
County Treasurer's Office

Budget Presentation
FY24-25





Office of the County Treasurer (19)

Department Budget Summary by Fund

Line of Business Name	Program Name	FY24-25 General Fund (100)	FY24-25 Total Budget	FY24-25 General Fund Support in Budget**	% of Total	FY24-25 FTE **			
						Total	Filled	Vacant	
Treasury Services	Treasury	1,164,184	1,164,184	591,193	51%	5.0	5.0	-	
Internal Audit Services	Internal Audit	417,967	417,967	417,967	100%	2.0	2.0	-	
TOTAL		1,582,151	1,582,151	1,009,160	64%	7.0	7.0	0.0	
		FY23-24 Budget (Amended)	1,523,956	1,523,956	1,000,259	66%	7.0	7.0	0.0
		\$ Increase (Decrease)	58,195	58,195	8,901		0.0	0.0	0.0
		% Increase (Decrease)	4%	4%	1%		0%	0%	-

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

** FY24-25 FTE aligns to department's final budgeted All Position Report (APOS).

**19-Treasurer's Office / 100-General Fund
Summary of Revenue and Expense**

	FY21-22	FY22-23	FY23-24	FY23-24	FY24-25	Budget-to-Budget Changes:		3-Year	% Change
	Actuals	Actuals	Amended Budget	Projected Year-End	Budget	\$ FY23-24 to FY24-25	% FY23-24 to FY24-25	Average	from 3-Year Average
Beginning Fund Balance	-	-	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-	-	-
Federal, State, Local, All Other Gifts	-	-	-	-	-	-	-	-	-
Charges, Fees, License, Permits	643,221	804,155	523,697	523,697	572,991	49,294	9%	657,024	-13%
Revenue from Bonds & Other Debts	-	-	-	-	-	-	-	-	-
All Other Revenue Resources	30,735	-	-	-	-	-	-	10,245	-100%
Other Interfund Transfers	-	-	-	-	-	-	-	-	-
General Fund Support	944,685	930,281	1,000,259	1,000,259	1,009,160	8,901	1%	958,408	5%
Operating Revenue	1,618,641	1,734,436	1,523,956	1,523,956	1,582,151	58,195	4%	1,625,678	-3%
Total Revenue	1,618,641	1,734,436	1,523,956	1,523,956	1,582,151	58,195	4%	1,625,678	-3%
Personnel Services	1,053,650	988,918	1,228,123	1,236,233	1,254,835	26,712	2%	1,092,934	15%
Materials and Services	193,860	290,968	295,833	287,723	327,317	31,483	11%	257,517	27%
Capital Outlay	-	-	-	-	-	-	-	-	-
Operating Expenditure	1,247,510	1,279,887	1,523,956	1,523,956	1,582,151	58,195	4%	1,350,451	17%
Debt Service	-	-	-	-	-	-	-	-	-
Special Payments	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-	-	-
Reserve for Future Expenditures	-	-	-	-	-	-	-	-	-
Total Expense	1,247,510	1,279,887	1,523,956	1,523,956	1,582,151	58,195	4%	1,350,451	17%
Revenues Less Expenses	371,132	454,549	-	-	-			275,227	

19-Treasurer's Office / 230-Special Grants Fund

Summary of Revenue and Expense

	FY21-22 Actuals	FY22-23 Actuals	FY23-24 Amended Budget	FY23-24 Projected Year-End	FY24-25 Budget	Budget-to-Budget Changes:		3-Year Average	% Change from 3-Year Average
						\$ FY23-24 to FY24-25	% FY23-24 to FY24-25		
Beginning Fund Balance	-	-	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-	-	-
Federal, State, Local, All Other Gifts	6,189	-	-	-	-	-	-	2,063	-100%
Charges, Fees, License, Permits	-	-	-	-	-	-	-	-	-
Revenue from Bonds & Other Debts	-	-	-	-	-	-	-	-	-
All Other Revenue Resources	-	-	-	-	-	-	-	-	-
Other Interfund Transfers	-	-	-	-	-	-	-	-	-
General Fund Support	-	-	-	-	-	-	-	-	-
Operating Revenue	6,189	-	-	-	-	-	-	2,063	-100%
Total Revenue	6,189	-	-	-	-	-	-	2,063	-100%
Personnel Services	6,189	-	-	-	-	-	-	2,063	-100%
Materials and Services	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Operating Expenditure	6,189	-	-	-	-	-	-	2,063	-100%
Debt Service	-	-	-	-	-	-	-	-	-
Special Payments	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-	-	-
Reserve for Future Expenditures	-	-	-	-	-	-	-	-	-
Total Expense	6,189	-	-	-	-	-	-	2,063	-100%
Revenues Less Expenses	-	-	-	-	-	-	-	-	-

Significant
Changes
from
FY23-24
Budget

Program	Change(s)
Treasurer’s Office	<p>General fund support remains the same We have identified ways to maintain service and staffing levels. We look forward to working with the Board on solutions in the future.</p>
Treasurer’s Office	<p>Increase in Allocated Costs Allocated costs were increased by approximately 20%.</p>
Treasury Program	<p>Collateralization Recent bank failures have heightened diligence to ensure collateralization statutory requirements are met. The Treasurer’s Office was the first municipality to employ a legally allowed alternative form of collateralization to better help with working with our vendors while maintaining compliance.</p>
Treasury Program	<p>Funding sources expected to decrease Over recent years the county had an influx from one-time funding sources (e.g. ARPA, CARES, FEMA, etc.). We expect these one-time funding sources to decrease.</p>
Treasury Program	<p>Fully Staffed After being down 20% in staffing, we are now fully staffed. Very proud of staff for maintaining operations through the low staffing.</p>



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CLACKAMAS
C O U N T Y



Office of the County Treasurer (19)

Department Budget Summary by Fund

Line of Business Name	Program Name	FY24-25	FY24-25	FY24-25	% of	FY24-25 FTE **		
		General Fund (100)	Total Budget	General Fund Support in Budget**	Total	Total	Filled	Vacant
Treasury Services	Treasury	1,164,184	1,164,184	591,193	51%	5.0	5.0	-
Internal Audit Services	Internal Audit	417,967	417,967	417,967	100%	2.0	2.0	-
TOTAL		1,582,151	1,582,151	1,009,160	64%	7.0	7.0	0.0
FY23-24 Budget (Amended)		1,523,956	1,523,956	1,000,259	66%	7.0	7.0	0.0
\$ Increase (Decrease)		58,195	58,195	8,901		0.0	0.0	0.0
% Increase (Decrease)		4%	4%	1%		0%	0%	-

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

** FY24-25 FTE aligns to department's final budgeted All Position Report (APOS).



Office of the County Treasurer

Treasury Services

Purpose Statement

The purpose of the Treasury Line of Business and Program is to provide active investing, accounting, banking, managing, distribution, and safeguarding services to the public of Clackamas County so they can trust that their funds are secure and to the taxing districts, offices and departments of Clackamas County so they can efficiently and effectively provide services to their customers.

Performance Narrative

This line of business and program has the following main roles and provides the following services:

- 1. Investing
- 2. Accounting
- 3. Banking
- 4. Managing funds
- 5. Distribution of funds
- 6. Safeguarding funds
- 7. Merchant service maintenance and compliance
- 8. Interest distribution
- 9. Cash reconciliations
- 10. Abandoned property

Key Performance Measures

		FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Actuals as of Qtr. 3	FY 24-25 Target
Result	% of identified cash handlers that received cash controls training.	34 trained to date	113 trained to date	163 trained to date	184 trained to date	90%
Result	% of accurate deposit summaries are processed within 4 business days.	100%	100%	100%	100%	95%
Result	% of bank reconciliations completed within 30 days of receipt of bank statement, % of bank reconciliations completed within 45 days of receipt of bank statement.	100% and 100%	100% and 100%	95% and 100%	99% and 100%	90% and 100%
Result	% of fraudulent checks denied.	100%	100%	100%	100%	100%
Result	% of tax distributions done timely, in accordance with the law, to the over 120 taxing districts in Clackamas County.	100%	100%	100%	100%	100%
Result	% of County funds being in qualified depositories or adequately collateralized in accordance with law.	100%	100%	100%	100%	100%
Output	# of deposit summaries posted (Just for the quarter ended, not a running total).	4864	4971	4700	4769	N/A Note 2
Output	# of people receiving cash handling training.	34 trained to date	113 trained to date	163 trained to date	184 trained to date	N/A Note 2
Output	# of bank reconciliations completed (Just for the quarter ended, not a running total.)	56	72	101	135	N/A Note 2
Output	# of reoccurring EFT/ACH set-up (Total)	30	38	42	46	N/A Note 2
Milestone	All organizations will have the ability to set up reoccurring EFT/ACH payments to the County.	Complete	Complete	Complete	Complete	Achieved Note 3
Milestone	The Treasurer's Office will implement a macro to upload deposit summaries into the financial management application.	Complete	Complete	Complete	Complete	Achieved Note 3
Milestone	% of non-confidential information currently mailed will be available electronically or posted online.	90%	100%	100%	100%	Achieved Note 3

- Note 1 Fiscal Year 20-21 is the first year of Performance Clackamas for the Treasurer's Office.
- Note 2 This is an output measure. There is no "Target" output related to this measure, it is designed for tracking and trend analysis purposes.
- Note 3 This is a milestone measure. The milestone was achieved, so there exists no future target for this measure.
- Note 4 For all Treasurer's Office Performance Clackamas results, view the webpage online being developed by County Administration. This will also provide additional notes and information related to these results.
- Note 5 The County and the Treasurer's Office are in the process of updating performance Clackamas for the Treasurer's Office.

Program includes:

Mandated Services Y

Shared Services Y

Grant Funding Y

Explain all "Yes" boxes below
 For help with shared services, see AOC Shared State-County Services page on intranet
 If grant funding, include length of grant and any match requirement (w/funding source)

Explanation Oregon Revised Statutes (ORS) mandates generally all the services outlined above and more. This includes but is not limited to ORS 208, 294, 295 and 451. Grant funding is not necessarily used to fund these services, but it would be in jeopardy if cash management procedures by the Treasurer's Office were not complied with as outlined by the federal government and ORS. For example, the Federal Office of Management and Budget (OMB) Circular A-133 is one of the federal OMB Circulars that outlines and references to cash management requirements.



	FY21-22 Actuals	FY22-23 Actuals	FY23-24 Amended Budget	FY23-24 Projected Year-End	FY24-25 Budget	Budget-to-Budget Changes:		3-Year Average	% Change from 3-Year Avg
						\$ FY23-24 to FY24-25	% FY23-24 to FY24-25		
Beginning Fund Balance	-	-	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-	-	-
Federal, State, Local, All Other Gifts	6,189	-	-	-	-	-	-	2,063	-100%
Charges, Fees, License, Permits, Fines	643,221	804,155	523,697	523,697	572,991	49,294	9%	657,024	-13%
Revenue from Bonds & Other Debts	-	-	-	-	-	-	-	-	-
All Other Revenue Resources	30,735	-	-	-	-	-	-	10,245	-100%
Other Interfund Transfers	-	-	-	-	-	-	-	-	-
General Fund Support	619,607	593,129	640,048	640,048	591,193	(48,855)	-8%	617,595	-4%
Operating Revenue	1,299,753	1,397,284	1,163,745	1,163,745	1,164,184	439	0%	1,286,927	-10%
Total Revenue	1,299,753	1,397,284	1,163,745	1,163,745	1,164,184	439	0%	1,286,927	-10%
Personnel Services	735,193	652,192	876,912	884,247	877,482	571	0%	757,211	16%
Materials and Services	193,428	278,719	286,833	279,498	286,702	(131)	0%	250,548	14%
Capital Outlay	-	-	-	-	-	-	-	-	-
Operating Expense	928,621	930,911	1,163,745	1,163,745	1,164,184	439	0%	1,007,759	16%
Debt Service	-	-	-	-	-	-	-	-	-
Special Payments	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
Reserve for Future Expenditures	-	-	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-	-	-
Unappropriated Ending Fund Balance	-	-	-	-	-	-	-	-	-
Total Expense	928,621	930,911	1,163,745	1,163,745	1,164,184	439	0%	1,007,759	16%
Revenues Less Expenses	371,132	466,373	-	-	-			279,168	

Notes:
 Costs have risen faster and higher than the increase in general fund support received. After ARPA funds are expended and courthouse payments begin our miscellaneous fees will drastically decrease and require a significant amount more of general fund support to cover our costs. This has been communicated to Administrator Schmidt and I plan to work with Gary to communicate this to the budget committee in a constructive manner.



Office of the County Treasurer
Internal Audit Services

Purpose Statement

The purpose of the Internal Audit Line of Business and Program is to provide assurance and consulting services to the public, employees, offices and departments of Clackamas County so they can feel confident that the public's interest are protected and can engage with a more accountable, higher performing, and more transparent local government.

Performance Narrative

This line of business and program provides the following services:

1. Consultations
2. Assurance Services: Includes, but is not limited to, performance audits, compliance audits, financial audits, information technology audits.
3. Fraud, waste and abuse reviews and audits
4. Follow-up audits

Key Performance Measures

		FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Actual as of Qtr. 3	FY 23-24 Target
Result	% of accepted audit recommendations that are implemented within 2 years.	70%	80%	80%	78%	90%
Result	% of audit plan that will be completed each fiscal year. Note 6	63%	85%	40%	30%	90%
Output	# of audit reports issued (since IA inception).	11	14	16	19	N/A Note 2
Output	# of audit recommendations (since IA inception).	92	96	117	132	N/A Note 2
Output	# of reports made to the Good Government Hotline alleging fraud, waste and/or abuse (since hotline inception).	138	144	152	167	N/A Note 2
Milestone	Develop survey of consultation and assurance service recipients.	2021	Achieved Note 3	Achieved Note 3	Achieved Note 3	Achieved Note 3
Milestone	Contract for peer review of Internal Audit.	In progress	In progress	In progress	In progress	2025
Milestone	Research will be completed to determine if the Internal Audit function should be codified into County Code.	2021	Achieved Note 3	Achieved Note 3	Achieved Note 3	Achieved Note 3
Milestone	Hire a new staff/senior auditor.	2021	Achieved Note 3	Achieved Note 3	Achieved Note 3	Achieved Note 3

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Note 5 The County and the Treasurer's Office are in the process of updating performance Clackamas for the Treasurer's Office.

Note 6 FY22-23 is a transition period for internal audit as the audit plan moves from a calendar year plan to a fiscal year audit plan.

Program includes:

Mandated Services Y

Shared Services Y

Grant Funding N

Explain all "Yes" boxes below

For help with shared services, see AOC Shared State-County Services page on intranet

If grant funding, include length of grant and any match requirement (w/funding source)

Explanation The Office of the County Treasurer's, Internal Audit Line of Business and Program within the Treasurer's Office, works with all county departments, offices, service districts, component units and more as mandated and outlined in County Code 2.15.



Budget Summary

	Budget-to-Budget Changes:								
	FY21-22 Actuals	FY22-23 Actuals	FY23-24 Amended Budget	FY23-24 Projected Year-End	FY24-25 Budget	\$ FY23-24 to FY24-25	% FY23-24 to FY24-25	3-Year Average	% Change from 3-Year Avg
Beginning Fund Balance	-	-	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-	-	-
Federal, State, Local, All Other Gifts	-	-	-	-	-	-	-	-	-
Charges, Fees, License, Permits, Fines	-	-	-	-	-	-	-	-	-
Revenue from Bonds & Other Debts	-	-	-	-	-	-	-	-	-
All Other Revenue Resources	-	-	-	-	-	-	-	-	-
Other Interfund Transfers	-	-	-	-	-	-	-	-	-
General Fund Support	325,078	337,152	360,211	360,211	417,967	57,756	16%	340,814	23%
Operating Revenue	325,078	337,152	360,211	360,211	417,967	57,756	16%	340,814	23%
Total Revenue	325,078	337,152	360,211	360,211	417,967	57,756	16%	340,814	23%
Personnel Services	324,646	336,726	351,211	351,986	377,353	26,141	7%	337,786	12%
Materials and Services	432	12,249	9,000	8,225	40,615	31,615	351%	6,969	483%
Capital Outlay	-	-	-	-	-	-	-	-	-
Operating Expense	325,078	348,976	360,211	360,211	417,967	57,756	16%	344,755	21%
Debt Service	-	-	-	-	-	-	-	-	-
Special Payments	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
Reserve for Future Expenditures	-	-	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-	-	-
Unappropriated Ending Fund Balance	-	-	-	-	-	-	-	-	-
Total Expense	325,078	348,976	360,211	360,211	417,967	57,756	16%	344,755	21%
Revenues Less Expenses	-	(11,824)	-	-	-	-	-	(3,941)	-

Notes:
Costs continue to rise faster and higher than the increase in general fund support received.