



Non Departmental

2021-2022 BUDGET PRESENTATION



Department Budget Summary By Fund



Non Departmental (00)

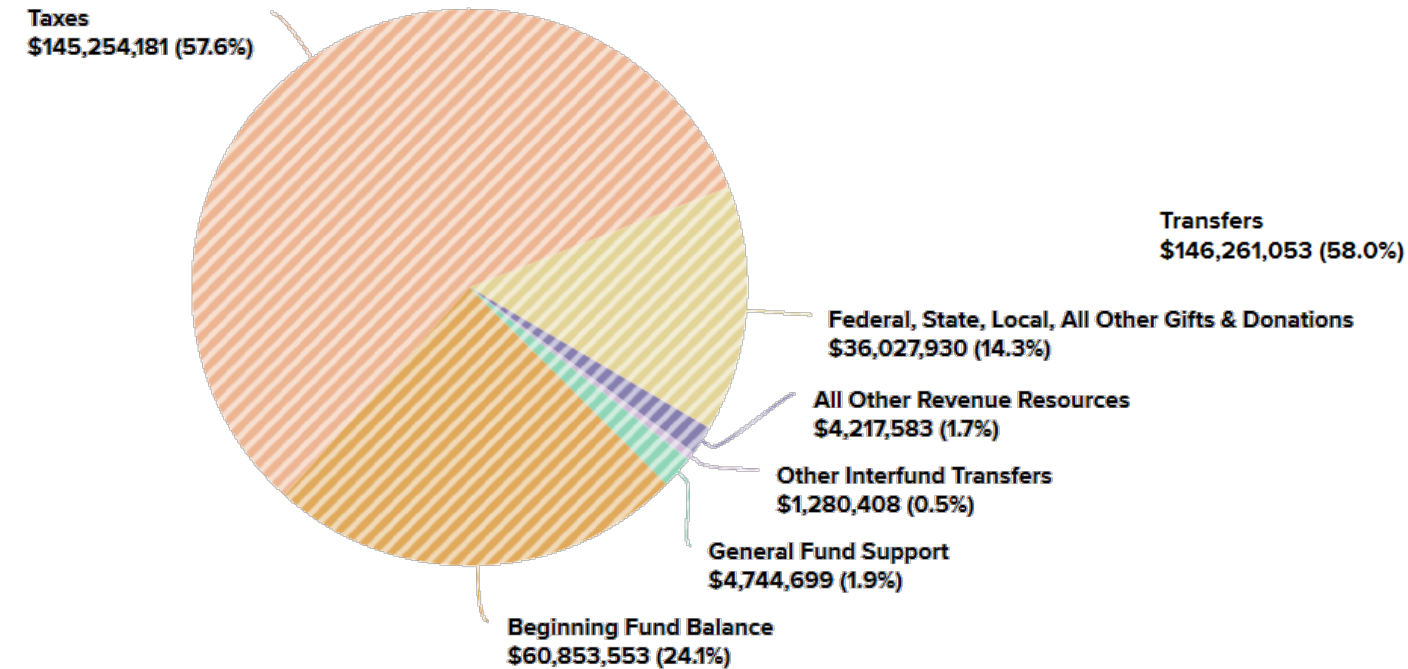
Department Budget Summary by Fund

<i>Line of Business</i>	FY 21/22	FY 21/22	FY 21/22	FY 21/22	FY 21/22	FY 21/22	FY 21/22
<i>Program</i>	FTE	General Fund	Special Revenue Fund	Clackamas County Debt Service	Clackamas County Debt Service - GO	Total Proposed Budget	General Fund Support Included in Proposed Budget**
Non Departmental							
Non Departmental	0.0	207,690,384	30,000,000	-	-	237,690,384	
						-	
Debt						-	
Full Faith and Credit Bonds	0.0	-	-	9,409,140	-	9,409,140	4,744,699
General Obligation Debt	0.0	-	-	-	5,289,580	5,289,580	
TOTAL	0.0	207,690,384	30,000,000	9,409,140	5,289,580	252,389,104	4,744,699
FY 20-21 Budget	0.0	180,086,910	0	10,476,535	5,117,075	195,680,520	5,202,044
\$ Increase (Decrease)	0.0	27,603,474	30,000,000	-1,067,395	172,505	56,708,584	-457,345
% Increase (Decrease)	-	15.3%	-	-10.2%	3.4%	29.0%	-8.8%

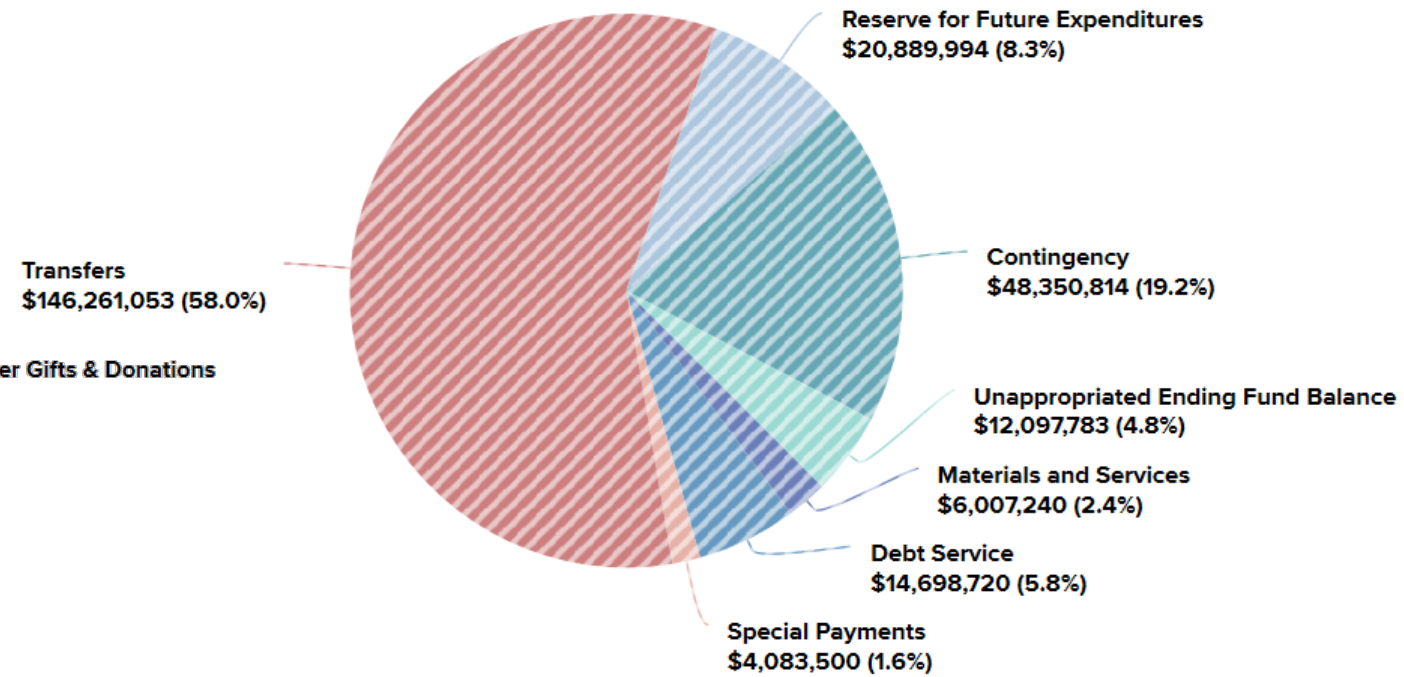
** General Fund Support is the subsidy, net of any other revenue received by the department.

2021/22 Revenue and Expenses

Revenue



Expenses



Summary of Revenue & Expenses

Non Departmental (00)

	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Amended Budget	FY 20-21 Projected Year End	FY 21-22 Proposed Budget	Chg from Prior Yr Budget	% Chg from Prior Yr Budget
Beginning Fund Balance	83,633,562	67,996,638	47,583,394	57,525,831	60,853,553	13,270,159	27.9%
Taxes	135,642,866	137,907,105	141,335,098	139,554,328	145,254,181	3,919,083	2.8%
Federal, State, Local, All Other Gifts & Donations	7,495,285	5,689,731	6,442,770	6,478,017	36,027,930	29,585,160	459.2%
Charges, Fees, License, Permits, Fines, Assessments	31,512	62,531	17,470	25,422	10,750	(6,720)	-38.5%
Revenue from Bonds & Other Debts	-	-	1,300,000	34,560,776	-	(1,300,000)	-100.0%
All Other Revenue Resources	5,085,997	4,209,011	3,424,203	3,522,887	4,217,583	793,380	23.2%
Other Interfund Transfers	6,818,754	15,250,164	11,430,018	10,588,090	1,280,408	(10,149,610)	-88.8%
General Fund Support	-	-	-	-	4,744,699	4,744,699	-
Operating Revenue	155,074,414	163,118,542	163,949,559	194,729,520	191,535,551	27,585,992	16.8%
Total Revenue	238,707,976	231,115,180	211,532,953	252,255,351	252,389,104	40,856,151	19.3%
Personnel Services	5,750	49,736	23,831	-	-	(23,831)	-100.0%
Materials and Services	12,124,212	8,012,850	8,819,079	7,700,317	6,007,240	(2,811,839)	-31.9%
Capital Outlay	282,505	-	-	-	-	-	-
Operating Expenditure	12,412,467	8,062,586	8,842,910	7,700,317	6,007,240	(2,835,670)	-32.1%
Debt Service	13,640,760	13,858,688	16,087,913	48,563,094	14,698,720	(1,389,193)	-8.6%
Special Payments	18,891,068	18,104,459	10,557,954	10,558,805	4,083,500	(6,474,454)	-61.3%
Transfers	112,963,155	122,006,903	116,524,498	115,032,500	146,261,053	29,736,555	25.5%
Reserve for Future Expenditures	-	-	20,280,112	-	20,889,994	609,882	3.0%
Contingency	-	-	23,387,133	-	48,350,814	24,963,681	106.7%
Total Expense	157,907,450	162,032,636	195,680,520	181,854,716	240,291,321	44,610,801	22.8%
Revenue Less Expense *	80,800,526	69,082,544	15,852,433	70,400,635	12,097,783		

Significant Issues and Changes

FY21-22: Presentation changes are the result of the new county-wide chart of account implementation.

FY21-22 budget includes \$30 million in American Rescue Plan Act (ARPA) Funding

End of Presentation

Thank you

Non Departmental (00)

Account Line Item Detail

	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Amended Budget	FY 20-21 Projected Year End	FY 21-22 Proposed Budget
Revenues					
Beginning Fund Balance					
Beginning Fund Balance					
30100-Beginning Fund Balance				-	
30110-Restricted Beginning Fund Balance	76,467,768	59,816,056	39,151,765	51,108,968	59,392,313
30130-Committed Beginning Fund Balance	7,165,794	8,180,582	8,431,629	6,416,863	778,933
30150-Unassigned Beginning Fund Balance	-	-	-		682,307
Beginning Fund Balance Total	83,633,562	67,996,638	47,583,394	57,525,831	60,853,553
Beginning Fund Balance Total	83,633,562	67,996,638	47,583,394	57,525,831	60,853,553
Taxes					
Taxes					
31110-Current Year RE Taxes & Penalties	130,584,640	135,696,675	138,644,382	136,211,171	142,015,305
31120-Delinquent Taxes	4,722,694	1,871,761	2,287,172	2,980,824	3,198,876
31130-Interest & Penalties-Property Tax	335,533	338,669	403,544	362,333	40,000
Taxes Total	135,642,866	137,907,105	141,335,098	139,554,328	145,254,181
Taxes Total	135,642,866	137,907,105	141,335,098	139,554,328	145,254,181
Federal, State, Local, All Other Gifts & Donations					
Intergovernmental - Operating Grants					
33140-Federal Operating Grants	1,065,499	23,722	-	159,974	30,000,000
33150-State Operating Grants	1,400,301	1,761,249	2,281,509	1,631,509	1,762,030
33160-Local Operating Grants				-	
Intergovernmental - Operating Grants Total	2,465,800	1,784,970	2,281,509	1,791,483	31,762,030
Intergovernmental - Shared Revenue					
33200-911 Tax				-	
33220-Cigarette Tax	340,796	334,008	340,796	331,000	325,000
33230-Court Assessment - County Share	477,977	374,089	480,230	450,000	440,000
33240-Forest Products Reserve	180,383	20,808	13,000	121,214	-
33260-Liquor Tax	2,513,435	2,327,644	2,534,015	2,900,000	2,700,000
33290-Payments In Lieu Of Taxes	1,333,377	660,336	698,820	699,320	614,900
33310-State Shared Revenue	183,517	187,876	94,400	185,000	186,000
Intergovernmental - Shared Revenue Total	5,029,485	3,904,761	4,161,261	4,686,534	4,265,900

Non Departmental (00)
Account Line Item Detail

	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Amended Budget	FY 20-21 Projected Year End	FY 21-22 Proposed Budget
Federal, State, Local, All Other Gifts & Donations Total	7,495,285	5,689,731	6,442,770	6,478,017	36,027,930
Charges, Fees, License, Permits, Fines, Assessments					
Charges for Services					
34180-Charges for Services-Internal County	23,849	17,472	17,470	17,472	-
34200-Charges for Services to Other Gov				-	
34240-Connection Fees				-	
34430-Miscellaneous Fees				-	
34550-Sewer Charges				-	
34570-Surfacewater Charges				-	
34610-User Fees	7,575	7,235	-	1,500	-
Charges for Services Total	31,424	24,707	17,470	18,972	-
Fines, Forfeitures, and Penalties					
35105-County Assessment - Restricted Funds	11	62	-	50	-
35110-Fines	77	39	-	-	-
Fines, Forfeitures, and Penalties Total	88	101	-	50	-
Special assessment collections					
37110-Assessment Principal	-	37,665	-	5,800	10,000
37120-Assessment Interest	-	58	-	600	750
Special assessment collections Total	-	37,723	-	6,400	10,750
Charges, Fees, License, Permits, Fines, Assessments Total	31,512	62,531	17,470	25,422	10,750
Revenue from Bonds & Other Debts					
Revenue from Bonds & Other Debts					
39150-Bond Sale Proceeds	-	-	1,300,000	34,560,776	-
39170-Loan Proceeds				-	
Revenue from Bonds & Other Debts Total	-	-	1,300,000	34,560,776	-
Revenue from Bonds & Other Debts Total	-	-	1,300,000	34,560,776	-
All Other Revenue Resources					
All Other Revenue Resources					
39120-Asset Sale Proceeds	-	-	-	476,284	-
All Other Revenue Resources Total	-	-	-	476,284	-

Non Departmental (00)

Account Line Item Detail

	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Amended Budget	FY 20-21 Projected Year End	FY 21-22 Proposed Budget
Interest					
36100-Interest & Investment Income	-	-	-	-	-
36110-Interest Income	1,611,830	960,059	129,000	832,400	720,000
Interest Total	1,611,830	960,059	129,000	832,400	720,000
Miscellaneous					
38100-Miscellaneous Revenue	176,695	43,035	-	(1,081,000)	113,550
38140-Insurance Proceeds	171,557	-	-	-	-
38150-Rent & Lease Income	3,124,057	3,205,917	3,295,203	3,295,203	3,384,033
Miscellaneous Total	3,472,309	3,248,952	3,295,203	2,214,203	3,497,583
Other Taxes					
31400-Transient Room Tax	1,859	-	-	-	-
Other Taxes Total	1,859	-	-	-	-
Reimbursements					
38180-Reimbursements				-	
Reimbursements Total				-	
All Other Revenue Resources Total	5,085,997	4,209,011	3,424,203	3,522,887	4,217,583
Other Interfund Transfers					
Other Interfund Transfers					
39110-Transfers In From Other Funds	6,818,754	15,250,164	11,430,018	10,588,090	1,280,408
Other Interfund Transfers Total	6,818,754	15,250,164	11,430,018	10,588,090	1,280,408
Other Interfund Transfers Total	6,818,754	15,250,164	11,430,018	10,588,090	1,280,408
General Fund Support					
39115-Transfers In From General Fund	-	-	-		4,744,699
39116-Intrafund Transfer In - General Fund Support	-	-	-		-
General Fund Support Total	-	-	-		4,744,699
Total	-	-	-		4,744,699
Revenues Total	238,707,976	231,115,181	211,532,953	252,255,351	252,389,104

Non Departmental (00)
Account Line Item Detail

	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Amended Budget	FY 20-21 Projected Year End	FY 21-22 Proposed Budget
Expenses					
Personnel Services					
Personnel Services					
41310-Unemployment Ins	5,750	49,736	23,831	-	-
Personnel Services Total	5,750	49,736	23,831	-	-
Personnel Services Total	5,750	49,736	23,831	-	-
Materials and Services					
Admin					
42030-Banking & Merchant Fees	2,650	2,650	3,500	3,000	3,000
42080-Dues & Memberships	219,930	101,336	141,307	142,000	-
42100-Fees	-	115,348	-	100,000	-
42210-Miscellaneous Expenses	-	50	-	-	-
42220-Office Supplies	20,982	18,088	-	1,800	20,000
42310-Telephone & Internet	304	-	-	-	-
42390-Utilities	-	-	-	-	-
Admin Total	243,866	237,471	144,807	246,800	23,000
Allocated Costs					
47100-Allocated Costs - General Fund	6,217,248	6,239,766	5,604,823	5,604,823	410,413
47120-Allocated Costs - Facilities	-	-	-		1,170,760
47130-Allocated Costs - Utilities	-	-	-		219,925
47140-Allocated Costs - Tech Services	-	-	-		3,930,813
Allocated Costs Total	6,217,248	6,239,766	5,604,823	5,604,823	5,731,911
Professional Services					
43100-Professional Services	1,662,174	1,290,320	1,546,000	1,609,187	-
43110-Appraisal Services	5,200	-	-	-	-
43130-Audit & Financial Services	7,000	-	-	-	-

Non Departmental (00)
Account Line Item Detail

	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Amended Budget	FY 20-21 Projected Year End	FY 21-22 Proposed Budget
Professional Services Total	1,674,374	1,290,320	1,546,000	1,609,187	-
Rents & Leases					
46150-Leases - Office	177,981	181,284	174,149	186,723	252,329
Rents & Leases Total	177,981	181,284	174,149	186,723	252,329
Repair & Maintenance					
45120-Building Maintenance	-	-	-	3,484	-
Repair & Maintenance Total	-	-	-	3,484	-
Supplies					
44120-Computer < \$5K	46,833	-	49,300	49,300	-
44240-Program Materials & Supplies	3,763,910	64,009	1,300,000	-	-
Supplies Total	3,810,744	64,009	1,349,300	49,300	-
Materials and Services Total	12,124,212	8,012,850	8,819,079	7,700,317	6,007,240
Capital Outlay					
Capital Outlay					
48110-Building Acquisition	282,505	-	-	-	-
Capital Outlay Total	282,505	-	-	-	-
Capital Outlay Total	282,505	-	-	-	-
Debt Service					
Debt Service					
49210-Principal	8,446,241	8,950,161	10,534,303	9,964,199	9,875,000
49220-Interest	5,194,519	4,908,527	5,553,610	5,244,738	4,823,720
49230-Bond Costs	-	-	-	33,354,157	-
Debt Service Total	13,640,760	13,858,688	16,087,913	48,563,094	14,698,720
Debt Service Total	13,640,760	13,858,688	16,087,913	48,563,094	14,698,720
Special Payments					
Special Payments					
47500-Special Payments	18,371,150	17,627,868	10,097,805	10,097,805	3,990,000
47510-Pass Thru Payments - Other	300,000	250,000	250,000	250,000	-
47520-Pass Thru Payments -Local Govt&Other Agencies	219,918	226,591	210,149	211,000	93,500
Special Payments Total	18,891,068	18,104,459	10,557,954	10,558,805	4,083,500
Special Payments Total	18,891,068	18,104,459	10,557,954	10,558,805	4,083,500

Non Departmental (00)
Account Line Item Detail

	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Amended Budget	FY 20-21 Projected Year End	FY 21-22 Proposed Budget
Transfers					
Other Financing Use					
47750-Transfers To Other Funds	112,963,155	122,006,903	116,524,498	115,032,500	24,546,373
47756-Intrafund Transfer Out - General Fund Support	-	-	-		121,714,680
Other Financing Use Total	112,963,155	122,006,903	116,524,498	115,032,500	146,261,053
Transfers Total	112,963,155	122,006,903	116,524,498	115,032,500	146,261,053
Reserve for Future Expenditures					
Reserve					
49998-Reserve - Debt & other required	-	-	-	-	-
49999-Reserve - Designated	-	-	20,280,112	-	20,889,994
Reserve Total	-	-	20,280,112	-	20,889,994
Reserve for Future Expenditures Total	-	-	20,280,112	-	20,889,994
Contingency					
Contingency					
49997-Contingency	-	-	23,387,133	-	48,350,814
Contingency Total	-	-	23,387,133	-	48,350,814
Contingency Total	-	-	23,387,133	-	48,350,814
Unappropriated Ending Fund Balance					
Unappropriated Ending Fund Balance					
50000-Unappropriated Ending Fund Balance	-	-	-	56,338,602	12,097,783
Unappropriated Ending Fund Balance Total	-	-	-	56,338,602	12,097,783
Unappropriated Ending Fund Balance Total	-	-	-	56,338,602	12,097,783
Expenses Total	157,907,450	162,032,636	195,680,520	238,193,318	252,389,104