

CLACKAMAS COUNTY BOARD OF COUNTY COMMISSIONERS
Sitting/Acting as Clackamas County Budget Committee

Policy Session Worksheet

Presentation Date: November 29, 2017 **Approx Start Time:** 9:30 **Approx Length:** 2.0 hours

Presentation Title: Quarterly General County Budget Committee Meeting

Department: Finance & County Administration

Presenters: Don Krupp, County Administrator, Laurel Butman, Deputy County Administrator, Diane Padilla, Budget Office

Other Invitees: Community members of Budget Committee

WHAT ACTION ARE YOU REQUESTING FROM THE BOARD?

This is an informational meeting regarding budget monitoring for FY 2017-18 and issues affecting FY 2017-18 and future years

EXECUTIVE SUMMARY: This meeting will follow the agenda included in this packet.

FINANCIAL IMPLICATIONS (current year and ongoing):

N/A, no budget deliberations

Is this item in your current budget? YES NO

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?*

Further Finance Department goals of:

Policy session packets and staff reports submitted by deadline
100 Percent of budgets with expenditures not exceeding appropriations
Budget to actual reports provided to County Administrator

- *How does this item align with the County's Performance Clackamas goals?*

Further countywide goal of Building Public Trust through Good Government.

By 2017, all Commission-managed departments will have completed customer focused, outcome-based Strategic Business Plans, to include customer service and satisfaction measures.

By 2018, 100 percent of County Budget will be attached to measurable customer results.

By 2020, Clackamas County will achieve the Strategic Results in the Strategic Plan.

LEGAL/POLICY REQUIREMENTS:

The County is required to establish a budget committee pursuant to ORS 294.414.

PUBLIC/GOVERNMENTAL PARTICIPATION:

The presence of the budget committee ensures public participation in the budget process.

OPTIONS: N/A, information only

RECOMMENDATION: N/A, information only

ATTACHMENTS:

1. Attachment A: Meeting Agenda
2. Attachment B: Budget Calendar
3. Attachment C: General Fund 5 Year Forecast
4. Attachment D: Budget to Actual Comparison FY 14-15 through FY 16-17
5. Attachment E: Cost Allocation Presentation

SUBMITTED BY:

Division Director/Head Approval _____ DP
Department Director/Head Approval _____ MG
County Administrator Approval _____ LB

For information on this issue or copies of attachments, please contact Diane Padilla @ 503-742-5425

ATTACHMENT A

Quarterly Budget Committee Meeting

Wednesday, November 29, 2017 ~ 9:30 – 11:30 a.m.

PSB Hearing Room

Budget Committee:

Public members: Jeff Caton, Wilda Parks, Tom Feely, Frank Magdlen and Shaun Coldwell

Board members: Chair Jim Bernard and Commissioners Paul Savas, Martha Schrader, Ken Humberston and Sonya Fischer

Staff: Administrator Don Krupp, Laurel Butman, Marc Gonzales, Christa Wolfe, and Diane Padilla

1. Welcome and Introductions 9:30 – 9:40 (All)
2. Administrator's Report: 9:40-11:00 (Don Krupp)
 - Budget Calendar
 - General Fund 5 Year Forecast
 - Budget to Actual Comparison FY 14-15 through FY 16-17
 - Cost Allocation Background and Philosophy
3. Discussion 11:00 – 11:30 (All)
4. Adjourn 11:30 (All)

Attachment B

BUDGET CALENDAR
2018-19

Date	Responsible	Action
11/29	BudCom/Adm	Budget Committee quarterly meeting 9:30 – 11:30 am
02/21	BudCom/Adm	Budget Committee quarterly meeting 9:30 – 11:30 am
05/02	BudCom/Adm	Budget Committee quarterly meeting 9:30 – 11:30 an
05/14	BudOfc	Budget materials distributed to committee members and posted on County website
05/28		Memorial Day
05/29	BudCom	General County Budget Committee session begins 8:30 am
05/30	BudCom	General County Budget Committee session begins 8:30 am Public Testimony begins 5:30 pm
05/31	BudCom	General County Budget Committee session begins 8:30 am
06/04	AgcyBudCom	County Agency Budget Committee sessions begin 8:30 am (Not a General County Budget Committee session day)
06/05	BudCom	General County Budget Committee session as determined
06/06	BudCom	General County Budget Committee session as determined
06/07	BudCom	General County Budget Committee session as determined
06/28	BCC	Board of County Commissioners hearing and adoption of budget Note: separate but related action – adopt fee schedule
07/06	BudOfc	Budget documents filed with Assessor and Clerk

Clackamas County General Fund Five Year Forecast at November 2017

To provide year to year consistency in reporting ongoing operations, General Obligation bond proceeds and payments to local governments for emergency radio systems have been removed as has a \$20 million one-time payment to Tri-Met for the county's share of light rail expansion costs.

General Assumptions:

The five-year forecast is based on currently available information and will need to be updated regularly if it is to remain relevant.

Service levels and staffing continue at current levels

In the absence of a more specific basis, revenues and expenditures are adjusted per estimated change in Portland-Salem CPI-U as published by the Oregon Office of Economic Analysis. This index has grown (and is projected to grow) at an average annual rate of 2.5% for 2012 through 2021 and varied from a low of 1.2% for 2015 to a high of 4.1% for 2017.

Operating subsidy transfers continue at current levels adjusted for same growth rate as other costs.

Cost of living adjustment for personnel services per CPI

Assessed value growth: 4.6% for FY 17-18; increasing steadily to 5.25% for FY21

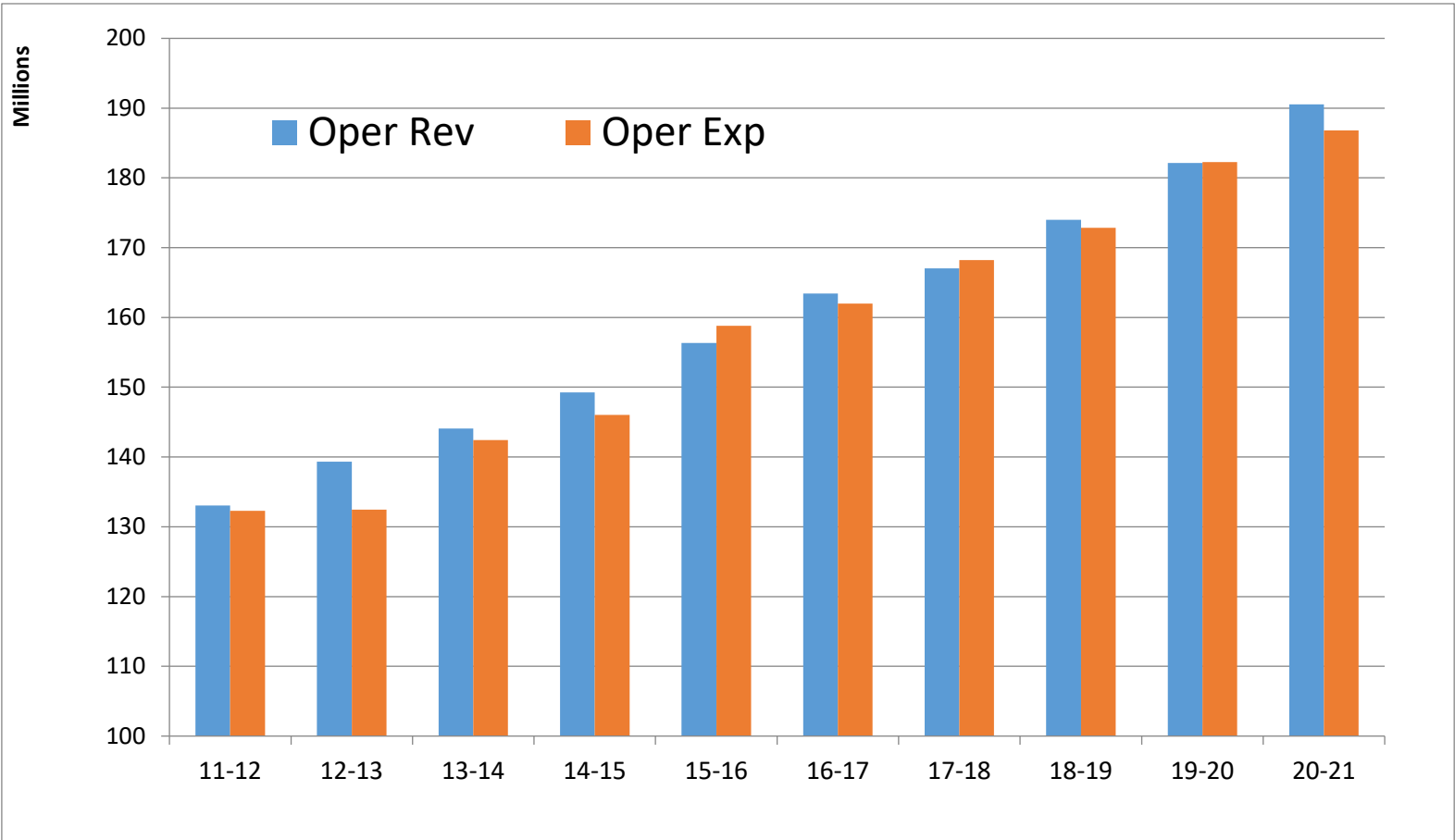
Projection focuses on operating revenue vs. operating expenditure. Beginning fund balance, contingency and reserves not included.

General Fund forecast at November 2017

To provide year to year consistency in reporting ongoing operations, General Obligation bond proceeds and payments to local governments for emergency radio systems have been removed as has a \$20 million one-time payment to Tri-Met for the county's share of light rail expenaion costs.

	FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21
Beginning Fund Bal	14,751,526	15,494,182	22,377,891	24,027,417	27,247,690	24,756,089	26,179,186	24,980,743	26,135,306	26,008,987
Prior Yr Rev	0	0	0	0	0	0	0	0	0	0
Property Tax	94,162,547	96,327,611	102,180,627	106,735,943	111,269,171	116,930,139	121,461,581	127,129,879	133,153,873	139,820,952
Franchise/Filing Fees	1,629,586	1,728,701	1,807,623	1,879,919	1,951,318	2,147,560	2,147,906	2,199,252	2,260,593	2,319,147
Federal (Timber, PILT)	1,296,834	1,308,911	1,493,045	1,689,883	1,753,961	1,865,713	1,687,380	1,726,809	1,770,787	1,819,066
State (Shared Revs, Grant, St Ct FY13)	4,389,832	4,936,335	5,153,495	4,329,105	4,855,197	4,756,459	4,743,107	4,854,746	4,988,118	5,115,431
Local (Contract)	2,919	3,852	5,425	3,767	1,083	392,765	333,565	341,571	351,135	360,264
Chg for Svc (Recording/Alloc Costs)	14,200,670	15,429,179	14,338,541	15,591,058	16,277,246	17,398,624	16,209,312	16,476,479	16,937,821	17,378,204
Fines & Penalties (St Court until FY13)	345,773	59,167	4,991	398	61	0	0	0	0	0
Misc Rev (Salary Reimb/Interest)	16,194,462	16,473,202	17,727,078	17,300,832	17,229,584	18,275,813	20,344,511	21,261,246	22,669,750	23,721,664
Loan Proceeds & Repayments	111,795	0	99,956	(120)	410,904	(330)	100	0	0	0
Interfnd Trnsfr Rev	698,017	3,058,155	1,268,500	1,728,420	2,582,904	1,649,210	100,000	0	0	0
Operating Revenue	133,032,435	139,325,113	144,079,281	149,259,205	156,331,429	163,415,953	167,027,462	173,989,982	182,132,077	190,534,729
% Change	-0.1%	4.7%	3.4%	3.6%	4.7%	4.5%	2.2%	4.2%	4.7%	4.6%
Personnel Svc	32,847,939	34,683,711	35,733,947	35,896,679	38,342,201	40,103,427	41,500,000	43,424,234	46,401,812	48,610,224
Matl & Svc	5,503,854	6,532,662	5,740,750	7,173,335	6,153,982	7,059,734	7,975,517	8,041,489	8,266,651	8,481,584
Debt Service	0	244,303	244,303	244,303	244,303	244,303	244,303	244,303	1,044,303	244,303
Special Payments	0	0	0	0	1,090,776	682,587	968,953	393,725	459,429	464,874
Operating Subsidy Trans to Depts	87,795,233	84,545,298	93,491,551	95,252,740	104,430,847	104,717,527	108,326,019	111,170,232	116,047,141	118,577,036
Indirect Costs	0	0	0	0	55,692	38,966	41,258	42,248	43,431	44,560
Cost Alloc	5,804,924	6,379,770	7,094,888	7,393,222	7,840,794	8,717,880	8,988,854	9,319,188	9,795,627	10,170,880
Cap Outlay	337,829	55,660	124,316	78,653	664,435	428,432	181,000	200,000	200,000	200,000
Operating Expense	132,289,779	132,441,404	142,429,755	146,038,932	158,823,030	161,992,856	168,225,904	172,835,419	182,258,395	186,793,461
% Change	-4.4%	0.1%	7.5%	2.5%	8.8%	2.0%	3.8%	2.7%	5.5%	2.5%
Ending Fund Bal	15,494,182	22,377,891	24,027,417	27,247,690	24,756,089	26,179,186	24,980,743	26,135,306	26,008,987	29,750,254
FTE	350.58	352.46	354.08	354.90	359.20	369.21	371.58	371.58	371.58	371.58
Filled at Year End	329.08	329.13	324.20	323.40	335.40	345.21	349.58	349.58	349.58	349.58
Vacant at Year End	21.50	23.33	29.88	31.50	23.80	24.00	22.00	22.00	22.00	22.00

General Fund - Projected Operating Revenue vs. Operating Expense (extraordinary transactions removed)



	11-12	12-13	13-14	14-15	15-16	16-17	17-18	18-19	19-20	20-21
Oper Rev	133,032,435	139,325,113	144,079,281	149,259,205	156,331,429	163,415,953	167,027,462	173,989,982	182,132,077	190,534,729
Oper Exp	132,289,779	132,441,404	142,429,755	146,038,932	158,823,030	161,992,856	168,225,904	172,835,419	182,258,395	186,793,461

Revenue does not include carryforward. Expense does not include contingency or reserves.

Attachment D	Year Ended June 30, 2015				Year Ended June 30, 2016				Year Ended June 30, 2017				
	Budget to Actual Comparison	FY 14-15 Budget	FY 14-15 Actual	Over / Under Budget	Percent Over / Under Budget	FY 15-16 Budget	FY 15-16 Actual	Over / Under Budget	Percent Over / Under Budget	FY 16-17 Budget	FY 16-17 Actual	Over / Under Budget	Percent Over / Under Budget
All Departments													
Fund Bal at End of Prior Yr	102,486,396	102,644,949	158,553	0%	127,792,759	127,810,526	17,767	0%	140,707,838	140,440,663	-267,175	0%	
Prior Year Revenues	4,676,311	5,345,402	669,091	14%	4,613,208	2,843,381	-1,769,827	-38%	5,054,291	3,755,527	-1,298,764	-26%	
Taxes	114,205,141	116,760,870	2,555,729	2%	121,288,064	121,754,463	466,399	0%	127,556,600	127,926,390	369,790	0%	
Licenses & Permits	12,474,782	15,084,478	2,609,696	21%	17,581,432	21,566,911	3,985,479	23%	15,363,213	17,888,501	2,525,288	16%	
Grant Revenues	617,037	60,000	-557,037	-90%	100,000	40,000	-60,000	-60%	0	0	0	0%	
Federal Revenues	26,798,456	24,567,235	-2,231,221	-8%	25,145,252	19,186,582	-5,958,670	-24%	32,646,375	25,038,108	-7,608,267	-23%	
State Revenues	91,267,631	88,419,027	-2,848,604	-3%	111,428,818	98,805,831	-12,622,987	-11%	100,947,646	88,146,808	-12,800,838	-13%	
Local Government & Other Agencies	17,427,317	17,808,937	381,620	2%	18,997,820	18,713,924	-283,896	-1%	20,478,969	17,939,022	-2,539,947	-12%	
Matching Funds	972,849	1,202,312	229,463	24%	891,692	1,060,475	168,783	19%	813,399	305,317	-508,082	-62%	
Charges for Services	100,006,782	104,637,190	4,630,408	5%	115,551,541	113,555,147	-1,996,394	-2%	115,911,037	116,360,383	449,346	0%	
Fines & Penalties	4,872,580	5,042,826	170,246	3%	4,837,978	5,168,141	330,163	7%	4,494,090	4,921,213	427,123	10%	
Miscellaneous Revenue	47,356,341	47,981,141	624,800	1%	59,583,905	56,807,533	-2,776,372	-5%	66,499,178	60,552,338	-5,946,840	-9%	
Miscellaneous Sales	34,100	36,829	2,729	8%	33,000	449,427	416,427	1262%	30,100	35,727	5,627	19%	
Other Financing Sources	6,729,859	6,887,647	157,788	2%	3,996,802	3,338,602	-658,200	-16%	71,063,688	67,524,904	-3,538,784	-5%	
Interfund Transfers	112,667,562	107,011,727	-5,655,835	-5%	120,852,412	116,985,206	-3,867,206	-3%	129,828,062	118,952,986	-10,875,076	-8%	
Prior Year Adjustments									9,000,000	8,398,558	-601,442	-7%	
Revenue Summary	642,593,144	643,490,570	897,426	0%	732,694,683	708,086,149	-24,608,534	-3%	840,394,486	798,186,445	-42,208,041	-5%	
Personnel Services	225,135,158	211,031,626	-14,103,532	-6%	241,243,298	225,112,869	-16,130,429	-7%	253,380,667	232,423,031	-20,957,636	-8%	
Materials & Services	167,398,655	142,935,794	-24,462,861	-15%	187,194,490	150,190,284	-37,004,206	-20%	182,742,798	137,859,820	-44,882,978	-25%	
Debt Service	14,134,330	13,134,854	-999,476	-7%	14,322,677	13,649,178	-673,499	-5%	21,626,230	13,517,613	-8,108,617	-37%	
Special Payments	2,743,024	82,807	-2,660,217	0%	16,916,254	10,104,702	-6,811,552	-40%	76,939,893	11,936,535	-65,003,358	-84%	
Interfund Transfer	112,667,561	107,011,727	-5,655,834	-5%	120,852,412	116,985,206	-3,867,206	-3%	129,828,062	118,952,986	-10,875,076	-8%	
Indirect Costs	4,130,361	4,109,590	-20,771	-1%	6,614,152	6,263,693	-350,459	-5%	6,709,393	6,107,181	-602,212	-9%	
Cost Allocation Charges	24,447,548	24,435,609	-11,939	0%	24,433,958	24,123,869	-310,089	-1%	26,055,562	26,055,563	1	0%	
Capital Outlay	31,311,656	12,938,038	-18,373,618	-59%	35,224,798	21,215,681	-14,009,117	-40%	45,280,795	23,444,422	-21,836,373	-48%	
Reserve for Future Expenditures	20,672,929	0	-20,672,929	-100%	28,651,082	0	-28,651,082	-100%	43,772,255	0	-43,772,255	-100%	
Contingency	39,951,922	0	-39,951,922	-100%	57,241,562	0	-57,241,562	-100%	54,058,831	0	-54,058,831	-100%	
Expenditure Summary	642,593,144	515,680,045	-126,913,099	-20%	732,694,683	567,645,482	-165,049,201	-23%	840,394,486	570,297,151	-270,097,335	-32%	
General Fund Combined													
Fund Bal at End of Prior Yr	24,027,415	24,027,415	0	0%	27,247,686	27,247,686	0	0%	24,756,082	24,756,082	0	0%	
Prior Year Revenues	0	0	0	0%	0	0	0	0%	0	0	0	0%	
Taxes	104,420,000	106,735,943	2,315,943	2%	110,724,500	111,269,171	544,671	0%	116,925,000	116,930,139	5,139	0%	
Licenses & Permits	1,748,000	1,879,919	131,919	8%	1,857,850	1,951,318	93,468	5%	2,174,091	2,147,559	-26,532	-1%	
Federal Revenues	221,000	1,689,883	1,468,883	665%	980,821	1,753,962	773,141	79%	523,000	1,865,713	1,342,713	257%	
State Revenues	4,859,613	4,329,106	-530,507	-11%	4,026,900	4,855,196	828,296	21%	4,787,550	4,756,459	-31,091	-1%	
Local Government & Other Agencies	4,800	3,767	-1,033	-22%	2,000	1,083	-917	-46%	379,000	392,765	13,765	4%	
Matching Funds	0	0	0	0%	0	0	0	0%	0	0	0	0%	

Attachment D	Year Ended June 30, 2015				Year Ended June 30, 2016				Year Ended June 30, 2017				
	Budget to Actual Comparison	FY 14-15 Budget	FY 14-15 Actual	Over / Under Budget	Percent Over / Under Budget	FY 15-16 Budget	FY 15-16 Actual	Over / Under Budget	Percent Over / Under Budget	FY 16-17 Budget	FY 16-17 Actual	Over / Under Budget	Percent Over / Under Budget
Budget to Actual Comparison													
Charges for Services	15,610,411	15,591,057	-19,354	0%	15,632,675	16,277,244	644,569	4%	16,688,910	17,398,624	709,714	4%	
Fines & Penalties	20,000	398	-19,602	0%	500	61	-439	-88%	500	7	-493	-99%	
Miscellaneous Revenue	18,536,653	17,300,832	-1,235,821	-7%	18,780,876	17,229,584	-1,551,292	-8%	19,470,036	18,275,813	-1,194,223	-6%	
Miscellaneous Sales	0	0	0	0%	0	411,307	411,307	0%	0	0	0	0%	
Other Financing Sources	100	-120	-220	-220%	100	-403	-503	-503%	67,100,100	66,165,457	-934,643	-1%	
Interfund Transfers	3,295,087	1,728,420	-1,566,667	-48%	2,582,904	2,582,905	1	0%	1,764,210	1,649,210	-115,000	-7%	
Revenue Summary	172,743,079	173,286,620	543,541	0%	181,836,812	183,579,114	1,742,302	1%	254,568,479	254,337,828	-230,651	0%	
Personnel Services	39,234,243	35,896,679	-3,337,564	-9%	40,647,206	38,342,201	-2,305,005	-6%	43,072,098	40,103,427	-2,968,671	-7%	
Materials & Services	6,929,827	7,173,335	243,508	4%	6,929,654	6,153,982	-775,672	-11%	8,871,221	7,059,734	-1,811,487	-20%	
Debt Service	244,303	244,303	0	0%	244,303	244,303	0	0%	244,303	244,303	0	0%	
Special Payments	0	0	0	0%	1,631,038	1,090,776	-540,262	0%	60,524,168	2,559,586	-57,964,582	0%	
Interfund Transfer	95,152,740	95,252,740	100,000	0%	104,430,847	104,430,847	0	0%	112,667,527	104,717,527	-7,950,000	-7%	
Indirect Costs	0	0	0	0%	55,692	55,692	0	0%	38,966	38,966	0	0%	
Cost Allocation Charges	7,393,222	7,393,222	0	0%	7,840,794	7,840,795	1	0%	8,717,879	8,717,880	1	0%	
Capital Outlay	232,500	78,653	-153,847	-66%	60,000	664,435	604,435	1007%	426,000	428,432	2,432	1%	
Reserve for Future Expenditures	11,160,850	0	-11,160,850	-100%	12,011,843	0	-12,011,843	-100%	11,763,132	0	-11,763,132	-100%	
Contingency	12,395,394	0	-12,395,394	-100%	7,985,435	0	-7,985,435	-100%	8,243,185	0	-8,243,185	-100%	
Expenditure Summary	172,743,079	146,038,932	-26,704,147	-15%	181,836,812	158,823,031	-23,013,781	-13%	254,568,479	163,869,855	-90,698,624	-36%	
County Administration													
Charges for Services	1,735,207	1,735,209	2	0%	1,665,323	1,665,321	-2	0%	1,947,115	1,953,915	6,800	0%	
Miscellaneous Revenue	0	1,038	1,038	0%	0	175	175	0%	62,178	19,120	-43,058	0%	
Interfund Transfers	0	0	0	0%	0	0	0	0%	0	0	0	0%	
Revenue Summary	1,735,207	1,736,247	1,040	0%	1,665,323	1,665,496	173	0%	2,009,293	1,973,035	-36,258	-2%	
Personnel Services	2,539,284	2,358,726	-180,558	-7%	2,580,045	2,547,622	-32,423	-1%	2,761,357	2,515,719	-245,638	-9%	
Materials & Services	283,667	268,936	-14,731	-5%	330,413	310,750	-19,663	-6%	347,925	349,803	1,878	1%	
Cost Allocation Charges	793,373	793,373	0	0%	769,440	769,440	0	0%	912,072	912,072	0	0%	
Expenditure Summary	3,616,324	3,421,035	-195,289	-5%	3,679,898	3,627,812	-52,086	-1%	4,021,354	3,777,594	-243,760	-6%	
Assessor													
State Revenues	1,650,000	1,420,762	-229,238	-14%	1,400,000	1,421,213	21,213	2%	1,375,000	1,432,640	57,640	4%	
Charges for Services	0	0	0	0%	0	0	0	0%	0	0	0	0%	
Miscellaneous Revenue	565,000	755,454	190,454	34%	650,000	905,543	255,543	39%	725,000	985,983	260,983	36%	
Interfund Transfers	0	0	0	0%	0	0	0	0%	0	0	0	0%	

Attachment D	Year Ended June 30, 2015				Year Ended June 30, 2016				Year Ended June 30, 2017			
	Budget to Actual Comparison	FY 14-15 Budget	FY 14-15 Actual	Over / Under Budget	Percent Over / Under Budget	FY 15-16 Budget	FY 15-16 Actual	Over / Under Budget	Percent Over / Under Budget	FY 16-17 Budget	FY 16-17 Actual	Over / Under Budget
Revenue Summary	2,215,000	2,176,216	-38,784	-2%	2,050,000	2,326,756	276,756	14%	2,100,000	2,418,623	318,623	15%
Personnel Services	5,263,075	4,877,028	-386,047	-7%	5,487,494	5,270,552	-216,942	-4%	5,637,659	5,111,203	-526,456	-9%
Materials & Services	1,163,826	1,072,102	-91,724	-8%	1,155,821	1,081,973	-73,848	-6%	1,159,247	1,116,253	-42,994	-4%
Special Payments	0	0	0	0%	70,000	69,950	-50	0%	70,000	13,836	-56,164	-80%
Cost Allocation Charges	758,459	758,459	0	0%	668,895	668,895	0	0%	723,762	723,762	0	0%
Expenditure Summary	7,185,360	6,707,589	-477,771	-7%	7,382,210	7,091,370	-290,840	-4%	7,590,668	6,965,054	-625,614	-8%
Disaster Management (prev Emerg Mgt)												
Fund Bal at End of Prior Yr	807,138	785,989	-21,149	-3%	958,919	958,919	0	0%	896,638	896,638	0	0%
Prior Year Revenues	0	0	0	0%	0	0	0	0%	0	0	0	0%
Grant Revenues	0	0	0	0%	0	0	0	0%	0	0	0	0%
Federal Revenues	567,875	594,571	26,696	5%	518,160	280,845	-237,315	-46%	877,000	313,470	-563,530	-64%
Local Government & Other Agencies	10,000	36,131	26,131	261%	10,000	25,990	15,990	160%	0	6,032	6,032	0%
Charges for Services	500	1,908	1,408	282%	500	203	-297	-59%	0	326	326	0%
Miscellaneous Revenue	1,800	28,509	26,709	1484%	1,800	26,608	24,808	1378%	0	13,792	13,792	0%
Interfund Transfers	1,703,161	1,703,161	0	0%	1,793,911	1,793,911	0	0%	1,742,118	1,742,118	0	0%
Revenue Summary	3,090,474	3,150,269	59,795	2%	3,283,290	3,086,476	-196,814	-6%	3,515,756	2,972,376	-543,380	-15%
Personnel Services	1,478,300	1,413,082	-65,218	-4%	1,518,436	1,476,688	-41,748	-3%	1,536,405	1,506,705	-29,700	-2%
Materials & Services	780,363	532,325	-248,038	-32%	761,420	463,436	-297,984	-39%	704,850	261,511	-443,339	-63%
Special Payments	0	0	0	0%	50,000	0	-50,000	-100%	500,000	128,736	-371,264	-74%
Cost Allocation Charges	240,628	240,628	0	0%	249,713	249,713	0	0%	221,860	221,860	0	0%
Capital Outlay	0	5,315	5,315	0%	40,000	0	-40,000	0%	35,000	0	-35,000	0%
Reserve for Future Expenditures	0	0	0	0%	0	0	0	0%	0	0	0	0%
Contingency	591,183	0	-591,183	-100%	663,721	0	-663,721	-100%	517,641	0	-517,641	-100%
Expenditure Summary	3,090,474	2,191,350	-899,124	-29%	3,283,290	2,189,837	-1,093,453	-33%	3,515,756	2,118,812	-1,396,944	-40%
Emergency Communications												
Fund Bal at End of Prior Yr	963,181	1,114,394	151,213	16%	1,390,681	1,390,681	0	0%	1,581,218	1,581,218	0	0%
Federal Revenues	0	73,386	73,386	0%	0	0	0	0%	0	0	0	0%
State Revenues	1,441,700	1,421,872	-19,828	-1%	1,511,700	1,512,437	737	0%	1,532,597	1,580,693	48,096	3%
Local Government & Other Agencies	18,580	18,580	0	0%	19,143	19,190	47	0%	19,457	19,490	33	0%
Charges for Services	4,859,409	4,848,013	-11,396	0%	4,994,848	4,995,379	531	0%	5,080,361	5,083,711	3,350	0%
Miscellaneous Revenue	13,200	15,695	2,495	19%	13,200	21,010	7,810	59%	13,300	25,066	11,766	88%
Interfund Transfers	0	0	0	0%	45,590	45,590	0	0%	0	0	0	0%
Other Financing Sources	0	0	0	0%	0	0	0	0%	0	0	0	0%

Attachment D	Year Ended June 30, 2015				Year Ended June 30, 2016				Year Ended June 30, 2017				
	Budget to Actual Comparison	FY 14-15 Budget	FY 14-15 Actual	Over / Under Budget	Percent Over / Under Budget	FY 15-16 Budget	FY 15-16 Actual	Over / Under Budget	Percent Over / Under Budget	FY 16-17 Budget	FY 16-17 Actual	Over / Under Budget	Percent Over / Under Budget
Revenue Summary	7,296,070	7,491,940	195,870	3%	7,975,162	7,984,287	9,125	0%	8,226,933	8,290,178	63,245	1%	
Personnel Services	5,373,413	5,133,255	-240,158	-4%	5,684,715	5,364,443	-320,272	-6%	5,814,205	5,600,263	-213,942	-4%	
Materials & Services	693,513	661,554	-31,959	-5%	478,087	460,436	-17,651	-4%	652,752	527,531	-125,221	-19%	
Special Payments	0	0	0	0%	315,000	266,936	-48,064	-15%	492,000	230,774	-261,226	-53%	
Cost Allocation Charges	306,450	306,450	0	0%	311,254	311,254	0	0%	325,152	325,152	0	0%	
Capital Outlay	20,000	0	-20,000	0%	20,000	0	-20,000	-100%	20,000	0	-20,000	-100%	
Reserve for Future Expenditures	602,694	0	-602,694	-100%	693,034	0	-693,034	-100%	400,484	0	-400,484	-100%	
Contingency	300,000	0	-300,000	0%	473,072	0	-473,072	-100%	522,340	0	-522,340	-100%	
Expenditure Summary	7,296,070	6,101,259	-1,194,811	-16%	7,975,162	6,403,069	-1,572,093	-20%	8,226,933	6,683,720	-1,543,213	-19%	
Counsel													
Local Government & Other Agencies	4,800	3,767	-1,033	-22%	2,000	1,083	-917	-46%	2,000	1,289	-711	-36%	
Charges for Services	826,750	856,337	29,587	4%	859,300	1,032,725	173,425	20%	876,500	1,178,924	302,424	35%	
Miscellaneous Revenue	0	0	0	0%	1,000	0	-1,000	-100%	0	0	0	0%	
Interfund Transfers	0	0	0	0%	0	0	0	0%	0	0	0	0%	
Revenue Summary	831,550	860,104	28,554	3%	862,300	1,033,808	171,508	20%	878,500	1,180,213	301,713	34%	
Personnel Services	1,933,515	1,817,461	-116,054	-6%	1,941,920	1,818,590	-123,330	-6%	2,107,096	2,130,131	23,035	1%	
Materials & Services	141,060	99,900	-41,160	-29%	277,483	135,417	-142,066	-51%	173,770	158,885	-14,885	-9%	
Cost Allocation Charges	109,668	109,668	0	0%	109,093	109,093	0	0%	124,063	124,063	0	0%	
Capital Outlay	0	0	0	0%	55,000	4,167	-50,833	-92%	55,000	11,759	-43,241	-79%	
Expenditure Summary	2,184,243	2,027,029	-157,214	0	2,383,496	2,067,267	-265,396	-13%	2,459,929	2,424,838	8,150	-1%	
Clerk													
Fund Bal at End of Prior Yr	736,215	727,662	-8,553	-1%	593,293	616,422	23,129	4%	508,561	506,264	-2,297	0%	
Charges for Services	2,988,129	3,087,078	98,949	3%	3,113,415	3,643,563	530,148	17%	3,651,626	3,996,086	344,460	9%	
Miscellaneous Revenue	225,000	261,229	36,229	16%	100,000	61,304	-38,696	-39%	200,000	331,320	131,320	66%	
Other Financing Sources	0	-267	-267	0%	0	-403	-403	0%	0	-337	-337	0%	
Interfund Transfers	0	0	0	0%	0	0	0	0%	0	0	0	0%	
Revenue Summary	3,949,344	4,075,702	126,358	3%	3,806,708	4,320,886	514,178	14%	4,360,187	4,833,333	473,146	11%	
Personnel Services	1,651,947	1,575,839	-76,108	-5%	1,694,248	1,657,580	-36,668	-2%	1,760,193	1,686,298	-73,895	-4%	
Materials & Services	881,092	722,304	-158,788	-18%	1,021,382	700,532	-320,850	-31%	1,022,012	986,579	-35,433	-3%	
Cost Allocation Charges	388,405	388,405	0	0%	422,632	422,632	0	0%	446,181	446,181	0	0%	
Capital Outlay	50,000	0	-50,000	-100%	5,000	395,181	390,181	7804%	161,000	184,164	23,164	14%	

Attachment D	Year Ended June 30, 2015				Year Ended June 30, 2016				Year Ended June 30, 2017			
	FY 14-15 Budget	FY 14-15 Actual	Over / Under Budget	Percent Over / Under Budget	FY 15-16 Budget	FY 15-16 Actual	Over / Under Budget	Percent Over / Under Budget	FY 16-17 Budget	FY 16-17 Actual	Over / Under Budget	Percent Over / Under Budget
Budget to Actual Comparison												
Reserve for Future Expenditures Contingency	261,023	0	-261,023	-100%	360,293	0	-360,293	-100%	199,840	0	-199,840	-100%
Expenditure Summary	3,252,004	2,686,548	-565,456	-17%	3,503,555	3,175,925	-327,630	-9%	3,589,226	3,303,222	-286,004	-8%
Treasurer												
Charges for Services	289,500	317,834	28,334	-289,500	284,500	352,821	68,321	24%	286,500	386,173	99,673	35%
Miscellaneous Revenue	0	0	0	0	6,616	6,616	0	0%	0	2,110	2,110	0%
Other Financing Sources	0	0	0	0%	0	0	0	0%	0	0	0	0%
Interfund Transfers	0	0	0	0%	0	0	0	0%	0	0	0	0%
Revenue Summary	289,500	317,834	28,334	10%	291,116	359,437	68,321	23%	286,500	388,283	101,783	36%
Personnel Services	591,805	558,160	-33,645	-6%	713,258	676,555	-36,703	-5%	702,021	718,132	16,111	2%
Materials & Services	60,842	58,174	-2,668	-4%	91,856	86,518	-5,338	-6%	87,957	75,456	-12,501	-14%
Cost Allocation Charges	48,319	48,319	0	0%	52,795	52,795	0	0%	56,909	56,909	0	0%
Expenditure Summary	700,966	664,653	-36,313	-5%	857,909	815,868	-42,041	-5%	846,887	850,497	3,610	0%
Sheriff												
Fund Bal at End of Prior Yr	4,550,657	4,435,299	-115,358	-3%	5,922,781	3,867,683	-2,055,098	-35%	2,613,041	2,613,041	0	0%
Prior Year Revenues	0	10,942	10,942	0%	0	0	0	0%	0	184,684	184,684	0%
Taxes	9,785,141	10,024,928	239,787	2%	10,563,564	10,485,292	-78,272	-1%	10,631,600	10,996,251	364,651	3%
Licenses & Permits	479,804	612,434	132,630	28%	596,500	682,032	85,532	14%	571,000	1,041,662	470,662	82%
Federal Revenues	1,681,659	1,630,098	-51,561	-3%	948,753	983,479	34,726	4%	1,267,964	885,149	-382,815	-30%
State Revenues	7,774,044	7,687,400	-86,644	-1%	10,051,657	158,849	-9,892,808	-98%	130,750	293,249	162,499	124%
Local Government & Other Agencies	8,733,790	8,352,765	-381,025	-4%	8,907,275	8,590,076	-317,199	-4%	9,340,512	8,011,112	-1,329,400	-14%
Charges for Services	2,281,633	2,686,042	404,409	18%	2,430,227	2,282,612	-147,615	-6%	2,262,394	3,207,309	944,915	42%
Fines & Penalties	795,455	807,474	12,019	2%	805,000	81,831	-723,169	-90%	78,500	66,547	-11,953	-15%
Miscellaneous Revenue	5,761,052	5,588,595	-172,457	-3%	5,644,875	5,691,235	46,360	1%	6,147,172	5,588,435	-558,737	-9%
Other Financing Sources	15,000	53,257	38,257	255%	20,000	26,363	6,363	32%	33,000	5,775	-27,225	-83%
Interfund Transfers	53,118,272	53,118,272	0	0%	56,173,814	51,985,096	-4,188,718	-7%	55,104,521	55,104,521	0	0%
Revenue Summary	94,976,507	95,007,506	30,999	0%	102,064,446	84,834,548	-17,229,898	-17%	88,180,454	87,997,735	-182,719	0%
Personnel Services	70,826,871	67,596,391	-3,230,480	-5%	74,949,074	62,936,880	-12,012,194	-16%	66,344,684	63,784,886	-2,559,798	-4%
Materials & Services	18,295,598	15,864,761	-2,430,837	-13%	20,552,721	14,243,118	-6,309,603	-31%	16,585,832	15,303,336	-1,282,496	-8%
Debt Service	0	0	0	0%	0	0	0	0%	0	0	0	0%
Special Payments					166,577	50,022	-116,555	100%	82,000	50,443	-31,557	-38%
Interfund Transfer	1,651,383	1,651,432	49	0%	1,511,428	1,511,184	-244	0%	1,509,216	1,212,520	-296,696	-20%

Attachment D	Year Ended June 30, 2015				Year Ended June 30, 2016				Year Ended June 30, 2017			
	FY 14-15 Budget	FY 14-15 Actual	Over / Under Budget	Percent Over / Under Budget	FY 15-16 Budget	FY 15-16 Actual	Over / Under Budget	Percent Over / Under Budget	FY 16-17 Budget	FY 16-17 Actual	Over / Under Budget	Percent Over / Under Budget
Budget to Actual Comparison												
Cost Allocation Charges	3,834,717	3,834,717	0	0%	3,989,848	3,159,723	-830,125	-21%	3,508,696	3,508,696	0	0%
Capital Outlay	194,052	137,425	-56,627	-29%	545,327	320,579	-224,748	-41%	150,026	68,060	-81,966	-55%
Reserve for Future Expenditures	100,000	0	-100,000	-100%	11,061	0	-11,061	-100%	0	0	0	0
Contingency	73,886	0	-73,886	-100%	338,410	0	-338,410	-100%	0	0	0	0
Expenditure Summary	94,976,507	89,084,726	-5,891,781	-6%	102,064,446	82,221,506	-19,842,940	-19%	88,180,454	83,927,941	-4,252,513	-5%
District Attorney												
Fund Bal at End of Prior Yr	541,287	541,286	-1	0%	654,724	654,724	0	0%	914,251	914,251	0	0%
Prior Year Revenues	0	1,496	1,496		744	3,684	2,940	0%	0	383	383	0%
Federal Revenues	1,644,059	1,300,762	-343,297	-21%	1,443,049	1,242,529	-200,520	-14%	1,740,354	1,123,359	-616,995	-35%
State Revenues	878,893	840,130	-38,763	-4%	818,292	852,961	34,669	4%	821,527	806,189	-15,338	-2%
Charges for Services	294,498	339,953	45,455	15%	296,456	342,185	45,729	15%	279,684	365,794	86,110	31%
Miscellaneous Revenue	20,000	20,691	691	3%	20,000	19,813	-187	-1%	22,010	2,976	-19,034	-86%
Interfund Transfers	8,713,066	8,713,066	0	0%	9,044,708	9,044,708	0	0%	9,514,850	9,514,850	0	0%
Revenue Summary	12,091,803	11,757,384	-334,419	-3%	12,277,973	12,160,604	-117,369	-1%	13,292,676	12,727,802	-564,874	-4%
Personnel Services	9,185,145	8,876,752	-308,393	-3%	9,921,321	9,082,739	-838,582	-8%	10,629,009	9,466,949	-1,162,060	-11%
Materials & Services	2,024,644	1,436,625	-588,019	-29%	1,539,765	1,421,109	-118,656	-8%	1,835,159	1,587,842	-247,317	-13%
Cost Allocation Charges	716,016	716,016	0	0%	736,887	736,887	0	0%	828,508	828,508	0	0%
Capital Outlay	165,998	73,267	-92,731	-56%	80,000	5,619	-74,381	-93%	0	0	0	0
Expenditure Summary	12,091,803	11,102,660	-989,143	-8%	12,277,973	11,246,354	-1,031,619	-8%	13,292,676	11,883,299	-1,409,377	-11%
Justice Court												
Fund Bal at End of Prior Yr	195,087	-53,227	-248,314	-127%	916,237	916,237	0	0%	1,305,683	1,305,683	0	0%
Federal Revenues	0	0	0	0%	0	0	0	0%	0	0	0	0%
Fines & Penalties	3,924,125	4,056,719	132,594	3%	3,895,000	4,166,525	271,525	7%	3,575,090	4,078,593	503,503	14%
Miscellaneous Revenue	5,000	3,098	-1,902	-38%	500	11,604	11,104	2221%	1,740	15,299	13,559	779%
Other Financing Sources	0	-2,170	-2,170		0	-1,635	-1,635	0%	150	-2,567	-2,717	0%
Revenue Summary	4,124,212	4,004,420	-119,792	-3%	4,811,737	5,092,731	280,994	6%	4,882,663	5,397,008	514,345	11%
Personnel Services	917,192	838,859	-78,333	-9%	985,509	832,265	-153,244	-16%	1,067,673	780,345	-287,328	-27%
Materials & Services	2,053,313	1,815,767	-237,546	-12%	746,975	586,287	-160,688	-22%	571,768	491,604	-80,164	-14%
Special Payments	0	0	0		1,345,000	1,243,444	-101,556	-8%	1,345,000	1,097,973	-247,027	-18%
Interfund Transfer	225,087	225,087	0	0%	916,237	916,237	0	0%	1,305,683	1,305,683	0	0%
Cost Allocation Charges	208,471	208,471	0	0%	208,815	208,815	0	0%	246,380	246,380	0	0%
Capital Outlay	0	0	0	0%	345,000	0	-345,000	0%	345,000	327,757	-17,243	0%

Attachment D	Year Ended June 30, 2015				Year Ended June 30, 2016				Year Ended June 30, 2017				
	Budget to Actual Comparison	FY 14-15 Budget	FY 14-15 Actual	Over / Under Budget	Percent Over / Under Budget	FY 15-16 Budget	FY 15-16 Actual	Over / Under Budget	Percent Over / Under Budget	FY 16-17 Budget	FY 16-17 Actual	Over / Under Budget	Percent Over / Under Budget
Contingency	720,149	0	-720,149	-100%	264,201	0	-264,201	-100%	1,159	0	-1,159	-100%	
Expenditure Summary	4,124,212	3,088,184	-1,036,028	-25%	4,811,737	3,787,048	-1,024,689	-21%	4,882,663	4,249,742	-632,921	-13%	
Juvenile													
Fund Bal at End of Prior Yr	2,202,647	2,202,647	0	0%	2,393,248	2,393,248	0	0%	2,011,602	2,011,602	0	0%	
Prior Year Revenues	0	0	0	0%	266,956	0	-266,956	0%	480,610	289,755	-190,855	0%	
Grant Revenues	17,435	0	-17,435	-100%	0	0	0	0%	0	0	0	0%	
Federal Revenues	146,284	620,220	473,936	324%	462,197	332,289	-129,908	-28%	312,008	480,135	168,127	54%	
State Revenues	1,625,632	1,280,605	-345,027	-21%	1,411,008	1,149,230	-261,778	-19%	1,577,101	1,043,837	-533,264	-34%	
Local Government & Other Agencies	125,173	107,230	-17,943	-14%	150,971	89,551	-61,420	-41%	129,930	82,289	-47,641	-37%	
Charges for Services	337,526	549,272	211,746	63%	385,506	367,909	-17,597	-5%	368,202	339,939	-28,263	-8%	
Fines & Penalties	0	0	0	0%	0	0	0	0%	0	0	0	0%	
Miscellaneous Revenue	3,500	31,848	28,348	810%	3,500	7,368	3,868	111%	3,500	8,511	5,011	143%	
Interfund Transfers	6,783,559	6,783,559	0	0%	7,457,583	7,457,583	0	0%	7,647,800	7,647,800	0	0%	
Revenue Summary	11,241,756	11,575,381	333,625	3%	12,530,969	11,797,178	-733,791	-6%	12,530,753	11,903,868	-626,885	-5%	
Personnel Services	5,419,289	5,300,189	-119,100	-2%	5,864,908	5,590,446	-274,462	-5%	6,241,015	5,384,758	-856,257	-14%	
Materials & Services	5,177,826	3,390,601	-1,787,225	-35%	5,922,235	3,606,142	-2,316,093	-39%	5,464,269	3,353,646	-2,110,623	-39%	
Special Payments	0	0	0	0%	36,560	36,042	-518	-1%	0	0	0	0%	
Cost Allocation Charges	489,641	489,641	0	0%	552,266	552,266	0	0%	586,469	586,469	0	0%	
Capital Outlay	5,000	1,702	-3,298	-66%	5,000	680	-4,320	-86%	89,000	29,649	-59,351	-67%	
Contingency	150,000	0	-150,000	-100%	150,000	0	-150,000	-100%	150,000	0	-150,000	-100%	
Expenditure Summary	11,241,756	9,182,133	-2,059,623	-18%	12,530,969	9,785,576	-2,745,393	-22%	12,530,753	9,354,522	-3,176,231	-25%	
Public and Government Affairs													
Fund Bal at End of Prior Yr	545,707	483,707	-62,000	-11%	398,278	398,278	0	0%	350,027	350,027	0	0%	
Licenses & Permits	0	0	0	0%	0	0	0	0%	2,004,091	1,959,546	-44,545	-2%	
State Revenues	0	0	0	0%	0	500,000	500,000	0%	500,000	0	-500,000	-100%	
Local Government & Other Agencies	274,000	328,913	54,913	20%	330,000	324,155	-5,845	-2%	377,000	391,476	14,476	4%	
Charges for Services	1,188,740	1,189,116	376	0%	1,199,533	1,179,743	-19,790	-2%	1,342,609	1,282,560	-60,049	-4%	
Miscellaneous Revenue	500,480	370,322	-130,158	-26%	581,453	418,241	-163,212	-28%	608,780	613,910	5,130	1%	
Miscellaneous Sales	0	0	0	0%	0	82	82	0%	0	0	0	0%	
Interfund Transfers	671,980	671,980	0	0%	693,746	693,746	0	0%	343,527	343,527	0	0%	
Revenue Summary	3,180,907	3,044,038	-136,869	-4%	3,203,010	3,514,245	311,235	10%	5,526,034	4,941,046	-584,988	-11%	
Personnel Services	2,219,272	1,930,532	-288,740	-13%	2,398,664	2,147,394	-251,270	-10%	2,602,007	2,382,486	-219,521	-8%	

Attachment D	Year Ended June 30, 2015				Year Ended June 30, 2016				Year Ended June 30, 2017			
	FY 14-15 Budget	FY 14-15 Actual	Over / Under Budget	Percent Over / Under Budget	FY 15-16 Budget	FY 15-16 Actual	Over / Under Budget	Percent Over / Under Budget	FY 16-17 Budget	FY 16-17 Actual	Over / Under Budget	Percent Over / Under Budget
Budget to Actual Comparison												
Materials & Services	1,276,506	1,036,083	-240,423	-19%	1,210,611	994,937	-215,674	-18%	1,414,235	1,132,948	-281,287	-20%
Special Payments	0	0	0		0	0	0		500,000	0	-500,000	-100%
Interfund Transfer	0	0	0	0%	0	0	0	0%	343,527	343,527	0	0%
Cost Allocation Charges	194,796	194,796	0	0%	207,541	207,541	0	0%	185,842	185,842	0	0%
Capital Outlay	151,575	24,179	-127,396	-84%	182,160	101,383	-80,777	-44%	180,000	178,311	-1,689	-1%
Reserve for Future Expenditures	0	0	0	0%	61,290	0	-61,290	0%	63,132	0	-63,132	0%
Contingency	0	0	0	0%	0	0	0	0%	237,291	0	-237,291	0%
Expenditure Summary	3,842,149	3,185,590	-656,559	-17%	4,060,266	3,451,255	-609,011	-15%	5,526,034	4,223,114	-1,302,920	-24%
Human Resources												
Fund Bal at End of Prior Yr	10,177,499	10,298,971	121,472	1%	6,858,505	6,858,504	-1	0%	8,422,677	8,422,677	0	0%
Charges for Services	9,347,478	9,219,643	-127,835	-1%	13,432,526	13,177,810	-254,716	-2%	13,210,725	12,980,570	-230,155	-2%
Miscellaneous Revenue	14,921,624	14,996,430	74,806	1%	29,632,267	27,513,715	-2,118,552	-7%	34,274,425	29,110,570	-5,163,855	-15%
Interfund Transfers	0	0	0	0%	750,000	750,000	0	0%	0	0	0	0%
Revenue Summary	34,446,601	34,515,044	68,443	0%	50,673,298	48,300,029	-2,373,269	-5%	55,907,827	50,513,817	-5,394,010	-10%
Personnel Services	4,130,284	4,011,137	-119,147	-3%	4,679,377	4,425,073	-254,304	-5%	5,002,764	4,865,013	-137,751	-3%
Materials & Services	23,934,066	23,337,210	-596,856	-2%	34,505,712	35,262,000	756,288	2%	37,217,414	31,166,423	-6,050,991	-16%
Special Payments	0	0	0		258,000	132,078	-125,922	-49%	89,000	74,979	-14,021	-16%
Indirect Costs	0	0	0		0	0	0		250,000	250,000	0	0%
Cost Allocation Charges	353,398	353,398	0	0%	360,407	360,407	0	0%	390,300	390,300	0	0%
Reserve for Future Expenditures	989,395	0	-989,395	-100%	5,765,907	0	-5,765,907	-100%	6,017,646	0	-6,017,646	-100%
Contingency	5,288,427	0	-5,288,427	-100%	5,617,336	0	-5,617,336	-100%	7,875,365	0	-7,875,365	-100%
Expenditure Summary	34,695,570	27,701,745	-6,993,825	-20%	51,186,739	40,179,558	-11,007,181	-22%	56,842,489	36,746,715	-20,095,774	-35%
Finance												
Fund Bal at End of Prior Yr	10,381,341	10,567,616	186,275	2%	10,598,397	10,598,645	248	0%	9,462,035	9,462,035	0	0%
Federal Revenues	224,000	150,924	-73,076	0%	0	1,338	1,338		0	816	816	
Charges for Services	15,430,598	13,392,639	-2,037,959	-13%	14,992,148	13,016,728	-1,975,420	-13%	15,702,018	14,489,117	-1,212,901	-8%
Fines & Penalties	0	0	0	0%	0	0	0	0%	0	0	0	0%
Miscellaneous Revenue	2,423,321	2,564,428	141,107	6%	2,488,091	2,559,332	71,241	3%	2,164,327	2,298,800	134,473	6%
Other Financing Sources	40,100	50,083	9,983	25%	40,100	40,662	562	1%	40,100	12,241	-27,859	-69%
Interfund Transfers	3,750,000	3,750,049	49	0%	6,218,427	6,218,175	-252	0%	4,497,555	4,200,859	-296,696	-7%
Revenue Summary	32,249,360	30,475,739	-1,773,621	-5%	34,337,163	32,434,880	-1,902,283	-6%	31,866,035	30,463,868	-1,402,167	-4%
Personnel Services	8,532,746	7,514,148	-1,018,598	-12%	8,980,612	8,299,797	-680,815	-8%	9,855,160	8,637,522	-1,217,638	-12%

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Attachment D	Year Ended June 30, 2015				Year Ended June 30, 2016				Year Ended June 30, 2017				
	Budget to Actual Comparison	FY 14-15 Budget	FY 14-15 Actual	Over / Under Budget	Percent Over / Under Budget	FY 15-16 Budget	FY 15-16 Actual	Over / Under Budget	Percent Over / Under Budget	FY 16-17 Budget	FY 16-17 Actual	Over / Under Budget	Percent Over / Under Budget
Technology Services													
Materials & Services	12,114,372	9,409,031	-2,705,341	-22%	12,177,895	8,974,571	-3,203,324	-26%	10,965,073	8,662,295	-2,302,778	-21%	
Interfund Transfer	0	0	0	0%	183,411	183,403	-8	0%	0	0	0	0%	
Cost Allocation Charges	821,133	821,133	0	0%	851,917	851,917	0	0%	949,045	949,045	0	0%	
Capital Outlay	10,862,973	3,493,352	-7,369,621	-68%	12,480,092	6,491,902	-5,988,190	-48%	9,572,450	3,825,981	-5,746,469	-60%	
Reserve for Future Expenditures	659,990	0	-659,990	-100%	1,561,120	0	-1,561,120	-100%	2,378,441	0	-2,378,441	-100%	
Contingency	901,590	0	-901,590	-100%	145,448	0	-145,448	-100%	757,013	0	-757,013	-100%	
Expenditure Summary	33,892,804	21,237,664	-12,655,140	-37%	36,380,495	24,801,590	-11,578,905	-32%	34,477,182	22,074,843	-12,402,339	-36%	
Transportation and Development													
Fund Bal at End of Prior Yr	2,410,931	2,410,932	1	0%	2,513,249	2,513,247	-2	0%	2,933,577	2,933,576	-1	0%	
Prior Year Revenues	0	0	0	0%	0	0	0	0%	0	0	0	0%	
Licenses & Permits	0	16,388	16,388	0%	22,000	13,897	-8,103	0%	22,000	26,872	4,872	0%	
Federal Revenues	0	0	0	0%	0	0	0	0%	0	0	0	0%	
State Revenues	35,000	61,600	26,600	76%	35,000	69,649	34,649	99%	35,000	84,000	49,000	140%	
Charges for Services	13,018,900	13,660,507	641,607	5%	14,962,189	14,961,128	-1,061	0%	16,664,516	17,023,176	358,660	2%	
Miscellaneous Revenue	813,481	373,599	-439,882	-54%	949,625	352,093	-597,532	-63%	919,876	311,538	-608,338	-66%	
Interfund Transfers	35,000	35,000	0	0%	50,453	50,453	0	0%	73,000	73,000	0	0%	
Revenue Summary	16,313,312	16,558,026	244,714	2%	18,532,516	17,960,467	-572,049	-3%	20,647,969	20,452,162	-195,807	-1%	
Personnel Services	7,393,162	7,371,012	-22,150	0%	7,947,174	7,925,627	-21,547	0%	8,425,925	8,042,529	-383,396	-5%	
Materials & Services	4,916,945	3,706,597	-1,210,348	-25%	4,699,632	3,567,878	-1,131,754	-24%	4,995,396	3,323,355	-1,672,041	-33%	
Special Payments	0	0	0	0%	21,000	18,048	-2,952	-14%	22,000	31,106	9,106	41%	
Interfund Transfer	0	0	0	0%	0	0	0	0%	0	0	0	0%	
Indirect Costs	1,213,651	1,213,651	0	0%	1,259,882	1,259,882	0	0%	1,223,283	1,223,283	0	0%	
Cost Allocation Charges	471,984	471,984	0	0%	396,437	396,437	0	0%	423,603	423,603	0	0%	
Capital Outlay	1,950,499	1,281,534	-668,965	-34%	3,304,811	1,859,018	-1,445,793	-44%	5,095,508	2,679,609	-2,415,899	-47%	
Reserve for Future Expenditures	161,775	0	-161,775	0%	598,284	0	-598,284	-100%	156,958	0	-156,958	-100%	
Contingency	205,296	0	-205,296	-100%	305,296	0	-305,296	-100%	305,296	0	-305,296	-100%	
Expenditure Summary	16,313,312	14,044,778	-2,268,534	-14%	18,532,516	15,026,890	-3,505,626	-19%	20,647,969	15,723,485	-4,924,484	-24%	

Attachment D	Year Ended June 30, 2015				Year Ended June 30, 2016				Year Ended June 30, 2017				
	Budget to Actual Comparison	FY 14-15 Budget	FY 14-15 Actual	Over / Under Budget	Percent Over / Under Budget	FY 15-16 Budget	FY 15-16 Actual	Over / Under Budget	Percent Over / Under Budget	FY 16-17 Budget	FY 16-17 Actual	Over / Under Budget	Percent Over / Under Budget
Local Government & Other Agencies	1,715,729	1,754,895	39,166	2%	1,014,161	862,529	-151,632	-15%	1,062,147	937,343	-124,804	-12%	
Matching Funds	0	0	0	0%	0	0	0	0%	0	0	0	0%	
Charges for Services	6,661,622	7,922,509	1,260,887	19%	7,967,639	8,464,381	496,742	6%	9,734,882	10,460,567	725,685	7%	
Fines & Penalties	72,500	110,081	37,581	52%	120,128	159,939	39,811	33%	96,000	114,672	18,672	19%	
Miscellaneous Revenue	2,228,920	3,082,920	854,000	38%	533,893	904,939	371,046	69%	414,159	1,307,640	893,481	216%	
Miscellaneous Sales	13,500	11,684	-1,816	-13%	8,500	10,715	2,215	26%	5,000	6,431	1,431	29%	
Other Financing Sources	1,147,121	1,124,731	-22,390	-2%	468,238	268,749	-199,489	-43%	1,853,850	304,182	-1,549,668	-84%	
Interfund Transfers	10,225,385	7,528,238	-2,697,147	-26%	11,467,035	9,619,227	-1,847,808	-16%	12,620,049	10,629,326	-1,990,723	-16%	
Revenue Summary	85,853,814	82,186,911	-3,666,903	-4%	106,316,309	101,545,848	-4,770,461	-4%	121,885,322	113,299,052	-8,586,270	-7%	
Personnel Services	25,788,550	23,698,419	-2,090,131	-8%	27,831,344	25,219,153	-2,612,191	-9%	29,333,616	26,420,618	-2,912,998	-10%	
Materials & Services	17,230,075	13,584,410	-3,645,665	-21%	21,752,630	13,819,715	-7,932,915	-36%	22,925,959	13,855,641	-9,070,318	-40%	
Debt Service	4,431,836	3,878,815	-553,021	-12%	4,378,751	4,365,753	-12,998	0%	4,222,000	4,214,143	-7,857	0%	
Special Payments	0	0	0	0%	137,500	53,862	-83,638	-61%	600,000	51,247	-548,753	-91%	
Interfund Transfer	5,605,595	2,908,448	-2,697,147	-48%	5,432,414	3,584,606	-1,847,808	-34%	7,693,084	5,702,361	-1,990,723	-26%	
Indirect Costs	0	0	0	0%	1,911,943	1,899,887	-12,056	-1%	1,268,482	1,268,482	0	0%	
Cost Allocation Charges	3,859,714	3,859,716	2	0%	3,001,142	2,807,347	-193,795	-6%	2,883,496	2,883,493	-3	0%	
Capital Outlay	14,880,322	6,641,472	-8,238,850	-55%	14,586,681	10,528,202	-4,058,479	-28%	24,508,918	13,389,226	-11,119,692	-45%	
Reserve for Future Expenditures	3,100,000	0	-3,100,000	-100%	3,950,000	0	-3,950,000	-100%	12,840,565	0	-12,840,565	-100%	
Contingency	11,457,007	0	-11,457,007	-100%	23,837,508	0	-23,837,508	-100%	16,106,049	0	-16,106,049	-100%	
Expenditure Summary	86,353,099	54,571,280	-31,781,819	-37%	106,819,913	62,278,525	-44,541,388	-42%	122,382,169	67,785,211	-54,596,958	-45%	
Health, Housing and Human Services													
Fund Bal at End of Prior Yr	6,973,313	7,283,450	310,137	4%	17,055,477	17,140,973	85,496	1%	20,249,428	20,223,886	-25,542	0%	
Prior Year Revenues	3,834,356	4,584,024	749,668	20%	3,678,547	2,792,169	-886,378	-24%	4,573,681	2,699,882	-1,873,799	-41%	
Licenses & Permits	818,670	835,458	16,788	2%	1,085,217	971,505	-113,712	-10%	1,178,242	1,020,013	-158,229	-13%	
Grant Revenues	599,602	60,000	-539,602	-90%	100,000	40,000	-60,000	-60%	0	0	0	0%	
Federal Revenues	18,370,151	15,544,406	-2,825,745	-15%	18,175,767	12,234,117	-5,941,650	-33%	18,528,507	14,711,308	-3,817,199	-21%	
State Revenues	41,785,424	44,771,007	2,985,583	7%	50,193,711	44,626,034	-5,567,677	-11%	43,288,367	36,615,276	-6,673,091	-15%	
Local Government & Other Agencies	2,503,914	3,324,774	820,860	33%	3,510,175	3,354,307	-155,868	-4%	2,887,301	2,568,156	-319,145	-11%	
Matching Funds	972,849	1,202,312	229,463	24%	891,692	1,027,261	135,569	15%	813,399	305,317	-508,082	-62%	
Charges for Services	31,678,814	35,781,672	4,102,858	13%	37,470,630	36,489,562	-981,068	-3%	34,682,591	33,775,713	-906,878	-3%	
Fines & Penalties	0	1,907	1,907	0%	0	7,117	7,117	0%	0	0	0	0%	
Miscellaneous Revenue	826,916	922,161	95,245	12%	197,005	722,596	525,591	267%	81,386	457,519	376,133	462%	
Other Financing Sources	560,020	609,532	49,512	9%	570,040	839,618	269,578	47%	565,000	435,156	-129,844	-23%	
Interfund Transfers	9,513,704	9,032,555	-481,149	-5%	9,395,384	9,389,776	-5,608	0%	9,342,254	9,342,254	0	0%	
Revenue Summary	118,437,733	123,953,258	5,515,525	5%	142,323,645	129,635,035	-12,688,610	-9%	136,190,156	122,154,480	-14,035,676	-10%	

Attachment D	Year Ended June 30, 2015				Year Ended June 30, 2016				Year Ended June 30, 2017			
	Budget to Actual Comparison	FY 14-15 Budget	FY 14-15 Actual	Over / Under Budget	Percent Over / Under Budget	FY 15-16 Budget	FY 15-16 Actual	Over / Under Budget	Percent Over / Under Budget	FY 16-17 Budget	FY 16-17 Actual	Over / Under Budget
Personnel Services	46,398,769	43,327,099	-3,071,670	-7%	52,927,287	46,588,803	-6,338,484	-12%	55,146,057	49,409,394	-5,736,663	-10%
Materials & Services	55,908,550	52,428,921	-3,479,629	-6%	62,693,563	48,465,007	-14,228,556	-23%	47,988,332	33,358,858	-14,629,474	-30%
Special Payments	0	0	0		3,751,036	3,531,099	-219,937	-6%	6,525,151	5,424,180	-1,100,971	-17%
Interfund Transfer	3,804,342	2,015,903	-1,788,439	-47%	1,719,667	1,714,060	-5,607	0%	233,886	233,886	0	0%
Indirect Costs	2,916,710	2,895,939	-20,771	-1%	3,442,327	3,103,924	-338,403	-10%	3,967,628	3,365,416	-602,212	-15%
Cost Allocation Charges	5,423,105	5,411,164	-11,941	0%	5,703,423	5,587,129	-116,294	-2%	5,996,119	5,996,119	0	0%
Capital Outlay	809,325	733,260	-76,065	-9%	596,460	421,126	-175,334	-29%	839,348	96,723	-742,625	-88%
Reserve for Future Expenditures	321,977	0	-321,977	-100%	321,977	0	-321,977	-100%	0	0	0	
Contingency	2,854,955	0	-2,854,955	-100%	11,167,905	0	-11,167,905	-100%	15,493,635	0	-15,493,635	-100%
Expenditure Summary	118,437,733	106,812,286	-11,625,447	-10%	142,323,645	109,411,148	-32,912,497	-23%	136,190,156	97,884,576	-38,305,580	-28%
Business and Community Services												
Fund Bal at End of Prior Yr	14,358,023	14,530,516	172,493	1%	17,741,904	17,742,097	193	0%	17,224,961	17,455,278	230,317	1%
Prior Year Revenues	0	0	0	0%	0	0	0	0%	0	3,380	3,380	0%
Licenses & Permits	30,008	6,340	-23,668	-79%	21,063	27,487	6,424	30%	15,000	2,204	-12,796	-85%
Federal Revenues	126,638	91,992	-34,646	-27%	58,850	99,263	40,413	69%	85,745	83,785	-1,960	-2%
State Revenues	2,388,750	2,120,724	-268,026	-11%	2,968,832	2,593,962	-374,870	-13%	3,154,967	3,120,353	-34,614	-1%
Local Government & Other Agencies	121,000	22,350	-98,650	-82%	252,000	754,500	502,500	199%	1,519,162	1,080,611	-438,551	-29%
Matching Funds	0	0	0	0%	0	0	0	0%	0	0	0	0%
Charges for Services	5,431,384	5,360,530	-70,854	-1%	6,902,590	6,755,252	-147,338	-2%	5,563,918	5,396,914	-167,004	-3%
Fines & Penalties	60,500	66,248	5,748	10%	17,350	15,265	-2,085	-12%	14,000	13,167	-833	-6%
Miscellaneous Revenue	860,179	962,830	102,651	12%	951,000	1,142,280	191,280	20%	2,479,750	2,491,076	11,326	0%
Miscellaneous Sales	20,600	25,146	4,546	22%	24,500	27,405	2,905	12%	25,100	29,296	4,196	17%
Other Financing Sources	4,967,618	5,052,500	84,882	2%	2,898,324	2,165,323	-733,001	-25%	1,471,538	604,786	-866,752	-59%
Interfund Transfers	5,416,683	4,570,334	-846,349	-16%	4,885,745	3,265,745	-1,620,000	-33%	3,983,968	3,883,968	-100,000	-3%
Revenue Summary	33,781,383	32,809,510	-971,873	-3%	36,722,158	34,588,579	-2,133,579	-6%	35,538,109	34,164,818	-1,373,291	-4%
Personnel Services	5,948,237	5,371,425	-576,812	-10%	5,384,941	4,663,775	-721,166	-13%	5,713,076	5,003,116	-709,960	-12%
Materials & Services	14,364,640	6,852,868	-7,511,772	-52%	11,369,264	7,927,100	-3,442,164	-30%	11,632,728	8,763,686	-2,869,042	-25%
Debt Service	0	0	0		0	0	0		0	0	0	
Special Payments	2,741,439	0	-2,741,439	0%	8,139,104	2,947,524	-5,191,580	-64%	5,350,000	2,041,382	-3,308,618	-62%
Interfund Transfer	2,453,000	1,606,651	-846,349	-35%	1,933,000	313,000	-1,620,000	-84%	1,133,000	1,033,000	-100,000	-9%
Cost Allocation Charges	721,718	721,718	0	0%	549,755	549,755	0	0%	606,429	606,429	0	0%
Capital Outlay	2,221,912	514,750	-1,707,162	-77%	2,979,267	732,149	-2,247,118	-75%	3,942,045	2,444,323	-1,497,722	-38%
Reserve for Future Expenditures	1,144,000	0	-1,144,000	-100%	1,233,500	0	-1,233,500	-100%	4,088,313	0	-4,088,313	-100%
Contingency	4,186,437	0	-4,186,437	-100%	5,133,327	0	-5,133,327	-100%	3,072,518	0	-3,072,518	-100%
Expenditure Summary	33,781,383	15,067,412	-18,713,971	-55%	36,722,158	17,133,303	-19,588,855	-53%	35,538,109	19,891,936	-15,646,173	-44%

Attachment D	Year Ended June 30, 2015				Year Ended June 30, 2016				Year Ended June 30, 2017				
	Budget to Actual Comparison	FY 14-15 Budget	FY 14-15 Actual	Over / Under Budget	Percent Over / Under Budget	FY 15-16 Budget	FY 15-16 Actual	Over / Under Budget	Percent Over / Under Budget	FY 16-17 Budget	FY 16-17 Actual	Over / Under Budget	Percent Over / Under Budget
Tourism and Cultural Affairs													
Fund Bal at End of Prior Yr	490,986	658,446	167,460	34%	539,892	539,892	0	0%	944,476	944,476	0	0%	
Local Government & Other Agencies	62,517	62,517	0	0%	189,815	175,000	-14,815	-8%	175,000	229,428	54,428	31%	
Charges for Services	0	0	0		49,005	36,898	-12,107	-25%	0	0	0		
Miscellaneous Revenue	9,500	15,279	5,779	61%	9,500	21,340	11,840	125%	9,500	43,400	33,900	357%	
Interfund Transfers	3,621,120	3,556,549	-64,571	-2%	4,560,707	4,167,168	-393,539	-9%	4,772,108	4,234,450	-537,658	-11%	
Revenue Summary	4,184,123	4,292,791	108,668	3%	5,348,919	4,940,298	-408,621	-8%	5,901,084	5,451,754	-449,330	-8%	
Personnel Services	1,088,337	1,052,842	-35,495	-3%	1,232,581	1,171,175	-61,406	-5%	1,383,032	1,311,841	-71,191	-5%	
Materials & Services	2,742,672	2,700,057	-42,615	-2%	3,429,151	2,824,647	-604,504	-18%	4,016,052	3,255,271	-760,781	-19%	
Special Payments	0	0	0		52,000	0	-52,000	-100%	52,000	0	-52,000	-100%	
Contingency	353,114	0	-353,114	-100%	635,187	0	-635,187	-100%	450,000	0	-450,000	-100%	
Expenditure Summary	4,184,123	3,752,899	-431,224	-10%	5,348,919	3,995,822	-1,353,097	-25%	5,901,084	4,567,112	-1,333,972	-23%	
Non-Departmental and Pass-Through													
Fund Bal at End of Prior Yr	27,477,900	26,866,112	-611,788	-2%	31,250,318	31,159,023	-91,295	0%	28,824,722	28,355,068	-469,654	-2%	
Prior Year Revenues	357,792	47,568	-310,224	-87%	381,823	45,176	-336,647	-88%	0	119,193	119,193		
Taxes	104,420,000	106,735,943	2,315,943	2%	110,724,500	111,269,171	544,671	0%	116,925,000	116,930,139	5,139	0%	
Licenses & Permits	1,642,000	1,750,144	108,144	7%	1,724,000	1,804,378	80,378	5%	25,000	23,460	-1,540	-6%	
Grant Revenues	0	0	0	0%	0	0	0	0%	0	0	0		
Federal Revenues	222,500	2,045,231	1,822,731	819%	1,514,640	2,051,605	536,965	35%	873,600	1,928,569	1,054,969	121%	
State Revenues	3,377,388	3,035,503	-341,885	-10%	2,750,385	3,059,200	308,815	11%	3,008,785	3,421,408	412,623	14%	
Local Government & Other Agencies	3,857,814	3,797,015	-60,799	-2%	4,612,280	4,423,643	-188,637	-4%	4,841,460	4,490,596	-350,864	-7%	
Charges for Services	3,636,094	3,688,928	52,834	1%	4,545,206	4,529,846	-15,360	0%	4,159,791	4,232,135	72,344	2%	
Fines & Penalties	20,000	398	-19,602	0%	500	61	-439	-88%	500	7	-493	-99%	
Miscellaneous Revenue	18,177,368	17,986,983	-190,385	-1%	17,799,580	16,224,409	-1,575,171	-9%	18,230,988	16,756,354	-1,474,634	-8%	
Miscellaneous Sales	0	0	0	0%	0	411,225	411,225	0%	0	0	0		
Other Financing Sources	0	-19	-19		100	-75	-175	0%	67,100,050	66,165,669	-934,381	0%	
Interfund Transfers	9,115,632	7,548,965	-1,566,667	-17%	8,315,309	8,315,310	1	0%	15,809,921	7,859,921	-7,950,000	-50%	
Prior Year Adjustments	0	0	0		0	0	0		9,000,000	8,398,558	-601,442	-7%	
Revenue Summary	172,304,488	173,502,771	1,198,283	1%	183,618,641	183,292,972	-325,669	0%	268,799,817	258,681,077	-10,118,740	-4%	
Personnel Services	18,455,965	16,559,289	-1,896,676	-10%	18,520,390	17,340,391	-1,179,999	-6%	19,000,958	17,573,121	-1,427,837	-8%	
Materials & Services	3,355,085	3,448,173	93,088	3%	2,477,874	1,963,456	-514,418	-21%	8,721,282	6,631,380	-2,089,902	-24%	
Debt Service	9,702,494	9,256,039	-446,455	-5%	9,943,926	9,283,425	-660,501	-7%	17,404,230	9,303,470	-8,100,760	-47%	
Special Payments	1,585	82,807	81,222	0%	2,574,477	1,631,622	-942,855	-37%	61,188,665	2,667,802	-58,520,863	-96%	

Attachment D	Year Ended June 30, 2015				Year Ended June 30, 2016				Year Ended June 30, 2017			
	FY 14-15 Budget	FY 14-15 Actual	Over / Under Budget	Percent Over / Under Budget	FY 15-16 Budget	FY 15-16 Actual	Over / Under Budget	Percent Over / Under Budget	FY 16-17 Budget	FY 16-17 Actual	Over / Under Budget	Percent Over / Under Budget
Budget to Actual Comparison												
Interfund Transfer	98,928,154	98,963,583	35,429	0%	109,156,255	108,762,716	-393,539	0%	117,609,666	109,122,008	-8,487,658	-7%
Cost Allocation Charges	4,707,553	4,707,553	0	0%	5,291,698	5,291,698	0	0%	5,761,379	5,761,379	0	0%
Capital Outlay	0	31,783	31,783	0%	0	256,156	256,156	0%	0	24,692	24,692	0%
Reserve for Future Expenditures	13,332,075	0	-13,332,075	-100%	14,094,616	0	-14,094,616	-100%	17,626,876	0	-17,626,876	-100%
Contingency	12,850,341	0	-12,850,341	-100%	8,510,151	0	-8,510,151	-100%	8,570,524	0	-8,570,524	-100%
Expenditure Summary	161,333,252	133,049,227	-28,284,025	-18%	170,569,387	144,529,464	-26,039,923	-15%	255,883,580	151,083,852	-104,799,728	-41%

Clackamas County Cost Allocation Overview

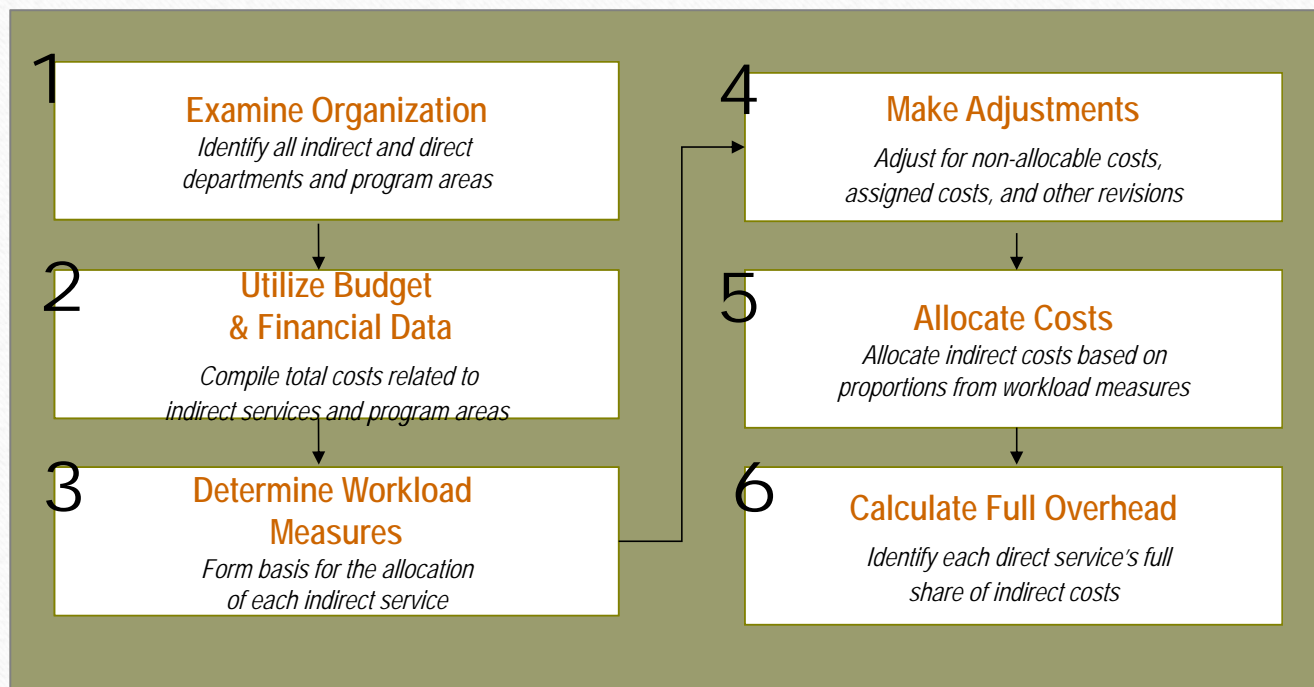
For General County Budget Committee

Fiscal Year 2017-18

Reasons for Cost Allocation

- Identify actual cost of services
- Reimburse service providers for costs incurred to deliver support services
- Recover central services costs through federal reimbursement, compliant with guidelines governing grant funds use
- Services are provided that support the direct delivery of Clackamas County's core public service functions
- Compensation should be made to service providers with documentation provided to functions with a dedicated revenue source

Cost Allocation Methodology



Source: FCS Group

Cost Allocation Principles

- Strive for a reasonable and equitable means to allocate costs
- Develop cost effective and efficient allocation models
- Costs should relate to running the “business of government”
- Cost allocation measures should be real and current
- Allocation measures should reasonably link to the level of service and/or benefit received
- Allocations should represent an acceptable means for apportioning cost burden
- *Note: Because grant reimbursements for administration costs cannot use budgeted costs, there is usually a two-year lag so audited actual expenditures can be used instead.*

Service Level Agreements (SLAs)

- Most internal service departments have developed SLAs
- SLAs outline services, service levels, performance and customer service expectations
- They also have a section for any department-specific service agreements
- When signed, they represent a memorialized agreement for services provided and received
- A good way to know the value of what you are getting for your dollars!

Challenges in FY 2017-18

- PERS increases
- Benefits cost increases
- Impact of increased staffing or other expenses in internal service departments 1-2 years ago

Cost Allocation

Information about Departments providing Support Services

County Administration

- **Services Provided:** budget consultations; financial, intergovernmental and personnel approvals; sponsorships; Board meeting materials support; diversity events; Title VI, Title II complaint reviews; Performance Clackamas support and performance reporting
- **How Costs are Allocated:** 50% of cost is allocated directly to the Board of Commissioners; remainder by number of budgeted regular FTE
- **Increase/Decrease FY 2017-18:** 9.22% Increase ↑
- **Drivers Impacting Cost Changes:** Added staffing (new employees, promotions); increasing personnel and benefits costs; Performance Clackamas

Human Resources

- **Services Provided:** Labor and employee relations, recruitment, classification and compensation, learning and development, workforce planning, investigations of civil rights complaints and workforce data management and personnel transactions.
- **How Costs are Allocated:** Number of budgeted regular FTE.
- **Increase/Decrease FY 2017-18:** 16.96% Increase ↑
- **Drivers Impacting Cost Changes:** Current level of personnel, benefit, and operating expenses.

Benefits Administration – *NOT* cost allocated!

- **Services Provided:** Comprehensive benefits, wellness, and disability management planning, education, and consultation
- **How Costs are Allocated:** Monthly benefit administration fee based on budgeted regular FTE to cover program administration
- **Increase/Decrease FY 2017-18:** Increased fee to \$100/FTE/Month ↑
- **Drivers Impacting Cost Changes:** Historically insufficient benefit administration fee that does not cover program administration costs

Risk Management

- **Services Provided:** Claim prevention services; workers' compensation, liability and unemployment claims processing; drug testing program; insurance coverage; driving safety; contract insurance reviews; and ergonomic assessments
- **How Rates are Calculated:** Formula based on payroll, risk level index, and claims history which determines each department's percentage of total amount to be allocated
- **Increase/Decrease FY 2017-18:**
 - Workers' Comp and Casualty Insurance decrease about \$2.2 million ↓
- **Drivers Impacting Cost Changes:** Improved actuarial estimates, closure of large worker's compensation claim, attained adequate fund level

Public & Government Affairs

- **Services Provided:** PGA provides public engagement, intergovernmental and legislative relations, and consultation and communication services to the public, the Board of County Commissioners and all departments so they can build connections and trust between people and their government.
- **How Costs are Allocated:** PGA only allocates the cost of the FTE in the Communications and Engagement Program. Costs are allocated based on each department's number of budgeted FTE.
- **Increase/Decrease FY 2017-18:** 5.59% Increase ↑
- **Drivers Impacting Cost Changes:** Actual costs from FY 2015-16 (there is a 2 year lag), 1 new FTE in PGA, increase in contracted/represented staff wages, significant increase in health benefits costs

Records Management

- **Services Provided:** Records Management provides document conversion, maintenance of electronic records inventory in Records Center and at Oregon State Archives, record request responses in a timely manner, maintenance of the County's retention schedule, electronic records database training for departments, confidential records destruction, storage, barcoding, and assignment of unique identification numbers to records.
- **Increase/Decrease FY 2017-18:** 4.62% Decrease ↓
- **Drivers Impacting Cost Changes:** Amount of records stored at Records Center, document conversion requests, administrative overhead
- **How Costs are Allocated:** Historically costs were based on a combination of time spent and space – a new allocation system is currently under development.

Finance

SERVICES PROVIDED

- **Budget Support** provides budget development, consultation and review services so county leaders and employees can manage public funds effectively, tie resources to expected performance and achieve results that matter to taxpayers.
- **Payroll Services** processes bi-weekly paychecks for over 2,000 County employees as well as the Housing Authority, Community Solutions clients, Election Poll workers and Worker's Compensation checks and provides PERS reporting.
- **Accounting and Reporting** Accounts Payable, Accounts Receivable, annual audit, accounting advice and account reconciliation
- **Grants Management** Financial reports and draws as required by the awarding agency, fiscal review meetings with department mgmt., training on grant requirements and guidance per our Grants Manual, assisting departments with sub-recipient agreement development and monitoring of those agreements, coordination of the County annual Single Audit

Finance Division

HOW COSTS ARE ALLOCATED

- **Budget Support:** Number of budgeted accounting lines
- **Payroll:** Number of paychecks issued
- **Accounting & Reporting:** Number of checks issued & journal entry lines entered for customer department
- **Grants Management:** Three factors are used –
 - Total number of federal awards with expenditures reported in the audit of Federal Funds
 - Total number of federal sub-recipients
 - Number of grant reports and/or draws processed

Finance Division

Increases/Decreases FY 2017-18:

- **Division Wide:** 32% Increase ↑
- **Budget Support:** \$40,219 Decrease ↓
- **Payroll:** \$8,537 Increase ↑
- **Accounting & Reporting:** \$455,018 Increase ↑
- **Grants Management:** \$267,637 Increase ↑

Drivers of Cost Changes:

- **Payroll:** Wage and Benefit Increases
- **Accounting & Reporting:** Increases in wages and fringe due to reclassifications of existing staff; inclusion of management salaries and annual audit fees
- **Grants Management:** Inclusion of management salaries and annual audit fees; full year cost of previously approved position via policy level proposal

Procurement Division *(includes Mail & Courier Service)*

- **Services Provided:** Procurement, contract, mail & courier services
- **How Costs are Allocated:** # of contracts, # of Purchase Orders, pieces of mail, and courier stops
- **Increase/Decrease FY 2017-18:** 13% Increase ↑
- **Drivers Impacting Cost Changes:** Mail machine purchase; DSB/PSB rent added (previously paid for by Finance); new Procurement Assistant position; management reclassified from manager to director

Fleet Division – *NOT* cost allocated!

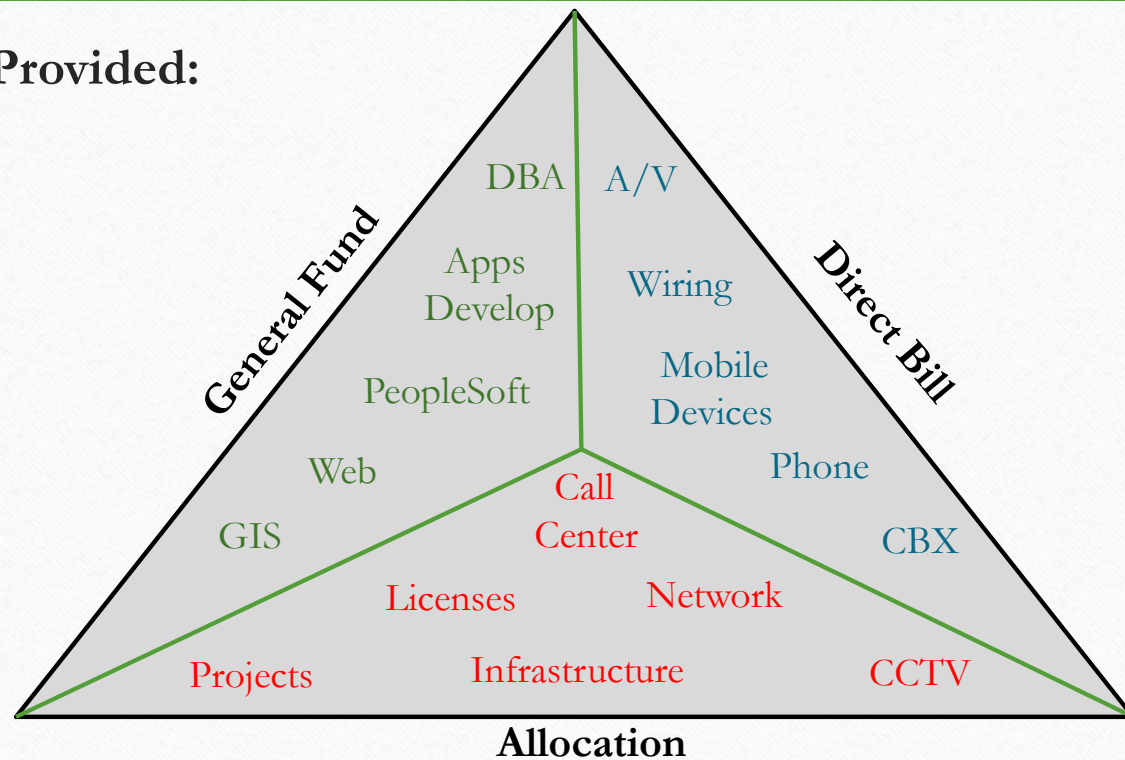
- **Services Provided:** Vehicle Specification, Vehicle Procurement, Vehicle Disposal, Vehicle Licensing & Titling, Fueling Administration, Replacement Analysis, Preventative Maintenance Tracking, DEQ Tracking & Administration,
- **How Costs are Charged:** Vehicle Rentals, Fuel Markup, Vehicle Repairs billed directly
- **Increase/Decrease FY 2017-18:** Vehicle Rental Rate 3% Increase, Shop Labor Rates 6% Increase (from \$95.28 to \$101.39/hour) ↑
- **Drivers Impacting Cost Changes:** Staff salary and benefits increase; allocated costs increase; parts and equipment costs increase

Facilities Division – *NOT cost allocated!*

- **Services Provided:** Collaborative facilities planning, construction and renovation, maintenance, safety and energy management services
- **How Costs are Allocated:** By square footage, direct costs, and requested work charges from work orders. Project costs are not part of the allocation process but are billed directly to the appropriate department or to the Capital Reserve Fund.
- **Increase/Decrease FY 2017-18:** 5% Increase ↑
- **Drivers Impacting Cost Changes:** 2% increase due to increases in salaries, contracted services, and materials. Utilities remained flat. 3% increase is due to additional staff to support maintenance operations.

Technology Services – *PARTIALLY* cost allocated!

- Services Provided:




Technology Services

- **How Rates are Calculated:**

- Allocation is based on utilization and costs
- Multiple Tiers of utilization which are based on type of technology
- Multiple levels of service are used per Tier to tune rates to usage
- Tier \$ Rates = \$ Costs / Tier Counts
- PC \$ Rates = \$ Infrastructure Costs / PC Count
- Counts are taken quarterly for the calendar year prior to budget year
- Counts are posted online for departments to review and monitor
- Final count is average of 4 quarters to be as accurate as possible
- Staff rates are based on fully loaded costs
- Cost reduction requires significant reduction in overall counts

Technology Services

- **Increase/Decrease FY 2017-18:**
 - Our goal is to maintain $\leq 5.00\%$ increase 
 - Departments control much of their allocation

For FY 2017-18

<u>TIER</u>	<u>LEVELS</u>	<u>RATE</u>	<u>CHANGE</u>
• PC	Primary/Auxiliary/Kiosks	2,111.30	+3.38 %
• Peripheral	Network/Slave/All-in-One	591.63	+3.79 %
• Account	Primary/Service	407.58	+4.23 %
• Mobile	Email/Mobile Email/Full	428.72	+4.09 %
• CCTV	Full/License Only	419.71	+4.93 %

Technology Services

- **Drivers Impacting Cost Changes:**

- ✓ Increased Utilization (most counts are up)
- ✓ New Services and Maintenance Contracts
- ✓ Maintenance Contracts Increases
- ✓ Staff and Benefits Costs Increase
- ✓ Licensing Costs
- ✓ Capital Equipment Replacement Cycle
- ✓ Increasing Security Requirements

FY 2017-18 Allocations

PROGRAM	FY 2015-16 cost allocation	FY 2016-17 cost allocation	FY 2017-18 cost allocation	FY 2017-18 change (\$)	FY 2017-18 change (%)
County Administration	1,618,408	1,865,912	2,037,945	172,033	+ 9.22%
Human Resources	2,340,167	2,278,668	2,665,176	386,508	+ 16.96%
Risk Management	7,718,982	7,495,720	5,290,938	- 2,204,782	- 29.41%
PGA	1,080,041	1,167,929	1,233,219	65,290	+ 5.59%
Records Management	253,566	373,803	356,551	- 17,252	- 4.62%
Finance	1,953,185	2,168,524	2,855,269	686,745	31.67%
Procurement/Courier/Mail	880,635	930,763	1,052,832	122,069	13.11%
Facilities	7,880,295	8,526,521	8,946,957	420,436	4.93%
Technology Services	8,894,280	9,582,224	9,976,803	394,579	4.12%
GRAND TOTALS	32,619,559	34,390,064	34,415,720	25,656	0.07%
% of Budget	3.84%	3.65%	3.79%	n/a	n/a