

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

**Policy Session Worksheet**

**Presentation Date:** April 12, 2017 **Approx Start Time:** 2:00 **Approx Length:** 2.0 hours

**Presentation Title:** Quarterly General County Budget Committee Meeting

**Department:** County Administration & Finance

**Presenters:** Laurel Butman, Deputy County Administrator, Diane Padilla, Finance Department

**Other Invitees:** Community members of Budget Committee

**WHAT ACTION ARE YOU REQUESTING FROM THE BOARD?**

This is an informational meeting regarding budget monitoring for FY 2016-17 and issues affecting FY 2017-18 and future years

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

**FINANCIAL IMPLICATIONS (current year and ongoing):**

N/A, no budget deliberations

Is this item in your current budget?       YES       NO

What is the cost?      \$

What is the funding source?

**STRATEGIC PLAN ALIGNMENT:**

- *How does this item align with your Department's Strategic Business Plan goals?*

Furtheres Finance Department goals of:

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

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

Furtheres Countywide goal of Building Public Trust through Good Government.

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

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

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

**LEGAL/POLICY REQUIREMENTS:**

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

**PUBLIC/GOVERNMENTAL PARTICIPATION:**

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

**OPTIONS:** N/A, information only

**RECOMMENDATION:** N/A, information only

**ATTACHMENTS:**

1. Attachment A: Meeting Agenda
2. Attachment B: Budget Meeting Calendar
3. Attachment C: General Fund 5 Year Forecast
4. Attachment D: Budget to Actual Comparison FY 15-16 and FY 16-17 Mid-year
5. Attachment E: Sources and Uses of Non-restricted General Fund Revenue
6. Attachment F: Preview of Departmental PowerPoint Presentation Format
7. Attachment G: Cost Allocation Workshop Overview
8. Attachment H: Preliminary Consideration of Requests for Research from Members

**SUBMITTED BY:**

Division Director/Head Approval \_\_\_\_\_ DP  
Department Director/Head Approval \_\_\_\_\_ MG  
County Administrator Approval \_\_\_\_\_ LB

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

### Quarterly Budget Committee Meeting

Wednesday, April 12, 2017 ~ 2:00 – 4:00 p.m.

PSB Hearing Room

#### Budget Committee:

*Public members:* Jeff Caton, Eric Hofeld, Ed Mura, Wilda Parks and Tom Feely

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

*Staff:* Laurel Butman, Marc Gonzales and Diane Padilla

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1. Welcome and Introductions 2:00 – 2:10 (All)
2. Administrator's Report: 2:10-3:30 (Laurel Butman)
  - Budget Meeting Calendar
  - General Fund 5 Year Forecast
  - Sheriff Department Budget Overview
  - Budget to Actual Comparison FY 15-16 vs. FY 16-17 at Mid-year
  - Sources and Uses of Non-restricted General Fund Revenue
  - Preview of Departmental PowerPoint Presentation Format
  - Cost Allocation Workshop Overview
  - Preliminary Consideration of Requests for Information from Members
3. Discussion 3:30 – 4:00 (All)
4. Adjourn 4:00 (All)

ATTACHMENT B

BUDGET CALENDAR  
2017-18

Date	Responsible	Action
01/18	BudCom/Adm	Budget Committee quarterly meeting 9:30 – 11:30 am
04/12	BudCom/Adm	Budget Committee quarterly meeting 2:00 – 4:00 pm
05/11	BudOfc	Budget materials distributed to committee members and posted on County website
05/23	BudCom	Budget Committee additional meeting 1:30 – 3:30
05/30	BudCom	General County Budget Committee session begins 8:30 am
05/31	BudCom	General County Budget Committee session begins 8:30 am Public testimony begins 5:30 pm
06/01	BudCom	General County Budget Committee session begins 8:30 am
06/05	BudCom	Agency Budget Committee sessions begin 8:30 am
06/06	BudCom	Budget Committee session as determined
06/07	BudCom	Budget Committee session as determined
06/08	BudCom	Budget Committee session as determined
06/29	BCC	Board of County Commissioners hearing and adoption of budget Note: separate but related action – adopt fee schedule
07/06	BudOfc	Budget documents filed with Assessor and Clerk

**ATTACHMENT C 04/12/17**

**Clackamas County General Fund Five Year Forecast - April 2017**

**General Assumptions:**

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

**Service levels and staffing continue at current levels**

**In the absence of a more specific basis, revenues and expenditures are adjusted per estimated change in Portland-Salem CPI-U as published by the Oregon Office of Economic Analysis. For 2017 - 2021 it ranges from 2.4% to 2.5%.**

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

**Cost of living adjustment for personnel services per CPI**

**Assessed value growth: 4.70% for FY 15-16 and FY 16-17; increasing steadily to 5.25% for FY21**

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

**General Fund  
Five Year Forecast - April 2017**

	<b>FY 10-11</b>	<b>FY 11-12</b>	<b>FY 12-13</b>	<b>FY 13-14</b>	<b>FY 14-15</b>	<b>FY 15-16</b>	<b>FY 16-17</b>	<b>FY 17-18</b>	<b>FY 18-19</b>	<b>FY 19-20</b>	<b>FY 20-21</b>
Beginning Fund Bal	20,072,410	14,751,526	15,494,182	22,377,891	24,027,417	27,247,690	24,756,089	71,969,800	44,579,152	33,530,066	32,939,607
Prior Yr Rev	0	0	0	0	0	0	0	0	0	0	0
Property Tax	92,050,732	94,162,547	96,327,611	102,180,627	106,735,943	111,269,171	116,821,000	126,797,557	132,729,986	139,033,985	146,009,770
Franchise/Filing Fees	1,613,601	1,629,586	1,728,701	1,807,623	1,879,919	1,951,318	2,090,660	2,147,906	2,199,348	2,252,024	2,308,212
Federal (Timber, PILT)	4,245,344	1,296,834	1,308,911	1,493,045	1,689,883	1,753,961	1,663,284	1,687,380	1,728,946	1,770,440	1,813,580
State (Shared Revs, Grant, St Ct FY13)	5,161,069	4,389,832	4,936,335	5,153,495	4,329,105	4,855,197	4,409,722	4,483,075	4,590,429	4,700,359	4,817,618
Local (Contract)	29,116	2,919	3,852	5,425	3,767	1,083	352,000	333,565	341,571	349,768	358,512
Chg for Svc (Recording/Alloc Costs)	14,244,481	14,200,670	15,429,179	14,338,541	15,591,058	16,277,246	17,221,997	16,529,312	16,926,015	17,332,240	17,765,546
Fines & Penalties (St Court until FY13)	378,379	345,773	59,167	4,991	398	61	0	0	0	0	0
Misc Rev (Salary Reimb/Interest)	15,118,634	16,194,462	16,473,202	17,727,078	17,300,832	17,229,584	18,304,490	19,771,649	20,655,565	21,998,280	23,010,164
Loan Proceeds & Repayments	16,079	111,795	20,079,302	99,956	(120)	410,904	66,166,969	100	0	0	0
Interfnd Trnsfr Rev	245,285	698,017	3,058,155	1,268,500	1,728,420	2,582,904	1,729,210	100,000	0	0	0
<b>Operating Revenue</b>	<b>133,102,720</b>	<b>133,032,435</b>	<b>159,404,415</b>	<b>144,079,281</b>	<b>149,259,205</b>	<b>156,331,429</b>	<b>228,759,332</b>	<b>171,850,544</b>	<b>179,171,859</b>	<b>187,437,097</b>	<b>196,083,402</b>
<b>% Change</b>	<b>-3.9%</b>	<b>-0.1%</b>	<b>19.8%</b>	<b>-9.6%</b>	<b>3.6%</b>	<b>4.7%</b>	<b>46.3%</b>	<b>-24.9%</b>	<b>4.3%</b>	<b>4.6%</b>	<b>4.6%</b>
Personnel Svc	31,934,588	32,847,939	34,683,711	35,733,947	35,896,679	38,342,201	40,576,634	42,793,694	44,763,503	47,788,261	50,046,697
Matl & Svc	7,338,321	5,503,854	26,611,964	5,740,750	7,173,335	6,153,982	7,751,400	7,945,185	8,135,869	8,331,130	8,539,409
Debt Service	0	0	244,303	244,303	244,303	244,303	244,303	244,303	244,303	1,044,303	244,303
Special Payments	0	0	0	0	0	1,090,776	18,763,522	27,068,700	11,961,825	458,614	463,830
Operating Subsidy Trans to Depts	93,560,218	87,795,233	84,545,298	93,491,551	95,252,740	104,430,847	105,029,527	112,252,812	115,840,387	120,688,050	123,355,198
Indirect Costs	0	0	0	0	0	55,692	38,966	41,258	42,248	43,262	44,344
Cost Alloc	5,585,909	5,804,924	6,379,770	7,094,888	7,393,222	7,840,794	8,717,879	8,714,240	9,032,809	9,473,936	9,830,987
Cap Outlay	4,568	337,829	55,660	124,316	78,653	664,435	423,390	181,000	200,000	200,000	200,000
<b>Operating Expense</b>	<b>138,423,604</b>	<b>132,289,779</b>	<b>152,520,706</b>	<b>142,429,755</b>	<b>146,038,932</b>	<b>158,823,030</b>	<b>181,545,621</b>	<b>199,241,192</b>	<b>190,220,945</b>	<b>188,027,556</b>	<b>192,724,768</b>
<b>% Change</b>	<b>5.3%</b>	<b>-4.4%</b>	<b>15.3%</b>	<b>-6.6%</b>	<b>2.5%</b>	<b>8.8%</b>	<b>14.3%</b>	<b>9.7%</b>	<b>-4.5%</b>	<b>-1.2%</b>	<b>2.5%</b>
Ending Fund Bal	14,751,526	15,494,182	22,377,891	24,027,417	27,247,690	24,756,089	71,969,800	44,579,152	33,530,066	32,939,607	36,298,241
GO Bond portion of Ending Fund Bal	0	0	0	0	0	0	48,126,440	22,405,112	11,241,893	11,621,356	12,068,625
Ending Fund Bal without GO bond transactions	14,751,526	15,494,182	22,377,891	24,027,417	27,247,690	24,756,089	23,843,360	22,174,040	22,288,173	21,318,251	24,229,616
FTE	351.85	350.58	352.46	354.08	354.90	359.20	367.21	347.28	347.28	347.28	347.28
Filled at Year End	325.35	329.08	329.13	324.20	323.40	335.40	343.21	325.91	325.91	325.91	325.91
Vacant at Year End	26.50	21.50	23.33	29.88	31.50	23.80	24.00	21.37	21.37	21.37	21.37

FY 12-13: \$20.1 million payment to Trimet for Portland-Milwaukie Light Rail

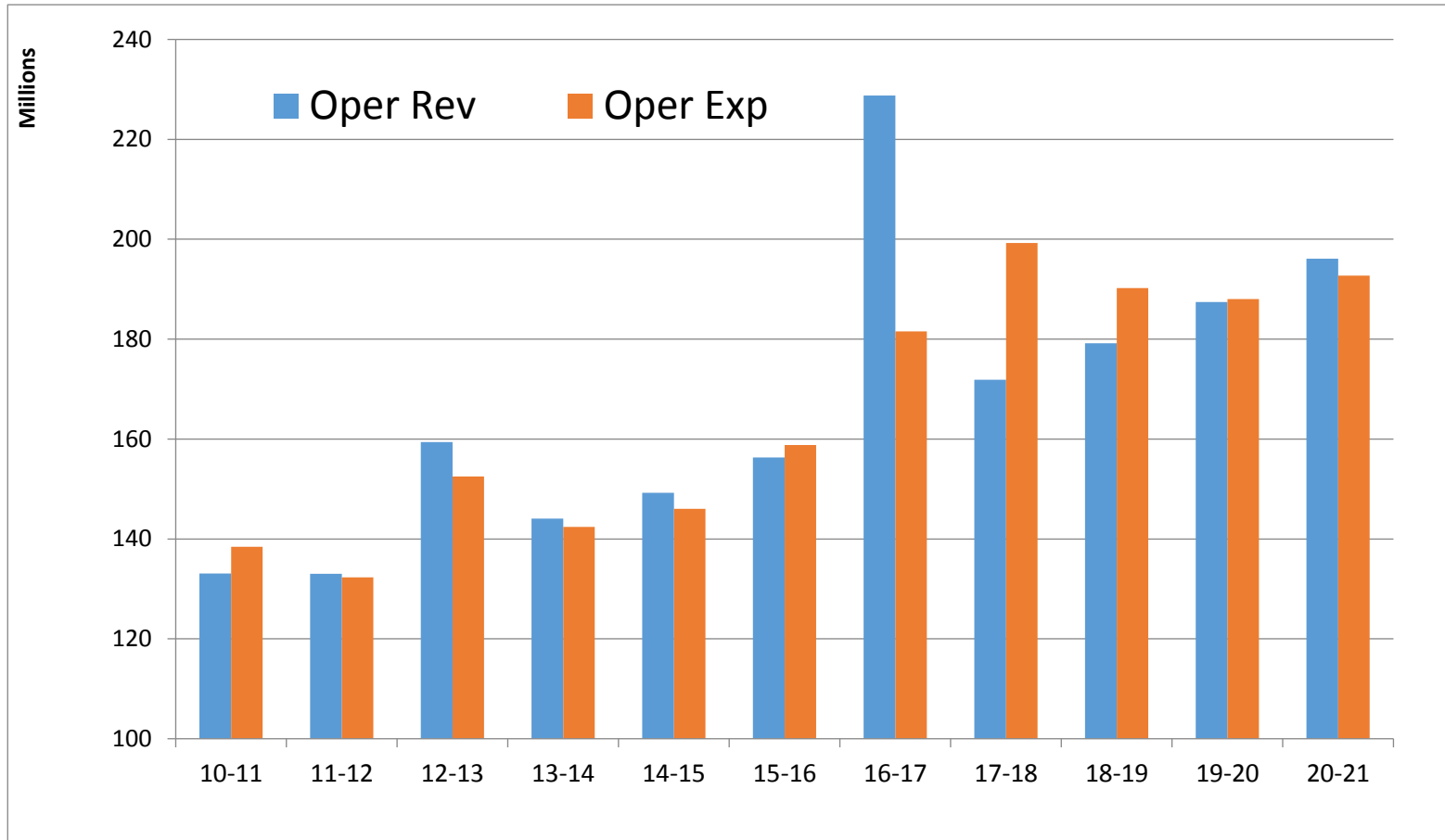
FY 13-14: \$2.5 million loan to Health Housing & Human Services (via interfund transfer)

FY 14-15: \$833k of loan from Health Housing & Human Services repaid (via interfund transfer): Fed timber \$1 million

FY 15-16: \$1.67 million balance of loan from Health Housing & Human Svcs repaid: final federal timber payment \$1 million; \$3.8 million in PLP's approved of which \$1.2 million are ongoing

FY 16-17: \$2.6 million one time PLP funding for FY 15-16 removed; \$1 million one-time and \$1.07 million ongoing PLP's for FY 16-17 added; net \$48 million GO bond bal at yr end; Damascus added; Cable added to PGA; \$1

## General Fund - Projected Operating Revenue vs. Operating Expense



	10-11	11-12	12-13	13-14	14-15	15-16	16-17	17-18	18-19	19-20	20-21
Oper Rev	133,102,720	133,032,435	159,404,415	144,079,281	149,259,205	156,331,429	228,759,332	171,850,544	179,171,859	187,437,097	196,083,402
Oper Exp	138,423,604	132,289,779	152,520,706	142,429,755	146,038,932	158,823,030	181,545,621	199,241,192	190,220,945	188,027,556	192,724,768

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

16-17 through 18-19 include issuance and disbursement of GO bond proceeds for public safety radio equipment

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	Fiscal Year 2015-16			Fiscal Year 2016-17		
	FY 15-16 Budget	FY 15-16 Actual at Mid-Year	Percent Remaining	FY 16-17 Budget	FY 16-17 Actual at Mid Year	Percent Remaining
<b>Budget to Actual Comparison</b>						
<b>All Departments</b>						
Fund Bal at End of Prior Yr	127,792,759	149,786,302	-17%	140,409,087	140,440,366	0%
Prior Year Revenues	4,613,208	3,227,238	30%	5,054,291	6,133,683	-21%
Taxes	121,288,064	110,189,211	9%	127,556,600	115,683,777	9%
Licenses & Permits	17,581,432	9,054,754	48%	15,298,882	9,010,323	41%
Grant Revenues	100,000	0	100%	0	0	
Federal Revenues	25,145,252	5,369,464	79%	31,841,666	7,160,250	78%
State Revenues	111,428,818	45,317,848	59%	98,904,471	40,273,066	59%
Local Government & Other Agencies	18,997,820	8,275,516	56%	20,291,851	7,914,118	61%
Matching Funds	891,692	439,184	51%	813,399	76,743	91%
Charges for Services	115,551,541	50,807,968	56%	112,211,381	49,355,029	56%
Fines & Penalties	4,837,978	2,370,872	51%	4,494,090	2,410,438	46%
Miscellaneous Revenue	59,583,905	26,606,152	55%	66,442,682	23,894,970	64%
Miscellaneous Sales	33,000	21,527	35%	30,100	22,358	26%
Other Financing Sources	3,996,802	1,525,800	62%	70,826,688	1,193,725	98%
Interfund Transfers	120,852,412	55,863,285	54%	125,674,176	60,339,495	52%
Prior Year Adjustments	0	0		9,000,000	8,398,558	7%
Revenue Summary	732,694,683	468,855,121	36%	828,849,364	472,306,899	43%
Personnel Services	241,243,298	102,039,155	58%	252,358,429	105,138,160	58%
Materials & Services	187,194,490	68,503,397	63%	178,681,092	61,732,207	65%
Debt Service	14,322,677	1,823,920	87%	21,626,230	5,538,265	74%
Special Payments	16,916,254	3,177,657	81%	74,041,493	2,993,022	96%
Interfund Transfer	120,852,412	55,410,610	54%	125,674,176	60,339,495	52%
Indirect Costs	6,614,152	3,042,308	54%	6,656,887	2,211,684	67%
Cost Allocation Charges	24,433,958	12,146,769	50%	26,055,562	13,028,173	50%
Capital Outlay	35,224,798	11,373,984	68%	44,231,303	13,038,387	71%
Reserve for Future Expenditures	28,651,082	0	100%	40,468,106	0	100%
Contingency	57,241,562	0	100%	59,056,086	0	100%



**Budget to Actual Comparison**

Expenditure Summary

Fiscal Year 2015-16		
FY 15-16 Budget	FY 15-16 Actual at Mid-Year	Percent Remaining
732,694,683	257,517,800	65%

Fiscal Year 2016-17		
FY 16-17 Budget	FY 16-17 Actual at Mid Year	Percent Remaining
828,849,364	264,019,393	68%

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	Fiscal Year 2015-16			Fiscal Year 2016-17		
	FY 15-16 Budget	FY 15-16 Actual at Mid-Year	Percent Remaining	FY 16-17 Budget	FY 16-17 Actual at Mid Year	Percent Remaining
<b>Budget to Actual Comparison</b>						
<b>General Fund Combined</b>						
Fund Bal at End of Prior Yr	27,247,686	27,247,686	0%	24,503,340	24,756,082	-1%
Prior Year Revenues	0	0		0	0	
Taxes	110,724,500	100,699,182	9%	116,925,000	105,692,540	10%
Licenses & Permits	1,857,850	512,444	72%	2,174,091	541,673	75%
Federal Revenues	980,821	72,169	93%	523,000	9,087	98%
State Revenues	4,026,900	2,279,808	43%	4,787,550	2,206,805	54%
Local Government & Other Agencies	2,000	753	62%	353,000	106,871	70%
Matching Funds	0	0		0	0	
Charges for Services	15,632,675	7,360,896	53%	16,681,910	7,935,699	52%
Fines & Penalties	500	61	88%	500	0	100%
Miscellaneous Revenue	18,780,876	6,693,724	64%	19,470,036	6,234,111	68%
Miscellaneous Sales	0	82		0	0	
Other Financing Sources	100	-201	301%	67,100,100	591,159	99%
Interfund Transfers	2,582,904	1,666,668	35%	1,649,210	343,527	79%
Revenue Summary	181,836,812	146,533,272	19%	254,167,737	148,417,554	42%
Personnel Services	40,647,206	17,269,149	58%	42,999,098	18,060,639	58%
Materials & Services	6,929,654	3,011,242	57%	8,745,501	3,261,312	63%
Debt Service	244,303	244,303	0%	244,303	244,303	0%
Special Payments	1,631,038	654,903	60%	60,524,168	291,635	100%
Interfund Transfer	104,430,847	51,846,145	50%	112,629,527	56,314,764	50%
Indirect Costs	55,692	27,846	50%	38,966	16,236	58%
Cost Allocation Charges	7,840,794	3,920,490	50%	8,717,879	4,358,951	50%
Capital Outlay	60,000	542,170	-804%	281,000	205,992	27%
Reserve for Future Expenditures	12,011,843	0	100%	11,763,132	0	100%
Contingency	7,985,435	0	100%	8,224,163	0	100%
Expenditure Summary	181,836,812	77,516,248	57%	254,167,737	82,753,832	67%

	Fiscal Year 2015-16			Fiscal Year 2016-17		
	FY 15-16 Budget	FY 15-16 Actual at Mid-Year	Percent Remaining	FY 16-17 Budget	FY 16-17 Actual at Mid Year	Percent Remaining
<b>Budget to Actual Comparison</b>						
<b>County Administration</b>						
Charges for Services	1,665,323	873,581	48%	1,947,115	1,006,017	48%
Miscellaneous Revenue	0	175		62,178	0	100%
Interfund Transfers	0	0		0	0	
Revenue Summary	1,665,323	873,756	48%	2,009,293	1,006,017	50%
Personnel Services	2,580,045	1,160,310	55%	2,761,357	1,187,228	57%
Materials & Services	330,413	163,141	51%	347,925	138,141	60%
Cost Allocation Charges	769,440	384,738	50%	912,072	456,036	50%
Expenditure Summary	3,679,898	1,708,189	54%	4,021,354	1,781,405	56%

	Fiscal Year 2015-16			Fiscal Year 2016-17		
	FY 15-16 Budget	FY 15-16 Actual at Mid-Year	Percent Remaining	FY 16-17 Budget	FY 16-17 Actual at Mid Year	Percent Remaining
<b>Budget to Actual Comparison</b>						
<b>Assessor</b>						
State Revenues	1,400,000	835,434	40%	1,375,000	802,207	42%
Charges for Services	0	0		0	0	
Miscellaneous Revenue	650,000	730,386	-12%	725,000	822,899	-14%
Interfund Transfers	0	0		0	0	
Revenue Summary	2,050,000	1,565,820	24%	2,100,000	1,625,106	23%
Personnel Services	5,487,494	2,329,409	58%	5,637,359	2,314,769	59%
Materials & Services	1,155,821	642,007	44%	1,159,247	649,366	44%
Special Payments	70,000	28,196	60%	70,000	26,940	62%
Cost Allocation Charges	668,895	334,452	50%	723,762	361,881	50%
Expenditure Summary	7,382,210	3,334,064	55%	7,590,368	3,352,956	56%

	Fiscal Year 2015-16			Fiscal Year 2016-17		
	FY 15-16 Budget	FY 15-16 Actual at Mid-Year	Percent Remaining	FY 16-17 Budget	FY 16-17 Actual at Mid Year	Percent Remaining
<b>Budget to Actual Comparison</b>						
<b>Disaster Management (prev Emerg Mgt)</b>						
Fund Bal at End of Prior Yr	958,919	958,919	0%	896,638	896,638	0%
Prior Year Revenues	0	0		0	0	
Grant Revenues	0	0		0	0	
Federal Revenues	518,160	126,835	76%	877,000	75,407	91%
Local Government & Other Agencies	10,000	24,170	-142%	0	0	
Charges for Services	500	474	5%	0	0	
Miscellaneous Revenue	1,800	6,783	-277%	0	9,699	
Interfund Transfers	1,793,911	896,956	50%	1,742,118	871,059	50%
Revenue Summary	3,283,290	2,014,137	39%	3,515,756	1,852,803	47%
Personnel Services	1,518,436	705,043	54%	1,536,405	686,411	55%
Materials & Services	761,420	291,419	62%	704,850	147,486	79%
Special Payments	50,000	0	100%	500,000	331	100%
Cost Allocation Charges	249,713	124,903	50%	221,860	110,930	50%
Capital Outlay	40,000	0	100%	35,000	0	100%
Reserve for Future Expenditures	0	0		0	0	
Contingency	663,721	0	100%	517,641	0	100%
Expenditure Summary	3,283,290	1,121,365	66%	3,515,756	945,158	73%

	Fiscal Year 2015-16			Fiscal Year 2016-17		
	FY 15-16 Budget	FY 15-16 Actual at Mid-Year	Percent Remaining	FY 16-17 Budget	FY 16-17 Actual at Mid Year	Percent Remaining
<b>Budget to Actual Comparison</b>						
<b>Emergency Communications</b>						
Fund Bal at End of Prior Yr	1,390,681	1,390,681	0%	1,581,218	1,581,218	0%
Federal Revenues	0	0		0	0	
State Revenues	1,511,700	747,269	51%	1,532,597	781,312	49%
Local Government & Other Agencies	19,143	9,155	52%	19,457	4,652	76%
Charges for Services	4,994,848	2,513,109	50%	5,080,361	2,561,148	50%
Miscellaneous Revenue	13,200	5,336	60%	13,300	7,705	42%
Interfund Transfers	45,590	22,795	50%	0	0	
Other Financing Sources	0	0		0	0	
Revenue Summary	7,975,162	4,688,345	41%	8,226,933	4,936,035	40%
Personnel Services	5,684,715	2,493,718	56%	5,814,205	2,417,814	58%
Materials & Services	478,087	234,622	51%	652,752	337,467	48%
Special Payments	315,000	13,827	96%	492,000	80,253	84%
Cost Allocation Charges	311,254	155,622	50%	325,152	162,740	50%
Capital Outlay	20,000	0	100%	20,000	0	100%
Reserve for Future Expenditures	693,034	0	100%	400,484	0	100%
Contingency	473,072	0	100%	522,340	0	100%
Expenditure Summary	7,975,162	2,897,789	64%	8,226,933	2,998,274	64%

**Budget to Actual Comparison**

**Counsel**

Local Government & Other Agencies  
 Charges for Services  
 Miscellaneous Revenue  
 Interfund Transfers  
 Revenue Summary  
  
 Personnel Services  
 Materials & Services  
 Cost Allocation Charges  
 Capital Outlay  
 Expenditure Summary

Fiscal Year 2015-16		
FY 15-16 Budget	FY 15-16 Actual at Mid-Year	Percent Remaining
2,000	756	62%
859,300	467,086	46%
1,000	0	100%
0	0	
862,300	467,842	46%
1,941,920	841,977	57%
277,483	61,162	78%
109,093	54,552	50%
55,000	0	100%
2,383,496	957,691	60%

Fiscal Year 2016-17		
FY 16-17 Budget	FY 16-17 Actual at Mid Year	Percent Remaining
2,000	33	98%
876,500	450,150	49%
0	0	
0	0	
878,500	450,183	49%
2,107,096	945,893	55%
173,770	63,817	63%
124,063	62,031	50%
55,000	3,981	93%
2,459,929	1,075,722	56%

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	Fiscal Year 2015-16			Fiscal Year 2016-17		
	FY 15-16 Budget	FY 15-16 Actual at Mid-Year	Percent Remaining	FY 16-17 Budget	FY 16-17 Actual at Mid Year	Percent Remaining
<b>Budget to Actual Comparison</b>						
<b>Clerk</b>						
Fund Bal at End of Prior Yr	593,293	616,422	-4%	508,561	506,264	0%
Charges for Services	3,113,415	1,742,873	44%	3,621,626	2,077,152	43%
Miscellaneous Revenue	100,000	28,368	72%	200,000	42,156	79%
Other Financing Sources	0	-201		0	1,159	
Interfund Transfers	0	0		0	0	
Revenue Summary	3,806,708	2,387,462	37%	4,330,187	2,626,731	39%
Personnel Services	1,694,248	723,529	57%	1,742,693	806,849	54%
Materials & Services	1,021,382	288,871	72%	1,009,512	556,335	45%
Cost Allocation Charges	422,632	211,353	50%	446,181	223,153	50%
Capital Outlay	5,000	383,230	-7565%	161,000	166,404	-3%
Reserve for Future Expenditures	360,293	0	100%	199,840	0	100%
Contingency	0	0		0	0	
Expenditure Summary	3,503,555	1,606,983	54%	3,559,226	1,752,741	51%



**Budget to Actual Comparison**

**Treasurer**

	Fiscal Year 2015-16		
	FY 15-16 Budget	FY 15-16 Actual at Mid-Year	Percent Remaining
Charges for Services	284,500	103,393	64%
Miscellaneous Revenue	6,616	6,616	0%
Other Financing Sources	0	0	
Interfund Transfers	0	0	
Revenue Summary	291,116	110,009	62%
Personnel Services	713,258	299,026	58%
Materials & Services	91,586	38,175	58%
Cost Allocation Charges	52,795	26,400	50%
Expenditure Summary	857,639	363,601	58%

	Fiscal Year 2016-17		
	FY 16-17 Budget	FY 16-17 Actual at Mid Year	Percent Remaining
Charges for Services	286,500	126,839	56%
Miscellaneous Revenue	0	2,110	
Other Financing Sources	0	0	
Interfund Transfers	0	0	
Revenue Summary	286,500	128,949	55%
Personnel Services	702,021	316,959	55%
Materials & Services	87,957	29,000	67%
Cost Allocation Charges	56,909	28,454	50%
Expenditure Summary	846,887	374,413	56%

	Fiscal Year 2015-16			Fiscal Year 2016-17		
	FY 15-16 Budget	FY 15-16 Actual at Mid-Year	Percent Remaining	FY 16-17 Budget	FY 16-17 Actual at Mid Year	Percent Remaining
<b>Budget to Actual Comparison</b>						
<b>Sheriff</b>						
Fund Bal at End of Prior Yr	5,922,781	5,922,782	0%	5,398,363	5,398,363	0%
Prior Year Revenues	0	0		0	0	
Taxes	10,563,564	9,490,030	10%	10,631,600	9,991,237	6%
Licenses & Permits	596,500	308,445	48%	571,000	266,003	53%
Federal Revenues	948,753	362,233	62%	1,050,874	517,078	51%
State Revenues	10,051,657	4,416,733	56%	9,710,763	5,692,806	41%
Local Government & Other Agencies	8,907,275	4,031,821	55%	9,396,483	3,811,602	59%
Charges for Services	2,430,227	1,046,020	57%	2,342,424	962,101	59%
Fines & Penalties	805,000	398,394	51%	808,500	321,655	60%
Miscellaneous Revenue	5,644,875	1,764,531	69%	6,282,009	1,255,179	80%
Other Financing Sources	20,000	19,322	3%	33,000	5,900	82%
Interfund Transfers	56,173,814	28,028,897	50%	59,480,912	29,740,456	50%
Revenue Summary	102,064,446	55,789,208	45%	105,705,928	57,962,380	45%
Personnel Services	74,949,074	33,522,087	55%	78,536,250	33,751,597	57%
Materials & Services	20,552,721	6,791,839	67%	20,734,563	8,995,464	57%
Debt Service	0	0		0	0	
Special Payments	166,577	7,456	96%	132,877	124,077	7%
Interfund Transfer	1,511,428	0	100%	1,509,216	574,186	62%
Cost Allocation Charges	3,989,848	1,995,006	50%	4,387,996	2,193,998	50%
Capital Outlay	545,327	154,958	72%	405,026	12,634	97%
Reserve for Future Expenditures	11,061	0	100%	0	0	
Contingency	338,410	0	100%	0	0	
Expenditure Summary	102,064,446	42,471,346	58%	105,705,928	45,651,956	57%

	Fiscal Year 2015-16			Fiscal Year 2016-17		
	FY 15-16 Budget	FY 15-16 Actual at Mid-Year	Percent Remaining	FY 16-17 Budget	FY 16-17 Actual at Mid Year	Percent Remaining
<b>Budget to Actual Comparison</b>						
<b>District Attorney</b>						
Fund Bal at End of Prior Yr	654,724	654,724	0%	914,251	914,251	0%
Prior Year Revenues	744	3,684	-395%	0	383	
Federal Revenues	1,443,049	303,778	79%	1,651,748	271,739	84%
State Revenues	818,292	204,543	75%	821,527	251,337	69%
Charges for Services	296,456	104,544	65%	279,684	127,872	54%
Miscellaneous Revenue	20,000	990	95%	22,010	2,789	87%
Interfund Transfers	9,044,708	4,522,354	50%	9,514,850	4,757,425	50%
Revenue Summary	12,277,973	5,794,617	53%	13,204,070	6,325,796	52%
Personnel Services	9,921,321	4,271,106	57%	10,609,009	4,212,586	60%
Materials & Services	1,539,765	546,863	64%	1,766,553	683,446	61%
Cost Allocation Charges	736,887	368,454	50%	828,508	414,254	50%
Capital Outlay	80,000	0	100%	0	0	
Expenditure Summary	12,277,973	5,186,423	58%	13,204,070	5,310,286	60%

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	Fiscal Year 2015-16			Fiscal Year 2016-17		
	FY 15-16 Budget	FY 15-16 Actual at Mid-Year	Percent Remaining	FY 16-17 Budget	FY 16-17 Actual at Mid Year	Percent Remaining
<b>Budget to Actual Comparison</b>						
<b>Justice Court</b>						
Fund Bal at End of Prior Yr	916,237	916,237	0%	1,305,683	1,305,683	0%
Federal Revenues	0	0		0	0	
Fines & Penalties	3,895,000	1,889,575	51%	3,575,090	2,027,799	43%
Miscellaneous Revenue	500	1,247	-149%	1,740	3,060	-76%
Other Financing Sources	0	-1,251		150	-2,644	1863%
Revenue Summary	4,811,737	2,805,808	42%	4,882,663	3,333,898	32%
Personnel Services	985,509	380,370	61%	1,067,673	367,816	66%
Materials & Services	746,975	722,887	3%	571,768	201,056	65%
Special Payments	1,345,000	29,181	98%	1,345,000	464,075	65%
Interfund Transfer	916,237	0	100%	1,305,683	0	100%
Cost Allocation Charges	208,815	104,418	50%	246,380	123,190	50%
Capital Outlay	345,000	0	100%	345,000	151,768	56%
Contingency	264,201	0	100%	1,159	0	100%
Expenditure Summary	4,811,737	1,236,856	74%	4,882,663	1,307,905	73%

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	Fiscal Year 2015-16			Fiscal Year 2016-17		
	FY 15-16 Budget	FY 15-16 Actual at Mid-Year	Percent Remaining	FY 16-17 Budget	FY 16-17 Actual at Mid Year	Percent Remaining
<b>Budget to Actual Comparison</b>						
<b>Juvenile</b>						
Fund Bal at End of Prior Yr	2,393,248	2,393,248	0%	2,011,602	2,011,602	0%
Prior Year Revenues	266,956	0	100%	480,610	286,566	40%
Grant Revenues	0	0		0	0	
Federal Revenues	462,197	82,723	82%	312,008	140,631	55%
State Revenues	1,411,008	422,124	70%	1,577,101	365,993	77%
Local Government & Other Agencies	150,971	53,951	64%	129,930	27,000	79%
Charges for Services	385,506	155,106	60%	368,202	128,970	65%
Fines & Penalties	0	0		0	0	
Miscellaneous Revenue	3,500	5,029	-44%	3,500	6,326	-81%
Interfund Transfers	7,457,583	3,728,792	50%	7,647,800	3,823,900	50%
Revenue Summary	12,530,969	6,840,973	45%	12,530,753	6,790,988	46%
Personnel Services	5,864,908	2,483,458	58%	6,241,015	2,533,830	59%
Materials & Services	5,922,235	1,364,895	77%	5,464,269	1,274,186	77%
Special Payments	36,560	15,876	57%	0	0	
Cost Allocation Charges	552,266	276,132	50%	586,469	293,234	50%
Capital Outlay	5,000	680	86%	89,000	0	100%
Contingency	150,000	0	100%	150,000	0	100%
Expenditure Summary	12,530,969	4,141,041	67%	12,530,753	4,101,250	67%

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	Fiscal Year 2015-16			Fiscal Year 2016-17		
	FY 15-16 Budget	FY 15-16 Actual at Mid-Year	Percent Remaining	FY 16-17 Budget	FY 16-17 Actual at Mid Year	Percent Remaining
<b>Budget to Actual Comparison</b>						
<b>Public and Government Affairs</b>						
Fund Bal at End of Prior Yr	398,278	398,278	0%	350,027	350,027	0%
Licenses & Permits	0	0		2,004,091	451,625	77%
State Revenues	0	0		500,000	0	100%
Local Government & Other Agencies	330,000	81,100	75%	351,000	106,838	70%
Charges for Services	1,199,533	635,572	47%	1,342,609	704,001	48%
Miscellaneous Revenue	581,453	96,622	83%	608,780	190,521	69%
Miscellaneous Sales	0	82		0	0	
Interfund Transfers	693,746	346,873	50%	343,527	343,527	0%
Revenue Summary	3,203,010	1,558,527	51%	5,500,034	2,146,539	61%
Personnel Services	2,398,664	1,034,450	57%	2,602,007	1,065,361	59%
Materials & Services	1,210,611	384,353	68%	1,307,515	367,871	72%
Special Payments	0	0		343,527	343,527	0%
Interfund Transfer	0	0		0	0	
Cost Allocation Charges	207,541	103,788	50%	185,842	92,933	50%
Capital Outlay	182,160	9,774	95%	65,000	13,072	80%
Reserve for Future Expenditures	61,290	0	100%	63,132	0	100%
Contingency	0	0		433,011	0	100%
Expenditure Summary	4,060,266	1,532,365	62%	5,000,034	1,882,764	62%

	Fiscal Year 2015-16			Fiscal Year 2016-17		
	FY 15-16 Budget	FY 15-16 Actual at Mid-Year	Percent Remaining	FY 16-17 Budget	FY 16-17 Actual at Mid Year	Percent Remaining
<b>Budget to Actual Comparison</b>						
<b>Employee Services</b>						
Fund Bal at End of Prior Yr	6,858,505	6,858,504	0%	8,422,677	8,422,677	0%
Charges for Services	13,432,526	6,087,131	55%	13,210,725	5,915,919	55%
Miscellaneous Revenue	29,632,267	12,809,368	57%	34,274,425	12,846,421	63%
Interfund Transfers	750,000	375,000	50%	0	0	
Revenue Summary	50,673,298	26,130,003	48%	55,907,827	27,185,017	51%
Personnel Services	4,679,377	1,914,320	59%	5,002,764	2,179,558	56%
Materials & Services	34,505,712	16,366,040	53%	36,569,699	14,570,847	60%
Special Payments	258,000	7,690	97%	89,000	0	100%
Indirect Costs	0	0		250,000	0	100%
Cost Allocation Charges	360,407	180,216	50%	390,300	195,150	50%
Reserve for Future Expenditures	5,765,907	0	100%	6,017,646	0	100%
Contingency	5,617,336	0	100%	8,523,080	0	100%
Expenditure Summary	51,186,739	18,468,266	64%	56,842,489	16,945,555	70%

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	Fiscal Year 2015-16			Fiscal Year 2016-17		
	FY 15-16 Budget	FY 15-16 Actual at Mid-Year	Percent Remaining	FY 16-17 Budget	FY 16-17 Actual at Mid Year	Percent Remaining
<b>Budget to Actual Comparison</b>						
<b>Finance</b>						
Fund Bal at End of Prior Yr	10,598,397	10,598,645	0%	9,462,035	9,462,035	0%
Federal Revenues	0	0		0	0	
Charges for Services	14,992,148	6,363,554	58%	15,702,018	7,233,359	54%
Fines & Penalties	0	0		0	0	
Miscellaneous Revenue	2,488,091	1,310,028	47%	2,164,327	1,121,100	48%
Other Financing Sources	40,100	14,904	63%	40,100	12,241	69%
Interfund Transfers	6,218,427	2,206,376	65%	4,497,555	2,174,186	52%
Revenue Summary	34,337,163	20,493,507	40%	31,866,035	20,002,921	37%
Personnel Services	8,980,612	3,700,332	59%	9,855,160	3,783,647	62%
Materials & Services	12,177,895	4,081,899	66%	10,990,073	3,742,527	66%
Interfund Transfer	183,411	0	100%	0	0	
Cost Allocation Charges	851,917	426,010	50%	949,045	474,648	50%
Capital Outlay	12,480,092	2,300,256	82%	9,458,216	2,750,722	71%
Reserve for Future Expenditures	1,561,120	0	100%	2,378,441	0	100%
Contingency	145,448	0	100%	846,247	0	100%
Expenditure Summary	36,380,495	10,508,497	71%	34,477,182	10,751,544	69%



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	Fiscal Year 2015-16			Fiscal Year 2016-17		
	FY 15-16 Budget	FY 15-16 Actual at Mid-Year	Percent Remaining	FY 16-17 Budget	FY 16-17 Actual at Mid Year	Percent Remaining
<b>Budget to Actual Comparison</b>						
<b>Technology Services</b>						
Fund Bal at End of Prior Yr	2,513,249	2,513,247	0%	2,933,577	2,933,576	0%
Prior Year Revenues	0	0		0	0	
Licenses & Permits	22,000	11,702	47%	22,000	32,379	-47%
Federal Revenues	0	0		0	0	
State Revenues	35,000	28,000	20%	35,000	42,000	-20%
Charges for Services	14,962,189	7,746,082	48%	16,414,516	8,361,256	49%
Miscellaneous Revenue	949,625	18,479	98%	919,876	72,389	92%
Interfund Transfers	50,453	25,227	50%	35,000	17,500	50%
Revenue Summary	18,532,516	10,342,737	44%	20,359,969	11,459,100	44%
Personnel Services	7,947,174	3,645,503	54%	8,387,925	3,611,059	57%
Materials & Services	4,699,632	1,703,415	64%	4,995,396	1,493,465	70%
Special Payments	21,000	8,380	60%	22,000	23,572	-7%
Interfund Transfer	0	0		0	0	
Indirect Costs	1,259,882	629,946	50%	1,223,283	611,642	50%
Cost Allocation Charges	396,437	198,265	50%	423,603	211,823	50%
Capital Outlay	3,304,811	508,822	85%	4,845,508	893,044	82%
Reserve for Future Expenditures	598,284	0	100%	156,958	0	100%
Contingency	305,296	0	100%	305,296	0	100%
Expenditure Summary	18,532,516	6,694,331	64%	20,359,969	6,844,605	66%

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	Fiscal Year 2015-16			Fiscal Year 2016-17		
	FY 15-16 Budget	FY 15-16 Actual at Mid-Year	Percent Remaining	FY 16-17 Budget	FY 16-17 Actual at Mid Year	Percent Remaining
<b>Budget to Actual Comparison</b>						
<b>Transportation and Development</b>						
Fund Bal at End of Prior Yr	28,006,856	49,982,631	-78%	39,679,619	39,679,323	0%
Prior Year Revenues	285,138	0	100%	0	282,787	
Licenses & Permits	14,132,652	7,589,981	46%	11,547,880	7,575,439	34%
Federal Revenues	2,023,836	350,695	83%	8,961,197	749,604	92%
State Revenues	40,288,233	14,504,994	64%	35,399,539	14,888,859	58%
Local Government & Other Agencies	1,014,161	569,111	44%	1,062,147	755,487	29%
Matching Funds	0	0		0	0	
Charges for Services	7,967,639	4,303,283	46%	6,873,543	3,207,230	53%
Fines & Penalties	120,128	69,346	42%	96,000	54,016	44%
Miscellaneous Revenue	533,893	2,601,004	-387%	389,159	937,329	-141%
Miscellaneous Sales	8,500	4,663	45%	5,000	2,972	41%
Other Financing Sources	468,238	-4,156	101%	1,853,850	286,110	85%
Interfund Transfers	11,467,035	3,063,955	73%	8,655,049	3,410,920	61%
Revenue Summary	106,316,309	83,035,507	22%	114,522,983	71,830,076	37%
Personnel Services	27,831,344	11,410,089	59%	29,192,231	11,898,862	59%
Materials & Services	21,752,630	9,154,761	58%	19,309,959	7,979,094	59%
Debt Service	4,378,751	508,632	88%	4,222,000	4,214,143	0%
Special Payments	137,500	46,364	66%	300,000	12,480	96%
Interfund Transfer	5,432,414	46,645	99%	3,728,084	947,437	75%
Indirect Costs	1,911,943	975,038	49%	1,268,482	528,534	58%
Cost Allocation Charges	3,001,142	1,429,889	52%	2,883,493	1,441,747	50%
Capital Outlay	14,586,681	7,272,935	50%	24,128,918	7,832,036	68%
Reserve for Future Expenditures	3,950,000	0	100%	9,623,416	0	100%
Contingency	23,837,508	0	100%	20,363,244	0	100%
Expenditure Summary	106,819,913	30,844,353	71%	115,019,827	34,854,333	70%

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	Fiscal Year 2015-16			Fiscal Year 2016-17		
	FY 15-16 Budget	FY 15-16 Actual at Mid-Year	Percent Remaining	FY 16-17 Budget	FY 16-17 Actual at Mid Year	Percent Remaining
<b>Budget to Actual Comparison</b>						
<b>Health, Housing and Human Services</b>						
Fund Bal at End of Prior Yr	17,055,477	17,140,973	-1%	20,249,428	20,223,886	0%
Prior Year Revenues	3,678,547	3,223,554	12%	4,573,681	5,125,602	-12%
Licenses & Permits	1,085,217	691,954	36%	1,113,911	669,732	40%
Grant Revenues	100,000	0	100%	0	0	
Federal Revenues	18,175,767	4,062,936	78%	18,029,494	5,375,168	70%
State Revenues	50,193,711	21,538,699	57%	41,789,192	14,835,862	64%
Local Government & Other Agencies	3,510,175	1,236,723	65%	2,795,212	961,398	66%
Matching Funds	891,692	439,184	51%	813,399	76,743	91%
Charges for Services	37,470,630	13,526,161	64%	34,228,849	11,441,578	67%
Fines & Penalties	0	6,221		0	0	
Miscellaneous Revenue	197,005	211,740	-7%	56,140	119,140	-112%
Other Financing Sources	570,040	223,336	61%	565,000	240,709	57%
Interfund Transfers	9,395,384	4,579,393	51%	9,191,368	4,590,482	50%
Revenue Summary	142,323,645	66,880,874	53%	133,405,674	63,660,300	52%
Personnel Services	52,927,287	20,555,406	61%	54,511,902	22,240,388	59%
Materials & Services	62,693,563	20,201,656	68%	48,552,222	14,220,001	71%
Special Payments	3,751,036	764,257	80%	4,149,951	1,950,541	53%
Interfund Transfer	1,719,667	1,666,668	3%	83,000	4,798	94%
Indirect Costs	3,442,327	1,437,324	58%	3,915,122	1,071,508	73%
Cost Allocation Charges	5,703,423	2,851,731	50%	5,996,119	2,998,059	50%
Capital Outlay	596,460	137,472	77%	831,590	34,393	96%
Reserve for Future Expenditures	321,977	0	100%	0	0	
Contingency	11,167,905	0	100%	15,365,768	0	100%
Expenditure Summary	142,323,645	47,614,514	67%	133,405,674	42,519,688	68%

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	Fiscal Year 2015-16			Fiscal Year 2016-17		
	FY 15-16 Budget	FY 15-16 Actual at Mid-Year	Percent Remaining	FY 16-17 Budget	FY 16-17 Actual at Mid Year	Percent Remaining
<b>Budget to Actual Comparison</b>						
<b>Business and Community Services</b>						
Fund Bal at End of Prior Yr	17,741,904	17,742,097	0%	17,224,961	17,455,278	-1%
Prior Year Revenues	0	0		0	3,380	
Licenses & Permits	21,063	5,368	75%	15,000	2,204	85%
Federal Revenues	58,850	7,579	87%	85,745	21,066	75%
State Revenues	2,968,832	1,120,206	62%	3,154,967	1,159,733	63%
Local Government & Other Agencies	252,000	0	100%	1,519,162	35,000	98%
Matching Funds	0	0		0	0	
Charges for Services	6,902,590	3,036,109	56%	5,476,918	2,905,761	47%
Fines & Penalties	17,350	7,275	58%	14,000	6,968	50%
Miscellaneous Revenue	951,000	795,260	16%	2,479,750	904,882	64%
Miscellaneous Sales	24,500	16,782	32%	25,100	19,386	23%
Other Financing Sources	2,898,324	1,273,922	56%	1,234,538	60,375	95%
Interfund Transfers	4,885,745	1,507,873	69%	3,983,968	1,456,984	63%
Revenue Summary	36,722,158	25,512,471	31%	35,214,109	24,031,017	32%
Personnel Services	5,384,941	2,214,561	59%	5,713,076	2,320,079	59%
Materials & Services	11,369,264	3,661,035	68%	11,545,728	3,896,503	66%
Debt Service	0	0		0	0	
Special Payments	8,139,104	1,401,672	83%	5,200,000	0	100%
Interfund Transfer	1,933,000	63,000	97%	1,133,000	63,000	94%
Cost Allocation Charges	549,755	274,947	50%	606,429	303,215	50%
Capital Outlay	2,979,267	455,429	85%	3,792,045	1,157,799	69%
Reserve for Future Expenditures	1,233,500	0	100%	4,001,313	0	100%
Contingency	5,133,327	0	100%	3,222,518	0	100%
Expenditure Summary	36,722,158	8,070,644	78%	35,214,109	7,740,596	78%

	Fiscal Year 2015-16			Fiscal Year 2016-17		
	FY 15-16 Budget	FY 15-16 Actual at Mid-Year	Percent Remaining	FY 16-17 Budget	FY 16-17 Actual at Mid Year	Percent Remaining
<b>Budget to Actual Comparison</b>						
<b>Tourism and Cultural Affairs</b>						
Fund Bal at End of Prior Yr	539,892	539,892	0%	944,476	944,476	0%
Local Government & Other Agencies	189,815	150,000	21%	175,000	78,370	55%
Charges for Services	49,005	0	100%	0	0	
Miscellaneous Revenue	9,500	30,096	-217%	9,500	6,547	31%
Interfund Transfers	4,560,707	1,705,803	63%	4,772,108	2,006,767	58%
Revenue Summary	5,348,919	2,425,791	55%	5,901,084	3,036,160	49%
Personnel Services	1,232,581	515,854	58%	1,383,032	590,847	57%
Materials & Services	3,429,151	927,395	73%	4,016,052	1,419,083	65%
Special Payments	52,000	0	100%	52,000	0	100%
Contingency	635,187	0	100%	450,000	0	100%
Expenditure Summary	5,348,919	1,443,249	73%	5,901,084	2,009,930	66%

	Fiscal Year 2015-16			Fiscal Year 2016-17		
	FY 15-16 Budget	FY 15-16 Actual at Mid-Year	Percent Remaining	FY 16-17 Budget	FY 16-17 Actual at Mid Year	Percent Remaining
<b>Budget to Actual Comparison</b>						
<b>Non-Departmental and Pass-Through</b>						
Fund Bal at End of Prior Yr	31,250,318	31,159,023	0%	28,525,971	28,355,068	1%
Prior Year Revenues	381,823	0	100%	0	434,966	
Taxes	110,724,500	100,699,182	9%	116,925,000	105,692,540	10%
Licenses & Permits	1,724,000	447,304	74%	25,000	12,940	48%
Grant Revenues	0	0		0	0	
Federal Revenues	1,514,641	72,686	95%	873,600	9,557	99%
State Revenues	2,750,385	1,499,846	45%	3,008,785	1,452,956	52%
Local Government & Other Agencies	4,612,280	2,118,732	54%	4,841,460	2,133,738	56%
Charges for Services	4,545,206	2,103,892	54%	4,159,791	2,145,678	48%
Fines & Penalties	500	61	88%	500	0	100%
Miscellaneous Revenue	17,799,580	6,184,092	65%	18,230,988	5,544,718	70%
Miscellaneous Sales	0	0		0	0	
Other Financing Sources	100	-75	175%	67,100,050	589,875	99%
Interfund Transfers	8,315,309	4,852,994	42%	15,809,921	7,146,289	55%
Prior Year Adjustments	0	0		9,000,000	8,398,558	7%
Revenue Summary	183,618,642	149,137,737	19%	268,501,066	161,916,883	40%
Personnel Services	18,520,390	7,838,608	58%	18,954,949	7,906,606	58%
Materials & Services	2,477,874	876,961	65%	8,721,282	967,050	89%
Debt Service	9,943,926	1,315,288	87%	17,404,230	1,324,122	92%
Special Payments	2,574,477	854,759	67%	61,188,665	310,755	99%
Interfund Transfer	109,156,255	53,634,298	51%	117,571,666	58,406,546	50%
Cost Allocation Charges	5,291,698	2,645,893	50%	5,761,379	2,880,696	50%
Capital Outlay	0	150,429		0	22,535	
Reserve for Future Expenditures	14,094,616	0	100%	17,626,876	0	100%
Contingency	8,510,151	0	100%	8,355,782	0	100%

**Budget to Actual Comparison**

Expenditure Summary

Fiscal Year 2015-16		
FY 15-16 Budget	FY 15-16 Actual at Mid-Year	Percent Remaining
170,569,387	67,316,236	61%

Fiscal Year 2016-17		
FY 16-17 Budget	FY 16-17 Actual at Mid Year	Percent Remaining
255,584,829	71,818,310	72%

**Budget to Actual Comparison**

---

Fiscal Year 2015-16		
FY 15-16 Budget	FY 15-16 Actual at Mid-Year	Percent Remaining

Fiscal Year 2016-17		
FY 16-17 Budget	FY 16-17 Actual at Mid Year	Percent Remaining



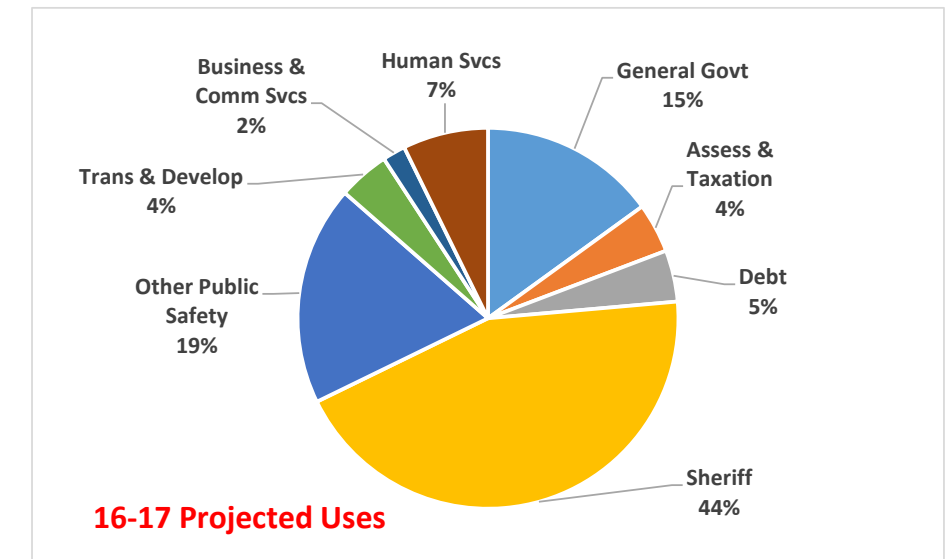
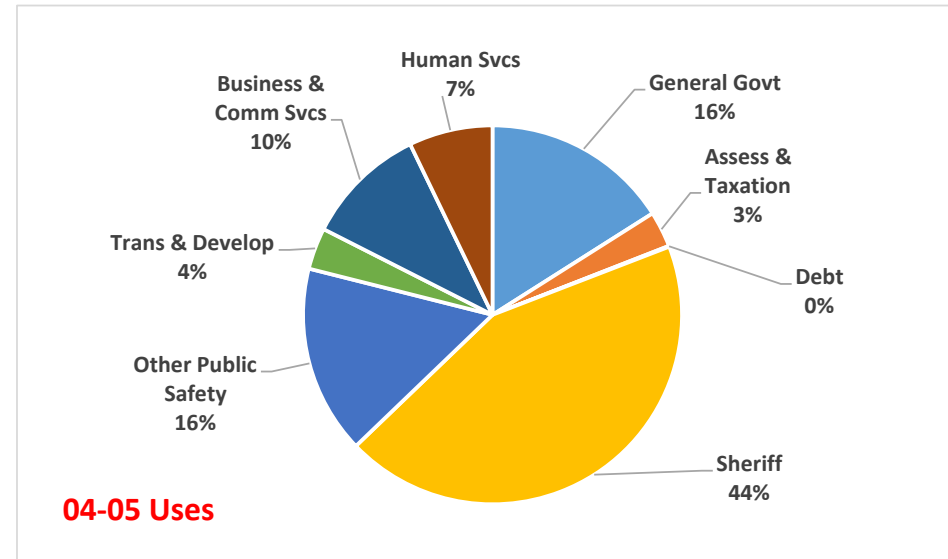
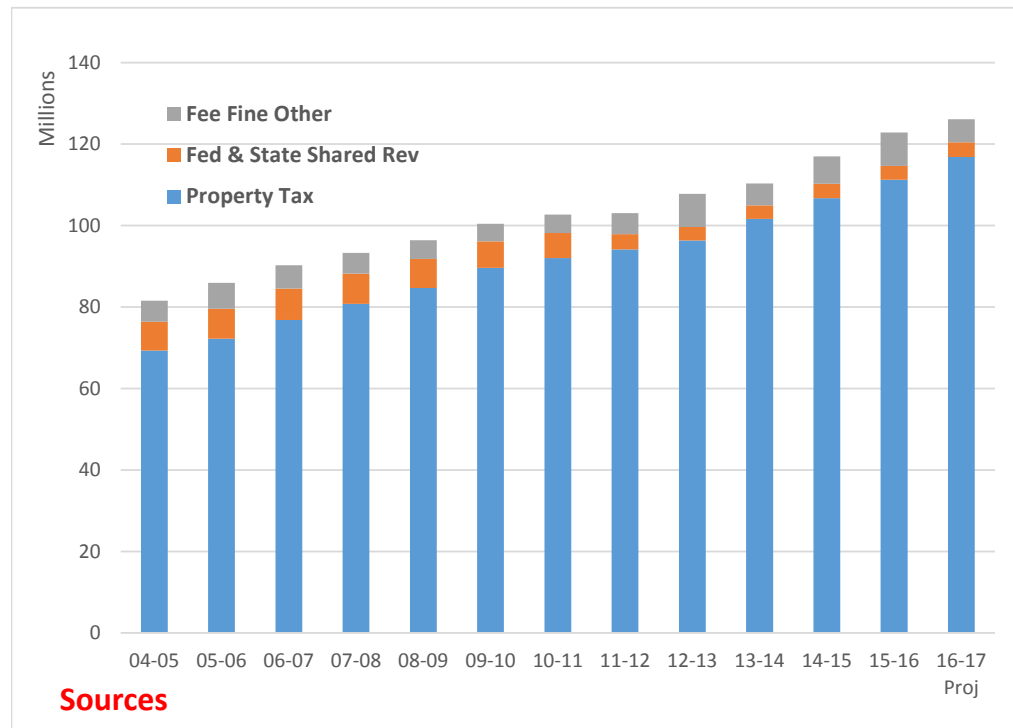
# Attachment E:

## Sources and Uses of Nonrestricted General Fund Revenue

Sources	04-05	05-06	06-07	07-08	08-09	09-10	10-11	11-12	12-13	13-14	14-15	15-16	16-17 Proj	16-17 %	04-05%	Chg from 04-05
Property Tax	69,314,866	72,260,909	76,819,797	80,747,338	84,693,023	89,621,540	92,050,732	94,162,548	96,327,611	101,624,101	106,735,943	111,269,171	116,821,000	93%	85%	8%
Fed & State Shared Rev	7,085,279	7,311,268	7,681,481	7,474,713	7,138,721	6,523,436	6,092,360	3,728,926	3,365,621	3,362,258	3,525,179	3,399,497	3,597,344	3%	9%	-6%
Fee Fine Other	5,172,789	6,336,095	5,782,150	5,094,870	4,568,271	4,262,790	4,576,540	5,162,217	8,104,363	5,374,936	6,700,272	8,169,588	5,664,734	4%	6%	-2%
<b>Sources</b>	<b>81,572,934</b>	<b>85,908,272</b>	<b>90,283,428</b>	<b>93,316,921</b>	<b>96,400,015</b>	<b>100,407,766</b>	<b>102,719,632</b>	<b>103,053,691</b>	<b>107,797,595</b>	<b>110,361,295</b>	<b>116,961,394</b>	<b>122,838,256</b>	<b>126,083,078</b>			

Uses	04-05	05-06	06-07	07-08	08-09	09-10	10-11	11-12	12-13	13-14	14-15	15-16	16-17 Proj	16-17 %	04-05%	Chg from 04-05
General Govt	13,004,605	8,817,195	14,375,807	10,586,319	16,023,996	13,386,534	17,894,010	13,568,866	10,830,774	13,857,455	15,404,209	19,916,391	18,730,050	15%	16%	-1%
Assess & Taxation	2,486,762	2,806,604	2,997,306	3,094,109	3,589,058	3,809,532	4,126,055	4,146,793	4,263,980	4,551,032	4,531,373	4,764,615	5,251,391	4%	3%	1%
Debt	60,000	10,000	10,000	3,780,106	3,083,170	3,457,995	4,854,314	4,791,575	3,873,295	5,997,943	4,617,183	5,016,080	5,450,144	4%	0%	4%
Sheriff	35,484,496	38,825,000	39,396,061	41,090,917	41,780,202	41,780,202	41,780,202	42,854,077	43,879,195	47,048,831	49,237,474	51,985,096	55,104,521	44%	44%	1%
Other Public Safety	13,081,013	15,047,685	17,583,795	17,542,784	16,485,726	16,514,558	18,350,073	18,746,873	19,555,055	17,257,942	21,080,584	22,530,507	23,281,159	19%	16%	3%
Trans & Develop	2,885,465	2,751,235	3,230,131	3,049,169	3,455,028	3,431,241	4,009,887	4,285,652	4,063,397	4,675,702	5,090,634	6,446,916	5,423,809	4%	4%	1%
Business & Comm Svcs	8,420,386	7,005,386	7,652,500	7,547,382	7,703,966	6,208,966	9,078,090	4,095,549	3,630,549	3,490,599	2,513,930	2,571,685	2,434,578	2%	10%	-8%
Human Svcs	5,814,444	4,570,051	6,360,756	5,047,214	5,450,349	5,679,149	6,644,027	7,826,641	8,023,271	9,982,961	8,846,361	9,279,384	9,045,368	7%	7%	0%
<b>Uses</b>	<b>81,237,171</b>	<b>79,833,156</b>	<b>91,606,356</b>	<b>91,738,000</b>	<b>97,571,495</b>	<b>94,268,177</b>	<b>106,736,658</b>	<b>100,316,026</b>	<b>98,119,516</b>	<b>106,862,465</b>	<b>111,321,748</b>	<b>122,510,674</b>	<b>124,721,020</b>			



**USE THIS TEMPLATE IF PRESENTING AT LOB LEVEL ONLY**  
**(e.g., if you have more than about five programs)**

# **DEPARTMENT NAME** **(ACRONYM)**

FY 2017-18 Budget Presentation

<Presenter/s>

Department Mission Statement

**Advice:**

- **Committee members will have reviewed your budget & have their questions ready.**
- **Do not read your slides; instead, use them as a prompt to tell your story.**
- **Practice and time yourself.**
- **Allow ½ or less of your allotted time for presentation and the rest for Q & A.**

# Department

Line of Business

Program

Program

Program

Line of Business

Program

Program

Program

Program

Line of Business

Program

Program

Line of Business

Program

Program

Program

# Line of Business

- **1-5 key results**

- XXX
- XXX

- **Total Line of Business Budget**

\$XXX

- **General Fund support**

\$XXX

- **Other sources of revenue (up to 3)**

- **<source>**

\$XXX

# Line of Business, continued

## Fund Balance

- Use/purpose of funds in Contingency Budget \$XXX
  - xxx
- Use/purpose of funds in Reserves Budget \$XXX
  - xxx
- Use/purpose of Fund Balance not detailed above \$XXX
  - xxx

## Significant Issues/Changes:

- XXX
- XXX

Repeat this and previous slide for each LOB

# Department-wide Budget Overview

---

- **Total departmental budget** =
- **Total General Fund support** = \$XXX, % of budget
- **Other major revenue source/s: (up to 3)**
  - Greatest source, % of budget
  - Next greatest source, % of budget, etc.
- **Major expenditure categories: (up to 3)**
  - Personnel, % of budget
  - Category, % of budget
  - Category, % of budget

# Department-wide Budget Overview, continued

---

## Projects budgeted in Facilities' Capital Projects Fund (420):

Past 5 years

- XXX \$XXX
- XXX \$XXX

TOTAL \$XXX

---

Budgeted for FY 2017-18

- XXX \$XXX
- XXX \$XXX

TOTAL \$XXX

# Financial Trends

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- **Revenue trends**
  - (e.g., State funding up, federal down, etc.)
- **Expenditure trends**
  - (e.g., personnel, m & s, fuel costs up, etc.)
- **FTE:**
  - FY 2016-17 total FTE =
  - FY 2017-18 total FTE =
  - Explanation of changes



# Past PLP Funding Results

---

## **FY 2016-17 Funded PLPs**

- <PLP name>      Amount: \$XXX (on-going/one-time)
  - Results:
- <PLP name>      Amount: \$XXX (on-going/one-time)
  - Results:

# QUESTIONS?

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List Main Web Site URL here

# Clackamas County Allocations Workshop

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FOR FY 2017-18

# Today's Agenda

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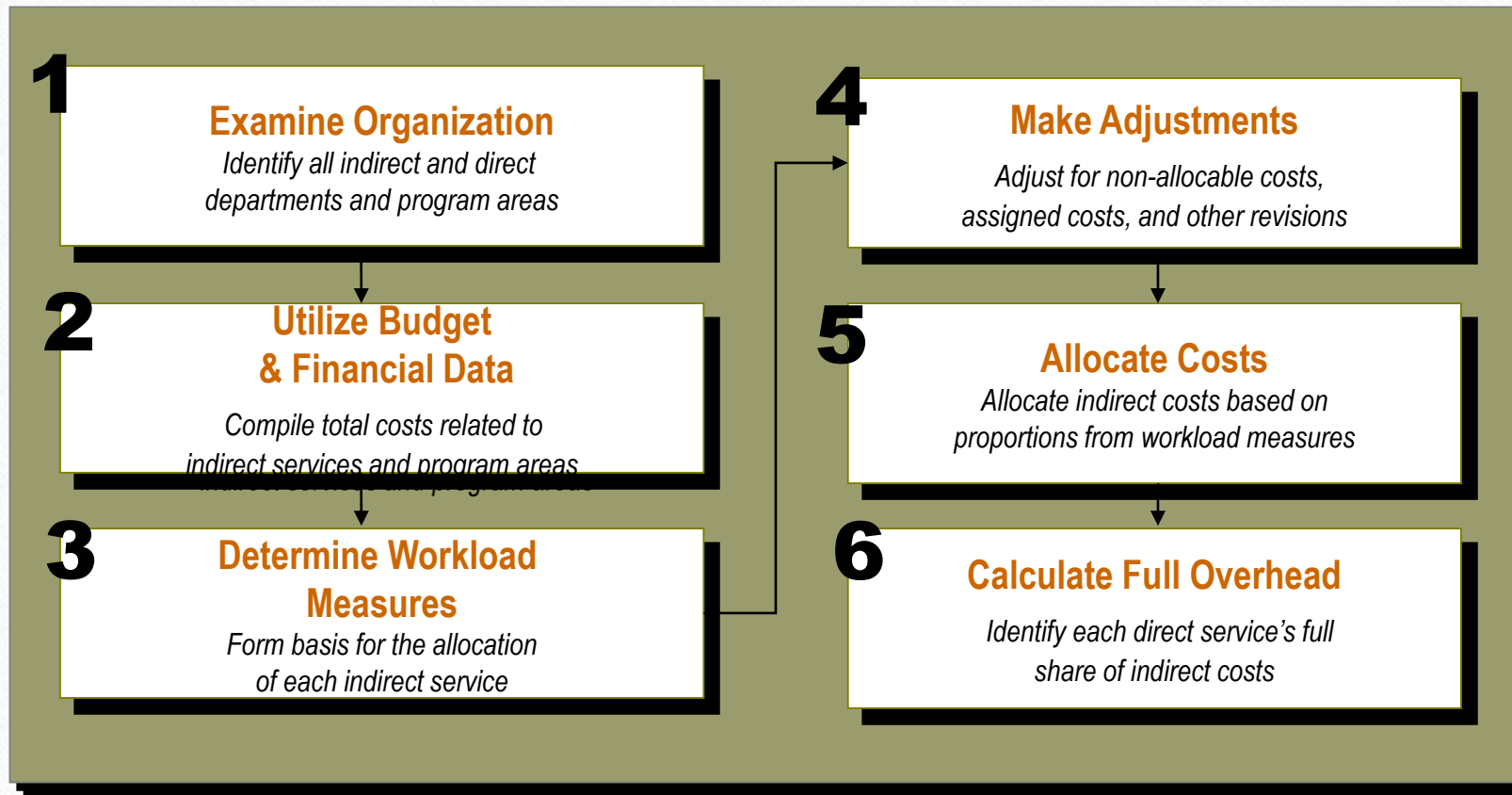
- General overview 10 min
  - Introduction
  - About cost allocation
  - Service Level Agreements
  - Current issues
- Department information:
  - County Administration 5 min
  - Human Resources 5 min
  - Benefits Administration 5 min
  - Risk Management 5 min
  - Public & Government Affairs 5 min
  - Records Management 5 min
  - Finance 5 min
  - Procurement/Mail/Courier 5 min
  - Fleet Services 5 min
  - Facilities 10 min
  - Technology Services 10 min
- Questions & Discussion if time allows

# Reasons for Cost Allocation

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

# Cost Allocation Methodology



Source: FCS Group

# Cost Allocation Principles

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

# Allocation Factors

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You can find these online @

<http://web1.clackamas.us/finance>



# FY 2017-18 Allocations

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

# Service Level Agreements (SLAs)

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

# On the Horizon

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- Challenges going forward
  - PERS increases
  - Benefits cost increases
  - Impact of increased staffing or other expenses 1-2 years ago

# Cost Allocation

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Internal Service Department  
Information Sharing

# County Administration

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

# Human Resources

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

# Benefits Administration – *NOT cost allocated!*

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

# Risk Management

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- **Services Provided:** Claim prevention services; workers' compensation, liability and unemployment claims processing; drug testing program; insurance coverage; driving safety; contract insurance reviews; and ergonomic assessments
- **How Rates are Calculated:** Formula based on payroll, risk level index, claims history which determines each department's percentage of total amount to be allocated



# Risk Management

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- **Anticipated Increase/Decrease FY 2017-18:**
  - Workers' comp: Decrease - \$640,000 ↓; Casualty: Decrease - \$1,550,000 ↓
- **Drivers Impacting Cost Changes:**
  - Improved actuarial estimates
  - Closure of large worker's comp claim
  - Attained fund level adequacy

# Public & Government Affairs

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

# Records Management

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## **Services Provided:**

- Document conversion regardless of medium of County permanent records to archival film
- Maintain electronic records inventory (RCWeb) stored offsite in Records Center and at Oregon State Archives
- Deliver Department record requests in a timely manner: same or next business day (1-hour rush delivery available in emergency)
- Update and maintain County retention schedule
- Provide electronic records database training for County departments
- Confidential records destruction per retention schedule
- Insure all department records stored are in good condition (free of rips, splits), barcoded, and assigned a unique identification number for accurate retrieval and refiling

# Records Management

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- **Anticipated Increase/Decrease FY 2017-18:** 4.62% Decrease ↓
- **Drivers Impacting Cost Changes:**
  - Amount of records stored at Records Center
  - Document conversion requests
  - Administrative support
- **How Costs are Allocated:** A combination of time spent and space

# Finance Division

## SERVICES PROVIDED

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- **Budget Support** provides budget development, consultation and review services so county leaders and employees can manage public funds effectively, tie resources to expected performance and achieve results that matter to taxpayers.
- **Payroll Services** processes bi-weekly paychecks for over 2,000 County employees as well as the Housing Authority, Community Solutions clients, Election Poll workers and Worker's Compensation checks and provides PERS reporting.

# Finance Division

## SERVICES PROVIDED, CONT.

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- **Accounting and Reporting** Accounts Payable, Accounts Receivable, annual audit, accounting advice and account reconciliation
- **Grants Management** Financial reports and draws as required by the awarding agency, fiscal review meetings with department mgmt., training on grant requirements and guidance per our Grants Manual, assisting departments with sub-recipient agreement development and monitoring of those agreements, coordination of the County annual Single Audit

# Finance Division

## HOW COSTS ARE ALLOCATED

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

# Finance Division

## ANTICIPATED INCREASES/DECREASES FY 2017-18

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



# Finance Division

## DRIVERS OF COST CHANGES

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- **Budget Support:** Current Position Vacancy (*filling this vacancy in FY 2017-18 will increase cost allocations in FY 2019-20.*)
- **Payroll:** Wage and Benefit Increases
- **Accounting & Reporting:**
  - Increases in wages and fringe due to reclassifications of existing staff
  - Inclusion of management salaries and annual audit fees
- **Grants Management:**
  - Inclusion of management salaries and annual audit fees
  - Full year cost of previously approved position via policy level proposal

# Procurement Division

(including Mail & Courier Service)

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- **Services Provided:** Procurement, contract, mail & courier services
- **How Costs are Allocated:** # of contracts, # of Purchase Orders, pieces of mail, and courier stops
- **Anticipated Increase/Decrease FY 2017-18:** 12% Increase ↑
- **Drivers Impacting Cost Changes:** Mail machine purchase, DSB/PSB rent added (previously paid for by Finance), New Procurement Assistant position, Management reclassified from manager to director

# Fleet Division – *NOT cost allocated!*

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- **Services Provided:** Vehicle Specification, Vehicle Procurement, Vehicle Disposal, Vehicle Licensing & Titling, Fueling Administration, Replacement Analysis, Preventative Maintenance Tracking, DEQ Tracking & Administration,
- **How Costs are Charged:** Vehicle Rentals, Fuel Markup, Vehicle Repairs billed directly
- **Anticipated Increase/Decrease FY 2017-18:** Vehicle Rental Rate 3% Increase, Shop Labor Rates 6% Increase – from \$95.28 to \$101.39 per hour ↑
- **Drivers Impacting Cost Changes:** Staff Salary and Benefits Increase, Allocated Costs Increase, Parts and Equipment Costs Increase

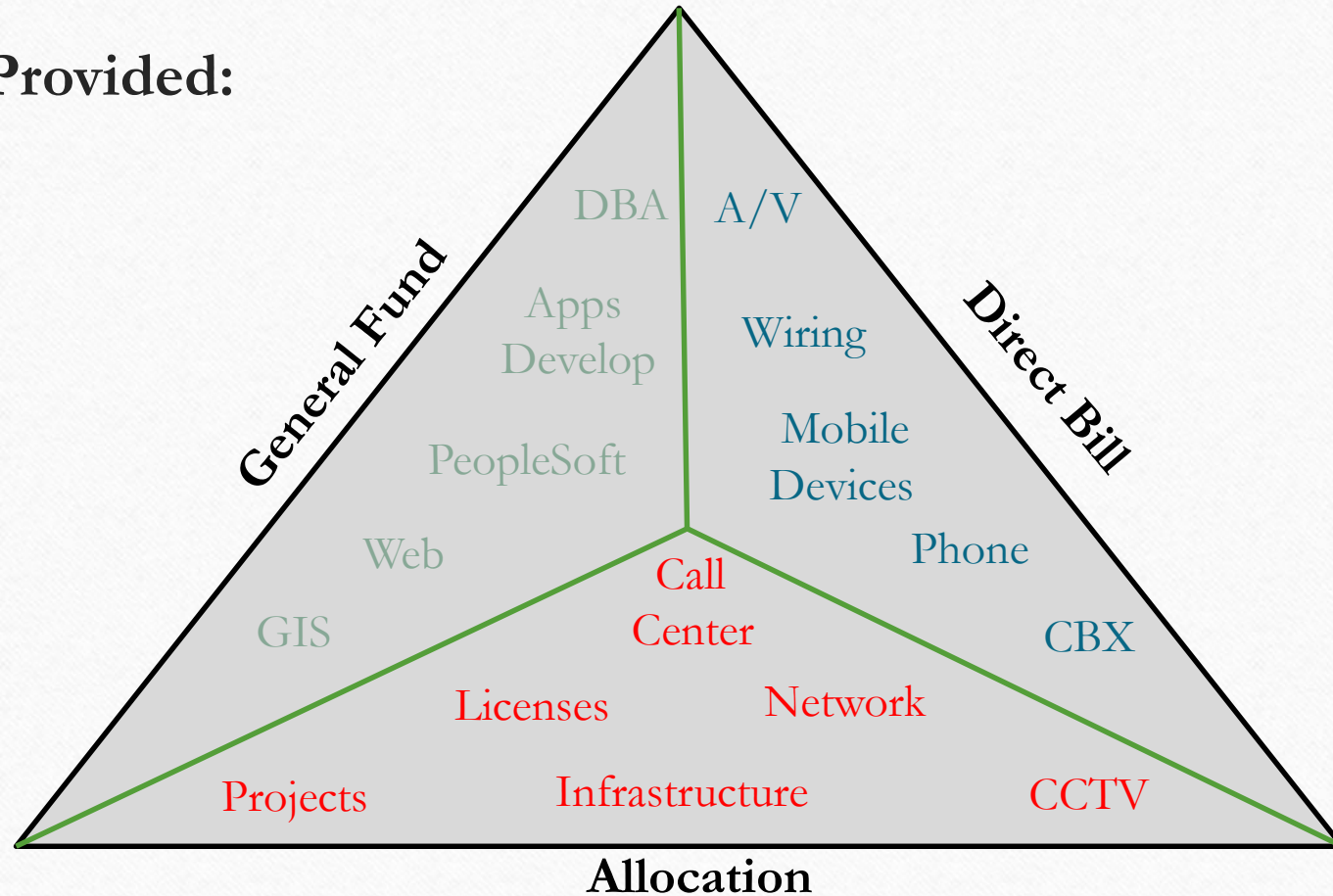
# Facilities Division

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

# Technology Services

- **Services Provided:**



# Technology Services


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- **How Rates are Calculated:**

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

# Technology Services

- **Increase/Decrease FY 2017-18:**

- Our goal is to maintain  $\leq 5.00\%$  increase 
- Departments control much of their allocation

For FY 17-18

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

# Technology Services

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

For more information:  
[web1.clackamas.us/ts/allocations.html](http://web1.clackamas.us/ts/allocations.html)



# QUESTIONS?

Remaining time is available for dialogue!

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Sheriff's Office Questions: FROM ED MURA

General

Sheriff's Office means all sections, units, special units of the office. Operations, Corrections, Jail etc.

1. How many part time employees by year for the last three years? Their wages and where are they assigned...what do they do for the Sheriff's Office? How many were hired with grant money and of those hired with grant money are on the payroll after the grant money ran out?
2. What was the original cost of the Sheriff's Office Green Room. The current cost of yearly operations, the amount of personnel assigned and its function?
3. Describe the special units in the Sheriff's Office...how many personnel (both sworn/unsworn) are assigned to each one, the cost of operation for each one and each special units purpose...example would be the AERO Unit.
4. On average how many uniform patrol Deputies are assigned to each shift i.e. each day First, Second, Third, Fourth. This does not count special unit assignments such as SROs, Civil Process Servers, contract cities.
5. How many personnel are on loan to agencies outside of the Sheriff's Office: example would be Tri-Met, U.S. Marshals etc.
6. Estimate the financial impact to the Sheriff's Office of the special programs of the Sheriff's Office: Example would be the Child Abuse Summit, SarCon etc.
7. How many square feet are each of the following buildings: Shafer, Brooks, North Station, Old Sheriff's Office, PSTC, Corrections
8. What is the occupancy rate of each building?
9. There are some concerns that a Corrections Certified Supervisor is managing patrol Deputies.
10. The Compensation Board For Elected Officials report for 2010 noted that the Sheriff's adjusted salary appears to be 11.1% above the adjusted market average. The 2015 report noted the adjusted salary appeared to be 13.8% above adjusted market average. How many personnel at the Sheriff's office receive adjusted salaries which are above adjusted market average? Why is the spread widening?
11. The budget message for 2013 - 2014 states "We are using the Jail Reserve Fund in FY 2013 - 2014 to fund essential roof and HVAC repairs. \$2.3 million is available, \$1 million will be used for these repairs." What was the completion date of these repairs, how much was the total cost and was the reserve fund used to pay for the repairs?
12. In December of 2014 there were 20 jail beds that were unoccupied. In November of 2015 there were 26 jail beds that were vacant. Why did the number of unoccupied or vacant beds increase over this period of time?

**Request for Information from Sheriff's Office**

**From Tom Feely:**

Patrol Division (only) Shift Schedule-Single chart or graph showing shifts over a 24 hour period

Patrol Division Patrol District Boundaries-One page map

Patrol Division minimum and average staffing per shift-one page graph or chart

In addition: Narrative describing the reasons that drive minimum staffing levels e.g. calls for service, response time, national standards, safety etc.

How many budgeted deputies does it take to fill one patrol shift position 7 days a week/24 hours per day? - one page chart

**From Commissioner Savas:**

Questions below relate to attached overtime charts provided at January 18th meeting:

Jail and Patrol charts expanded to 4 years total (FY 15-16 + 3 years of history)

Roll up of overtime hours and dollars with consolidation of courts and perhaps other categories (training, reports)