



Non-Departmental

FY23-24 BUDGET PRESENTATION





Non Departmental (00)

Department Budget Summary by Fund

<i>Line of business Name</i>	<i>Program Name</i>	FY 23-24 General Fund (100)	FY 23-24 Special Grants Fund (230)	FY 23-24 Clackamas County Debt Service (320)	FY 23-24 Clackamas County Debt Service - GO (321)	FY 23-24 Total Budget	FY 23-24 General Fund Support in Budget**	FY 23-24 Total FTE
Non Departmental	Non Departmenta	241,599,912	197,121			241,797,033	-	
Debt	FFC Bonds			9,463,300		9,463,300	5,062,980	
Debt	GO Debt				5,581,400	5,581,400	-	
TOTAL		\$ 241,599,912	\$ 197,121	\$ 9,463,300	\$ 5,581,400	\$ 256,841,733	\$ 5,062,980	-

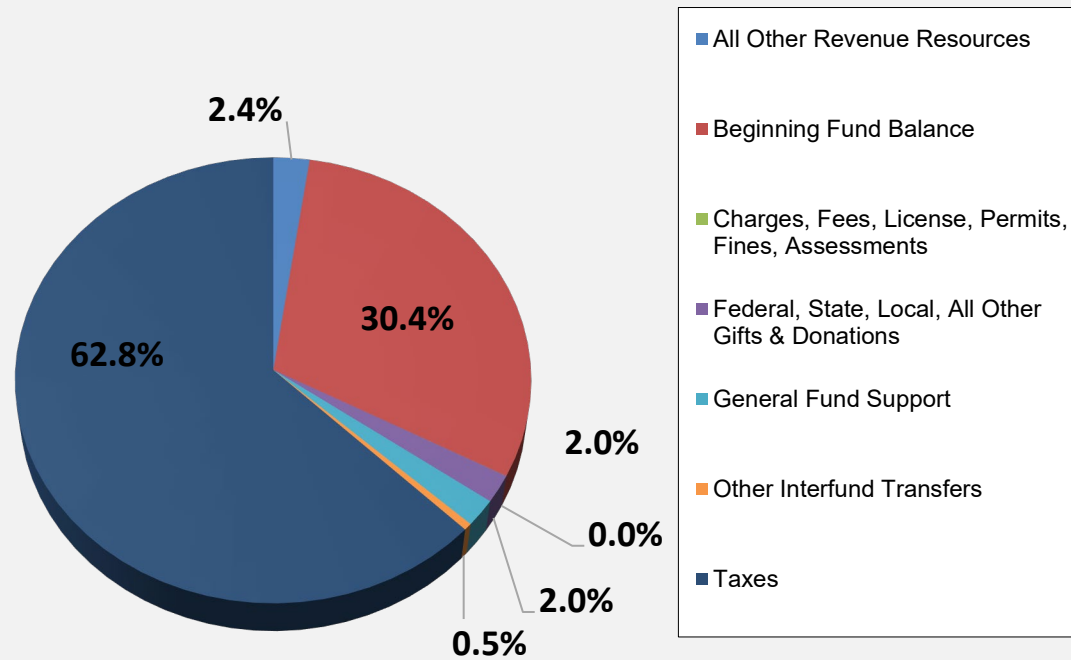
FY 22-23 Budget (Amended)	\$ 225,737,265	\$ 38,593,906	\$ 9,429,440	\$ 5,435,830	\$ 279,196,441	\$ 4,897,990	
\$ Increase (Decrease)	\$ 15,862,647	\$ (38,396,785)	\$ 33,860	\$ 145,570	\$ (22,354,708)	\$ 164,990	-
% Increase (Decrease)	7.0%	-99.5%	0.4%	2.7%	-8.0%	3.4%	

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

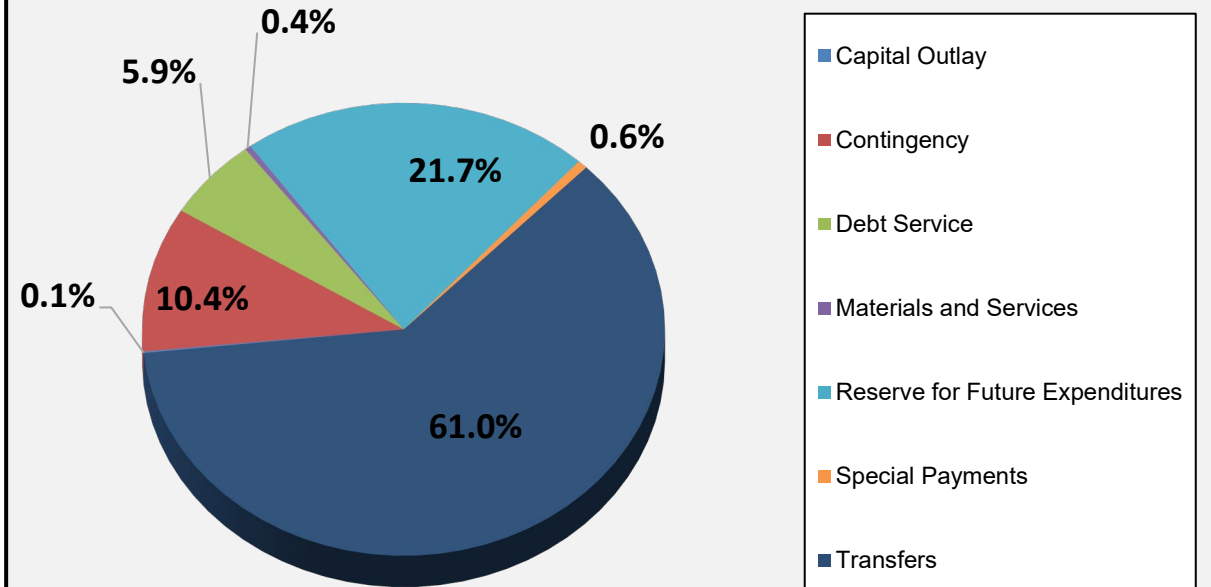
**General Fund Support is the subsidy, net of any other revenue received by the department.

FY 23-24 Revenue and Expenses

Revenues



Expenses



**00-Non Departmental / 100-General Fund
Summary of Revenue and Expense**

	FY20-21 Actuals	FY21-22 Actuals	FY22-23 Amended Budget	FY22-23 Projected Year-End	FY23-24 Budget	\$ Change from Prior Year Budget	% Change from Prior Year Budget
Beginning Fund Balance	58,226,597	75,431,695	70,106,986	76,817,341	77,560,567	7,453,581	11%
Taxes	140,368,670	144,681,203	150,947,359	150,140,000	155,936,480	4,989,121	3%
Federal, State, Local, All Other Gifts & Donations	6,363,458	5,436,568	4,285,000	5,011,621	5,156,000	871,000	20%
Charges, Fees, License, Permits, Fines, Assessments	24,925	39,578	16,000	18,182	13,000	(3,000)	-19%
Revenue from Bonds & Other Debts	1,292,098	-	-	-	-	-	-
All Other Revenue Resources	420,805	(818,978)	381,920	2,676,583	2,933,865	2,551,945	668%
Other Interfund Transfers	4,105,886	-	-	-	-	-	-
Operating Revenue	152,575,842	149,338,372	155,630,279	157,846,386	164,039,345	8,409,066	5%
Total Revenue	210,802,438	224,770,066	225,737,265	234,663,727	241,599,912	15,862,647	7%
Personnel Services	-	-	4,700,000	4,700,000	-	(4,700,000)	-100%
Materials and Services	7,249,411	6,077,104	5,306,240	5,310,240	747,758	(4,558,482)	-86%
Capital Outlay	-	-	-	-	250,000	250,000	-
Operating Expenditure	7,249,411	6,077,104	10,006,240	10,010,240	997,758	(9,008,482)	-90%
Debt Service	495,217	-	-	-	-	-	-
Special Payments	8,212,252	6,069,427	-	-	1,586,173	1,586,173	-
Transfers	111,288,204	139,367,494	155,473,665	149,236,370	156,704,332	1,230,667	1%
Contingency	-	-	22,071,418	-	26,586,174	4,514,756	20%
Reserve for Future Expenditures	-	-	25,000,000	-	55,725,476	30,725,476	123%
Total Expense	127,245,084	151,514,025	212,551,323	159,246,610	241,599,913	29,048,590	14%
Revenues Less Expenses	83,557,355	73,256,042	13,185,942	75,417,117	-		

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

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

00-Non Departmental / 320-Clackamas County Debt Service
Summary of Revenue and Expense

	FY20-21 Actuals	FY21-22 Actuals	FY22-23 Amended Budget	FY22-23 Projected Year-End	FY23-24 Budget	\$ Change from Prior Year Budget	% Change from Prior Year Budget
Beginning Fund Balance	3,781	100,968	100,970	98,217	-	(100,970)	-100%
Revenue from Bonds & Other Debts	33,260,776	-	-	-	-	-	-
All Other Revenue Resources	3,331,869	3,381,281	3,146,530	3,128,340	3,118,360	(28,170)	-1%
Other Interfund Transfers	6,430,425	1,280,406	1,283,950	1,283,950	1,281,960	(1,990)	0%
General Fund Support	-	4,744,699	4,897,990	4,918,933	5,062,980	164,990	3%
Operating Revenue	43,023,070	9,406,387	9,328,470	9,331,223	9,463,300	134,830	1%
Total Revenue	43,026,851	9,507,355	9,429,440	9,429,440	9,463,300	33,860	0%
Debt Service	42,925,883	9,409,138	9,429,440	9,429,440	9,463,300	33,860	0%
Total Expense	42,925,883	9,409,138	9,429,440	9,429,440	9,463,300	33,860	0%
Revenues Less Expenses	100,968	98,217	-	-	-		

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

00-Non Departmental / 321-Clackamas County Debt Service - GO
Summary of Revenue and Expense

	FY20-21 Actuals	FY21-22 Actuals	FY22-23 Amended Budget	FY22-23 Projected Year-End	FY23-24 Budget	\$ Change from Prior Year Budget	% Change from Prior Year Budget
Beginning Fund Balance	150,212	215,307	282,707	304,796	233,700	(49,007)	-17%
Taxes	5,175,553	5,366,492	5,148,623	5,350,240	5,343,800	195,177	4%
Federal, State, Local, All Other Gifts & Donations	3,866	1,714	-	-	-	-	-
All Other Revenue Resources	2,751	10,858	4,500	14,494	3,900	(600)	-13%
Operating Revenue	5,182,170	5,379,064	5,153,123	5,364,734	5,347,700	194,577	4%
Total Revenue	5,332,382	5,594,371	5,435,830	5,669,530	5,581,400	145,570	3%
Debt Service	5,117,075	5,289,575	5,435,830	5,435,830	5,581,400	145,570	3%
Total Expense	5,117,075	5,289,575	5,435,830	5,435,830	5,581,400	145,570	3%
Revenues Less Expenses	215,307	304,796	-	233,700	-		

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

**00-Non Departmental / 230-Special Grants Fund
Summary of Revenue and Expense**

	FY20-21 Actuals	FY21-22 Actuals	FY22-23 Amended Budget	FY22-23 Projected Year-End	FY23-24 Budget	\$ Change from Prior Year Budget	% Change from Prior Year Budget
Beginning Fund Balance	-	8,715	3,888,569	107,419	197,121	(3,691,448)	-95%
Federal, State, Local, All Other Gifts & Donations	-	-	34,545,337	30,000	-	(34,545,337)	-100%
All Other Revenue Resources	8,715	143,291	160,000	192,581	-	(160,000)	-100%
Operating Revenue	8,715	143,291	34,705,337	222,581	-	(34,705,337)	-100%
Total Revenue	8,715	152,006	38,593,906	330,000	197,121	(38,396,785)	-99%
Materials and Services	-	44,587	12,738,601	30,000	197,120	(12,541,481)	-98%
Capital Outlay	-	-	-	-	-	-	-
Operating Expenditure	-	44,587	12,738,601	30,000	197,120	(12,541,481)	-98%
Special Payments	-	-	12,927,655	-	-	(12,927,655)	-100%
Transfers	-	-	12,927,650	-	-	(12,927,650)	-100%
Total Expense	-	44,587	38,593,906	30,000	197,120	(38,396,786)	-99%
Revenues Less Expenses	8,715	107,419	-	300,000	-		

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

End of Presentation

Thank You



	FY20-21 Actuals	FY21-22 Actuals	FY22-23 Amended Budget	FY22-23 Projected Year- End	FY23-24 Budget	Change from Prior Yr Budget	% Change from Prior Yr Budget
Beginning Fund Balance	58,226,597	75,440,410	73,995,555	76,924,760	77,757,688	3,762,133	5%
Taxes	140,368,670	144,681,203	150,947,359	150,140,000	155,936,480	4,989,121	3%
Federal, State, Local, All Other Gifts & Donations	6,363,458	5,436,568	38,830,337	5,041,621	5,156,000	(33,674,337)	-87%
Charges, Fees, License, Permits, Fines, Assessments	24,925	39,578	16,000	18,182	13,000	(3,000)	-19%
Revenue from Bonds & Other Debts	1,292,098	-	-	-	-	-	-
All Other Revenue Resources	429,520	(675,687)	541,920	2,869,164	2,933,865	2,391,945	441%
Other Interfund Transfers	4,105,886	-	-	-	-	-	-
General Fund Support	-	-	-	-	-	-	-
Operating Revenue	152,584,557	149,481,663	190,335,616	158,068,967	164,039,345	(26,296,271)	-14%
Total Revenue	210,811,153	224,922,072	264,331,171	234,993,727	241,797,033	(22,534,138)	-9%
Personnel Services	-	-	4,700,000	4,700,000	-	(4,700,000)	-100%
Materials and Services	7,249,411	6,121,691	18,044,841	5,340,240	944,878	(17,099,963)	-95%
Capital Outlay	-	-	-	-	250,000	250,000	-
Operating Expense	7,249,411	6,121,691	22,744,841	10,040,240	1,194,878	(21,549,963)	-95%
Debt Service	495,217	-	-	-	-	-	-
Special Payments	8,212,252	6,069,427	12,927,655	-	1,586,173	(11,341,482)	-88%
Transfers	111,288,204	139,367,494	168,401,315	149,236,370	156,704,332	(11,696,983)	-7%
Reserve for Future Expenditures	-	-	25,000,000	-	55,725,476	30,725,476	123%
Contingency	-	-	22,071,418	-	26,586,174	4,514,756	20%
Unappropriated Ending Fund Balance	-	-	13,185,947	-	-	(13,185,947)	-100%
Total Expense	127,245,084	151,558,612	264,331,176	159,276,610	241,797,033	(22,534,143)	-9%
Revenues Less Expenses	83,566,070	73,363,460	-	75,717,117	-		

Notes:
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	FY20-21 Actuals	FY21-22 Actuals	FY22-23 Amended Budget	FY22-23 Projected Year- End	FY23-24 Budget	Change from Prior Yr Budget	% Change from Prior Yr Budget
Beginning Fund Balance	3,781	100,968	100,970	98,217	-	(100,970)	-100%
Taxes	-	-	-	-	-	-	-
Federal, State, Local, All Other Gifts & Donations	-	-	-	-	-	-	-
Charges, Fees, License, Permits, Fines, Assessments	-	-	-	-	-	-	-
Revenue from Bonds & Other Debts	33,260,776	-	-	-	-	-	-
All Other Revenue Resources	3,331,869	3,381,281	3,146,530	3,128,340	3,118,360	(28,170)	-1%
Other Interfund Transfers	6,430,425	1,280,406	1,283,950	1,283,950	1,281,960	(1,990)	0%
General Fund Support	-	4,744,699	4,897,990	4,918,933	5,062,980	164,990	3%
Operating Revenue	43,023,070	9,406,387	9,328,470	9,331,223	9,463,300	134,830	1%
Total Revenue	43,026,851	9,507,355	9,429,440	9,429,440	9,463,300	33,860	0%
Personnel Services	-	-	-	-	-	-	-
Materials and Services	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Operating Expense	-	-	-	-	-	-	-
Debt Service	42,925,883	9,409,138	9,429,440	9,429,440	9,463,300	33,860	0%
Special Payments	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-
Reserve for Future Expenditures	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-
Unappropriated Ending Fund Balance	-	-	-	-	-	-	-
Total Expense	42,925,883	9,409,138	9,429,440	9,429,440	9,463,300	33,860	0%
Revenues Less Expenses	100,968	98,217	-	-	-		

Notes:
 None.



	FY20-21 Actuals	FY21-22 Actuals	FY22-23 Amended Budget	FY22-23 Projected Year- End	FY23-24 Budget	Change from Prior Yr Budget	% Change from Prior Yr Budget
Beginning Fund Balance	150,212	215,307	282,707	304,796	233,700	(49,007)	-17%
Taxes	5,175,553	5,366,492	5,148,623	5,350,240	5,343,800	195,177	4%
Federal, State, Local, All Other Gifts & Donations	3,866	1,714	-	-	-	-	-
Charges, Fees, License, Permits, Fines, Assessments	-	-	-	-	-	-	-
Revenue from Bonds & Other Debts	-	-	-	-	-	-	-
All Other Revenue Resources	2,751	10,858	4,500	14,494	3,900	(600)	-13%
Other Interfund Transfers	-	-	-	-	-	-	-
General Fund Support	-	-	-	-	-	-	-
Operating Revenue	5,182,170	5,379,064	5,153,123	5,364,734	5,347,700	194,577	4%
Total Revenue	5,332,382	5,594,371	5,435,830	5,669,530	5,581,400	145,570	3%
Personnel Services	-	-	-	-	-	-	-
Materials and Services	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Operating Expense	-	-	-	-	-	-	-
Debt Service	5,117,075	5,289,575	5,435,830	5,435,830	5,581,400	145,570	3%
Special Payments	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-
Reserve for Future Expenditures	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-
Unappropriated Ending Fund Balance	-	-	-	-	-	-	-
Total Expense	5,117,075	5,289,575	5,435,830	5,435,830	5,581,400	145,570	3%
Revenues Less Expenses	215,307	304,796	-	233,700	-		

Notes:
 None.