

Clackamas County FY21-22 Proposed Budget

Reviewer's Guide

The Clackamas County Fiscal Year 2021-22 (FY21-22) Proposed Budget is provided here for your review. The book is arranged in order of Budget Committee meetings presentations from May 25-27, 2021, with each department or item having its own tab.

The Budget Committee will meet both in person and virtually over Zoom (participant choice, although encouraged to attend in person) beginning at 8:30 am Tuesday, May 25-27, 2021. Dates and times for subsequent meetings to be confirmed by the Committee on May 27th. Public testimony will be heard beginning at 5:30 pm on May 26, 2021.

Performance Clackamas

Performance Clackamas, adopted in 2014, is a results-based strategic plan that ensures county departments meet high performance standards for serving customers. It is built around strategic priorities and measurable goals with specific outcomes. The 5 strategic priorities are:

- Grow a vibrant economy
- Build a strong infrastructure
- Ensure safe, healthy and secure communities
- Honor, utilize, promote and invest in our natural resources
- Build trust through good government

The Commissioners adopted measurable strategic goals and timelines to direct departmental focus and efforts. Please see the County's website for more information, <https://www.clackamas.us/performance> . Most departments have developed their Performance Clackamas strategic business plans to the point that they are requesting their budgets in the new, program-based format.

Performance Clackamas departments divide their work into broader Lines of Business and then present their budgets using data from their Strategic Business Plans in a purpose-driven format. It is here that core services, performance measures, revenues and expenses, staffing and General Fund support are detailed.

Each department begins by describing the work it does, outlining its goals, and reporting on its performance. A summary report follows to compare operating revenues with operating expenditures, General Fund support and staffing.

Reports

The reports in this section are designed to provide the reader with a quick historical view of all county funds.

Summaries of Resources and Requirements display all funds together in the same format that was used in the document for individual funds. These highlight major revenue and expenditure

categories, compare operating revenues with operating expenditures, show changes in ending fund balance and General Fund support and detail changes in staffing.

The first summary in this section shows the full county budget (the sum of all the individual funds). This is followed by a breakdown by department for FTE and then Requirements (i.e. expenditure budgets). The line for Miscellaneous and Pass-Thru Items is further broken down in a sub-table.

For those who prefer graphic presentations, a series of **pie charts** has been included. They compare countywide summary of resources and requirements.

Clackamas County - FY21-22 Proposed Budget
Summary of All Funds Resources and Requirements

	FY18-19 Actual	FY19-20 Actual	FY20-21 Amended	FY20-21 Projected	FY21-22 Proposed	\$ Change	% Change
<u>Resources by Category</u>							
Beginning Fund Balance	235,956,790	234,701,867	214,234,393	242,918,713	245,001,333	30,766,940	14.4%
<u>Current Revenues</u>							
Taxes	148,037,252	150,577,620	154,190,294	151,844,315	158,524,783	4,334,489	2.8%
Federal, State, Local, All Other Gifts & Donations	131,023,017	140,738,037	172,777,025	173,692,204	216,557,049	43,780,024	25.3%
Charges/Fees/License/Permits/Fines/Assessments	143,461,319	158,223,981	170,005,549	159,242,352	180,145,055	10,139,506	6.0%
Revenue from Bonds & Other Debts	2,315,591	1,984,386	23,537,875	56,691,727	1,710,005	(21,827,870)	-92.7%
All Other Revenue Resources	83,808,634	77,584,932	78,548,181	77,278,421	87,923,453	9,375,272	11.9%
Interfund Transfers	128,308,951	134,184,372	134,539,548	122,251,817	3,607,738	(130,931,810)	-97.3%
Transfers - General Fund Support *	-	-	-	4,625,571	146,261,053	146,261,053	-
Subtotal Current Revenues	636,954,764	663,293,328	733,598,472	745,626,407	794,729,135	61,130,663	8.3%
Total Resources	872,911,554	897,995,195	947,832,865	988,545,120	1,039,730,468	91,897,603	9.7%
<u>Requirements by Category</u>							
Personnel Services	267,310,894	285,793,481	316,168,295	299,391,085	333,937,450	17,769,155	5.6%
Materials & Services	180,247,967	177,125,809	227,351,569	205,247,469	216,138,135	(11,213,434)	-4.9%
Capital Outlay	17,671,118	16,669,460	62,491,653	28,533,074	61,791,997	(699,656)	-1.1%
Transfers - General Fund Support *	-	-	-	4,625,571	146,261,053	146,261,053	-
Subtotal Current Expenditures	465,229,979	479,588,751	606,011,517	537,797,199	758,128,635	152,117,118	25.1%
Debt Service	13,644,519	13,886,648	16,092,913	48,565,094	14,702,720	(1,390,193)	-8.6%
Special Payments	31,026,255	30,957,987	51,035,258	37,439,822	62,570,723	11,535,465	22.6%
Interfund Transfer	128,308,951	134,184,372	134,108,909	120,216,057	3,554,447	(130,554,462)	-97.3%
Reserve for Future Expenditures	-	-	71,347,880	-	61,198,462	(10,149,418)	-14.2%
Contingency	-	-	69,236,388	-	126,795,392	57,559,004	83.1%
Unappropriated Ending Fund Balance	-	-	-	244,526,948	12,780,090	12,780,090	-
Total Requirements	638,209,704	658,617,758	947,832,865	988,545,120	1,039,730,469	91,897,604	9.7%
Full-Time Equivalents (FTE's)	1,978	2,207	2,272	2,272	2,290	18	0.8%

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

Resources by Fund and Category FY21-22 Proposed Budget

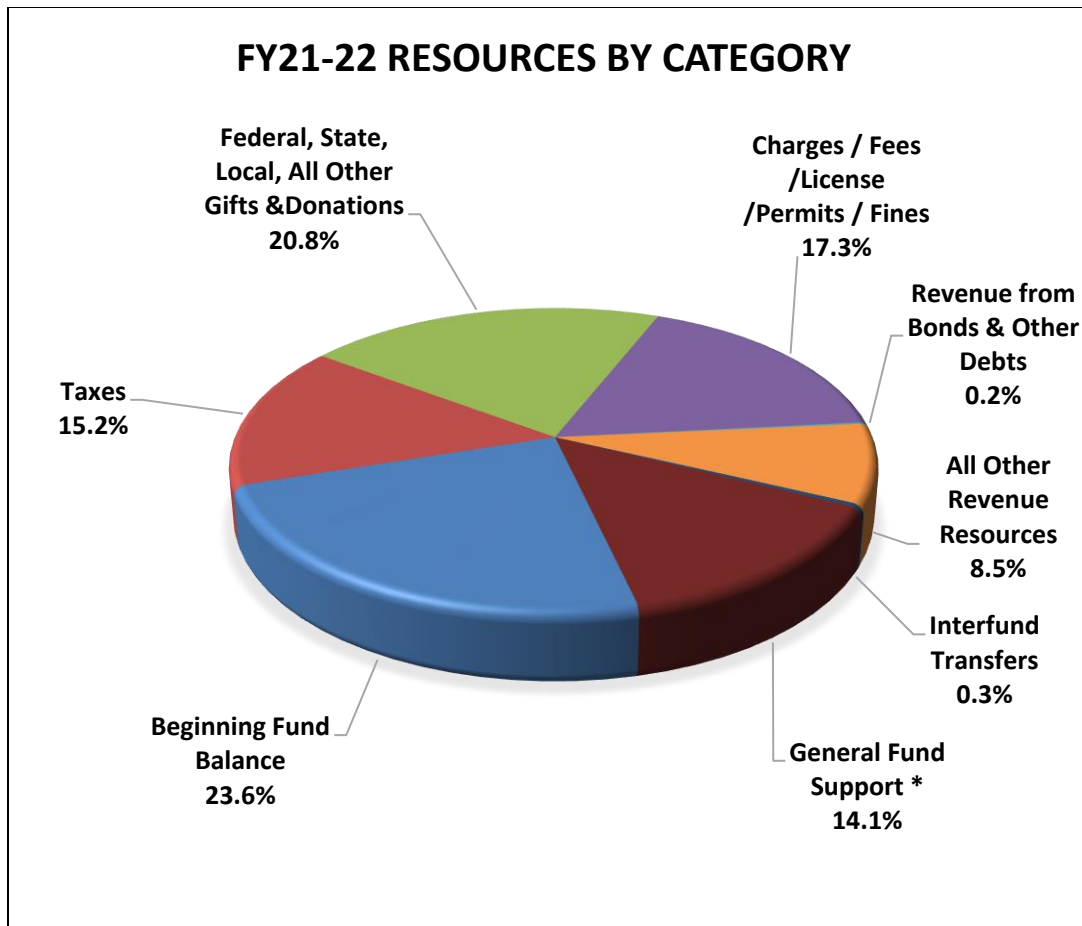
Funds	Beginning Fund Balance	Taxes	Federal, State, Local, All Other Gifts & Donations	Charges, Fees, License, Permits, Fines, Assessments	Revenue from Bonds & Other Debts	All Other Revenue Resources	Other Interfund Transfers	Transfers - General Fund Support	Grand Total
General Fund									
100-General Fund	67,807,335	139,964,601	24,646,944	43,666,606	16,000	38,868,942	340,903	121,714,680	437,026,011
General Fund Total	67,807,335	139,964,601	24,646,944	43,666,606	16,000	38,868,942	340,903	121,714,680	437,026,011
Special Revenue Fund									
201-County Fair Fund	509,639		58,167	552,436		1,033,500	516,588		2,670,330
204-County School Fund	-		490,000			10,000			500,000
205-Development Services Fund	11,664,578			9,131,057	7,500	235,602			21,038,737
206-Sheriff's Operating Levy	548,115	13,270,602	158,500			-	-		13,977,217
208-Lottery Fund	3,375,214		2,400,000	1,289,211		-	100,000		7,164,425
211-Law Library Fund	272,471		-	323,727		6,600			602,798
212-Library Network	5,441,406		4,561,461	1,145,296		829,250		2,457,474	14,434,887
215-Road Fund	45,561,036		48,684,366	15,973,890	30,642	3,464,027	759,556	249,235	114,722,752
218-Property Resources Fund	2,152,103			400,000		515,000			3,067,103
223-Countywide Transportation SDC	18,005,240			2,536,400		265,000			20,806,640
224-Public Land Cor Pres Fund	1,458,284			1,097,325		15,000			2,570,609
230-Special Grants Fund			30,000,000						30,000,000
240-Health Housing & Human Services	25,855,187		92,105,030	11,511,611	580,000	982,500	365,283	9,785,892	141,185,503
253-Clackamas Health Centers	14,061,297		5,095,453	39,144,948	45,963	182,234		518,909	59,048,804
255-Transient Lodging Tax Fund	1,246,274		303,105			2,717,666		-	4,267,045
257-Parks & Forestry Fund	3,732,273		1,498,628	1,350,559	1,009,900	262,471	245,000	215,882	8,314,713
Special Revenue Fund Total	133,883,117	13,270,602	185,354,710	84,456,460	1,674,005	10,518,850	1,986,427	13,227,392	444,371,563
Debt Service Fund									
320-Clackamas County Debt Service						3,384,033	1,280,408	4,744,699	9,409,140
321-Clackamas County Debt Service - GO		5,289,580				-			5,289,580
Debt Service Fund Total	-	5,289,580	-	-	-	3,384,033	1,280,408	4,744,699	14,698,720
Capital Projects Fund									
420-Capital Projects	3,966,507		2,627,500					6,574,282	13,168,289
Capital Projects Fund Total	3,966,507	-	2,627,500	-	-	-	-	6,574,282	13,168,289
Enterprise Funds									
601-Stone Creek Golf Course	1,253,558			2,800,000		5,000			4,058,558
602-Clackamas Broadband Utility	156,434			2,425,000		44,000			2,625,434
605-911 Center Fund	1,429,401		3,892,895	6,573,488		24,700			11,920,484
Enterprise Funds Total	2,839,393	-	3,892,895	11,798,488	-	73,700	-	-	18,604,476
Internal Service Funds									
744-Facilities Management Fund	2,079,133			10,573,558		2,699,227			15,351,918
747-Technology Services Fund	2,166,939		35,000	16,431,999		83,000			18,716,938

Resources by Fund and Category FY21-22 Proposed Budget

Funds	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	Other Interfund Transfers	Transfers - General Fund Support	Grand Total
760-Self-Insurance Fund	19,077,370			1,986,955		31,950,758			53,015,083
761-Risk Management Claims Fund	12,745,361			5,105,000		343,443			18,193,804
770-Fleet Services Fund	436,178			6,125,989	20,000	1,500			6,583,667
Internal Service Funds Total	36,504,981	-	35,000	40,223,501	20,000	35,077,928	-	-	111,861,410
Grand Total	245,001,333	158,524,783	216,557,049	180,145,055	1,710,005	87,923,453	3,607,738	146,261,053	1,039,730,468

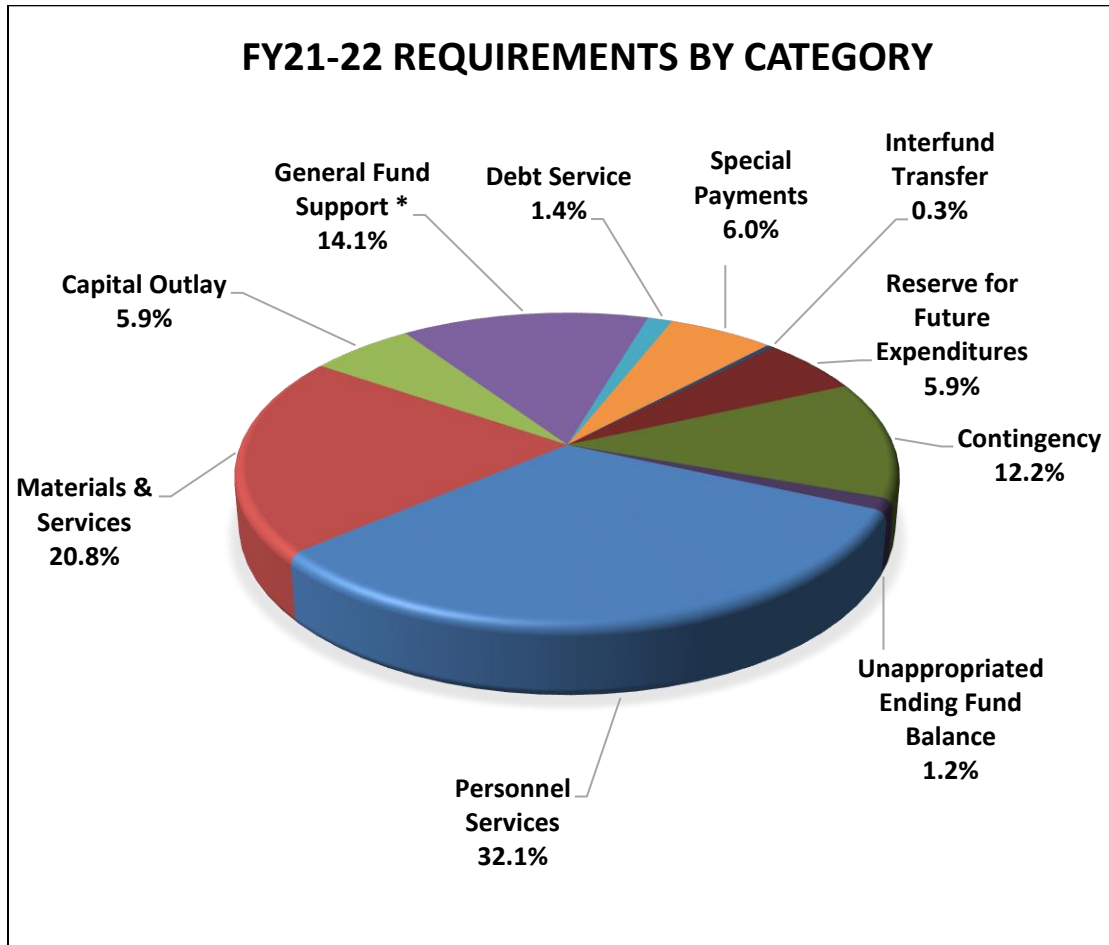
Requirements by Fund and Category FY21-22 Proposed Budget

Funds	Personnel Services	Materials and Services	Capital Outlay	General Fund Support	Debt Service	Special Payments	Transfers	Reserve for Future Expenditures	Contingency	Unappropriated Ending Fund Balance	Grand Total
General Fund											
100-General Fund	168,036,851	54,304,287	1,789,984	146,261,053		12,845,079	319,662	21,569,823	19,119,186	12,780,090	437,026,015
General Fund Total	168,036,851	54,304,287	1,789,984	146,261,053	-	12,845,079	319,662	21,569,823	19,119,186	12,780,090	437,026,015
Special Revenue Fund											
201-County Fair Fund	610,500	1,518,420	90,750			24,250			426,410		2,670,330
204-County School Fund		6,000				494,000					500,000
205-Development Services Fund	6,832,732	3,007,727	94,600				-	4,828,221	6,275,455		21,038,735
206-Sheriff's Operating Levy	11,019,480	2,632,934	-			270,600	54,203				13,977,217
208-Lottery Fund	2,051,533	1,848,845	-			513,650	63,000	-	2,687,396		7,164,425
211-Law Library Fund	329,433	152,365						110,000	11,000		602,798
212-Library Network	3,215,844	3,513,607	4,604,581			850,000	-	2,001,974	248,881		14,434,886
215-Road Fund	21,889,484	21,501,533	40,060,823			5,405,000	1,845,813	3,932,099	20,087,999		114,722,752
218-Property Resources Fund	168,869	600,352	610,000			162,000	100,000	1,343,597	82,285		3,067,103
223-Countywide Transportation SDC		431,747	-			2,250,000	759,556	10,000,000	7,365,337		20,806,640
224-Public Land Cor Pres Fund	754,773	173,965	15,000					275,000	1,351,871		2,570,609
230-Special Grants Fund									30,000,000		30,000,000
240-Health Housing & Human Service	50,531,570	43,146,846	1,070,480		4,000	38,661,768	212,213		7,558,625		141,185,502
253-Clackamas Health Centers	35,105,076	9,876,055	3,500,000			6,376			10,561,297		59,048,804
255-Transient Lodging Tax Fund	942,174	1,719,367							1,605,503		4,267,045
257-Parks & Forestry Fund	1,750,056	2,125,716	1,693,647			2,000		2,369,773	373,520		8,314,712
Special Revenue Fund Total	135,201,525	92,255,480	51,739,881	-	4,000	48,639,644	3,034,785	24,860,664	88,635,579	-	444,371,559
Debt Service Fund											
320-Debt Service					9,409,140						9,409,140
321-Debt Service - GO					5,289,580						5,289,580
Debt Service Fund Total	-	-	-	-	14,698,720	-	-	-	-	-	14,698,720
Capital Projects Fund											
420-Capital Projects		5,810,553	5,357,736					2,000,000			13,168,289
Capital Projects Fund Total	-	5,810,553	5,357,736	-	-	-	-	2,000,000	-	-	13,168,289
Enterprise Funds											
601-Stone Creek Golf Course		2,582,999	50,000			1,000	200,000	836,540	388,019		4,058,558
602-Clackamas Broadband Utility	772,282	677,170	1,063,896			40,000		-	72,086		2,625,434
605-911 Center Fund	8,435,633	1,092,692	20,000			1,045,000		717,825	609,334		11,920,484
Enterprise Funds Total	9,207,916	4,352,861	1,133,896	-	-	1,086,000	200,000	1,554,365	1,069,439	-	18,604,476
Internal Service Funds											
744-Facilities Management Fund	6,341,709	7,007,133	275,500					-	1,727,577		15,351,919
747-Technology Services Fund	9,232,650	7,662,329	1,145,000					376,958	300,000		18,716,937
760-Self-Insurance Fund	1,767,084	37,563,001						2,476,652	11,208,346		53,015,083
761-Risk Management Claims Fund	1,486,264	3,964,950						8,360,000	4,382,590		18,193,804
770-Fleet Services Fund	2,663,451	3,217,541	350,000					-	352,674		6,583,667
Internal Service Funds Total	21,491,159	59,414,954	1,770,500	-	-	-	-	11,213,610	17,971,187	-	111,861,409
Grand Total	333,937,450	216,138,135	61,791,997	146,261,053	14,702,720	62,570,723	3,554,447	61,198,462	126,795,392	12,780,090	1,039,730,469



Resources Category	FY20-21 Amended	FY21-22 Proposed	% of Total
Beginning Fund Balance	214,234,393	245,001,333	23.6%
Taxes	154,190,294	158,524,783	15.2%
Federal, State, Local, All Other Gifts & Donations	172,777,025	216,557,049	20.8%
Charges / Fees / License / Permits / Fines	170,005,549	180,145,055	17.3%
Revenue from Bonds & Other Debts	23,537,875	1,710,005	0.2%
All Other Revenue Resources	78,548,181	87,923,453	8.5%
Interfund Transfers	134,539,548	3,607,738	0.3%
Transfers - General Fund Support *	-	146,261,053	14.1%
Total Resources	947,832,865	1,039,730,468	100.0%

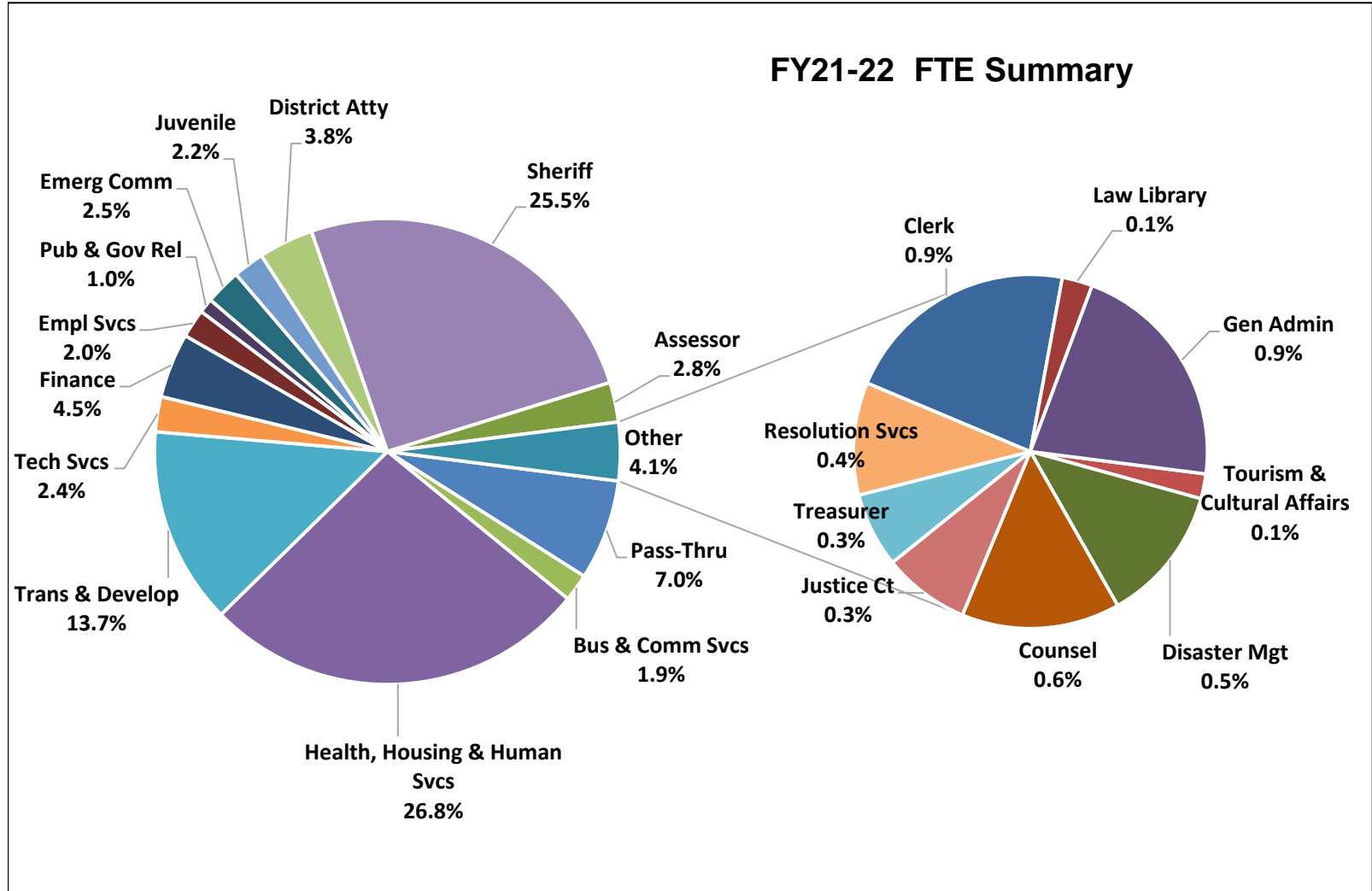
*FY21-22: Presentation changes are the result of the new county-wide chart of account implementation.



Requirements Category	FY20-21 Amended	FY21-22 Proposed	% of Total
Personnel Services	316,168,295	333,937,450	32.1%
Materials & Services	227,351,569	216,138,135	20.8%
Capital Outlay	62,491,653	61,791,997	5.9%
Transfers - General Fund Support *	-	146,261,053	14.1%
Debt Service	16,092,913	14,702,720	1.4%
Special Payments	51,035,258	62,570,723	6.0%
Interfund Transfer	134,108,909	3,554,447	0.3%
Reserve for Future Expenditures	71,347,880	61,198,462	5.9%
Contingency	69,236,388	126,795,392	12.2%
Unappropriated Ending Fund Balance	-	12,780,090	1.2%
Total Requirements	947,832,865	1,039,730,469	100.0%

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

Department	2018-19	2019-20	2020-21 Adopted	2021-22 Proposed
General County Administration	17.4	18.4	18.8	20.5
Assessor	58.5	60.0	60.0	60.0
Clerk	19.0	19.0	19.0	19.0
Treasurer	6.0	6.0	6.0	7.0
Sheriff	561.8	568.8	554.1	553.0
District Attorney	79.5	81.5	82.7	82.7
Justice Court	8.0	8.0	7.0	7.0
Juvenile	55.0	54.0	47.0	45.0
County Counsel	12.8	12.8	12.8	12.8
Disaster Management	11.0	11.0	11.0	15.8
Emergency Communications	50.0	52.0	53.8	55.8
Public & Government Affairs	22.0	22.0	22.0	22.0
Employee Services (HR)	43.0	43.0	43.0	43.0
Finance	96.5	96.5	97.5	97.7
Technology Services	55.5	56.0	53.0	55.0
Transportation & Development	295.6	301.6	297.5	301.7
Health, Housing & Human Services	564.4	559.5	581.6	679.4
Business & Community Services	38.0	43.5	41.5	42.5
Resolution Services	10.6	9.9	9.1	6.8
Tourism & Cultural Affairs	15.0	15.0	2.0	6.5
Law Library	2.4	2.4	2.4	2.4
Miscellaneous & Pass-Through	146.0	148.5	151.3	154.5
Total Budgeted Full-Time Equivalents (FTE's)	2,167.9	2,189.5	2,173.1	2,290.1



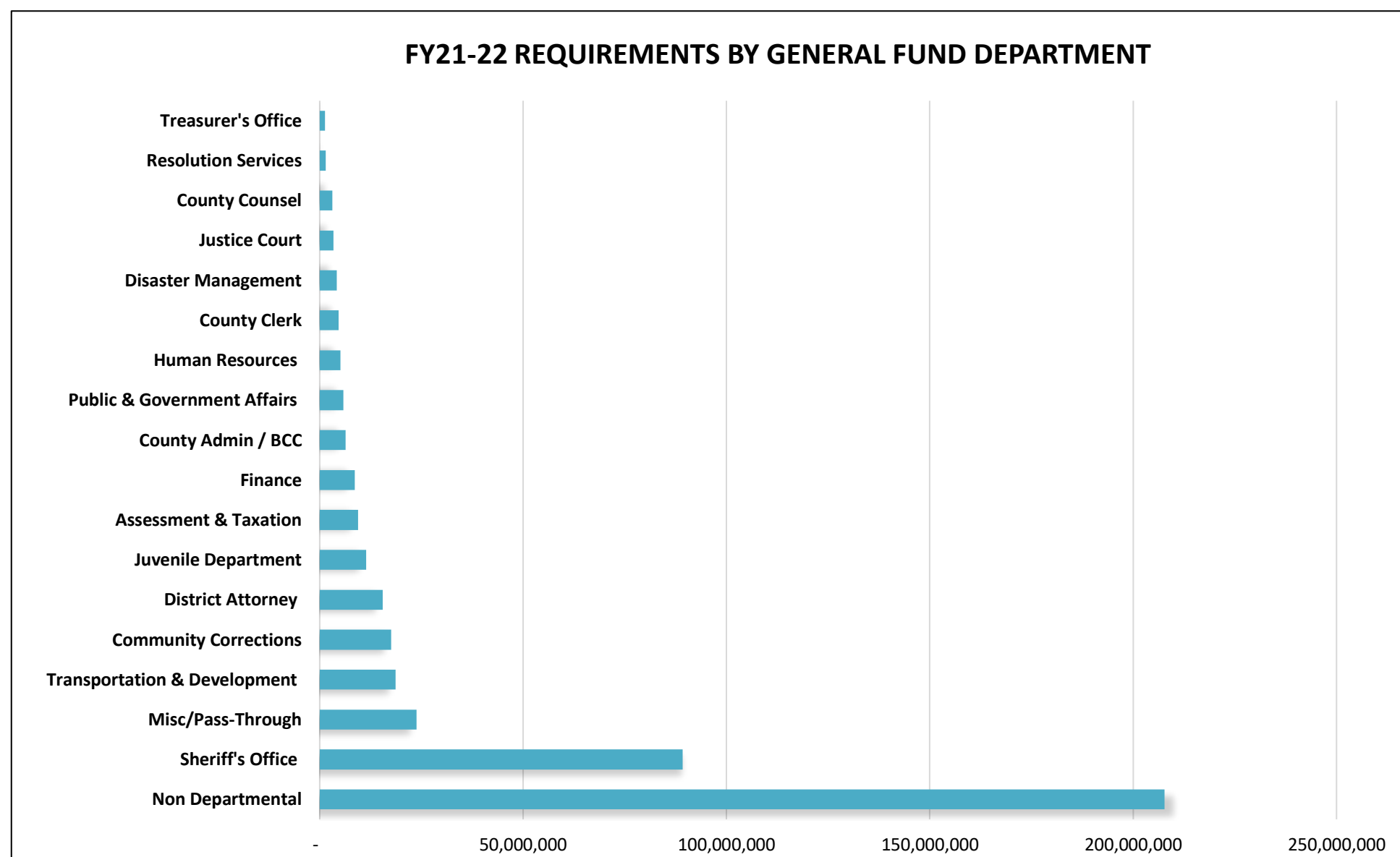
FY21-22 Proposed Budget for General Fund

	FY18-19 Actual	FY19-20 Actual	FY20-21 Amended	FY20-21 Projected	FY21-22 Proposed Budget
<u>Resources by Category</u>					
Beginning Fund Balance	95,168,572	83,062,280	60,140,754	73,614,431	67,807,335
Current Revenues					
Taxes	130,855,979	133,082,464	136,279,011	134,595,351	139,964,601
Federal, State, Local, All Other Gifts & Donations	27,441,226	27,984,829	28,996,363	29,230,290	24,646,944
Charges, Fees, License, Permits, Fines, Assessments	36,020,487	38,206,779	38,938,011	35,207,095	43,666,606
Revenue from Bonds & Other Debts	11,556	26,340	2,314,500	2,334,500	16,000
All Other Revenue Resources	33,647,682	33,936,345	35,958,479	32,956,344	38,868,942
Other Interfund Transfers	91,800,305	109,264,197	103,216,923	102,759,898	340,903
Transfers - General Fund Support	0	0	0	0	121,714,680
Subtotal Current Revenues	414,945,807	425,563,234	405,844,041	410,697,909	437,026,011
Personnel Services	144,059,896	152,529,355	162,788,659	154,773,887	168,036,851
Materials and Services	49,175,455	49,770,440	58,538,987	53,418,406	54,304,287
Capital Outlay	1,033,320	2,353,501	2,595,597	2,154,457	1,789,984
Transfers - General Fund Support	116,029,862	126,733,412	119,125,306	118,475,478	146,261,053
Subtotal Current Expenditures	310,298,533	331,386,708	343,048,549	328,822,228	370,392,175
<u>Requirements by Category</u>					
Debt Service	244,303	244,303	494,303	512,455	0
Special Payments	21,340,725	20,317,793	14,486,015	14,030,272	12,845,079
Transfers	0	0	0	0	319,662
Reserve for Future Expenditures	0	0	22,262,230	0	21,569,823
Contingency	0	0	25,552,944	0	19,119,186
Unappropriated Ending Fund Balance	0	0	0	67,332,954	12,780,086
Total Requirements	331,883,561	351,948,804	405,844,041	410,697,909	437,026,011
Revenues Less Expenses	83,062,246	73,614,430	0	0	0

FY21-22 General Fund Requirements by Department and Category

Department Name	Personnel Services	Materials and Services	Capital Outlay	Transfers	Debt Service	Special Payments	Reserve for Future Expenditures	Contingency	Unappropriated Ending Fund Balance	Grand Total
00-Non Departmental	-	6,007,240		146,261,053		4,083,500	20,889,994	18,350,814	12,097,783	207,690,384
10-Assessment & Taxation	7,039,789	2,268,691	112,140							9,420,620
12-County Administration/BCC	3,712,213	1,890,408				728,955				6,331,576
13-County Clerk	2,159,420	1,550,623	8,000			252,000			682,307	4,652,350
14-County Counsel	2,702,792	362,258	64,000							3,129,050
15-Finance	6,334,373	2,243,260								8,577,633
16-Human Resources (HR)	3,778,966	1,284,733								5,063,699
17-Public & Government Affairs (PGA)	3,716,955	1,683,926				371,371				5,772,252
19-Treasurer's Office	1,059,799	272,171								1,331,971
21-Sheriff's Office (CCSO)	69,131,342	17,800,162	1,545,000	274,662		480,000				89,231,165
22-Community Corrections	12,477,226	4,974,219	5,844			118,285				17,575,574
23-Disaster Management	2,457,134	1,381,538				314,200				4,152,871
24-District Attorney (DA)	12,971,899	2,056,650				420,000				15,448,549
25-Justice Court	837,534	1,204,775				1,300,000				3,342,309
26-Juvenile Department	6,548,623	4,688,550				159,268				11,396,441
28-Resolution Services	1,091,289	378,604								1,469,894
50-Business & Community Services (BCS)	-									-
60-Transportation & Development (DTD)	8,254,913	4,256,479	55,000	45,000		4,617,500	679,829	768,372		18,677,093
80-Misc/Pass-Through	23,762,584									23,762,584
Total	168,036,851	54,304,287	1,789,984	146,580,715	-	12,845,079	21,569,823	19,119,186	12,780,090	437,026,015

Department	FY18-19 Actuals	FY19-20 Actuals	FY20-21 Projection	FY20-21 Amended	FY21-22 Proposed
Non Departmental	140,758,853	145,664,010	190,142,679	180,086,910	207,690,384
Sheriff's Office	81,436,186	85,597,148	87,049,212	88,661,686	89,231,165
Misc/Pass-Through	18,612,452	19,601,317	19,141,389	22,896,195	23,762,584
Transportation & Development	10,132,182	11,658,223	14,769,927	15,591,340	18,677,093
Community Corrections	15,595,212	17,158,147	18,272,802	17,403,500	17,575,574
District Attorney	13,393,626	13,842,812	15,442,253	15,182,445	15,448,549
Juvenile Department	9,555,191	13,276,840	13,035,436	13,167,024	11,396,441
Assessment & Taxation	7,685,462	8,295,632	8,643,630	8,800,510	9,420,620
Finance	6,029,122	7,121,161	9,481,315	9,478,298	8,577,633
County Admin / BCC	4,382,755	4,117,518	4,494,799	4,494,799	6,331,576
Public & Government Affairs	5,003,436	5,262,786	5,168,318	5,038,930	5,772,252
Human Resources	4,006,681	4,274,987	4,896,249	4,940,449	5,063,699
County Clerk	3,515,644	3,319,410	4,104,111	4,184,844	4,652,350
Disaster Management	2,471,239	3,163,089	5,781,598	5,492,589	4,152,871
Justice Court	4,034,136	4,235,144	4,637,060	4,714,256	3,342,309
County Counsel	2,728,521	2,863,497	2,971,416	3,031,453	3,129,050
Resolution Services	1,624,058	1,464,857	1,550,547	1,563,643	1,469,894
Treasurer's Office	918,803	1,032,226	1,115,170	1,115,170	1,331,971
Total Requirements	331,883,560	351,948,804	410,697,911	405,844,041	437,026,015





This page intentionally left blank

CLACKAMAS
C O U N T Y

BUDGET DOCUMENT

The FY21-22 budget for Clackamas County is detailed in this book and contains information regarding the County budget as a whole as well as individual department and fund descriptions and summaries. It is designed to provide budget focus in an easily understandable format and convey summary financial and service level information to increase the reader's understanding of the budget process and the functions of the Clackamas County government. It makes generous use of narrative explanations and graphical displays to enhance readability.

The Reader's Guide section serves as an introduction, providing information about the County, its history and cities, budget adoption and modification process, financial structure, debt position, planning, and public involvement opportunities.

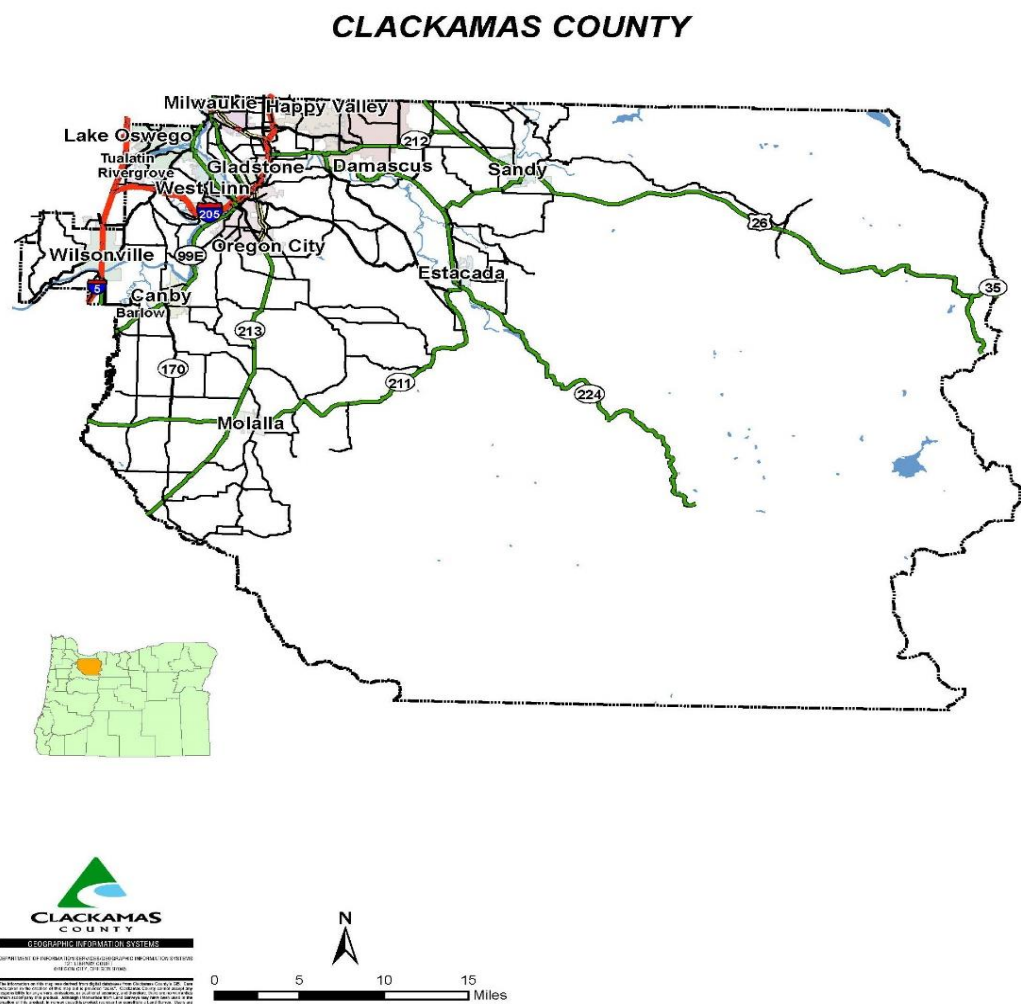
Once adopted, the budget detail is presented both by department and by fund. This format is designed to allow activities to be examined in terms of function-based operations as well as in traditional accounting units. In compliance with Oregon's Budget Law,* the County adopts and monitors the budget by fund and by the organizational unit within each fund. Finally, the Supplemental Information section contains a glossary of budget terms, a list of acronyms to assist the reader, and the budget ordinance with the amounts adopted for each fund by organizational unit.

*Oregon Local Budget Law is set out in the Oregon Revised Statutes Chapter 294.

ABOUT THE COUNTY

Clackamas County Map

Clackamas County is one of the three counties comprising the Portland metropolitan area in northwest Oregon. The County originally contained the territorial capital for the Oregon Territory and had boundaries extending east to what is now Montana and Idaho and north into today's British Columbia, Canada. The County is now 1,883 square miles extending east to include Mount Hood, Oregon's tallest peak, south to the Willamette Valley, west to the Willamette River, and north to include some parts of South Portland.



According to the Portland State University Population Research Center, Clackamas County now has an estimated population of 426,515 as of April 2021. Clackamas County remains one of the more developable parts of the tri-county metropolitan area. As housing prices to continue to rise in the Portland metropolitan area, due to low supply and increasing demand, home buyers are looking to urban areas within Clackamas County.

County government provides a full range of services including but not limited to human services to the elderly and economically disadvantaged, public health and mental health services, planning and economic development, the construction and maintenance of highways, roads and streets, public safety, and park services.

Clackamas County and its component units are governed by a five-member [Board of County Commissioners](#) (BCC). The Board Chair, having equal authority with the other Commissioners, conducts Commission meetings and events, represents the Board's position of issues, and coordinates the agenda for the weekly business meetings. Although County Commissioners are elected at large, this Board has assigned 'areas of outreach' for each Commissioner so that the County's diverse geographical regions will each be heard by one of the five Commissioner positions.

The Board of County Commissioners also serves as the governing body of several component units. These units have their own taxing authority and therefore their budgets are not included in this document. The component units include:

- Clackamas County Development Agency (CCDA), an Urban Renewal Agency
- Clackamas County Enhanced Law Enforcement Service District (LEDIS)
- North Clackamas Parks and Recreation District (NCPRD)
- Water Environment Services (WES), a regional sanitary sewer district
- Clackamas County Service District No. 5 (CCSD5), a street and highway lighting district
- Clackamas County Extension and 4-H Service District (OSU Ext.)
- Library Services District of Clackamas County (LIBSD)
- The Housing Authority of Clackamas County (HACC)

Daily administrative functions are overseen by an appointed County Administrator, while the Board of Commissioners sets policy, adopts the annual budget, and passes ordinances under state law. Following a nationwide recruitment, the Board of Commissioners selected Gary Schmidt, formerly Director of the County's Public and Government Affairs department, as the County Administrator. Mr. Schmidt began in early 2019 and oversees the activities of the many County departments and is District Administrator for several County Service Districts. Also included in this report are the activities of the six elected officials, who serve as department heads overseeing their respective functions.

- The Sheriff provides patrol, investigation, civil process, and corrections services,
- The District Attorney prosecutes criminal charges and maintains family support enforcement,
- The Treasurer is investor and custodian of County funds,
- The County Clerk conducts elections and maintains official records,
- The County Assessor is responsible for the valuation of property for taxation and the subsequent application of all levies in the County to those properties
- The Justice of the Peace oversees the hearing of traffic violation cases, small claims, and other judicial matters once coming before the Circuit Court.

Compensation for elected officials is recommended by the Compensation Board for Elected Officials as part of the annual budget process, which is approved by the Budget Committee. The Budget Committee takes into consideration the recommendation of the Compensation Board and approves a level of compensation to be included in the budget and documented in the County's personnel management system. The Commissioners act on those recommendations to set elected officials' salary compensation as they adopt the County budget.

Elected officials have greater autonomy than appointed department heads but must still have their budgets approved by the Budget Committee. In accordance with Oregon Local Budget Law, the committee consists of the Commissioners and an equal numbers of residents who review and approve the departmental budgets for each fiscal year.

Long Term Planning Efforts and Major Initiatives

Performance Clackamas: A strategic plan and process modeled after a process known as Managing for Results (MFR), which emphasizes the relationship between providing budget resources and measurable progress toward declared goals of the governing body. This program has changed the approach to budget development and tracking of outcomes so that measurable progress toward Board goals will be provided to County residents. Clackamas County adopted Performance Clackamas in 2014, and it is regularly updated. The current plan was adopted by the Board of County Commissioners in March 2021 and includes the following five strategic priorities:

- Build public trust through good government
- Grow a vibrant economy
- Build a strong infrastructure
- Ensure safe, healthy and secure communities
- Honor, utilize, promote and invest in our natural resources

Below are some of the major initiatives that have been undertaken to support the five strategic priorities.

1. **Strategic Planning and Budgeting by Department (*Strategic Priority-Build Public Trust through Good Government*):** As of FY21-22, nearly all departments had developed strategic plans and measurements to support performance-based budgeting. Departments provide quarterly reports on strategic results to County Administration and annual reports to the Board through the budget process. Additionally, the County has invested in new technology (i.e. new budgeting and performance measurement software, new chart of accounts for the County and the seven district/agencies, etc.) to facilitate budgeting, reporting, and transparency.
2. **Creation of an Equity and Inclusion Office (*Strategic Priority-Build Public Trust through Good Government*):** Clackamas County recognizes that the historical and current environment perpetuate inequities and have deep impacts on the entire community. People are differently situated given their race, gender, sexual orientation, ethnicities, age, social economic status, national origin, disability and other intersections of identity. The vision is for Clackamas County to be where people thrive and have a sense of safety, connection and belonging, so that each person is honored and celebrated for the richness in diversity they bring. The purpose of the Office will be met through:
 - Providing training for county employees,
 - Learning and training opportunities countywide with partners, cities, organizations, and
 - Consultation and coaching options to address specific needs within county department or projects.
3. **COVID Vigilance (*Strategic Priority-Ensure Safe, Healthy and Secure Communities*):** Clackamas is encouraging the reduction of COVID by imploring people to work with fellow Oregonians to:
 - a. Get Your Shot
 - b. Wear Your Mask
 - c. Keep Your Distance

Emergency relief funding is being sought for business owners and operators so they will have a future once the global pandemic is under control. Additionally, the County is hosting vaccination clinics throughout the area and communicating vaccination availability.

4. **Community Input on the Use of \$81.1 million American Rescue Plan Act of 2021 (ARPA) (*Strategic Priority-All*):** In March, the American Rescue Plan Act of 2021 (ARPA) was signed into law. The bill gives emergency funding for state, local, territorial, and tribal governments to provide relief to support public health response work and equitable economic recovery. Clackamas County will receive \$81.1 million, with the first installment expected early this month (May 2021), and the remaining amount no sooner than 12 months after.

County Commissioners will need to make challenging decisions about investing these funds. Clackamas County is asking residents and stakeholders to take a survey and provide their insight about how \$81.1 million in federal funds should be spent to help move our community forward – both to recover from the pandemic, wildfires and ice storm, and to best prepare for future disasters. By completing the survey, county residents are providing officials with valuable insight about the overall needs and values of the community.

5. **Housing Services Implementation Plan (*Strategic Priority-Build a Strong Infrastructure*):** In May 2020, voters in the Portland Metro area approved a measure that will raise money for a new Supportive Housing Services Program that is aimed to end chronic homelessness in the region. With this funding, an estimated \$51 Million annually for Clackamas County, people experiencing homelessness or those at risk of homelessness will have access to much-needed services, including rent assistance, employment assistance, and behavioral health services. The FY21-22 budget includes the first year of revenue receipts in the amount of \$24.5 million, shown in Health, Housing, and Human Services (H3S).
6. **Courthouse Construction Project (*Strategic Priority- Ensure Safe, Healthy and Secure Communities*):** During the 2017 Oregon Legislative Session, HB 5006 provided the County with \$1.2 million in planning money as initial support for the courthouse replacement. In June 2019 the Oregon Legislature passed a bill authorizing \$31.5 million for construction of the new courthouse. The state funding is contingent upon Clackamas County securing matching funds for the local share of the project.

On May 5, 2021, the Clackamas County Commissioners approved a plan to pursue a public-private partnership (P3) to build a new county courthouse to replace the old courthouse building, which has been determined to be functionally obsolete and seismically unsound. The P3 approach was determined to be the most cost-effective plan based on extensive analysis of alternatives. The county plans to build the new courthouse on the county's Red Soils Campus in Oregon City by 2025 that will meet projected county needs for the next 50 years and comply with specifications outlined by the Oregon Judicial Department. Clackamas County is requesting \$94.5 million in matching bond funds from the 2021 Oregon Legislature, which would represent the state's 50% contribution of funds toward the estimated \$189 million project.

The private partner, to be selected during a competitive procurement process, will finance, design, build and maintain the new courthouse over a 30-year period. The state and the county will not make any payments until the building is completed and ready for occupancy. Upon completion, the state contribution will be applied as a lump sum payment towards the private financing with the remainder repaid by the county over the 30-year term of the project agreement. The public-private partnership provides the best value in keeping with the County's commitment to affordability with the courthouse project.

The new courthouse building will be built without any additional tax increases.

PUBLIC INVOLVEMENT

Residents are encouraged to become involved in the County's budget process. Public comments are welcome at Budget Committee and Board of County Commissioners meetings. Meeting schedules, notices, and budget information, and instructions for public participation are available via the County's website which can be found at <https://www.clackamas.us/budget>. Budget information is also available at the County Finance Office, 2051 Kaen Road, Oregon City, and at each Budget Committee meeting.

In addition to budget matters, there are over fifty other advisory boards and commissions working on a wide variety of issues of interest to County residents. Detailed information about each of these groups can be found online at <https://web3.clackamas.us/abc/abc.jsp>.

FINANCIAL STRUCTURE

Clackamas County organizes its financial information into five standard fund groups. Included is one General Fund, along with numerous special revenue, debt service, internal service and enterprise, and capital projects funds. All funds are disclosed in an annual comprehensive financial report and audited by an independent auditing firm.

Clackamas County adopts a balanced budget meaning that the estimate of resources must equal the estimate of requirements for each fiscal year. This means that the sum of expenditures authorized plus the amounts to be held aside for contingencies and reserves must equal the resources available. County policy dictates that if revenues do not come in as anticipated, expenditures must be reduced accordingly. All funds are budgeted in conformance with Oregon Local Budget Law found in Oregon Revised Statutes, Chapter 294, and all funds are appropriated. Contingency is the most common allocation not attributable to a specific organizational unit. The resolution authorizing appropriation for each fund sets the level by which expenditures cannot legally exceed appropriations. Each budget is prepared with line-item

detail but compliance is required only at the level of legal appropriation. The Supplemental Information section of this publication contains a copy of the ordinance adopting the budget accompanied by additional detail showing the legal appropriation level within each fund.

BASIS OF ACCOUNTING AND BUDGETING

The modified accrual basis of accounting is used for the General Fund, special revenue funds, debt service funds, and capital projects funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e. when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The County considers property taxes as available if they are collected within 60 days after year-end. Expenditures are recorded when incurred. Principal and interest on general long-term debt are recorded when due.

Internal service and enterprise funds are accounted for utilizing the accrual basis of accounting under which revenues are recognized at the time they are earned and expenses are recognized when they are incurred. Financial accounting reports are prepared in accordance with Generally Accepted Accounting Principles (GAAP).

The County essentially budgets its funds on the modified accrual basis and conforms to Generally Accepted Accounting Principles (GAAP) unless such procedures prevent compliance with Oregon governmental accounting regulations as stipulated by statute. Differences between the budget basis and accounting basis are reconciled at year-end as shown in the Comprehensive Annual Financial Report (CAFR). In particular, depreciation is accrued for GAAP purposes but is not a budgeted expense item. Likewise, certain compensated absences (vacation expenses) are accrued for GAAP purposes but not budgeted.

For many years, the County's CAFR's been awarded GFOA's Certificate of Achievement for Excellence in Financial Reporting and the County's budget documents have been awarded GFOA's Distinguished Budget Presentation Award.

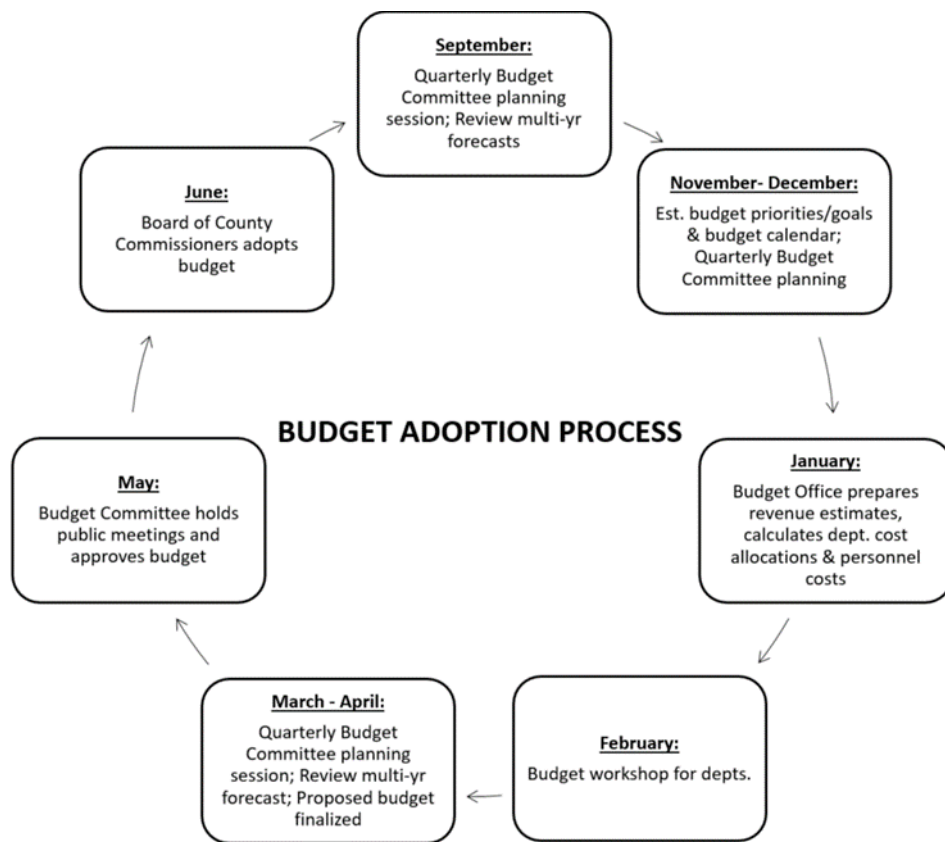
The County maintains extensive budgetary controls. The objective of these controls is to ensure compliance with legal provisions embodied in Oregon Revised Statutes, Chapter 294 which prescribes the format and content of local government budgets in the state. All of the General Fund, special revenue funds, enterprise funds, internal service funds, capital projects funds, fiduciary funds, and debt service funds are included in the annual appropriated budget of the County.

The level of budgetary control (the level at which expenditures cannot legally exceed the appropriated amount) is established at the fund level, with separate appropriations for amounts that are not attributable to an organizational unit (if applicable.) The County also maintains an encumbrance accounting system as one method of maintaining budgetary control. Encumbered amounts lapse at year's end. However, outstanding encumbrances are re-established as necessary as part of the following year's budget.

BUDGET ADOPTION PROCESS

The County's budget process begins in late fall of each calendar year with the Board of County Commissioners meeting to set their budget priorities. Next is the generation of cost allocation numbers for central services to be distributed to operating departments. This cost allocation is designed to recover the costs of technology, human resources services, records management, financial and accounting, and facilities management costs, - among others - provided to county departments and component unit operations. The cost allocation methodology is applied in a manner consistent and compliant with rules on grant-funded activities.

The Budget Committee is composed of the County Commissioners and an equal number of appointed residents members serving staggered terms. The Budget Committee meets at least quarterly to review the long-term forecast and current year projections. The Committee also refines budget policies and directions to guide staff in preparing the budget. The budget process is based upon these policies and directions, which are incorporated into a comprehensive book of budget instructions known as the Budget Manual. A budget workshop is held to distribute manuals to those staff members charged with the preparation of the upcoming year's budget. At that meeting, new policies and guidelines are discussed, as are any changes in procedure. Departments then spend the next several weeks compiling their budget requests for the upcoming year.



Each department submits its complete budget package to the Budget Office. The budget staff reviews the information to verify that all required documents are included; that anticipated revenues balance with expenditures in all funds outside the General Fund; and that any proposed increase in personnel is accompanied by the appropriate new position request/justification. The Budget Manager then reviews all materials and conducts preliminary analysis before review by the County Administrator, the designated Budget Officer.

The County Administrator, corresponding department directors, and budget staff, review submitted budgets. Upon review of the departmental budgets, the County Administrator instructs revisions where necessary, determines recommended levels of General Fund support, and balances the budget. The proposed budget is communicated to the departments so they can begin work on the presentation and budget book material.

The Budget Committee is given the responsibility of convening public hearings during which they receive the budget message and budget document, hear public testimony and approve a budget for the County. The County Administrator presents his budget message during the first meeting. At the public meetings, each department head speaks briefly about his or her department's strategic plan and summarizes the budget request being submitted. The Budget Committee has the opportunity to ask any questions about the requests before making decisions on funding levels for each department. Public testimony is heard and the Budget Committee agrees upon an approved budget.

Before adoption by the Board of County Commissioners, the budget and a notice of the adoption hearing are published in a newspaper of general circulation in the County. At the public hearing, the budget is officially adopted by Resolution and Order. This adoption must take place before July 1 of the fiscal year, for the County to have appropriation authority for the coming year. Oregon Budget Law provides the Board authority to amend the budget approved by the Budget Committee in any fund by up to 10% provided the source of any additional revenue does not affect the tax levy amounts approved by the Budget Committee. The adopted budget document is then finalized, printed, and distributed for use as a fiscal plan for the upcoming year.

BUDGET REVISION PROCESS

Throughout the fiscal year, department staff and the Budget Office monitor budgets. As the year progresses, departments may need to adjust or change the original budget due to unanticipated changes in revenues or to get approval for redirection of appropriations. The budget may be amended after adoption by any one of four methods. Supplemental budget actions are scheduled as needed to update the budget by allowing for unforeseen circumstances. Oregon Local Budget Law regulates the supplemental process (ORS 294.471).

The Board of County Commissioners may approve the change by resolution during a regular weekly business meeting, providing prior notice has been published. Public testimony is accepted at the hearing if anyone wishes to air concerns regarding the proposed appropriation changes. Oregon Local Budget Law also allows for additional appropriations in special circumstances when new funds are dedicated to a specific purpose (ORS 294.338). The additional appropriations are approved by resolution of the Board at their regular weekly meeting as needed. Budget transfers between categories within a fund are approved by resolution of the Board of County Commissioners. Transfers are processed as needed. Adjustments of line-item appropriations within a budgetary category and organizational unit are also processed as needed. These changes do not require action by the Board of County Commissioners.

COUNTY DEBT SUMMARY

The County follows ORS 287A provisions for limitations on bonded indebtedness. The provision sets debt limits based upon real market value. As of June 30, 2021, real market value of the taxable property in the County is \$86,018,156,852.

General Obligation Debt: ORS 287A.100 establishes a limit on bonded indebtedness for counties. Counties may issue an aggregate principal amount up to two percent of the Real Market Value of all taxable properties within the county if the County's voters approve the general obligation bonds. General obligation bonds are secured by the power to levy an additional tax outside the limitations of Article XI, Sections 11 and 11b.

- 2016 GO Bonds: In 2016, the County issued \$59,000,000 in general obligation bonds as approved by voters in May 2016 to finance the replacement of first responders' emergency radio communications system to expand coverage and provide disaster reinforcement. The projected levy will not exceed 10 cents per \$1,000 of assessed value. The outstanding balance is \$52,480,000 and will be repaid in 2031.

Full Faith and Credit Debt: Local governments may pledge their full faith and credit for "limited tax bonded indebtedness" or "full faith and credit obligations".

- 2012 Refunding Bonds: The County issued debt in 2003 to construct a new Public Services Building and update the Emergency Operations Center located on the County's Red Soils Property in Oregon City. The County also purchased the Public Safety Training Center from Clackamas County Sheriff's Office and other law enforcement agencies as well as a public shooting range. These two issues were refunded in 2012 and this new combined debt has \$13,240,000 outstanding, with final payment due in 2033.
- 2018 Refunding Bonds: In 2007, the county issued bonds to build a second building for county offices on the Red Soils property in Oregon City and construct other improvements to the campus as provided for in the Master Plan. The Development Services Building and campus improvements were completed in 2008. The debt was refunded in 2018 to reduce interest expense. The outstanding balance is \$18,280,000 with final maturity in 2027.
- 2020 Refunding Bonds (original issuance was 2009): In 2009, debt of \$34,795,000 was issued to finance remodeling, and repurposing facilities used by the Sheriff Department and reimburse project costs at the Development Services Building. The County-owned Brooks Building (formerly known as the Sunnybrook Service Center) was remodeled for use as a central Sheriff's Office in the Clackamas area. At the existing jail, facility improvements, 50 additional beds, and a medical care unit were added. In 2010, a warehouse was purchased adjacent to the Red Soils campus which now houses an evidence processing facility. The outstanding balance of \$14,420,000 was combined into one refunding in August 2020 at a 0.89% interest rate, with final maturity in 2029.

2020 Refunding Bonds (original issuance was 2012): In 2012, Clackamas County issued \$20,080,000 in debt to finance its share of the Portland-Milwaukie Light Rail project. The balance outstanding of \$10,575,000 was

combined into one refunding in August 2020 at a 0.89% interest rate, with final maturity in 2028. A \$6,800,000 balloon payment is due in 2028.

The table below shows the breakdown of outstanding debt and the percent of capacity issued by the County.

Clackamas County Outstanding Long-Term Debt

	Date of Issue	Date of Maturity	Amount Issued	Amount Outstanding
<u>General Obligation Debt</u>				
2016B (Tax-Exempt)	9/29/2016	6/1/1931	53,155,000	49,430,000
<u>Full Faith and Credit Debt</u>				
2012 Refunding	9/6/2012	1/1/1933	18,750,000	13,240,000
2018 Refunding	2/16/2018	6/1/2027	28,255,000	18,280,000
2020 Refunding (Jail, Red Soils, Light Rail)	8/20/2020	6/1/1940	26,690,000	24,995,000
2020 Obligation (DTD)	8/20/2020	6/1/1940	20,000,000	19,455,000
			93,695,000	75,970,000

Clackamas County Debt Capacity

Measure 5 Real Market Value ⁽¹⁾ (FY20-21)		\$86,018,156,852			
	Debt Limit (% of RMV)	Total Debt Capacity	Outstanding Debt Subject to Limit	Remaining Legal Capacity	% of Capacity Issued
General Obligation Bonds ⁽²⁾	2%	\$1,720,363,137	49,430,000	1,670,933,137	2.9%
Limited Tax Pension Bonds ⁽³⁾	5%	\$4,095,424,126	-	4,095,424,126	0.0%
Limited Tax Obligations ⁽⁴⁾	1%	\$860,181,569	75,970,000	784,211,569	8.8%

(1) Value represents the Real Market Value of taxable properties, including the reduction in Real Market Value of specially assessed properties such as farm and forestland. This value is also commonly referred to as the Measure 5 Real Market Value by county assessors.

(2) Represents voter-approved, unlimited-tax general obligations of the County.

(3) The County has no pension bonds outstanding.

(4) Includes the County's Full Faith and Credit/limited-tax obligations.

The following table summarizes debt service obligations for General Obligation and Full Faith and Credit debt due each year to maturity:

Total Debt Service

FY Debt Service	Principal	Interest	Total DS
21-22	9,875,000	4,823,718	14,698,718
22-23	10,425,000	4,440,263	14,865,263
23-24	11,115,000	3,929,613	15,044,613
24-25	11,530,000	3,385,213	14,915,213
25-26	12,315,000	2,848,363	15,163,363
26-27 to 39-40	70,140,000	7,618,481	77,758,481
Total	125,400,000	27,045,649	152,445,649



This page intentionally left blank

CLACKAMAS
C O U N T Y

Summary of Resources and Requirements

Total Budget Summary

	FY18-19 Actual	FY19-20 Actual	FY20-21 Amended	FY20-21 Projected	FY21-22 Proposed	\$ Change	% Change
<u>Resources by Category</u>							
Beginning Fund Balance	235,956,790	234,701,867	214,234,393	242,918,713	245,001,333	30,766,940	14.4%
Current Revenues							
Taxes	148,037,252	150,577,620	154,190,294	151,844,315	158,524,783	4,334,489	2.8%
Federal, State, Local, All Other Gifts & Donations	131,023,017	140,738,037	172,777,025	173,692,204	216,557,049	43,780,024	25.3%
Charges/Fees/License/Permits/Fines/Assessments	143,461,319	158,223,981	170,005,549	159,242,352	180,145,055	10,139,506	6.0%
Revenue from Bonds & Other Debts	2,315,591	1,984,386	23,537,875	56,691,727	1,710,005	(21,827,870)	-92.7%
All Other Revenue Resources	83,808,634	77,584,932	78,548,181	77,278,421	87,923,453	9,375,272	11.9%
Interfund Transfers	128,308,951	134,184,372	134,539,548	122,251,817	3,607,738	(130,931,810)	-97.3%
General Fund Support *	-	-	-	4,625,571	146,261,053	146,261,053	-
Subtotal Current Revenues	636,954,764	663,293,328	733,598,472	745,626,407	794,729,135	61,130,663	8.3%
Total Resources	872,911,554	897,995,195	947,832,865	988,545,120	1,039,730,468	91,897,603	9.7%
<u>Requirements by Category</u>							
Personnel Services	267,310,894	285,793,481	316,168,295	299,391,085	333,937,450	17,769,155	5.6%
Materials & Services	180,247,967	177,125,809	227,351,569	205,247,469	216,138,135	(11,213,434)	-4.9%
Capital Outlay	17,671,118	16,669,460	62,491,653	28,533,074	61,791,997	(699,656)	-1.1%
General Fund Support *	-	-	-	4,625,571	146,261,053	146,261,053	-
Subtotal Current Expenditures	465,229,979	479,588,751	606,011,517	537,797,199	758,128,635	152,117,118	25.1%
Debt Service	13,644,519	13,886,648	16,092,913	48,565,094	14,702,720	(1,390,193)	-8.6%
Special Payments	31,026,255	30,957,987	51,035,258	37,439,822	62,570,723	11,535,465	22.6%
Interfund Transfer	128,308,951	134,184,372	134,108,909	120,216,057	3,554,447	(130,554,462)	-97.3%
Reserve for Future Expenditures	-	-	71,347,880	-	61,198,462	(10,149,418)	-14.2%
Contingency	-	-	69,236,388	-	126,795,392	57,559,004	83.1%
Unappropriated Ending Fund Balance	-	-	-	244,526,948	12,780,090	12,780,090	-
Total Requirements	638,209,704	658,617,758	947,832,865	988,545,120	1,039,730,469	91,897,604	9.7%
Full-Time Equivalents (FTE's)	2,168	2,190	2,272	2,272	2,290	18	0.8%

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

Resources by Fund and Category FY21-22 Proposed Budget

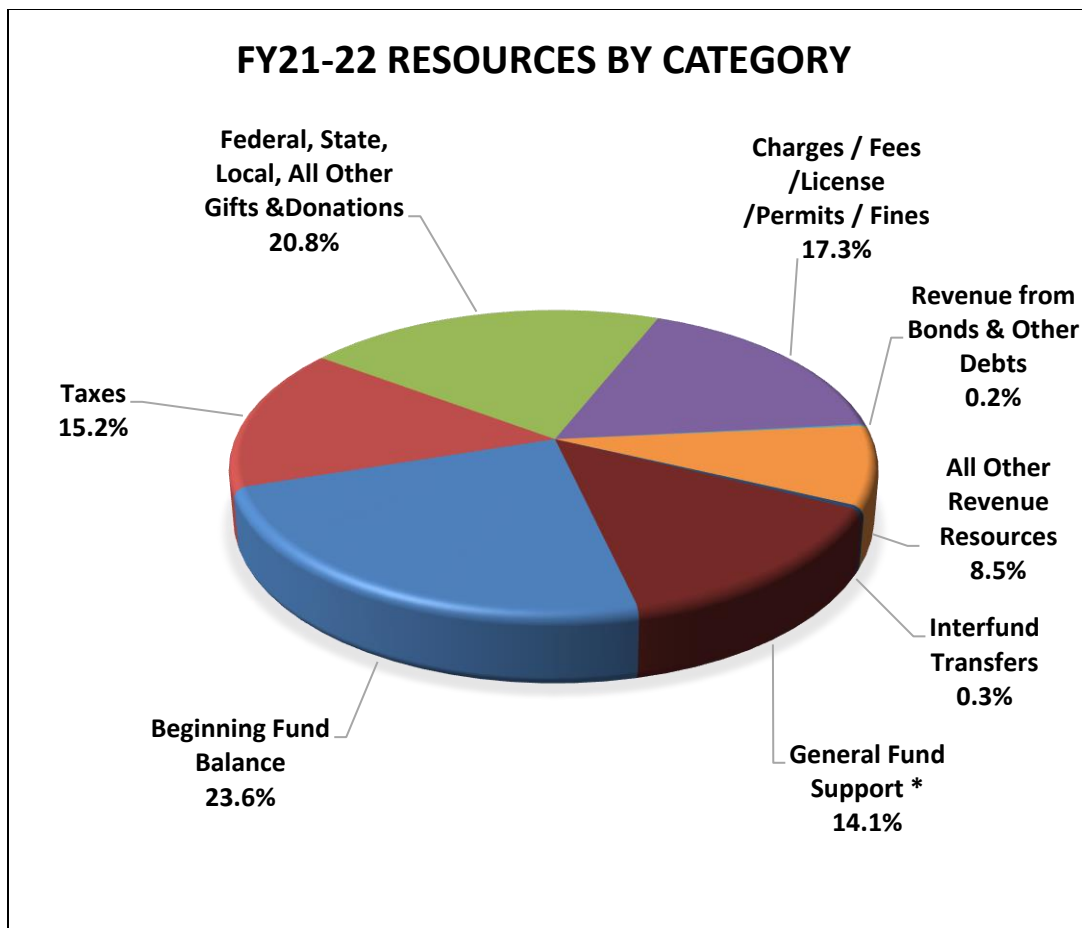
Funds	Beginning Fund Balance	Taxes	Federal, State, Local, All Other Gifts & Donations	Charges, Fees, License, Permits, Fines, Assessments	Revenue from Bonds & Other Debts	All Other Revenue Resources	Other Interfund Transfers	General Fund Support	Grand Total
General Fund									
100-General Fund	67,807,335	139,964,601	24,646,944	43,666,606	16,000	38,868,942	340,903	121,714,680	437,026,011
General Fund Total	67,807,335	139,964,601	24,646,944	43,666,606	16,000	38,868,942	340,903	121,714,680	437,026,011
Special Revenue Fund									
201-County Fair Fund	509,639		58,167	552,436		1,033,500	516,588		2,670,330
204-County School Fund	-		490,000			10,000			500,000
205-Development Services Fund	11,664,578			9,131,057	7,500	235,602			21,038,737
206-Sheriff's Operating Levy	548,115	13,270,602	158,500			-	-		13,977,217
208-Lottery Fund	3,375,214		2,400,000	1,289,211		-	100,000		7,164,425
211-Law Library Fund	272,471		-	323,727		6,600			602,798
212-Library Network	5,441,406		4,561,461	1,145,296		829,250		2,457,474	14,434,887
215-Road Fund	45,561,036		48,684,366	15,973,890	30,642	3,464,027	759,556	249,235	114,722,752
218-Property Resources Fund	2,152,103			400,000		515,000			3,067,103
223-Countywide Transportation SDC	18,005,240			2,536,400		265,000			20,806,640
224-Public Land Cor Pres Fund	1,458,284			1,097,325		15,000			2,570,609
230-Special Grants Fund			30,000,000						30,000,000
240-Health Housing & Human Services	25,855,187		92,105,030	11,511,611	580,000	982,500	365,283	9,785,892	141,185,503
253-Clackamas Health Centers	14,061,297		5,095,453	39,144,948	45,963	182,234		518,909	59,048,804
255-Transient Lodging Tax Fund	1,246,274		303,105			2,717,666		-	4,267,045
257-Parks & Forestry Fund	3,732,273		1,498,628	1,350,559	1,009,900	262,471	245,000	215,882	8,314,713
Special Revenue Fund Total	133,883,117	13,270,602	185,354,710	84,456,460	1,674,005	10,518,850	1,986,427	13,227,392	444,371,563
Debt Service Fund									
320-Clackamas County Debt Service						3,384,033	1,280,408	4,744,699	9,409,140
321-Clackamas County Debt Service - GO		5,289,580				-			5,289,580
Debt Service Fund Total	-	5,289,580	-	-	-	3,384,033	1,280,408	4,744,699	14,698,720
Capital Projects Fund									
420-Capital Projects	3,966,507		2,627,500					6,574,282	13,168,289
Capital Projects Fund Total	3,966,507	-	2,627,500	-	-	-	-	6,574,282	13,168,289
Enterprise Funds									
601-Stone Creek Golf Course	1,253,558			2,800,000		5,000			4,058,558
602-Clackamas Broadband Utility	156,434			2,425,000		44,000			2,625,434
605-911 Center Fund	1,429,401		3,892,895	6,573,488		24,700			11,920,484
Enterprise Funds Total	2,839,393	-	3,892,895	11,798,488	-	73,700	-	-	18,604,476
Internal Service Funds									
744-Facilities Management Fund	2,079,133			10,573,558		2,699,227			15,351,918
747-Technology Services Fund	2,166,939		35,000	16,431,999		83,000			18,716,938

Resources by Fund and Category FY21-22 Proposed Budget

Funds	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	Other Interfund Transfers	General Fund Support	Grand Total
760-Self-Insurance Fund	19,077,370			1,986,955		31,950,758			53,015,083
761-Risk Management Claims Fund	12,745,361			5,105,000		343,443			18,193,804
770-Fleet Services Fund	436,178			6,125,989	20,000	1,500			6,583,667
Internal Service Funds Total	36,504,981	-	35,000	40,223,501	20,000	35,077,928	-	-	111,861,410
Grand Total	245,001,333	158,524,783	216,557,049	180,145,055	1,710,005	87,923,453	3,607,738	146,261,053	1,039,730,468

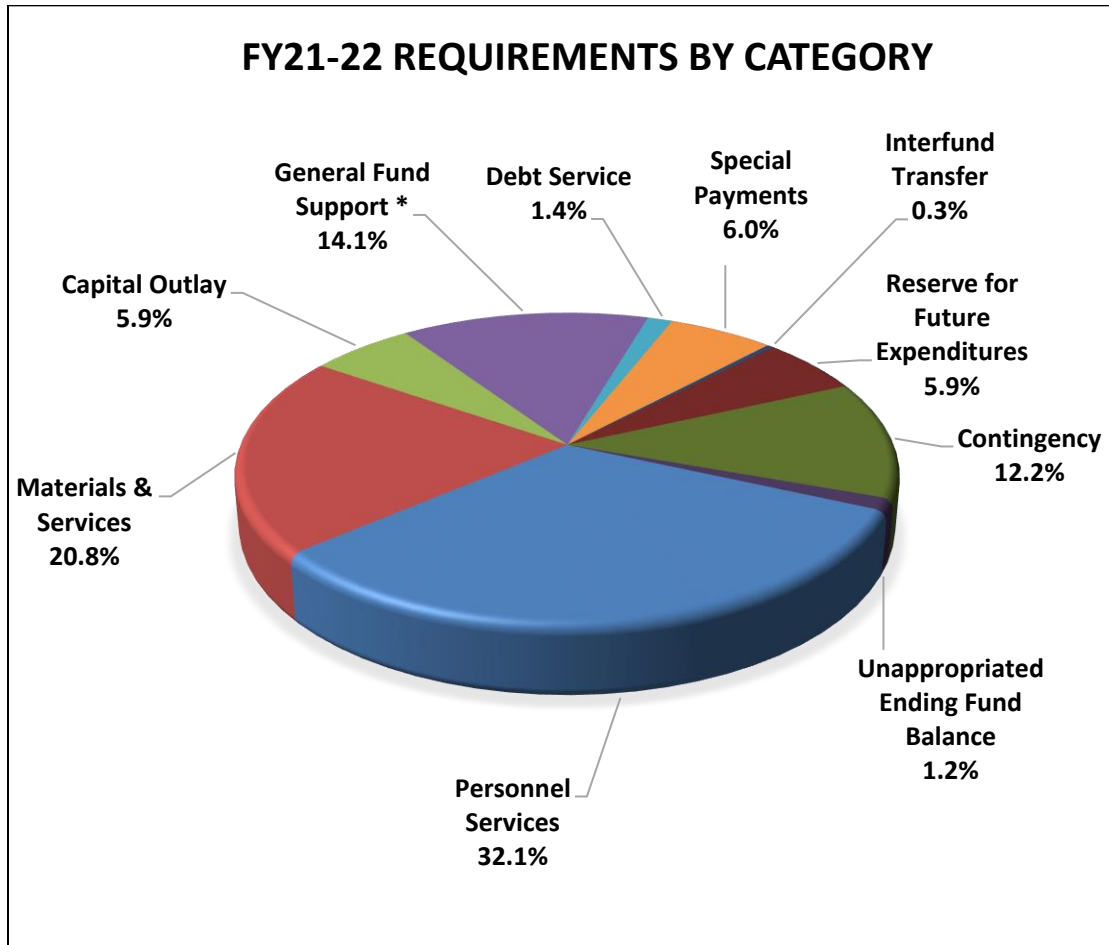
Requirements by Fund and Category FY21-22 Proposed Budget

Funds	Personnel Services	Materials and Services	Capital Outlay	General Fund Support	Debt Service	Special Payments	Transfers	Reserve for Future Expenditures	Contingency	Unappropriated Ending Fund Balance	Grand Total
General Fund											
100-General Fund	168,036,851	54,304,287	1,789,984	146,261,053		12,845,079	319,662	21,569,823	19,119,186	12,780,090	437,026,015
General Fund Total	168,036,851	54,304,287	1,789,984	146,261,053	-	12,845,079	319,662	21,569,823	19,119,186	12,780,090	437,026,015
Special Revenue Fund											
201-County Fair Fund	610,500	1,518,420	90,750			24,250			426,410		2,670,330
204-County School Fund		6,000				494,000					500,000
205-Development Services Fund	6,832,732	3,007,727	94,600				-	4,828,221	6,275,455		21,038,735
206-Sheriff's Operating Levy	11,019,480	2,632,934	-			270,600	54,203				13,977,217
208-Lottery Fund	2,051,533	1,848,845	-			513,650	63,000	-	2,687,396		7,164,425
211-Law Library Fund	329,433	152,365						110,000	11,000		602,798
212-Library Network	3,215,844	3,513,607	4,604,581			850,000	-	2,001,974	248,881		14,434,886
215-Road Fund	21,889,484	21,501,533	40,060,823			5,405,000	1,845,813	3,932,099	20,087,999		114,722,752
218-Property Resources Fund	168,869	600,352	610,000			162,000	100,000	1,343,597	82,285		3,067,103
223-Countywide Transportation SDC		431,747	-			2,250,000	759,556	10,000,000	7,365,337		20,806,640
224-Public Land Cor Pres Fund	754,773	173,965	15,000					275,000	1,351,871		2,570,609
230-Special Grants Fund									30,000,000		30,000,000
240-Health Housing & Human Service	50,531,570	43,146,846	1,070,480		4,000	38,661,768	212,213		7,558,625		141,185,502
253-Clackamas Health Centers	35,105,076	9,876,055	3,500,000			6,376			10,561,297		59,048,804
255-Transient Lodging Tax Fund	942,174	1,719,367							1,605,503		4,267,045
257-Parks & Forestry Fund	1,750,056	2,125,716	1,693,647			2,000		2,369,773	373,520		8,314,712
Special Revenue Fund Total	135,201,525	92,255,480	51,739,881	-	4,000	48,639,644	3,034,785	24,860,664	88,635,579	-	444,371,559
Debt Service Fund											
320-Debt Service					9,409,140						9,409,140
321-Debt Service - GO					5,289,580						5,289,580
Debt Service Fund Total	-	-	-	-	14,698,720	-	-	-	-	-	14,698,720
Capital Projects Fund											
420-Capital Projects		5,810,553	5,357,736					2,000,000			13,168,289
Capital Projects Fund Total	-	5,810,553	5,357,736	-	-	-	-	2,000,000	-	-	13,168,289
Enterprise Funds											
601-Stone Creek Golf Course		2,582,999	50,000			1,000	200,000	836,540	388,019		4,058,558
602-Clackamas Broadband Utility	772,282	677,170	1,063,896			40,000		-	72,086		2,625,434
605-911 Center Fund	8,435,633	1,092,692	20,000			1,045,000		717,825	609,334		11,920,484
Enterprise Funds Total	9,207,916	4,352,861	1,133,896	-	-	1,086,000	200,000	1,554,365	1,069,439	-	18,604,476
Internal Service Funds											
744-Facilities Management Fund	6,341,709	7,007,133	275,500					-	1,727,577		15,351,919
747-Technology Services Fund	9,232,650	7,662,329	1,145,000					376,958	300,000		18,716,937
760-Self-Insurance Fund	1,767,084	37,563,001						2,476,652	11,208,346		53,015,083
761-Risk Management Claims Fund	1,486,264	3,964,950						8,360,000	4,382,590		18,193,804
770-Fleet Services Fund	2,663,451	3,217,541	350,000					-	352,674		6,583,667
Internal Service Funds Total	21,491,159	59,414,954	1,770,500	-	-	-	-	11,213,610	17,971,187	-	111,861,409
Grand Total	333,937,450	216,138,135	61,791,997	146,261,053	14,702,720	62,570,723	3,554,447	61,198,462	126,795,392	12,780,090	1,039,730,469



Resources Category	FY20-21 Amended	FY21-22 Proposed	% of Total
Beginning Fund Balance	214,234,393	245,001,333	23.6%
Taxes	154,190,294	158,524,783	15.2%
Federal, State, Local, All Other Gifts & Donations	172,777,025	216,557,049	20.8%
Charges / Fees / License / Permits / Fines	170,005,549	180,145,055	17.3%
Revenue from Bonds & Other Debts	23,537,875	1,710,005	0.2%
All Other Revenue Resources	78,548,181	87,923,453	8.5%
Interfund Transfers	134,539,548	3,607,738	0.3%
General Fund Support *	-	146,261,053	14.1%
Total Resources	947,832,865	1,039,730,468	100.0%

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



Requirements Category	FY20-21 Amended	FY21-22 Proposed	% of Total
Personnel Services	316,168,295	333,937,450	32.1%
Materials & Services	227,351,569	216,138,135	20.8%
Capital Outlay	62,491,653	61,791,997	5.9%
General Fund Support *	-	146,261,053	14.1%
Debt Service	16,092,913	14,702,720	1.4%
Special Payments	51,035,258	62,570,723	6.0%
Interfund Transfer	134,108,909	3,554,447	0.3%
Reserve for Future Expenditures	71,347,880	61,198,462	5.9%
Contingency	69,236,388	126,795,392	12.2%
Unappropriated Ending Fund Balance	-	12,780,090	1.2%
Total Requirements	947,832,865	1,039,730,469	100.0%

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

A summary of Clackamas County's financial resources and requirements over the last four years is shown on the previous page. Audited revenues and expenditures are available for FY 2018-19 and FY 2019-20. For FY 2020-21, both the amended budget and projected actual resources and expenditures are shown. Finally the proposed budget for FY 2021-22 is presented. Since both actual data and budgets are shown on the previous page, it is important to be careful when comparing them. Budgets represent planned or anticipated activity; they are totals not to be exceeded. As the Beginning Fund Balance line indicates, not all resources are spent during a year. Actual expenditures will always be less than budgeted expenditures.

The Clackamas County budget for FY 2021-22 totals \$1.040 billion, which amounts to an increase of \$91.9 million or 9.7% from the FY 2020-21 amended budget. This general overview is intended to provide brief explanations of the major categories reported and highlight significant changes with particular attention to differences between the two budget columns. More complete information about resources and expenditures as they relate to particular departments and funds is presented throughout the subsequent sections of this book.

Beginning Fund Balance is the unspent dollars and savings from the previous year. It is a critical safety net for the County as it includes the reserves, which are a measure of financial strength and ability to meet future challenges and withstand emergencies. Preservation of fund balance reflects ongoing efforts on the part of County to curtail spending to preserve resources. Variations occur from year to year. For FY 2021-22, beginning fund balance is \$245.0 million. This is 14.4% higher than FY 2020-21.

Property Tax Revenue is budgeted to increase \$4.3 million, or 2.8%, for FY 2021-22 including delinquencies and penalties/interest. Assumed growth in assessed value is 4.0% with a 94.7% property tax collection rate

Federal, State, Local Revenue is budgeted to increase by \$43.8 million, or 25.3%. This includes \$30 million budgeted in federal funding for the American Rescue Plan Act in addition to \$24.5 million budgeted in Health Housing & Human Services for the Metro Supportive Housing Measure.

Charges for Service, Fees, Licenses revenue is budgeted to generate \$180.2 million in FY 2021-22 which is \$10.1 million or 6.0% more than was budgeted in FY 2020-21. Charge for services are increasing across a variety of Business & Community Services and Transportation and Development programs.

Revenue from Bonds & Other Debts is budgeted at \$1.7M in FY 2021-22 versus \$23.5 million in FY 2020-21. FY2020-21 included the Series 2020 Full Faith and Credit (FFC) and Refunding Obligations.

All Other Revenue Resources is budgeted at \$87.9 million. This category includes \$23.8 million of salary reimbursements from other agencies that depend upon the General County to process their payrolls. These personnel services costs are reimbursed dollar for dollar. The Sheriff also budgeted to receive \$6.6 million in salary reimbursements for employees funded by the Enhanced Law Enforcement District. As in the General Fund, costs are reimbursed dollar for dollar. The Self-Insurance Fund has budgeted \$31.9 million in medical and other insurance coverage for employees. These contributions are determined in consultation with an actuary. Other revenue sources in this category include Transient Room Tax, Rent and Lease Income, and Franchise fees.

Interfund Transfers / General Fund Support are moneys sent from one County fund to another. Presentation changes of these categories in FY 2021-22 are the result of the new county-wide chart of account implementation. Most transfers originate in the General Fund and are disbursed to support operations in other funds. These are labeled as General Fund Support and are budgeted at \$146.3 million. The largest recipients of General Fund support include the Sheriff's Office at \$66.5M, the District Attorney at \$12.0 million, and Health, Housing & Human Services at \$10.3 million.

Personnel Services budgeted to increase \$17.8 million or 5.6% for a total FY 2021-22 budget of \$333.9 million. This budget includes an increase of 18 full-time equivalent positions. Budgeted COLA increases in FY 2021-22 were 1.8%. Countywide changes in personnel are discussed in the Financial Summaries section and in greater detail as they relate to specific work units in the Budget by Department section. Budgets for Personnel Services almost always exceed actual expenditures due to vacancies that occur during the year.

Materials and Services (M&S) are budgeted to decrease \$11.2 million or 4.9% compared to the prior year's budget. This is the result of scrutiny of historical expenses and leveraging a 3 year average when budgeting for FY 2021-22. Allocated Costs are included within this category and represent the spending through which county operations charge each other for services such as payroll processing, computer support and facilities maintenance. The Materials and Service category can be impacted by many factors, such as; personnel levels and weather related expenditures.

Capital Outlay budgeted at \$61.8 million is anticipated to decrease by 1.1% in FY 2021-22. This category includes both capital purchases such as vehicles and capital projects such as bridge construction. Budgets in this category typically exceed actual costs as they are established at a level that provides sufficient authorization to allow work to proceed under the most favorable possible conditions during the construction season. Project funds not used by year end can be re-budgeted for continuation the following year.

Debt Service decreased \$1.4 million to a \$14.7 budget in FY 2021-22. This balance within Non Departmental is comprised of Principal payments of \$9.9 million and Interest payments of \$4.8 million.

Special Payments of \$65.6 million in FY 2021-22 represents an \$11.5 million increase. This category primarily represents payments to other organizations for which goods or services are not received in return, and year-over-year variances will occur as projects are undertaken and completed. The increase in FY 2021-22 is driven by \$24.5 million in Health, Housing & Human services for the Metro Supportive Housing Measure and related to payment to Housing Authority Clackamas County (HACC).

Interfund Transfers / General Fund Support are moneys sent from one County fund to another. Presentation changes of these categories in FY 2021-22 are the result of the new county-wide chart of account implementation. Most transfers originate in the General Fund and are disbursed to support operations in other funds. These are labeled as General Fund Support and are budgeted at \$146.3 million. The largest recipients of General Fund support include the Sheriff's Office at \$66.5M, the District Attorney at \$12.0 million, and Health, Housing & Human Services at \$10.3 million.

Reserves and Contingency are two required budget categories. Reserves are funds set aside for future use and not intended to be spent during the current fiscal year. Reserves decrease in FY 2021-22 by \$10.1. Contingencies are also funds set aside, but they are considered available if needed for unforeseen circumstances that may arise in the current year. Contingencies are budgeted at \$126.8 million representing a \$57.6 million increase. This increase is driven by Transportation and Development (\$21.6 million) due to bond proceeds, H3S (\$9.2 million) due to federal funding for COVID-19, and Non Departmental (\$24.9 million) due to federal funding for COVID-19.

Ending Fund Balance This line reflects total money received but not spent. It shows up as a resource the subsequent year in Beginning Fund Balance.

Department	2018-19	2019-20	2020-21 Adopted	2021-22 Proposed
General County Administration	17.4	18.4	18.8	20.5
Assessor	58.5	60.0	60.0	60.0
Clerk	19.0	19.0	19.0	19.0
Treasurer	6.0	6.0	6.0	7.0
Sheriff	561.8	568.8	554.1	553.0
District Attorney	79.5	81.5	82.7	82.7
Justice Court	8.0	8.0	7.0	7.0
Juvenile	55.0	54.0	47.0	45.0
County Counsel	12.8	12.8	12.8	12.8
Disaster Management	11.0	11.0	11.0	15.8
Emergency Communications	50.0	52.0	53.8	55.8
Public & Government Affairs	22.0	22.0	22.0	22.0
Employee Services (HR)	43.0	43.0	43.0	43.0
Finance	96.5	96.5	97.5	97.7
Technology Services	55.5	56.0	53.0	55.0
Transportation & Development	295.6	301.6	297.5	301.7
Health, Housing & Human Services	564.4	559.5	581.6	679.4
Business & Community Services	38.0	43.5	41.5	42.5
Resolution Services	10.6	9.9	9.1	6.8
Tourism & Cultural Affairs	15.0	15.0	2.0	6.5
Law Library	2.4	2.4	2.4	2.4
Miscellaneous & Pass-Through	146.0	148.5	151.3	154.5
Total Budgeted Full-Time Equivalents (FTE's)	2,167.9	2,189.5	2,173.1	2,290.1

