Total FTE		
Assessment & Taxation	61.0	54.0	7.0	61.0	-	
Transportation & Development (DTD/BCS)	343.2	288.7	56.5	345.2		
Clackamas 911 (CCOM)	57.0	50.0	7.0	57.0	-	
County Administration	31.3	29.8	1.5	31.3	-	
County Clerk	19.0	18.0	1.0	19.0	-	
County Counsel	12.8	12.8		12.8	-	
Disaster Management	19.7	16.0	3.7	19.7	-	
District Attorney (DA)	90.7	81.0	9.7	90.7	-	
Finance / Facilities	100.7	90.7	11.0	101.7	1.0	1 new Pincipal Accountant
Health, Housing & Human Services (H3S)	735.9	637.2	153.3	790.5	54.6	Transition of 19 HACC postions. Several other new positions including Case Managers and office related positions.
Human Resources (HR)	44.0	47.0	3.0	50.0	6.0	4 new HR Analyst, 2 new HR Assistant.
Justice Court	7.0	5.0	2.0	7.0	-	
Juvenile Department	43.0	32.0	10.0	42.0	(1.0)	Remove 1 vacant FTE
Law Library	2.4	1.5	0.9	2.4	-	
Misc/Pass-Through	158.5	138.7	21.9	160.5	2.0	2 NCPRD positions
Public & Government Affairs (PGA)	24.5	24.0	0.5	24.5	-	
Resolution Services	6.2	5.2	1.0	6.2	-	
Sheriff's Office (CCSO) / Corrections	590.0	501.0	91.0	592.0	2.0	1 new records specialist
Technology Services (TS)	57.0	51.0	6.0	57.0	-	
Treasurer's Office	7.0	6.0	1.0	7.0	-	
Grand Total	2,410.9	2,089.5	388.0	2,477.5	66.6	

Clackamas County FY22-23 YTD FTE Vacancy Salary Savings

Department	Actuals As of Feb 2023				
	Filled FTE	Vacant FTE	Total FTE	Vacancy Rate	YTD Salary Savings
Law Library	1.5	0.9	2.4	38.1%	\$ 31,308
Resolution Services	5.2	1.0	6.2	16.3%	\$ 91,503
Treasurer's Office	6.0	1.0	7.0	14.3%	\$ 24,085
Justice Court	5.0	2.0	7.0	28.6%	\$ 54,701
County Counsel	12.8		12.8	0.0%	\$ -
County Clerk	18.0	1.0	19.0	5.3%	\$ 44,633
Disaster Management	16.0	3.7	19.7	18.9%	\$ 185,262
Public & Government Affairs (PGA)	24.0	0.5	24.5	2.0%	\$ 36,755
County Administration	29.8	1.5	31.3	4.8%	\$ 29,653
Juvenile Department	32.0	10.0	42.0	23.8%	\$ 326,742
Human Resources (HR)	47.0	3.0	50.0	6.0%	\$ 114,138
Technology Services (TS)	51.0	6.0	57.0	10.5%	\$ 398,828
Clackamas 911 (CCOM)	50.0	7.0	57.0	12.3%	\$ 169,953
Assessment & Taxation	54.0	7.0	61.0	11.5%	\$ 235,942
District Attorney (DA)	81.0	9.7	90.7	10.7%	\$ 284,421
Finance	90.7	11.0	101.7	10.8%	\$ 244,955
Misc/Pass-Through	138.7	21.9	160.5	13.6%	\$ 628,763
Transportation & Development (DTD/BCS)	288.7	56.5	345.2	16.4%	\$ 1,991,498
Sheriff's Office (CCSO)	501.0	91.0	592.0	15.4%	\$ 2,352,637
Health, Housing & Human Services (H3S)	637.2	153.3	790.5	19.4%	\$ 3,877,644
Grand Total	2,089.5	388.0	2,477.5	15.7%	\$ 11,123,421



Clackamas County
 FY22-23 YTD Actuals as of 3-31-2023
 Total County (Does Not Include HACC)

Statement of Activities - Account Categories	FY22-23 Amended Budget	FY22-23 YTD Actuals	Budget vs Actuals	YTD % of Budget (Compared to 75%)	FY22-23 Projected Year End
Revenues					
Beginning Fund Balance	523,760,399	569,318,573	45,558,174	109%	569,318,573
Taxes	222,169,448	214,328,767	(7,840,681)	96%	218,577,828
Federal, State, Local, All Other Gifts & Donations	284,222,645	164,179,468	(120,043,177)	58%	283,317,317
Charges, Fees, License, Permits, Fines, Assessments	245,157,442	150,670,403	(94,487,039)	61%	231,900,687
Revenue from Bonds & Other Debts	29,765,133	13,024,490	(16,740,643)	44%	13,823,069
All Other Revenue Resources	95,630,190	61,358,491	(34,271,699)	64%	89,247,485
Other Interfund Transfers	61,386,585	8,806,012	(52,580,573)	14%	43,026,282
General Fund Support	155,271,722	67,875,454	(87,396,268)	44%	158,167,408
Total Revenues	1,617,363,564	1,249,561,658	(367,801,906)	77%	1,607,378,649
Expenses					
Personnel Services	372,171,597	230,316,117	141,855,480	62%	323,388,991
Materials and Services	300,957,966	182,336,737	118,621,229	61%	265,500,890
Capital Outlay	162,548,824	42,010,375	120,538,449	26%	76,358,544
Debt Service	31,276,106	11,489,735	19,786,371	37%	28,040,308
Special Payments	113,201,069	41,367,090	71,833,979	37%	74,662,887
Transfers	228,174,703	75,967,958	152,206,745	33%	233,175,947
Reserve for Future Expenditures	121,693,267	-	-		-
Contingency	133,032,088	-	-		-
Unappropriated Ending Fund Balance	154,307,944	-	-		-
Total Expenses	1,617,363,564	583,488,012	1,033,875,552	36%	1,001,127,567
Revenues Less Expenses	-	666,073,646			606,251,082

Includes ARPA Fund 230

Clackamas County
 FY22-23 YTD Actuals as of 3-31-2023
 ARPA Fund 230

Statement of Activities - Account Categories	FY22-23 Amended Budget	FY22-23 YTD Actuals	Budget vs Actuals	YTD % of Budget (Compared to 75%)	FY22-23 Projected Year End
Revenues					
Beginning Fund Balance	11,882,522	-	(11,882,522)	0%	-
Federal, State, Local, All Other Gifts & Donations	48,980,191	884,143	(48,096,048)	2%	6,942,138
All Other Revenue Resources	160,000	291,235	131,235	182%	300,000
Total Revenues	61,022,713	1,175,378	(59,847,335)	2%	7,242,138
Expenses					
Personnel Services	2,203,136	656,123	1,547,013	30%	416,885
Materials and Services	19,084,365	1,588,966	17,495,399	8%	4,076,165
Capital Outlay	7,229,907	532,190	6,697,717	7%	949,088
Special Payments	19,577,655	205,156	19,372,499	1%	1,500,000
Transfers	12,927,650	-	12,927,650	0%	-
Unappropriated Ending Fund Balance	-	-	-	-	-
Total Expenses	61,022,713	2,982,435	58,040,278	5%	6,942,138
Revenues Less Expenses	-	(1,807,057)			300,000

Clackamas County
FY22-23 YTD Actuals as of 3-31-2023
General Fund 100

Statement of Activities - Account Categories	FY22-23 Amended Budget	FY22-23 YTD Actuals	Budget vs Actuals	YTD % of Budget (Compared to 75%)	FY22-23 Projected Year End
Revenues					
Beginning Fund Balance	78,716,721	84,545,213	5,828,492	107%	84,545,213
Taxes	150,947,359	145,390,532	(5,556,827)	96%	150,140,000
Federal, State, Local, All Other Gifts & Donations	24,776,593	16,698,310	(8,078,283)	67%	25,973,242
Charges, Fees, License, Permits, Fines, Assessments	43,253,634	26,182,901	(17,070,733)	61%	41,850,266
Revenue from Bonds & Other Debts	16,000	48,373	32,373	302%	78,000
All Other Revenue Resources	39,749,161	23,342,628	(16,406,533)	59%	35,787,208
Other Interfund Transfers	649,703	-	(649,703)	0%	383,387
General Fund Support	129,386,763	55,396,205	(73,990,558)	43%	126,345,178
Total Revenues	467,495,934	351,604,162	(115,891,772)	75%	465,102,494
Expenses					
Personnel Services	179,050,355	117,462,955	61,587,400	66%	164,927,388
Materials and Services	57,167,489	32,943,446	24,224,043	58%	47,538,869
Capital Outlay	3,911,683	3,379,660	532,023	86%	3,489,322
Special Payments	7,930,692	3,404,029	4,526,663	43%	7,321,320
Transfers	155,619,846	68,071,620	87,548,226	44%	154,544,791
Reserve for Future Expenditures	26,085,146	-	-	-	-
Contingency	22,753,017	-	-	-	-
Unappropriated Ending Fund Balance	14,977,706	-	-	-	-
Total Expenses	467,495,934	225,261,710	242,234,224	48%	377,821,690
Revenues Less Expenses	-	126,342,452			87,280,804

Clackamas County
 FY22-23 YTD Actuals as of 3-31-2023
 Clackamas County (w/o Component Units)

Statement of Activities - Account Categories	FY22-23 Amended Budget	FY22-23 YTD Actuals	Budget vs Actuals	YTD % of Budget (Compared to 75%)	FY22-23 Projected Year End
Revenues					
Beginning Fund Balance	275,884,828	323,608,848	47,724,020	117%	323,608,848
Taxes	178,535,982	170,940,980	(7,595,002)	96%	174,650,120
Federal, State, Local, All Other Gifts & Donations	232,754,051	161,830,152	(70,923,899)	70%	272,797,393
Charges, Fees, License, Permits, Fines, Assessments	185,010,462	108,587,590	(76,422,872)	59%	171,752,557
Revenue from Bonds & Other Debts	16,765,133	417,419	(16,347,714)	2%	938,653
All Other Revenue Resources	92,111,520	58,215,275	(33,896,245)	63%	84,289,663
Other Interfund Transfers	7,124,348	1,023,822	(6,100,526)	14%	5,669,560
General Fund Support	155,271,722	67,875,454	(87,396,268)	44%	158,167,408
Total Revenues	1,143,458,046	892,499,540	(250,958,506)	78%	1,191,874,202
Expenses					
Personnel Services	369,968,461	229,659,995	140,308,466	62%	322,972,106
Materials and Services	229,339,645	152,239,013	77,100,632	66%	213,838,619
Capital Outlay	99,487,331	29,859,364	69,627,967	30%	52,770,737
Debt Service	15,167,511	2,220,131	12,947,380	15%	14,865,270
Special Payments	57,919,844	18,839,505	39,080,339	33%	47,775,862
Transfers	161,784,816	69,050,442	92,734,374	43%	196,619,225
Reserve for Future Expenditures	96,353,008	-	-	-	-
Contingency	98,459,722	-	-	-	-
Unappropriated Ending Fund Balance	14,977,708	-	-	-	-
Total Expenses	1,143,458,046	501,868,450	641,589,596	44%	848,841,819
Revenues Less Expenses	-	390,631,090	-	-	343,032,383

Does not include ARPA Fund 230

Clackamas County
 FY22-23 YTD Actuals as of 3-31-2023
 00 - Non Departmental

Statement of Activities - Account Categories	FY22-23 Amended Budget	FY22-23 YTD Actuals	Budget vs Actuals	YTD % of Budget (Compared to 75%)	FY22-23 Projected Year End
Revenues					
Beginning Fund Balance	70,490,663	77,220,354	6,729,691	110%	77,220,354
Taxes	156,095,982	150,374,626	(5,721,356)	96%	155,490,240
Federal, State, Local, All Other Gifts & Donations	4,285,000	3,344,145	(940,855)	78%	5,011,621
Charges, Fees, License, Permits, Fines, Assessments	16,000	306,679	290,679	1917%	18,182
All Other Revenue Resources	3,532,950	5,964,032	2,431,082	169%	5,819,417
Other Interfund Transfers	1,283,950	271,978	(1,011,972)	21%	1,283,950
General Fund Support	4,897,990	1,500,000	(3,397,990)	31%	4,918,933
Total Revenues	240,602,535	238,981,814	(1,620,721)	99%	249,762,697
Expenses					
Personnel Services	4,700,000	1,208,146	3,491,854	26%	4,700,000
Materials and Services	5,306,240	36,431	5,269,809	1%	38,000
Debt Service	14,865,270	2,220,131	12,645,139	15%	14,865,270
Transfers	155,473,665	68,071,620	87,402,045	44%	154,398,610
Reserve for Future Expenditures	25,000,000	-	-	-	-
Contingency	22,071,418	-	-	-	-
Unappropriated Ending Fund Balance	13,185,942	-	-	-	-
Total Expenses	240,602,535	71,536,328	169,066,207	30%	174,001,880
Revenues Less Expenses	-	167,445,486	-	-	75,760,817

Does not include ARPA Fund 230

Clackamas County
 FY22-23 YTD Actuals as of 3-31-2023
 10 - Assessment & Taxation

Statement of Activities - Account Categories	FY22-23 Amended Budget	FY22-23 YTD Actuals	Budget vs Actuals	YTD % of Budget (Compared to 75%)	FY22-23 Projected Year End
Revenues					
Federal, State, Local, All Other Gifts & Donations	1,350,000	935,380	(414,620)	69%	1,080,000
All Other Revenue Resources	199,329	194,750	(4,579)	98%	199,329
General Fund Support	8,344,913	3,517,706	(4,827,207)	42%	7,512,371
Total Revenues	9,894,242	4,647,836	(5,246,406)	47%	8,791,700
Expenses					
Personnel Services	7,509,955	4,762,106	2,747,849	63%	6,393,266
Materials and Services	2,384,287	1,709,129	675,158	72%	2,398,434
Total Expenses	9,894,242	6,471,235	3,423,007	65%	8,791,700
Revenues Less Expenses	-	(1,823,399)			

Clackamas County
 FY22-23 YTD Actuals as of 3-31-2023
 12 - County Administration

Statement of Activities - Account Categories	FY22-23 Amended Budget	FY22-23 YTD Actuals	Budget vs Actuals	YTD % of Budget (Compared to 75%)	FY22-23 Projected Year End
Revenues					
Beginning Fund Balance	7,691,007	6,471,481	(1,219,526)	84%	6,471,481
Federal, State, Local, All Other Gifts & Donations	319,731	300,000	(19,731)	94%	319,731
Charges, Fees, License, Permits, Fines, Assessments	1,050,700	883,508	(167,192)	84%	1,050,700
Revenue from Bonds & Other Debts	-	14,500	14,500	-	14,500
All Other Revenue Resources	4,064,195	3,491,289	(572,906)	86%	5,048,591
General Fund Support	4,853,900	1,980,108	(2,873,792)	41%	4,743,850
Total Revenues	17,979,533	13,140,886	(4,838,647)	73%	17,648,853
Expenses					
Personnel Services	5,382,910	3,728,227	1,654,683	69%	5,335,415
Materials and Services	7,112,639	2,395,996	4,716,643	34%	4,162,554
Capital Outlay	14,472	-	14,472	0%	26,471
Special Payments	1,108,000	609,040	498,960	55%	1,108,000
Contingency	4,361,512	-	-	-	-
Unappropriated Ending Fund Balance	-	-	-	-	-
Total Expenses	17,979,533	6,733,263	11,246,270	37%	10,632,440
Revenues Less Expenses	-	6,407,623			7,016,413

Does not include ARPA Fund 230

Clackamas County
 FY22-23 YTD Actuals as of 3-31-2023
 13 - County Clerk

Statement of Activities - Account Categories	FY22-23 Amended Budget	FY22-23 YTD Actuals	Budget vs Actuals	YTD % of Budget (Compared to 75%)	FY22-23 Projected Year End
Revenues					
Beginning Fund Balance	150,588	1,176,850	1,026,262	782%	1,176,850
Federal, State, Local, All Other Gifts & Donations	-	-	-	-	20,000
Charges, Fees, License, Permits, Fines, Assessments	4,047,970	1,856,420	(2,191,550)	46%	3,088,695
All Other Revenue Resources	250,000	143,672	(106,328)	57%	225,000
Total Revenues	4,448,558	3,176,942	(1,271,616)	71%	4,510,545
Expenses					
Personnel Services	2,188,117	1,480,584	707,533	68%	2,012,648
Materials and Services	1,743,924	1,419,815	324,109	81%	1,611,479
Capital Outlay	8,000	-	8,000	0%	-
Special Payments	232,000	155,900	76,100	67%	197,000
Unappropriated Ending Fund Balance	276,517	-	-	-	-
Total Expenses	4,448,558	3,056,299	1,392,259	69%	3,821,127
Revenues Less Expenses	-	120,643			689,418

Clackamas County
 FY22-23 YTD Actuals as of 3-31-2023
 14 - County Counsel

Statement of Activities - Account Categories	FY22-23 Amended Budget	FY22-23 YTD Actuals	Budget vs Actuals	YTD % of Budget (Compared to 75%)	FY22-23 Projected Year End
Revenues					
Beginning Fund Balance	40,000	42,770	2,770	107%	42,770
Charges, Fees, License, Permits, Fines, Assessments	837,200	464,724	(372,476)	56%	835,250
All Other Revenue Resources	-	496	496	-	496
General Fund Support	2,468,735	1,105,993	(1,362,742)	45%	2,468,735
Total Revenues	3,345,935	1,613,983	(1,731,952)	48%	3,347,251
Expenses					
Personnel Services	2,896,985	2,091,135	805,850	72%	2,906,262
Materials and Services	408,950	323,418	85,532	79%	407,077
Capital Outlay	40,000	736	39,264	2%	7,911
Unappropriated Ending Fund Balance	-	-			-
Total Expenses	3,345,935	2,415,289	930,646	72%	3,321,250
Revenues Less Expenses	-	(801,306)			26,001

Clackamas County
 FY22-23 YTD Actuals as of 3-31-2023
 15 - Finance

Statement of Activities - Account Categories	FY22-23 Amended Budget	FY22-23 YTD Actuals	Budget vs Actuals	YTD % of Budget (Compared to 75%)	FY22-23 Projected Year End
Revenues					
Beginning Fund Balance	7,827,984	7,761,591	(66,393)	99%	7,761,591
Federal, State, Local, All Other Gifts & Donations	3,715,330	-	(3,715,330)	0%	5,413,330
Charges, Fees, License, Permits, Fines, Assessments	16,486,216	11,440,700	(5,045,516)	69%	15,378,307
Revenue from Bonds & Other Debts	9,000	11,123	2,123	124%	30,000
All Other Revenue Resources	2,810,410	2,310,264	(500,146)	82%	2,866,023
Other Interfund Transfers	2,000,000	-	(2,000,000)	0%	2,000,000
General Fund Support	11,487,405	3,477,525	(8,009,880)	30%	12,130,618
Total Revenues	44,336,345	25,001,203	(19,335,142)	56%	45,579,869
Expenses					
Personnel Services	13,892,105	8,905,042	4,987,063	64%	12,406,550
Materials and Services	13,125,992	13,732,602	(606,610)	105%	18,521,811
Capital Outlay	12,076,296	746,361	11,329,935	6%	4,655,216
Transfers	2,000,000	-	2,000,000	0%	2,000,000
Reserve for Future Expenditures	2,000,000	-	-	-	-
Contingency	1,241,952	-	-	-	-
Unappropriated Ending Fund Balance	-	-	-	-	-
Total Expenses	44,336,345	23,384,005	20,952,340	53%	37,583,577
Revenues Less Expenses	-	1,617,198			7,996,292

Does not include ARPA Fund 230

Clackamas County
 FY22-23 YTD Actuals as of 3-31-2023
 16 - Human Resources (HR)

Statement of Activities - Account Categories	FY22-23 Amended Budget	FY22-23 YTD Actuals	Budget vs Actuals	YTD % of Budget (Compared to 75%)	FY22-23 Projected Year End
Revenues					
Beginning Fund Balance	39,439,579	36,835,818	(2,603,761)	93%	36,835,818
Charges, Fees, License, Permits, Fines, Assessments	11,011,785	8,974,263	(2,037,522)	81%	11,143,073
All Other Revenue Resources	31,440,701	24,026,755	(7,413,946)	76%	28,695,446
General Fund Support	1,465,701	560,921	(904,780)	38%	1,340,580
Total Revenues	83,357,766	70,397,757	(12,960,009)	84%	78,014,917
Expenses					
Personnel Services	8,265,654	5,373,170	2,892,484	65%	8,228,164
Materials and Services	38,734,038	27,273,715	11,460,323	70%	33,040,867
Reserve for Future Expenditures	11,845,552	-			-
Contingency	24,512,522	-			-
Unappropriated Ending Fund Balance	-	-			-
Total Expenses	83,357,766	32,646,885	50,710,881	39%	41,269,031
Revenues Less Expenses	-	37,750,872			36,745,886

Does not include ARPA Fund 230

Clackamas County
 FY22-23 YTD Actuals as of 3-31-2023
 17/800217 - Public & Government Affairs (PGA)

Statement of Activities - Account Categories	FY22-23 Amended Budget	FY22-23 YTD Actuals	Budget vs Actuals	YTD % of Budget (Compared to 75%)	FY22-23 Projected Year End
Revenues					
Beginning Fund Balance	242,698	242,698	-	100%	242,698
Federal, State, Local, All Other Gifts & Donations	217,363	96,926	(120,437)	45%	217,363
Charges, Fees, License, Permits, Fines, Assessments	1,360,795	1,093,963	(266,832)	80%	1,360,795
All Other Revenue Resources	3,454,076	1,395,867	(2,058,209)	40%	3,319,971
General Fund Support	934,030	350,874	(583,156)	38%	880,122
Total Revenues	6,208,962	3,180,328	(3,028,634)	51%	6,020,949
Expenses					
Personnel Services	4,250,102	2,823,095	1,427,007	66%	4,105,849
Materials and Services	1,496,294	783,628	712,666	52%	1,385,534
Special Payments	462,566	77,196	385,370	17%	8,000
Unappropriated Ending Fund Balance	-	-	-	-	-
Total Expenses	6,208,962	3,683,919	2,525,043	59%	5,499,383
Revenues Less Expenses	-	(503,591)			521,566

Clackamas County
 FY22-23 YTD Actuals as of 3-31-2023
 18 - Technology Services (TS)

Statement of Activities - Account Categories	FY22-23 Amended Budget	FY22-23 YTD Actuals	Budget vs Actuals	YTD % of Budget (Compared to 75%)	FY22-23 Projected Year End
Revenues					
Beginning Fund Balance	6,039,642	6,030,611	(9,031)	100%	6,030,611
Federal, State, Local, All Other Gifts & Donations	35,000	-	(35,000)	0%	-
Charges, Fees, License, Permits, Fines, Assessments	20,019,303	11,463,448	(8,555,855)	57%	15,740,106
All Other Revenue Resources	328,000	72,026	(255,974)	22%	220,170
Other Interfund Transfers	390,000	-	(390,000)	0%	-
General Fund Support	-	3,277,158	3,277,158	-	4,243,290
Total Revenues	26,811,945	20,843,243	(5,968,702)	78%	26,234,177
Expenses					
Personnel Services	10,866,538	6,948,080	3,918,458	64%	10,798,376
Materials and Services	11,329,238	6,511,953	4,817,285	57%	10,972,838
Capital Outlay	3,425,962	227,193	3,198,769	7%	2,269,963
Special Payments	45,000	41,909	3,091	93%	45,000
Reserve for Future Expenditures	800,000	-	-	-	-
Contingency	345,207	-	-	-	-
Unappropriated Ending Fund Balance	-	-	-	-	-
Total Expenses	26,811,945	13,729,135	13,082,810	51%	24,086,177
Revenues Less Expenses	-	7,114,108	-	-	2,148,000

Does not include ARPA Fund 230

Clackamas County
 FY22-23 YTD Actuals as of 3-31-2023
 19 - Treasurer's Office

Statement of Activities - Account Categories	FY22-23 Amended Budget	FY22-23 YTD Actuals	Budget vs Actuals	YTD % of Budget (Compared to 75%)	FY22-23 Projected Year End
Revenues					
Charges, Fees, License, Permits, Fines, Assessments	397,500	397,502	2	100%	397,502
General Fund Support	1,035,145	436,899	(598,246)	42%	1,035,145
Total Revenues	1,432,645	834,401	(598,244)	58%	1,432,647
Expenses					
Personnel Services	1,146,675	722,394	424,281	63%	1,114,148
Materials and Services	285,970	208,324	77,646	73%	318,499
Total Expenses	1,432,645	930,718	501,927	65%	1,432,647
Revenues Less Expenses	-	(96,317)			-

Clackamas County
 FY22-23 YTD Actuals as of 3-31-2023
 20 - Clackamas 911 (CCOM)

Statement of Activities - Account Categories	FY22-23 Amended Budget	FY22-23 YTD Actuals	Budget vs Actuals	YTD % of Budget (Compared to 75%)	FY22-23 Projected Year End
Revenues					
Beginning Fund Balance	1,558,600	2,613,833	1,055,233	168%	2,613,833
Federal, State, Local, All Other Gifts & Donations	3,909,794	2,404,217	(1,505,577)	61%	3,711,221
Charges, Fees, License, Permits, Fines, Assessments	6,714,660	5,481,219	(1,233,441)	82%	6,714,661
All Other Revenue Resources	24,700	20,124	(4,576)	81%	24,700
Total Revenues	12,207,754	10,519,393	(1,688,361)	86%	13,064,415
Expenses					
Personnel Services	9,342,936	6,042,106	3,300,830	65%	8,089,495
Materials and Services	990,361	639,515	350,846	65%	998,917
Capital Outlay	20,000	9,000	11,000	45%	9,000
Special Payments	1,023,100	150,913	872,187	15%	911,699
Reserve for Future Expenditures	481,357	-	-		-
Contingency	350,000	-	-		-
Unappropriated Ending Fund Balance	-	-	-		-
Total Expenses	12,207,754	6,841,534	5,366,220	56%	10,009,111
Revenues Less Expenses	-	3,677,859			3,055,304

Clackamas County
 FY22-23 YTD Actuals as of 3-31-2023
 21 - Sheriff's Office (Includes Levy)

Statement of Activities - Account Categories	FY22-23 Amended Budget	FY22-23 YTD Actuals	Budget vs Actuals	YTD % of Budget (Compared to 75%)	FY22-23 Projected Year End
Revenues					
Beginning Fund Balance	5,374,726	5,338,912	(35,814)	99%	5,338,912
Taxes	22,440,000	20,566,354	(1,873,646)	92%	19,159,880
Federal, State, Local, All Other Gifts & Donations	12,723,322	8,677,415	(4,045,907)	68%	13,035,172
Charges, Fees, License, Permits, Fines, Assessments	15,415,437	7,173,534	(8,241,903)	47%	15,030,246
Revenue from Bonds & Other Debts	7,000	37,249	30,249	532%	48,000
All Other Revenue Resources	7,411,793	1,683,742	(5,728,051)	23%	6,116,197
Other Interfund Transfers	359,479	-	(359,479)	0%	-
General Fund Support	74,155,408	33,916,348	(40,239,060)	46%	73,756,179
Total Revenues	137,887,165	77,393,554	(60,493,611)	56%	132,484,586
Expenses					
Personnel Services	97,260,919	64,954,730	32,306,189	67%	90,006,099
Materials and Services	31,044,641	19,998,201	11,046,440	64%	28,480,958
Capital Outlay	4,945,381	3,283,947	1,661,434	66%	4,581,099
Special Payments	294,470	110,619	183,851	38%	294,470
Transfers	146,181	-	146,181	0%	146,181
Contingency	4,195,573	-	-	-	-
Unappropriated Ending Fund Balance	-	-	-	-	-
Total Expenses	137,887,165	88,347,497	49,539,668	64%	123,508,807
Revenues Less Expenses	-	(10,953,943)			8,975,779

Clackamas County
 FY22-23 YTD Actuals as of 3-31-2023
 23 - Disaster Management

Statement of Activities - Account Categories	FY22-23 Amended Budget	FY22-23 YTD Actuals	Budget vs Actuals	YTD % of Budget (Compared to 75%)	FY22-23 Projected Year End
Revenues					
Beginning Fund Balance	-	423,844	423,844	-	423,844
Federal, State, Local, All Other Gifts & Donations	331,762	325,872	(5,890)	98%	506,320
Charges, Fees, License, Permits, Fines, Assessments	-	7,807	7,807	-	7,807
All Other Revenue Resources	176,104	12,302	(163,802)	7%	12,302
General Fund Support	3,657,814	1,248,901	(2,408,913)	34%	3,526,646
Total Revenues	4,165,680	2,018,726	(2,146,954)	48%	4,476,919
Expenses					
Personnel Services	2,701,390	1,625,814	1,075,576	60%	2,371,995
Materials and Services	1,369,290	568,001	801,289	41%	1,266,080
Capital Outlay	55,000	71,513	(16,513)	130%	225,000
Special Payments	40,000	27,884	12,116	70%	40,000
Unappropriated Ending Fund Balance	-	-			-
Total Expenses	4,165,680	2,293,212	1,872,468	55%	3,903,075
Revenues Less Expenses	-	(274,486)			573,844

Does not include ARPA Fund 230

Clackamas County
 FY22-23 YTD Actuals as of 3-31-2023
 24 - District Attorney (DA)

Statement of Activities - Account Categories	FY22-23 Amended Budget	FY22-23 YTD Actuals	Budget vs Actuals	YTD % of Budget (Compared to 75%)	FY22-23 Projected Year End
Revenues					
Beginning Fund Balance	11,102	11,102	-	100%	11,102
Federal, State, Local, All Other Gifts & Donations	2,899,661	1,467,534	(1,432,127)	51%	2,906,360
Charges, Fees, License, Permits, Fines, Assessments	370,031	307,983	(62,048)	83%	385,000
All Other Revenue Resources	-	95	95	-	95
General Fund Support	13,958,238	5,907,366	(8,050,872)	42%	13,958,241
Total Revenues	17,239,032	7,694,080	(9,544,952)	45%	17,260,798
Expenses					
Personnel Services	14,472,707	9,657,955	4,814,752	67%	14,045,957
Materials and Services	2,285,825	1,720,697	565,128	75%	2,433,965
Special Payments	480,500	240,250	240,250	50%	480,500
Unappropriated Ending Fund Balance	-	-	-	-	-
Total Expenses	17,239,032	11,618,902	5,620,130	67%	16,960,422
Revenues Less Expenses	-	(3,924,822)			300,376

Clackamas County
 FY22-23 YTD Actuals as of 3-31-2023
 25 - Justice Court

Statement of Activities - Account Categories	FY22-23 Amended Budget	FY22-23 YTD Actuals	Budget vs Actuals	YTD % of Budget (Compared to 75%)	FY22-23 Projected Year End
Revenues					
Beginning Fund Balance	1,070,227	685,859	(384,368)	64%	685,859
Charges, Fees, License, Permits, Fines, Assessments	3,138,000	2,144,956	(993,044)	68%	2,950,000
All Other Revenue Resources	450,000	223,750	(226,250)	50%	350,000
Total Revenues	4,658,227	3,054,565	(1,603,662)	66%	3,985,859
Expenses					
Personnel Services	864,226	447,332	416,894	52%	679,224
Materials and Services	1,078,760	682,713	396,047	63%	1,045,760
Special Payments	1,200,000	524,935	675,065	44%	1,200,000
Unappropriated Ending Fund Balance	1,515,241	-			-
Total Expenses	4,658,227	1,654,980	3,003,247	36%	2,924,984
Revenues Less Expenses	-	1,399,585			1,060,875

Clackamas County
 FY22-23 YTD Actuals as of 3-31-2023
 26 - Juvenile Department

Statement of Activities - Account Categories	FY22-23 Amended Budget	FY22-23 YTD Actuals	Budget vs Actuals	YTD % of Budget (Compared to 75%)	FY22-23 Projected Year End
Revenues					
Federal, State, Local, All Other Gifts & Donations	1,916,521	1,590,824	(325,697)	83%	1,590,824
Charges, Fees, License, Permits, Fines, Assessments	4,524	-	(4,524)	0%	4,524
All Other Revenue Resources	-	6,781	6,781	-	150
Other Interfund Transfers	158,394	-	(158,394)	0%	383,387
General Fund Support	9,789,438	2,846,186	(6,943,252)	29%	9,564,445
Total Revenues	11,868,877	4,443,791	(7,425,086)	37%	11,543,330
Expenses					
Personnel Services	6,535,164	3,469,506	3,065,658	53%	5,449,349
Materials and Services	5,165,057	2,374,732	2,790,325	46%	4,506,614
Special Payments	168,656	29,215	139,441	17%	48,850
Unappropriated Ending Fund Balance	-	-	-	-	-
Total Expenses	11,868,877	5,873,453	5,995,424	49%	10,004,813
Revenues Less Expenses	-	(1,429,662)			1,538,517

Clackamas County
 FY22-23 YTD Actuals as of 3-31-2023
 27 - Law Library

Statement of Activities - Account Categories	FY22-23 Amended Budget	FY22-23 YTD Actuals	Budget vs Actuals	YTD % of Budget (Compared to 75%)	FY22-23 Projected Year End
Revenues					
Beginning Fund Balance	124,350	268,541	144,191	216%	268,541
Charges, Fees, License, Permits, Fines, Assessments	355,386	350,746	(4,640)	99%	355,386
All Other Revenue Resources	2,487	2,920	433	117%	2,618
Total Revenues	482,223	622,207	139,984	129%	626,545
Expenses					
Personnel Services	309,816	170,657	139,159	55%	289,816
Materials and Services	145,055	97,027	48,028	67%	144,186
Contingency	27,352	-			-
Unappropriated Ending Fund Balance	-	-			-
Total Expenses	482,223	267,684	214,539	56%	434,002
Revenues Less Expenses	-	354,523			192,543

Clackamas County
 FY22-23 YTD Actuals as of 3-31-2023
 28 - Resolution Services

Statement of Activities - Account Categories	FY22-23 Amended Budget	FY22-23 YTD Actuals	Budget vs Actuals	YTD % of Budget (Compared to 75%)	FY22-23 Projected Year End
Revenues					
Beginning Fund Balance	-	34,728	34,728	-	34,728
Federal, State, Local, All Other Gifts & Donations	601,004	884,768	283,764	147%	723,544
Charges, Fees, License, Permits, Fines, Assessments	179,500	123,458	(56,042)	69%	156,810
General Fund Support	629,113	230,241	(398,872)	37%	305,511
Total Revenues	1,409,617	1,273,195	(136,422)	90%	1,220,593
Expenses					
Personnel Services	1,085,812	609,714	476,098	56%	875,766
Materials and Services	323,805	284,219	39,586	88%	314,910
Unappropriated Ending Fund Balance	-	-			-
Total Expenses	1,409,617	893,933	515,684	63%	1,190,676
Revenues Less Expenses	-	379,262			29,917

Clackamas County
 FY22-23 YTD Actuals as of 3-31-2023
 50/65 - Business & Community Services (BCS)

Statement of Activities - Account Categories	FY22-23 Amended Budget	FY22-23 YTD Actuals	Budget vs Actuals	YTD % of Budget (Compared to 75%)	FY22-23 Projected Year End
Revenues					
Beginning Fund Balance	18,341,421	23,551,428	5,210,007	128%	23,551,428
Federal, State, Local, All Other Gifts & Donations	6,821,597	5,835,958	(985,639)	86%	8,825,935
Charges, Fees, License, Permits, Fines, Assessments	6,296,713	4,386,326	(1,910,387)	70%	6,308,822
Revenue from Bonds & Other Debts	16,055,200	-	(16,055,200)	0%	270,000
All Other Revenue Resources	4,486,001	1,112,312	(3,373,689)	25%	2,826,102
Other Interfund Transfers	979,012	688,844	(290,168)	70%	874,266
General Fund Support	3,126,817	1,186,293	(1,940,524)	38%	4,426,820
Total Revenues	56,106,761	36,761,161	(19,345,600)	66%	47,083,373
Expenses					
Personnel Services	7,948,098	4,346,784	3,601,314	55%	6,551,469
Materials and Services	10,955,159	5,979,614	4,975,545	55%	9,702,235
Capital Outlay	24,751,672	1,984,975	22,766,697	8%	8,015,065
Debt Service	302,241	-	302,241	0%	-
Special Payments	2,049,916	202,814	1,847,102	10%	724,650
Transfers	438,000	338,000	100,000	77%	338,000
Reserve for Future Expenditures	7,606,356	-	-	-	-
Contingency	2,055,319	-	-	-	-
Unappropriated Ending Fund Balance	-	-	-	-	-
Total Expenses	56,106,761	12,852,187	43,254,574	23%	25,331,419
Revenues Less Expenses	-	23,908,974	-	-	21,751,954

Does not include ARPA Fund 230

Clackamas County
 FY22-23 YTD Actuals as of 3-31-2023
 30/60 - Transportation & Development (DTD)

Statement of Activities - Account Categories	FY22-23 Amended Budget	FY22-23 YTD Actuals	Budget vs Actuals	YTD % of Budget (Compared to 75%)	FY22-23 Projected Year End
Revenues					
Beginning Fund Balance	83,567,588	87,874,111	4,306,523	105%	87,874,111
Federal, State, Local, All Other Gifts & Donations	55,767,753	46,603,056	(9,164,697)	84%	55,790,756
Charges, Fees, License, Permits, Fines, Assessments	41,346,696	25,859,365	(15,487,331)	63%	39,934,648
Revenue from Bonds & Other Debts	159,963	63,462	(96,501)	40%	94,250
All Other Revenue Resources	6,387,121	2,519,674	(3,867,447)	39%	6,326,114
Other Interfund Transfers	1,238,203	-	(1,238,203)	0%	893,757
General Fund Support	4,747,048	1,935,681	(2,811,367)	41%	4,681,817
Total Revenues	193,214,372	164,855,349	(28,359,023)	85%	195,595,453
Expenses					
Personnel Services	41,810,705	25,813,716	15,996,989	62%	30,928,000
Materials and Services	36,601,432	24,427,735	12,173,697	67%	37,087,382
Capital Outlay	36,981,975	22,513,622	14,468,353	61%	31,960,911
Special Payments	9,475,000	4,518,075	4,956,925	48%	9,292,480
Transfers	3,159,750	271,978	2,887,772	9%	3,143,394
Reserve for Future Expenditures	48,519,743	-	-	-	-
Contingency	16,665,767	-	-	-	-
Unappropriated Ending Fund Balance	-	-	-	-	-
Total Expenses	193,214,372	77,545,126	115,669,246	40%	112,412,167
Revenues Less Expenses	-	87,310,223	-	-	83,183,286

Does not include ARPA Fund 230

Clackamas County
 FY22-23 YTD Actuals as of 3-31-2023
 40/64 - Health, Housing & Human Services

Statement of Activities - Account Categories	FY22-23 Amended Budget	FY22-23 YTD Actuals	Budget vs Actuals	YTD % of Budget (Compared to 75%)	FY22-23 Projected Year End
Revenues					
Beginning Fund Balance	33,548,190	66,505,869	32,957,679	198%	66,505,869
Federal, State, Local, All Other Gifts & Donations	137,352,213	89,785,325	(47,566,888)	65%	173,142,216
Charges, Fees, License, Permits, Fines, Assessments	55,962,045	25,728,961	(30,233,084)	46%	50,892,043
Revenue from Bonds & Other Debts	533,970	291,084	(242,886)	55%	481,903
All Other Revenue Resources	1,630,130	648,488	(981,642)	40%	1,380,253
Other Interfund Transfers	715,310	63,000	(652,310)	9%	234,200
General Fund Support	9,720,018	4,397,253	(5,322,765)	45%	8,674,105
Total Revenues	239,461,876	187,419,980	(52,041,896)	78%	301,310,589
Expenses					
Personnel Services	101,789,123	59,452,945	42,336,178	58%	85,449,258
Materials and Services	57,294,687	40,286,465	17,008,222	70%	54,849,943
Capital Outlay	17,168,573	1,022,016	16,146,557	6%	1,020,101
Special Payments	40,464,173	11,997,121	28,467,052	30%	32,548,750
Transfers	12,220	-	12,220	0%	36,039,740
Reserve for Future Expenditures	100,000	-	-		-
Contingency	22,633,100	-	-		-
Unappropriated Ending Fund Balance	-	-	-		-
Total Expenses	239,461,876	112,758,547	126,703,329	47%	209,907,792
Revenues Less Expenses	-	74,661,433			91,402,797

Does not include ARPA Fund 230

Clackamas County
 FY22-23 YTD Actuals as of 3-31-2023
 80 - Misc/Pass-Through

Statement of Activities - Account Categories	FY22-23 Amended Budget	FY22-23 YTD Actuals	Budget vs Actuals	YTD % of Budget (Compared to 75%)	FY22-23 Projected Year End
Revenues					
Beginning Fund Balance	481,463	633,448	151,985	132%	633,448
Federal, State, Local, All Other Gifts & Donations	725,363	10,997	(714,366)	2%	720,363
Charges, Fees, License, Permits, Fines, Assessments	61,505	-	(61,505)	0%	61,505
All Other Revenue Resources	25,463,523	14,338,502	(11,125,021)	56%	21,047,128
Total Revenues	26,731,854	14,982,947	(11,748,907)	56%	22,462,444
Expenses					
Personnel Services	24,748,523	15,026,756	9,721,767	61%	20,235,000
Materials and Services	158,000	68,686	89,314	43%	150,576
Special Payments	1,270,331	-	1,270,331	0%	876,463
Transfers	555,000	368,844	186,156	66%	553,300
Unappropriated Ending Fund Balance	-	-	-	-	-
Total Expenses	26,731,854	15,464,286	11,267,568	58%	21,815,339
Revenues Less Expenses	-	(481,339)			647,105

Clackamas County
 FY22-23 YTD Actuals as of 3-31-2023
 Enhanced Law Enforcement District

Statement of Activities - Account Categories	FY22-23 Amended Budget	FY22-23 YTD Actuals	Budget vs Actuals	YTD % of Budget (Compared to 75%)	FY22-23 Projected Year End
Revenues					
Beginning Fund Balance	84,619	142,509	57,890	168%	142,509
Taxes	8,107,422	7,788,826	(318,596)	96%	7,685,000
Federal, State, Local, All Other Gifts & Donations	6,000	1,170	(4,830)	20%	1,250
All Other Revenue Resources	50,000	91,317	41,317	183%	80,000
Total Revenues	8,248,041	8,023,822	(224,219)	97%	7,908,759
Expenses					
Materials and Services	7,938,041	2,040,842	5,897,199	26%	7,206,696
Capital Outlay	128,460	-	128,460	0%	239,429
Debt Service	181,540	-	181,540	0%	181,540
Unappropriated Ending Fund Balance	-	-			-
Total Expenses	8,248,041	2,040,842	6,207,199	25%	7,627,665
Revenues Less Expenses	-	5,982,980			281,094

Clackamas County
 FY22-23 YTD Actuals as of 3-31-2023
 Clackamas County Development Agency

Statement of Activities - Account Categories	FY22-23 Amended Budget	FY22-23 YTD Actuals	Budget vs Actuals	YTD % of Budget (Compared to 75%)	FY22-23 Projected Year End
Revenues					
Beginning Fund Balance	13,511,692	15,591,173	2,079,481	115%	15,591,173
Taxes	3,735,000	4,704,436	969,436	126%	4,483,361
Federal, State, Local, All Other Gifts & Donations	294,000	556	(293,444)	0%	-
Charges, Fees, License, Permits, Fines, Assessments	50,000	59,017	9,017	118%	140,000
Revenue from Bonds & Other Debts	12,000,000	9,955,500	(2,044,500)	83%	9,992,000
All Other Revenue Resources	1,193,000	1,119,306	(73,694)	94%	1,512,632
Other Interfund Transfers	6,000,000	-	(6,000,000)	0%	4,000,000
Total Revenues	36,783,692	31,429,988	(5,353,704)	85%	35,719,166
Expenses					
Materials and Services	1,367,515	699,400	668,115	51%	1,264,065
Capital Outlay	10,593,750	931,221	9,662,529	9%	3,959,460
Debt Service	2,650,000	43,890	2,606,110	2%	1,300,638
Special Payments	80,000	-	80,000	0%	80,000
Transfers	6,000,000	-	6,000,000	0%	4,000,000
Reserve for Future Expenditures	3,907,476	-	-	-	-
Contingency	12,184,951	-	-	-	-
Unappropriated Ending Fund Balance	-	-	-	-	-
Total Expenses	36,783,692	1,674,511	35,109,181	5%	10,604,163
Revenues Less Expenses	-	29,755,477	-	-	25,115,003

Clackamas County
 FY22-23 YTD Actuals as of 3-31-2023
 Clackamas County Service District No 5

Statement of Activities - Account Categories	FY22-23 Amended Budget	FY22-23 YTD Actuals	Budget vs Actuals	YTD % of Budget (Compared to 75%)	FY22-23 Projected Year End
Revenues					
Beginning Fund Balance	3,255,982	3,092,163	(163,819)	95%	3,092,163
Charges, Fees, License, Permits, Fines, Assessments	2,181,180	2,137,395	(43,785)	98%	2,181,180
All Other Revenue Resources	30,000	46,766	16,766	156%	60,000
Total Revenues	5,467,162	5,276,324	(190,838)	97%	5,333,343
Expenses					
Materials and Services	2,337,200	1,534,619	802,581	66%	2,325,450
Special Payments	500,000	-	500,000	0%	340,000
Reserve for Future Expenditures	2,129,962	-	-	-	-
Contingency	500,000	-	-	-	-
Unappropriated Ending Fund Balance	-	-	-	-	-
Total Expenses	5,467,162	1,534,619	3,932,543	28%	2,665,450
Revenues Less Expenses	-	3,741,705			2,667,893

Clackamas County
 FY22-23 YTD Actuals as of 3-31-2023
 Extension and 4-H Service

Statement of Activities - Account Categories	FY22-23 Amended Budget	FY22-23 YTD Actuals	Budget vs Actuals	YTD % of Budget (Compared to 75%)	FY22-23 Projected Year End
Revenues					
Beginning Fund Balance	9,503,133	9,960,438	457,305	105%	9,960,438
Taxes	2,780,919	2,714,963	(65,956)	98%	2,780,919
Federal, State, Local, All Other Gifts & Donations	253	229	(24)	91%	253
All Other Revenue Resources	86,000	159,791	73,791	186%	86,000
Total Revenues	12,370,305	12,835,421	465,116	104%	12,827,610
Expenses					
Materials and Services	17,271	7,622	9,649	44%	14,844
Special Payments	11,794,820	658,061	11,136,759	6%	1,689,175
Reserve for Future Expenditures	414,855	-	-		-
Contingency	143,359	-	-		-
Unappropriated Ending Fund Balance	-	-	-		-
Total Expenses	12,370,305	665,683	11,704,622	5%	1,704,019
Revenues Less Expenses	-	12,169,738			11,123,591

Clackamas County
 FY22-23 YTD Actuals as of 3-31-2023
 Library District of Clackamas County

Statement of Activities - Account Categories	FY22-23 Amended Budget	FY22-23 YTD Actuals	Budget vs Actuals	YTD % of Budget (Compared to 75%)	FY22-23 Projected Year End
Revenues					
Beginning Fund Balance	85,425	129,122	43,697	151%	129,122
Taxes	21,993,225	21,558,730	(434,495)	98%	21,992,528
Federal, State, Local, All Other Gifts & Donations	-	54,464	54,464	-	10,000
All Other Revenue Resources	35,000	139,294	104,294	398%	35,000
Total Revenues	22,113,650	21,881,610	(232,040)	99%	22,166,650
Expenses					
Special Payments	22,113,650	20,997,518	1,116,132	95%	22,113,650
Unappropriated Ending Fund Balance	-	-	-	-	-
Total Expenses	22,113,650	20,997,518	1,116,132	95%	22,113,650
Revenues Less Expenses	-	884,092			53,000

Clackamas County
 FY22-23 YTD Actuals as of 3-31-2023
 North Clackamas Parks and Recreation District

Statement of Activities - Account Categories	FY22-23 Amended Budget	FY22-23 YTD Actuals	Budget vs Actuals	YTD % of Budget (Compared to 75%)	FY22-23 Projected Year End
Revenues					
Beginning Fund Balance	29,624,415	28,666,541	(957,874)	97%	28,666,541
Taxes	7,016,900	6,620,831	(396,069)	94%	6,985,900
Federal, State, Local, All Other Gifts & Donations	2,188,150	1,387,504	(800,646)	63%	3,466,283
Charges, Fees, License, Permits, Fines, Assessments	2,517,300	1,719,231	(798,069)	68%	2,365,150
All Other Revenue Resources	536,550	462,806	(73,744)	86%	654,550
Other Interfund Transfers	13,052,626	174,615	(12,878,011)	1%	660,327
Total Revenues	54,935,941	39,031,528	(15,904,413)	71%	42,798,751
Expenses					
Materials and Services	10,781,039	5,706,104	5,074,935	53%	10,101,147
Capital Outlay	14,459,604	816,539	13,643,065	6%	1,787,505
Transfers	13,052,626	174,615	12,878,011	1%	660,327
Reserve for Future Expenditures	14,422,002	-	-	-	-
Contingency	2,220,670	-	-	-	-
Unappropriated Ending Fund Balance	-	-	-	-	-
Total Expenses	54,935,941	6,697,258	48,238,683	12%	12,548,979
Revenues Less Expenses	-	32,334,270	-	-	30,249,772

Clackamas County
 FY22-23 YTD Actuals as of 3-31-2023
 Water Environment Services

Statement of Activities - Account Categories	FY22-23 Amended Budget	FY22-23 YTD Actuals	Budget vs Actuals	YTD % of Budget (Compared to 75%)	FY22-23 Projected Year End
Revenues					
Beginning Fund Balance	179,927,783	188,127,779	8,199,996	105%	188,127,779
Federal, State, Local, All Other Gifts & Donations	-	-	-	-	100,000
Charges, Fees, License, Permits, Fines, Assessments	55,398,500	36,874,266	(18,524,234)	67%	55,461,800
Revenue from Bonds & Other Debts	1,000,000	2,651,571	1,651,571	265%	2,892,416
All Other Revenue Resources	1,428,120	801,109	(627,011)	56%	2,229,640
Other Interfund Transfers	35,209,611	7,607,575	(27,602,036)	22%	32,696,395
Total Revenues	272,964,014	236,062,300	(36,901,714)	86%	281,508,030
Expenses					
Materials and Services	30,092,890	18,497,614	11,595,276	61%	26,673,904
Capital Outlay	30,649,772	9,838,850	20,810,922	32%	16,652,325
Debt Service	13,277,055	9,225,713	4,051,342	69%	11,692,860
Special Payments	1,215,100	666,850	548,250	55%	1,164,200
Transfers	34,409,611	6,742,901	27,666,710	20%	31,896,395
Reserve for Future Expenditures	4,465,964	-	-	-	-
Contingency	19,523,386	-	-	-	-
Unappropriated Ending Fund Balance	139,330,236	-	-	-	-
Total Expenses	272,964,014	44,971,928	227,992,086	16%	88,079,684
Revenues Less Expenses	-	191,090,372			193,428,346