



Miscellaneous and Pass-Through

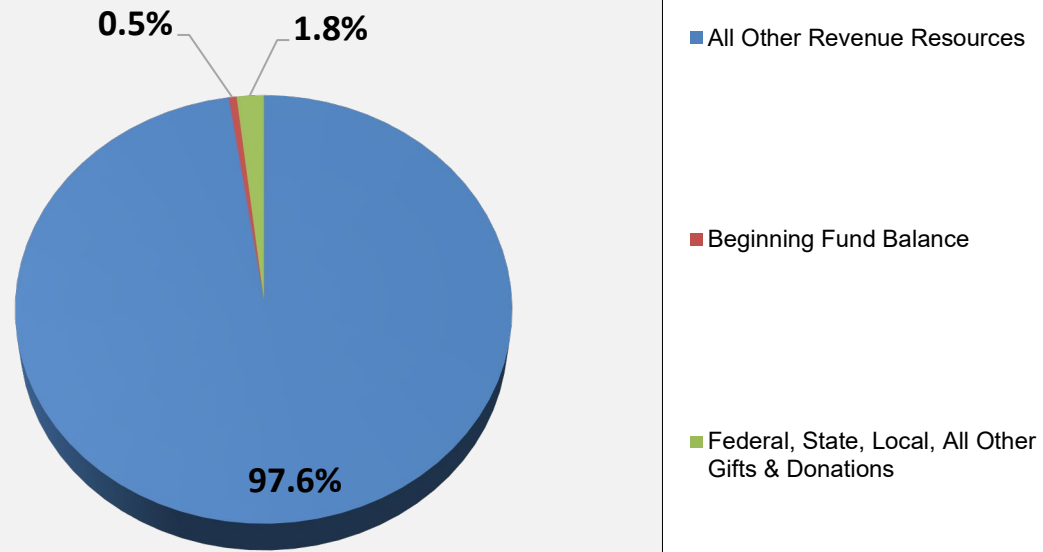
FY23-24 BUDGET PRESENTATION



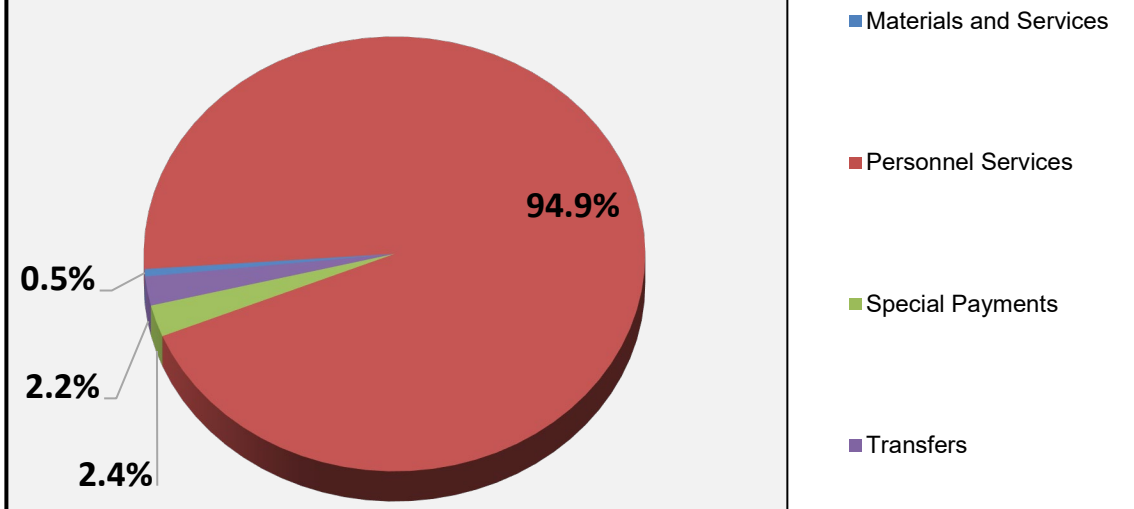
Tab 8-1

FY 23-24 Revenue and Expenses

Revenues



Expenses





Misc / Pass-Through (80)

Department Budget Summary by Fund

Line of Business Name	Program Name	FY 23-24	FY 23-24	FY 23-24	FY 23-24	FY 23-24	FY 23-24	FY 23-24
		General Fund (100)	County School Fund (204)	* ARPA (230)	Transient Lodging Tax Fund (255)	Total Budget	General Fund Support in Budget**	Total FTE
Misc/Pass-Through	County School Fund		642,821			642,821	-	-
Misc/Pass-Through	Transient Room Tax				739,230	739,230	-	-
WES (Utilities) Payroll	WES (Utilities) Payroll	17,385,894		-		17,385,894	-	117.8
NCPR Payroll	NCPRD Payroll	7,842,413		-		7,842,413	-	40.8
CCDA Payroll	Development Agency Payroll	689,638				689,638	-	4.0
TOTAL		25,917,945	642,821	-	739,230	27,299,996	-	162.5
FY 22-23 Budget (Amended)		\$ 24,748,523	\$ 884,463	\$ -	\$ 705,000	\$ 26,337,986	-	160.6
\$ Increase (Decrease)		\$ 1,169,422	\$ (241,642)	\$ -	\$ 34,230	\$ 962,010	-	1.9
% Increase (Decrease)		4.7%	-27.3%	-	4.9%	3.7%	-	1.2%

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

80-Misc/Pass-Through / 100-General Fund
Summary of Revenue and Expense
(Excluding PGA PEG 800217 & DTD Agency Collection 800704)

	FY20-21 Actuals	FY21-22 Actuals	FY22-23 Amended Budget	FY22-23 Projected Year-End	FY23-24 Budget	\$ Change from Prior Year Budget	% Change from Prior Year Budget
Federal, State, Local, All Other Gifts & Donations	-	282	-	-	-	-	-
All Other Revenue Resources	19,219,403	19,807,444	24,748,523	20,235,000	25,917,945	1,169,422	5%
Operating Revenue	19,219,403	19,807,726	24,748,523	20,235,000	25,917,945	1,169,422	5%
Total Revenue	19,219,403	19,807,726	24,748,523	20,235,000	25,917,945	1,169,422	5%
Personnel Services	19,390,239	19,659,713	24,748,523	20,235,000	25,917,945	1,169,422	5%
Materials and Services	-	60	-	-	-	-	-
Operating Expenditure	19,390,239	19,659,773	24,748,523	20,235,000	25,917,945	1,169,422	5%
Total Expense	19,390,239	19,659,773	24,748,523	20,235,000	25,917,945	1,169,422	5%
Revenues Less Expenses	(170,836)	147,953	-	-	-		

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

**General Fund Departments: Starting in FY20-21, amounts in Revenue Less Expenses will be moved into Non-Departmental at year-end.*

**80-Misc/Pass-Through / 204-County School Fund
Summary of Revenue and Expense**

	FY20-21 Actuals	FY21-22 Actuals	FY22-23 Amended Budget	FY22-23 Projected Year-End	FY23-24 Budget	\$ Change from Prior Year Budget	% Change from Prior Year Budget
Beginning Fund Balance	432,009	366,463	366,463	512,360	142,821	(223,642)	-61%
Federal, State, Local, All Other Gifts & Donations	484,825	515,437	508,000	503,000	500,000	(8,000)	-2%
All Other Revenue Resources	5,000	1,248	10,000	4,500	-	(10,000)	-100%
Operating Revenue	489,825	516,685	518,000	507,500	500,000	(18,000)	-3%
Total Revenue	921,834	883,148	884,463	1,019,860	642,821	(241,642)	-27%
Materials and Services	488	377	8,000	576	-	(8,000)	-100%
Operating Expenditure	488	377	8,000	576	-	(8,000)	-100%
Special Payments	554,884	370,410	876,463	876,463	642,821	(233,642)	-27%
Total Expense	555,372	370,788	884,463	877,039	642,821	(241,642)	-27%
Revenues Less Expenses	366,463	512,360	-	142,821	-		

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

80-Misc/Pass-Through / 255-Transient Lodging Tax Fund
Summary of Revenue and Expense

	FY20-21 Actuals	FY21-22 Actuals	FY22-23 Amended Budget	FY22-23 Projected Year-End	FY23-24 Budget	\$ Change from Prior Year Budget	% Change from Prior Year Budget
Beginning Fund Balance	2,724	5,073	-	6,088	-	-	-
All Other Revenue Resources	583,678	624,186	705,000	807,628	739,230	34,230	5%
Operating Revenue	583,678	624,186	705,000	807,628	739,230	34,230	5%
Total Revenue	586,402	629,260	705,000	813,716	739,230	34,230	5%
Materials and Services	73,875	106,583	150,000	150,000	150,000	-	0%
Operating Expenditure	73,875	106,583	150,000	150,000	150,000	-	0%
Transfers	507,454	516,588	555,000	553,300	589,230	34,230	6%
Total Expense	581,329	623,171	705,000	703,300	739,230	34,230	5%
Revenues Less Expenses	5,073	6,088	-	110,416	-		

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

End of Presentation



Misc / Pass-Through (80)

Department Budget Summary by Fund

Line of Business Name	Program Name	FY 23-24	FY 23-24	FY 23-24	FY 23-24	FY 23-24	FY 23-24	FY 23-24
		General Fund (100)	County School Fund (204)	* ARPA (230)	Transient Lodging Tax Fund (255)	Total Budget	Fund Support in Budget**	Total FTE
Misc/Pass-Through	County School Fund		642,821			642,821	-	-
Misc/Pass-Through	Transient Room Tax				739,230	739,230	-	-
WES (Utilities) Payroll	WES (Utilities) Payroll	17,385,894		-		17,385,894	-	117.8
NCPR Payroll	NCPRD Payroll	7,842,413		-		7,842,413	-	40.8
CCDA Payroll	Development Agency Payroll	689,638				689,638	-	4.0
TOTAL		25,917,945	642,821	-	739,230	27,299,996	-	162.5
FY 22-23 Budget (Amended)		\$ 24,748,523	\$ 884,463	\$ -	\$ 705,000	\$ 26,337,986	-	160.6
\$ Increase (Decrease)		\$ 1,169,422	\$ (241,642)	\$ -	\$ 34,230	\$ 962,010	-	1.9
% Increase (Decrease)		4.7%	-27.3%	-	4.9%	3.7%	-	1.2%

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



Miscellaneous and Pass-Through Items

Pass-through funding is money given to a government or organization with a condition that it be given to another government or organization and can not be used for county use. Below are the programs categorized as Miscellaneous and Pass-Through Programs.

The County School Fund is a pass-through repository for contributions to school districts in the county. This fund receives a portion of the Mt. Hood Forest Reserves and Forest Products Severance Tax receipts.

The Transient Room Tax Fund accounts for the proceeds of Clackamas County's hotel and motel tax. These moneys are used to support tourism development and the County Fair.

Water Environment Services (Utilities), North Clackamas Parks and Recreation District and Development Agency Payrolls account for personal services costs of county employees contracted to work for independent county agencies. All costs are reimbursed to the County General Fund by the agencies receiving services.

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800202-County School Fund
 BCC Priority Alignment: Accountable Government
 Budget Summary

	FY20-21 Actuals	FY21-22 Actuals	FY22-23 Amended Budget	FY22-23 Projected Year- End	FY23-24 Budget	Change from Prior Yr Budget	% Change from Prior Yr Budget
Beginning Fund Balance	432,009	366,463	366,463	512,360	142,821	(223,642)	-61%
Taxes	-	-	-	-	-	-	-
Federal, State, Local, All Other Gifts & Donations	484,825	515,437	508,000	503,000	500,000	(8,000)	-2%
Charges, Fees, License, Permits, Fines, Assessments	-	-	-	-	-	-	-
Revenue from Bonds & Other Debts	-	-	-	-	-	-	-
All Other Revenue Resources	5,000	1,248	10,000	4,500	-	(10,000)	-100%
Other Interfund Transfers	-	-	-	-	-	-	-
General Fund Support	-	-	-	-	-	-	-
Operating Revenue	489,825	516,685	518,000	507,500	500,000	(18,000)	-3%
Total Revenue	921,834	883,148	884,463	1,019,860	642,821	(241,642)	-27%
Personnel Services	-	-	-	-	-	-	-
Materials and Services	488	377	8,000	576	-	(8,000)	-100%
Capital Outlay	-	-	-	-	-	-	-
Operating Expense	488	377	8,000	576	-	(8,000)	-100%
Debt Service	-	-	-	-	-	-	-
Special Payments	554,884	370,410	876,463	876,463	642,821	(233,642)	-27%
Transfers	-	-	-	-	-	-	-
Reserve for Future Expenditures	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-
Unappropriated Ending Fund Balance	-	-	-	-	-	-	-
Total Expense	555,372	370,788	884,463	877,039	642,821	(241,642)	-27%
Revenues Less Expenses	366,463	512,360	-	142,821	-		

Notes:
 None.



800203-OLD WES (Utilities) Payroll
 BCC Priority Alignment: Not Applicable
 Budget Summary

	FY20-21 Actuals	FY21-22 Actuals	FY22-23 Amended Budget	FY22-23 Projected Year- End	FY23-24 Budget	Change from Prior Yr Budget	% Change from Prior Yr Budget
Beginning Fund Balance	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-
Federal, State, Local, All Other Gifts & Donations	-	-	-	-	-	-	-
Charges, Fees, License, Permits, Fines, Assessments	-	-	-	-	-	-	-
Revenue from Bonds & Other Debts	-	-	-	-	-	-	-
All Other Revenue Resources	13,973,635	13,890,495	-	-	-	-	-
Other Interfund Transfers	-	-	-	-	-	-	-
General Fund Support	-	-	-	-	-	-	-
Operating Revenue	13,973,635	13,890,495	-	-	-	-	-
Total Revenue	13,973,635	13,890,495	-	-	-	-	-
Personnel Services	14,144,519	11,139,981	-	-	-	-	-
Materials and Services	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Operating Expense	14,144,519	11,139,981	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Special Payments	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-
Reserve for Future Expenditures	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-
Unappropriated Ending Fund Balance	-	-	-	-	-	-	-
Total Expense	14,144,519	11,139,981	-	-	-	-	-
Revenues Less Expenses	(170,884)	2,750,513	-	-	-	-	-

Notes:
 0



800204-OLD NCPRD Payroll
 BCC Priority Alignment: Not Applicable
 Budget Summary

	FY20-21 Actuals	FY21-22 Actuals	FY22-23 Amended Budget	FY22-23 Projected Year- End	FY23-24 Budget	Change from Prior Yr Budget	% Change from Prior Yr Budget
Beginning Fund Balance	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-
Federal, State, Local, All Other Gifts & Donations	-	282	-	-	-	-	-
Charges, Fees, License, Permits, Fines, Assessments	-	-	-	-	-	-	-
Revenue from Bonds & Other Debts	-	-	-	-	-	-	-
All Other Revenue Resources	4,773,145	3,720,830	-	-	-	-	-
Other Interfund Transfers	-	-	-	-	-	-	-
General Fund Support	-	-	-	-	-	-	-
Operating Revenue	4,773,145	3,721,112	-	-	-	-	-
Total Revenue	4,773,145	3,721,112	-	-	-	-	-
Personnel Services	4,773,096	4,315,987	-	-	-	-	-
Materials and Services	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Operating Expense	4,773,096	4,315,987	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Special Payments	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-
Reserve for Future Expenditures	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-
Unappropriated Ending Fund Balance	-	-	-	-	-	-	-
Total Expense	4,773,096	4,315,987	-	-	-	-	-
Revenues Less Expenses	49	(594,875)	-	-	-	-	-

Notes:
 None.



800205-OLD Development Agency Payroll
 BCC Priority Alignment: Not Applicable
 Budget Summary

	FY20-21 Actuals	FY21-22 Actuals	FY22-23 Amended Budget	FY22-23 Projected Year- End	FY23-24 Budget	Change from Prior Yr Budget	% Change from Prior Yr Budget
Beginning Fund Balance	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-
Federal, State, Local, All Other Gifts & Donations	-	-	-	-	-	-	-
Charges, Fees, License, Permits, Fines, Assessments	-	-	-	-	-	-	-
Revenue from Bonds & Other Debts	-	-	-	-	-	-	-
All Other Revenue Resources	472,624	358,955	-	-	-	-	-
Other Interfund Transfers	-	-	-	-	-	-	-
General Fund Support	-	-	-	-	-	-	-
Operating Revenue	472,624	358,955	-	-	-	-	-
Total Revenue	472,624	358,955	-	-	-	-	-
Personnel Services	472,624	358,955	-	-	-	-	-
Materials and Services	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Operating Expense	472,624	358,955	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Special Payments	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-
Reserve for Future Expenditures	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-
Unappropriated Ending Fund Balance	-	-	-	-	-	-	-
Total Expense	472,624	358,955	-	-	-	-	-
Revenues Less Expenses	-	-	-	-	-	-	-

Notes:
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	FY20-21 Actuals	FY21-22 Actuals	FY22-23 Amended Budget	FY22-23 Projected Year- End	FY23-24 Budget	Change from Prior Yr Budget	% Change from Prior Yr Budget
Beginning Fund Balance	2,724	5,073	-	6,088	-	-	-
Taxes	-	-	-	-	-	-	-
Federal, State, Local, All Other Gifts & Donations	-	-	-	-	-	-	-
Charges, Fees, License, Permits, Fines, Assessments	-	-	-	-	-	-	-
Revenue from Bonds & Other Debts	-	-	-	-	-	-	-
All Other Revenue Resources	583,678	624,186	705,000	807,628	739,230	34,230	5%
Other Interfund Transfers	-	-	-	-	-	-	-
General Fund Support	-	-	-	-	-	-	-
Operating Revenue	583,678	624,186	705,000	807,628	739,230	34,230	5%
Total Revenue	586,402	629,260	705,000	813,716	739,230	34,230	5%
Personnel Services	-	-	-	-	-	-	-
Materials and Services	73,875	106,583	150,000	150,000	150,000	-	0%
Capital Outlay	-	-	-	-	-	-	-
Operating Expense	73,875	106,583	150,000	150,000	150,000	-	0%
Debt Service	-	-	-	-	-	-	-
Special Payments	-	-	-	-	-	-	-
Transfers	507,454	516,588	555,000	553,300	589,230	34,230	6%
Reserve for Future Expenditures	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-
Unappropriated Ending Fund Balance	-	-	-	-	-	-	-
Total Expense	581,329	623,171	705,000	703,300	739,230	34,230	5%
Revenues Less Expenses	5,073	6,088	-	110,416	-		

Notes:
 None.



800301-WES (Utilities) Payroll
 BCC Priority Alignment: Accountable Government
 Budget Summary

	FY20-21 Actuals	FY21-22 Actuals	FY22-23 Amended Budget	FY22-23 Projected Year- End	FY23-24 Budget	Change from Prior Yr Budget	% Change from Prior Yr Budget
Beginning Fund Balance	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-
Federal, State, Local, All Other Gifts & Donations	-	214,369	-	-	-	-	-
Charges, Fees, License, Permits, Fines, Assessments	-	-	-	-	-	-	-
Revenue from Bonds & Other Debts	-	-	-	-	-	-	-
All Other Revenue Resources	-	(23,144)	16,615,075	13,830,000	17,385,894	770,819	5%
Other Interfund Transfers	-	-	-	-	-	-	-
General Fund Support	-	-	-	-	-	-	-
Operating Revenue	-	191,225	16,615,075	13,830,000	17,385,894	770,819	5%
Total Revenue	-	191,225	16,615,075	13,830,000	17,385,894	770,819	5%
Personnel Services	-	2,833,639	16,615,075	13,830,000	17,385,894	770,819	5%
Materials and Services	-	60	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Operating Expense	-	2,833,699	16,615,075	13,830,000	17,385,894	770,819	5%
Debt Service	-	-	-	-	-	-	-
Special Payments	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-
Reserve for Future Expenditures	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-
Unappropriated Ending Fund Balance	-	-	-	-	-	-	-
Total Expense	-	2,833,699	16,615,075	13,830,000	17,385,894	770,819	5%
Revenues Less Expenses	-	(2,642,474)	-	-	-	-	-

Notes:
 None.



	FY20-21 Actuals	FY21-22 Actuals	FY22-23 Amended Budget	FY22-23 Projected Year- End	FY23-24 Budget	Change from Prior Yr Budget	% Change from Prior Yr Budget
Beginning Fund Balance	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-
Federal, State, Local, All Other Gifts & Donations	-	40,140	-	-	-	-	-
Charges, Fees, License, Permits, Fines, Assessments	-	-	-	-	-	-	-
Revenue from Bonds & Other Debts	-	-	-	-	-	-	-
All Other Revenue Resources	-	1,761,083	7,485,298	5,909,000	7,842,413	357,115	5%
Other Interfund Transfers	-	-	-	-	-	-	-
General Fund Support	-	-	-	-	-	-	-
Operating Revenue	-	1,801,223	7,485,298	5,909,000	7,842,413	357,115	5%
Total Revenue	-	1,801,223	7,485,298	5,909,000	7,842,413	357,115	5%
Personnel Services	-	1,205,879	7,485,299	5,909,000	7,842,413	357,114	5%
Materials and Services	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Operating Expense	-	1,205,879	7,485,299	5,909,000	7,842,413	357,114	5%
Debt Service	-	-	-	-	-	-	-
Special Payments	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-
Reserve for Future Expenditures	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-
Unappropriated Ending Fund Balance	-	-	-	-	-	-	-
Total Expense	-	1,205,879	7,485,299	5,909,000	7,842,413	357,114	5%
Revenues Less Expenses	-	595,344	-	-	-	-	-

Notes:
None.



800501-Development Agency Payroll
 BCC Priority Alignment: Accountable Government
 Budget Summary

	FY20-21 Actuals	FY21-22 Actuals	FY22-23 Amended Budget	FY22-23 Projected Year- End	FY23-24 Budget	Change from Prior Yr Budget	% Change from Prior Yr Budget
Beginning Fund Balance	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-
Federal, State, Local, All Other Gifts & Donations	-	-	-	-	-	-	-
Charges, Fees, License, Permits, Fines, Assessments	-	-	-	-	-	-	-
Revenue from Bonds & Other Debts	-	-	-	-	-	-	-
All Other Revenue Resources	-	99,225	648,150	496,000	689,638	41,488	6%
Other Interfund Transfers	-	-	-	-	-	-	-
General Fund Support	-	-	-	-	-	-	-
Operating Revenue	-	99,225	648,150	496,000	689,638	41,488	6%
Total Revenue	-	99,225	648,150	496,000	689,638	41,488	6%
Personnel Services	-	99,225	648,149	496,000	689,638	41,489	6%
Materials and Services	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Operating Expense	-	99,225	648,149	496,000	689,638	41,489	6%
Debt Service	-	-	-	-	-	-	-
Special Payments	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-
Reserve for Future Expenditures	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-
Unappropriated Ending Fund Balance	-	-	-	-	-	-	-
Total Expense	-	99,225	648,149	496,000	689,638	41,489	6%
Revenues Less Expenses	-	-	-	-	-	-	-

Notes:
 None.