
Non-Departmental

Budget Presentation
FY24-25





Non Departmental (00)

Department Budget Summary by Fund

<i>Line of business Name</i>	<i>Program Name</i>	FY24-25 General Fund (100)	FY24-25 Special Grants Fund (230)**	FY24-25 Clackamas County Debt Service (320)	FY24-25 Clackamas County Debt Service - GO (321)	FY24-25 Total Budget	FY24-25 General Fund Support in Budget*	% of Total	FY24-25 Total FTE
Non Departmental	Non Departmental	260,880,620	21,128,434			282,009,055	-	0%	
Debt	FFC Bonds			9,811,838		9,811,838	4,917,877	50%	
	GO Debt			-	5,735,325	5,735,325	-	0%	
		\$ 260,880,620	\$ 21,128,434	\$ 9,811,838	\$ 5,735,325	\$ 297,556,218	\$ 4,917,877	2%	-
	FY23-24 Budget (Amended)	\$ 239,397,647	\$ 7,874,181	\$ 10,095,170	\$ 5,581,400	\$ 262,948,398	\$ 5,062,980	2%	-
	\$ Increase (Decrease)	\$ 21,482,973	\$ 13,254,253	\$ (283,332)	\$ 153,925	\$ 34,607,820	\$ (145,103)		
	% Increase (Decrease)	9.0%	168.3%	-2.8%	2.8%	13.2%	-2.9%		

*General Fund Support is a subsidy, net of any other revenue received by the department.

**ARPA funding is disbursed to departments from Fund 230 Non-Departmental.

00-Non Departmental / 100-General Fund

Summary of Revenue and Expense

	FY21-22	FY22-23	FY23-24	FY23-24	FY24-25	Budget-to-Budget Changes:		3-Year	% Change
	Actuals	Actuals	Amended Budget	Projected Year-End	Budget	\$ FY23-24 to FY24-25	% FY23-24 to FY24-25	Average	from 3-Year Average
Beginning Fund Balance	75,431,695	76,831,750	75,958,302	81,553,257	85,405,620	9,447,318	12%	77,938,901	10%
Taxes	144,681,203	152,567,794	155,936,480	159,100,000	165,800,000	9,863,520	6%	152,116,332	9%
Federal, State, Local, All Other Gifts	5,436,568	5,130,959	5,156,000	5,600,000	5,640,000	484,000	9%	5,389,176	5%
Charges, Fees, License, Permits	39,578	2,259	13,000	1,430	-	(13,000)	-100%	14,422	-100%
Revenue from Bonds & Other Debts	-	-	-	-	-	-	-	-	-
All Other Revenue Resources	(818,978)	3,043,271	2,333,865	4,032,878	4,035,000	1,701,135	73%	2,085,724	93%
Other Interfund Transfers	-	-	-	-	-	-	-	-	-
General Fund Support	-	-	-	-	-	-	-	-	-
Operating Revenue	149,338,372	160,744,282	163,439,345	168,734,308	175,475,000	12,035,655	7%	159,605,654	10%
Total Revenue	224,770,066	237,576,032	239,397,647	250,287,565	260,880,620	21,482,973	9%	237,544,555	10%
Personnel Services	-	3,669,227	275,000	262,591	99,680	(175,320)	-64%	1,310,606	-92%
Materials and Services	6,077,104	5,480,335	1,533,515	891,712	1,445,740	(87,775)	-6%	4,149,717	-65%
Capital Outlay	-	-	250,000	-	-	(250,000)	-100%	-	-
Operating Expenditure	6,077,104	9,149,562	2,058,515	1,154,303	1,545,420	(513,095)	-25%	5,460,323	-72%
Debt Service	-	-	-	-	-	-	-	-	-
Special Payments	6,069,427	277,899	-	-	139,686	139,686	-	2,115,775	-93%
Transfers	139,367,494	148,885,207	160,068,575	161,974,668	167,485,222	7,416,647	5%	150,075,790	12%
Contingency	-	-	21,575,000	-	21,088,000	(487,000)	-2%	-	-
Reserve for Future Expenditures	-	-	27,000,000	-	18,389,000	(8,611,000)	-32%	-	-
Total Expense	151,514,025	158,312,668	210,702,090	163,128,971	208,647,328	(2,054,762)	-1%		
Revenues Less Expenses	73,256,042	79,263,364	28,695,557	87,158,594	52,233,292				

00-Non Departmental / 230-Special Grants Fund

Summary of Revenue and Expense

	FY21-22	FY22-23	FY23-24	FY23-24	FY24-25	Budget-to-Budget Changes:		3-Year	% Change
	Actuals	Actuals	Amended Budget	Projected Year-End	Budget	\$ FY23-24 to FY24-25	% FY23-24 to FY24-25	Average	from 3-Year Average
Beginning Fund Balance	8,715	107,419	7,121	3,350,350	-	(7,121)	-100%	1,155,495	-100%
Taxes	-	-	-	-	-	-	-	-	-
Federal, State, Local, All Other Gifts	-	-	1,963,236	19,073,000	14,335,570	12,372,334	630%	6,357,667	125%
Charges, Fees, License, Permits	-	-	-	-	-	-	-	-	-
Revenue from Bonds & Other Debts	-	-	-	-	-	-	-	-	-
All Other Revenue Resources	143,291	4,062,860	5,903,824	3,700,000	6,792,865	889,041	15%	2,635,384	158%
Other Interfund Transfers	-	-	-	-	-	-	-	-	-
General Fund Support	-	-	-	-	-	-	-	-	-
Operating Revenue	143,291	4,062,860	7,867,060	22,773,000	21,128,435	13,261,375	169%	8,993,050	135%
Total Revenue	152,006	4,170,278	7,874,181	26,123,350	21,128,435	13,254,254	168%	10,148,545	108%
Personnel Services	-	-	-	-	-	-	-	-	-
Materials and Services	44,587	69,033	2,470,356	13,600,000	10,007,536	7,537,180	305%	4,571,207	119%
Capital Outlay	-	-	-	-	-	-	-	-	-
Operating Expenditure	44,587	69,033	2,470,356	13,600,000	10,007,536	7,537,180	305%	4,571,207	119%
Debt Service	-	-	-	-	-	-	-	-	-
Special Payments	-	-	-	12,523,351	11,120,898	11,120,898	-	4,174,450	166%
Transfers	-	-	-	-	-	-	-	-	-
Contingency	-	-	5,403,824	-	-	(5,403,824)	-100%	-	-
Reserve for Future Expenditures	-	-	-	-	-	-	-	-	-
Total Expense	44,587	69,033	7,874,180	26,123,351	21,128,434	13,254,254	168%		
Revenues Less Expenses	107,419	4,101,246	-	-	-				

Clackamas County (Excluding Agencies) Outstanding Debt - Fund 320

	Series 2012 Refund		2018 Refunding Bond		Series 2020 (Refunding FFC 2009 Bonds)		Series 2020 (PDX - Milwaukee Light Rail Proj)		Series 2020 (DTD Rd Proj)		Series 2023 Health Clinics		Total Fund 320 Debt Services		
Amount Issued	\$ 18,875,000		\$ 28,255,000		\$ 16,115,000		\$ 10,575,000		\$ 20,000,000		\$ 7,000,000				
Interest Rate*	2.83%		2.00%		0.893%		0.89%		0.89%		4.195%				
Date of Issue	09/06/12		2/16/2018		08/20/20		8/20/2020		08/20/20		8/29/2023				
Date of Maturity	01/01/33		6/1/27		06/01/40		6/1/28		06/01/40		6/1/2038				
FY Debt Services	PSB and Sheriff training ctr		DSB		Sunnybrook, Jail, Red Soils Campus										
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Total
2025	845,000	322,813	3,120,000	328,769	1,735,000	464,100	640,000	441,000	815,000	468,206	355,500	276,451	7,510,500	2,301,338	9,811,838
2026	915,000	289,013	3,285,000	203,969	1,830,000	377,350	675,000	409,000	855,000	427,456	370,400	261,537	7,930,400	1,968,325	9,898,725
2027	985,000	252,413	3,415,000	72,569	1,935,000	285,850	705,000	375,250	900,000	384,706	385,900	245,999	8,325,900	1,616,787	9,942,687
2028	1,045,000	222,863			2,050,000	189,100	6,800,000	340,000	940,000	339,706	402,100	229,811	11,237,100	1,321,479	12,558,579
2029	1,110,000	191,513			2,165,000	86,600			990,000	292,706	419,000	212,942	4,684,000	783,761	5,467,761
2030	1,180,000	158,213							1,030,000	253,106	436,600	195,365	2,646,600	606,684	3,253,284
2031	1,250,000	122,813							1,070,000	211,906	454,900	177,050	2,774,900	511,769	3,286,669
2032	1,325,000	85,313							1,115,000	169,106	474,000	157,967	2,914,000	412,386	3,326,386
2033	1,405,000	43,906							1,125,000	155,169	493,800	138,083	3,023,800	337,158	3,360,958
2034									1,145,000	139,700	514,500	117,368	1,659,500	257,068	1,916,568
2035									1,160,000	123,956	536,100	95,784	1,696,100	219,741	1,915,841
2036									1,175,000	106,556	558,600	73,295	1,733,600	179,851	1,913,451
2037									1,195,000	87,463	582,100	49,862	1,777,100	137,324	1,914,424
2038									1,215,000	68,044	606,500	25,443	1,821,500	93,486	1,914,986
2039									1,235,000	46,781			1,235,000	46,781	1,281,781
2040									1,260,000	23,625			1,260,000	23,625	1,283,625
	<u>\$ 10,060,000</u>	<u>\$ 1,688,856</u>	<u>\$ 9,820,000</u>	<u>\$ 605,306</u>	<u>\$ 9,715,000</u>	<u>\$ 1,403,000</u>	<u>\$ 8,820,000</u>	<u>\$ 1,565,250</u>	<u>17,225,000</u>	<u>\$ 3,298,194</u>	<u>\$ 6,590,000</u>	<u>\$ 2,256,956</u>	<u>62,230,000</u>	<u>10,817,563</u>	<u>\$ 73,047,563</u>

FY24-25
Outstanding \$ 10,060,000 \$ 9,820,000 \$ 9,715,000 \$ 8,820,000 \$ 17,225,000 \$ 6,590,000
Bond Principal

Series 2023 Health Clinics
Series 2020 Refunded Light Rail 2012
Series 2020 Refunded Series 2009 (Sunnybrook Remodel, Jail Renovation, Red Soils Campus Improvements)
Series 2020 Road Project (DTD fund215)
Series 2018 Refunded DSB
Series 2012 refunded PSB and Public Safety Training Ctr
FY24-25 PSB collects rent of \$9.20/SqFt to meet the debt services requirement.
FY24-25 DSB collects rent \$13.67/SqFt with a 3% annually increase.

00-Non Departmental / 320-Clackamas County Debt Service

Summary of Revenue and Expense

	FY21-22 Actuals	FY22-23 Actuals	FY23-24 Amended Budget	FY23-24 Projected Year-End	FY24-25 Budget	Budget-to-Budget Changes:		3-Year Average	% Change from 3-Year Average
						\$ FY23-24 to FY24-25	% FY23-24 to FY24-25		
Beginning Fund Balance	100,968	98,217	-	18,054	30,054	30,054	-	72,413	-58%
Taxes	-	-	-	-	-	-	-	-	-
Federal, State, Local, All Other Gifts	-	-	-	-	-	-	-	-	-
Charges, Fees, License, Permits	-	304,570	-	-	-	-	-	101,523	-100%
Revenue from Bonds & Other Debts	-	-	-	-	-	-	-	-	-
All Other Revenue Resources	3,381,281	2,862,759	3,118,360	3,130,360	2,948,750	(169,610)	-5%	3,124,800	-6%
Other Interfund Transfers	1,280,406	1,283,956	1,913,830	1,913,830	1,915,157	1,327	0%	1,492,731	28%
General Fund Support	4,744,699	4,897,989	5,062,980	5,062,980	4,917,877	(145,103)	-3%	4,901,889	0%
Operating Revenue	9,406,387	9,349,275	10,095,170	10,107,170	9,781,784	(313,386)	-3%	9,620,944	2%
Total Revenue	9,507,355	9,447,492	10,095,170	10,125,224	9,811,838	(283,332)	-3%	9,693,357	1%
Personnel Services	-	-	-	-	-	-	-	-	-
Materials and Services	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Operating Expenditure	-	-	-	-	-	-	-	-	-
Debt Service	9,409,138	9,429,438	10,095,170	10,095,170	9,811,838	(283,332)	-3%	9,644,582	2%
Special Payments	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-	-	-
Reserve for Future Expenditures	-	-	-	-	-	-	-	-	-
Total Expense	9,409,138	9,429,438	10,095,170	10,095,170	9,811,838	(283,332)	-3%		
Revenues Less Expenses	98,217	18,054	-	30,054	-				

00-Non Departmental / 321-Clackamas County Debt Service - GO

Summary of Revenue and Expense

	FY21-22	FY22-23	FY23-24	FY23-24	FY24-25	Budget-to-Budget Changes:		3-Year Average	% Change from 3-Year Average
	Actuals	Actuals	Amended Budget	Projected Year-End	Budget	\$ FY23-24 to FY24-25	% FY23-24 to FY24-25		
Beginning Fund Balance	215,307	304,796	233,700	173,715	-	(233,700)	-100%	231,273	-100%
Taxes	5,366,492	5,232,540	5,343,800	5,391,000	5,735,325	391,525	7%	5,330,011	8%
Federal, State, Local, All Other Gifts	1,714	546	-	340	-	-	-	867	-100%
Charges, Fees, License, Permits	-	-	-	-	-	-	-	-	-
Revenue from Bonds & Other Debts	-	-	-	-	-	-	-	-	-
All Other Revenue Resources	10,858	71,658	3,900	16,345	-	(3,900)	-100%	32,954	-100%
Other Interfund Transfers	-	-	-	-	-	-	-	-	-
General Fund Support	-	-	-	-	-	-	-	-	-
Operating Revenue	5,379,064	5,304,744	5,347,700	5,407,685	5,735,325	387,625	7%	5,363,831	7%
Total Revenue	5,594,371	5,609,540	5,581,400	5,581,400	5,735,325	153,925	3%	5,595,104	3%
Personnel Services	-	-	-	-	-	-	-	-	-
Materials and Services	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Operating Expenditure	-	-	-	-	-	-	-	-	-
Debt Service	5,289,575	5,435,825	5,581,400	5,581,400	5,735,325	153,925	3%	5,435,600	6%
Special Payments	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-	-	-
Reserve for Future Expenditures	-	-	-	-	-	-	-	-	-
Total Expense	5,289,575	5,435,825	5,581,400	5,581,400	5,735,325	153,925	3%		
Revenues Less Expenses	304,796	173,715	-	-	-				

Significant
Changes
from
FY23-24
Budget

Program	Changes
All Programs	Beginning fund balance up 12% due to lower transfers in prior year
	Higher interest rates driving up interest income by 73%
	Personnel charges represents elected official salary adjustments to be shifted to the proper departments prior to budget adoption Capital Outlay reduction due to a project transfer to Technology Services in FY24-25
	Reserves for Future Expenditures includes FY24-25 calculation per General Fund policy



Non Departmental (00)

Department Budget Summary by Fund

<i>Line of business Name</i>	<i>Program Name</i>	FY24-25 General Fund (100)	FY24-25 Special Grants Fund (230)**	FY24-25 Clackamas County Debt Service (320)	FY24-25 Clackamas County Debt Service - GO (321)	FY24-25 Total Budget	FY24-25 General Fund Support in Budget*	% of Total	FY24-25 Total FTE
Non Departmental	Non Departmental	260,880,620	21,128,434			282,009,055		0%	
Debt	FFC Bonds			9,811,838		9,811,838	4,917,877	50%	
	GO Debt				5,735,325	5,735,325		0%	
		\$ 260,880,620	\$ 21,128,434	\$ 9,811,838	\$ 5,735,325	\$ 297,556,218	\$ 4,917,877	2%	-
	FY23-24 Budget (Amended)	\$ 239,397,647	\$ 7,874,181	\$ 10,095,170	\$ 5,581,400	\$ 262,948,398	\$ 5,062,980	2%	-
	\$ Increase (Decrease)	\$ 21,482,973	\$ 13,254,253	\$ (283,332)	\$ 153,925	\$ 34,607,820	\$ (145,103)		
	% Increase (Decrease)	9.0%	168.3%	-2.8%	2.8%	13.2%	-2.9%		

*General Fund Support is a subsidy, net of any other revenue received by the department.

**ARPA funding is disbursed to departments from Fund 230 Non-Departmental.



Budget Summary

	FY21-22 Actuals	FY22-23 Actuals	FY23-24 Amended Budget	FY23-24 Projected Year-End	FY24-25 Budget	Budget-to-Budget Changes:		3-Year Average	% Change from 3-Year Avg
						\$ FY23-24 to FY24-25	% FY23-24 to FY24-25		
Beginning Fund Balance	75,440,410	76,939,169	75,965,423	84,903,607	85,405,620	9,440,197	12%	79,094,395	8%
Taxes	144,681,203	152,567,794	155,936,480	159,100,000	165,800,000	9,863,520	6%	152,116,332	9%
Federal, State, Local, All Other Gifts	5,436,568	5,130,959	7,119,236	24,673,000	19,975,570	12,856,334	181%	11,746,842	70%
Charges, Fees, License, Permits, Fines	39,578	2,259	13,000	1,430	-	(13,000)	-100%	14,422	-100%
Revenue from Bonds & Other Debts	-	-	-	-	-	-	-	-	-
All Other Revenue Resources	(675,687)	7,106,131	8,237,689	7,732,878	10,827,865	2,590,176	31%	4,721,107	129%
Other Interfund Transfers	-	-	-	-	-	-	-	-	-
General Fund Support	-	-	-	-	-	-	-	-	-
Operating Revenue	149,481,663	164,807,142	171,306,405	191,507,308	196,603,435	25,297,030	15%	168,598,704	17%
Total Revenue	224,922,072	241,746,311	247,271,828	276,410,915	282,009,055	34,737,227	14%	247,693,099	14%
Personnel Services	-	3,669,227	275,000	262,591	99,680	(175,320)	-64%	1,310,606	-92%
Materials and Services	6,121,691	5,549,368	4,003,871	14,491,712	11,453,277	7,449,406	186%	8,720,924	31%
Capital Outlay	-	-	250,000	-	-	(250,000)	-100%	-	-
Operating Expense	6,121,691	9,218,594	4,528,871	14,754,303	11,552,957	7,024,086	155%	10,031,530	15%
Debt Service	-	-	-	-	-	-	-	-	-
Special Payments	6,069,427	277,899	-	12,523,351	11,260,584	11,260,584	-	6,290,226	79%
Transfers	139,367,494	148,885,207	160,068,575	161,974,668	167,485,222	7,416,647	5%	150,075,790	12%
Reserve for Future Expenditures	-	-	27,000,000	-	18,389,000	(8,611,000)	-32%	-	-
Contingency	-	-	26,978,824	-	21,088,000	(5,890,824)	-22%	-	-
Unappropriated Ending Fund Balance	-	-	28,695,558	85,266,060	52,233,292	23,537,734	82%	28,422,020	84%
Total Expense	151,558,612	158,381,700	247,271,828	274,518,382	282,009,055	34,737,227	14%	194,819,565	45%
Revenues Less Expenses	73,363,460	83,364,610	-	1,892,533	-	-	-	52,873,535	-

Notes:
None.



Budget Summary

	FY21-22 Actuals	FY22-23 Actuals	FY23-24 Amended Budget	FY23-24 Projected Year-End	FY24-25 Budget	Budget-to-Budget Changes:		3-Year Average	% Change from 3-Year Avg
						\$ FY23-24 to FY24-25	% FY23-24 to FY24-25		
Beginning Fund Balance	100,968	98,217	-	18,054	30,054	30,054	-	72,413	-58%
Taxes	-	-	-	-	-	-	-	-	-
Federal, State, Local, All Other Gifts	-	-	-	-	-	-	-	-	-
Charges, Fees, License, Permits, Fines	-	304,570	-	-	-	-	-	101,523	-100%
Revenue from Bonds & Other Debts	-	-	-	-	-	-	-	-	-
All Other Revenue Resources	3,381,281	2,862,759	3,118,360	3,130,360	2,948,750	(169,610)	-5%	3,124,800	-6%
Other Interfund Transfers	1,280,406	1,283,956	1,913,830	1,913,830	1,915,157	1,327	0%	1,492,731	28%
General Fund Support	4,744,699	4,897,989	5,062,980	5,062,980	4,917,877	(145,103)	-3%	4,901,889	0%
Operating Revenue	9,406,387	9,349,275	10,095,170	10,107,170	9,781,784	(313,386)	-3%	9,620,944	2%
Total Revenue	9,507,355	9,447,492	10,095,170	10,125,224	9,811,838	(283,332)	-3%	9,693,357	1%
Personnel Services	-	-	-	-	-	-	-	-	-
Materials and Services	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Operating Expense	-	-	-	-	-	-	-	-	-
Debt Service	9,409,138	9,429,438	10,095,170	10,095,170	9,811,838	(283,332)	-3%	9,644,582	2%
Special Payments	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
Reserve for Future Expenditures	-	-	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-	-	-
Unappropriated Ending Fund Balance	-	-	-	-	-	-	-	-	-
Total Expense	9,409,138	9,429,438	10,095,170	10,095,170	9,811,838	(283,332)	-3%	9,644,582	2%
Revenues Less Expenses	98,217	18,054	-	30,054	-	-	-	48,775	-

Notes:
None.



Budget Summary

	FY21-22 Actuals	FY22-23 Actuals	FY23-24 Amended Budget	FY23-24 Projected Year-End	FY24-25 Budget	Budget-to-Budget Changes:		3-Year Average	% Change from 3-Year Avg
						\$ FY23-24 to FY24-25	% FY23-24 to FY24-25		
Beginning Fund Balance	215,307	304,796	233,700	173,715	-	(233,700)	-100%	231,273	-100%
Taxes	5,366,492	5,232,540	5,343,800	5,391,000	5,735,325	391,525	7%	5,330,011	8%
Federal, State, Local, All Other Gifts	1,714	546	-	340	-	-	-	867	-100%
Charges, Fees, License, Permits, Fines	-	-	-	-	-	-	-	-	-
Revenue from Bonds & Other Debts	-	-	-	-	-	-	-	-	-
All Other Revenue Resources	10,858	71,658	3,900	16,345	-	(3,900)	-100%	32,954	-100%
Other Interfund Transfers	-	-	-	-	-	-	-	-	-
General Fund Support	-	-	-	-	-	-	-	-	-
Operating Revenue	5,379,064	5,304,744	5,347,700	5,407,685	5,735,325	387,625	7%	5,363,831	7%
Total Revenue	5,594,371	5,609,540	5,581,400	5,581,400	5,735,325	153,925	3%	5,595,104	3%
Personnel Services	-	-	-	-	-	-	-	-	-
Materials and Services	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Operating Expense	-	-	-	-	-	-	-	-	-
Debt Service	5,289,575	5,435,825	5,581,400	5,581,400	5,735,325	153,925	3%	5,435,600	6%
Special Payments	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
Reserve for Future Expenditures	-	-	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-	-	-
Unappropriated Ending Fund Balance	-	-	-	-	-	-	-	-	-
Total Expense	5,289,575	5,435,825	5,581,400	5,581,400	5,735,325	153,925	3%	5,435,600	6%
Revenues Less Expenses	304,796	173,715	-	-	-			159,504	

Notes:
None.