

## Budget Reviewer's Guide

The Fiscal Year 2021-21 Clackamas County Proposed Budget is provided here for your review. The book is arranged in the order in which presentations are anticipated during the Budget Committee meetings on May 27 through May 29 with each department or item having its own tab. The Budget Committee will meet virtually over Zoom beginning at 8:30 am Wednesday May 27 and go through May 29<sup>th</sup>. Dates and times for subsequent meetings to be confirmed by the Committee on May 29<sup>th</sup>. Public testimony will be heard beginning at 5:30 pm on May 28.

### Performance Clackamas

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

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

The Commissioners adopted measurable strategic goals and timelines to direct departmental focus and efforts. Please see the County's website for more information, <https://www.clackamas.us/performance>.

Most departments have developed their Performance Clackamas strategic business plans to the point that they are requesting their budgets in the new, program-based format. All departments under the oversight of the Board of Commissioners are expected to complete strategic business plans by July 1, 2020.

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

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

### Reports

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

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

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

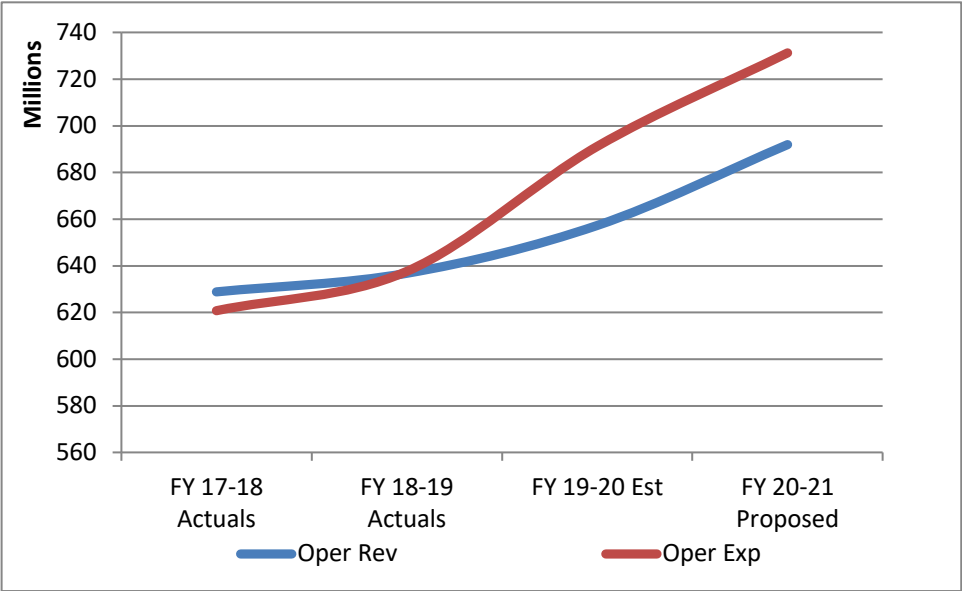
The first summary in this section shows the full county budget (the sum of all the individual funds). This is followed by a breakdown by department for FTE and then Requirements (i.e. expenditure budgets). The line for Miscellaneous and Pass-Thru Items is further broken down in a sub-table.

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

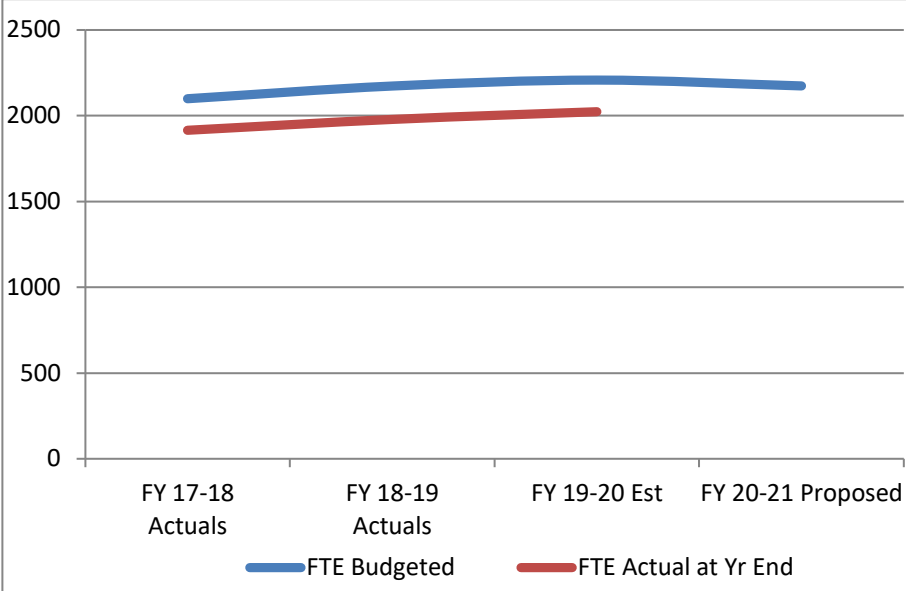
## Clackamas County - All Funds // Summary of Resources and Requirements

	FY 17-18 Actuals	FY 18-19 Actuals	FY 19-20 Amended Budget	FY 19-20 Projected Year End	FY 20-21 Proposed Budget	Chg from Prior Yr Budget	Prior Yr Budget
<b>RESOURCES</b>							
<b>Beginning Balance</b>	<b>\$ 227,889,294</b>	<b>\$ 235,956,790</b>	<b>\$ 232,172,631</b>	<b>\$ 234,406,870</b>	<b>\$ 200,201,485</b>	<b>\$ (31,971,146)</b>	<b>-13.8%</b>
Prior Year Revenue	5,710,769	1,893,147	1,075,164	1,505,211	924,985	(150,179)	-14.0%
Taxes	137,783,740	148,037,252	151,194,866	150,372,190	154,190,294	2,995,428	2.0%
Licenses & Permits	17,150,853	17,342,298	15,867,852	16,732,034	16,284,969	417,117	2.6%
Federal Grants & Revenues	22,437,610	25,356,414	28,025,407	27,504,944	28,515,492	490,085	1.7%
State Grants & Revenues	89,128,037	96,644,270	106,208,148	100,675,326	101,183,321	(5,024,827)	-4.7%
Local Grants & Revenues	17,771,911	20,569,230	24,941,155	23,095,870	23,446,004	(1,495,151)	-6.0%
Charges for Service	115,542,920	118,224,699	144,370,645	131,590,655	142,583,316	(1,787,329)	-1.2%
Fines & Penalties	5,399,518	5,239,658	4,711,700	4,354,959	4,868,210	156,510	3.3%
Other Revenues	96,855,946	75,201,940	69,003,826	69,146,493	90,682,787	21,678,961	31.4%
Interfund Transfers	121,074,266	128,308,951	135,021,064	132,341,389	129,286,474	(5,734,590)	-4.2%
Prior Year Adj (Damascus)	-	-	-	-	-	-	0%
<b>Operating Revenue</b>	<b>628,855,570</b>	<b>636,817,859</b>	<b>680,419,827</b>	<b>657,319,071</b>	<b>691,965,852</b>	<b>11,546,025</b>	<b>1.7%</b>
% Change from prior year	NA	1.3%	6.8%	3.2%	5.3%		
<b>Total Resources</b>	<b>856,744,864</b>	<b>872,774,649</b>	<b>912,592,458</b>	<b>891,725,941</b>	<b>892,167,337</b>	<b>(20,425,121)</b>	<b>-2.2%</b>
<b>REQUIREMENTS</b>							
Personnel Services	248,877,080	267,300,982	310,332,032	291,043,771	312,846,306	2,514,274	0.8%
Materials & Services	161,163,416	146,826,564	178,638,424	151,999,237	162,981,434	(15,656,990)	-8.8%
Debt Service	14,828,209	13,640,760	13,858,689	13,858,689	15,837,913	1,979,224	14.3%
Special Payments (other govt's & agencies)	29,845,613	27,681,278	43,120,585	36,163,360	22,962,188	(20,158,397)	-46.7%
Interfund Transfers	121,074,266	128,308,951	134,646,192	131,988,031	129,093,675	(5,552,517)	-4.1%
Indirect Costs (internal dept chgs)	6,732,530	6,930,749	7,793,907	7,470,247	8,523,477	729,570	9.4%
Cost Allocation Charges	28,379,356	29,215,101	33,106,121	33,067,374	32,395,760	(710,361)	-2.1%
Capital Outlay	9,887,603	17,749,816	52,900,305	25,614,909	46,645,844	(6,254,461)	-11.8%
<b>Operating Expenditure</b>	<b>620,788,073</b>	<b>637,654,201</b>	<b>774,396,255</b>	<b>691,205,618</b>	<b>731,286,597</b>	<b>(43,109,658)</b>	<b>-5.6%</b>
% Change from prior year	NA	2.7%	21.4%	8.4%	5.8%		
Reserve for Future Expenditures	-	-	64,751,375	-	87,647,179	22,895,804	35.4%
Contingency	-	-	73,444,828	-	73,233,561	(211,267)	-0.3%
<b>Total Requirements</b>	<b>620,788,073</b>	<b>637,654,201</b>	<b>912,592,458</b>	<b>691,205,618</b>	<b>892,167,337</b>	<b>(20,425,121)</b>	<b>-2.2%</b>
<b>Ending Balance</b>	<b>\$ 235,956,791</b>	<b>\$ 235,120,448</b>	<b>\$ -</b>	<b>\$ 200,520,323</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>
Full Time Equiv Positions (FTE) Budgeted	2,098.6	2,172.5	2,207.1	2,207.1	2,173.1	-34.1	-1.5%
Full Time Equiv Positions (FTE) Filled at Yr End	1,914.6	1,978.0		2,022.9			
Full Time Equiv Positions (FTE) Vacant at Yr End	183.9	194.5		184.3			
See graph on reverse page for a visual depiction							

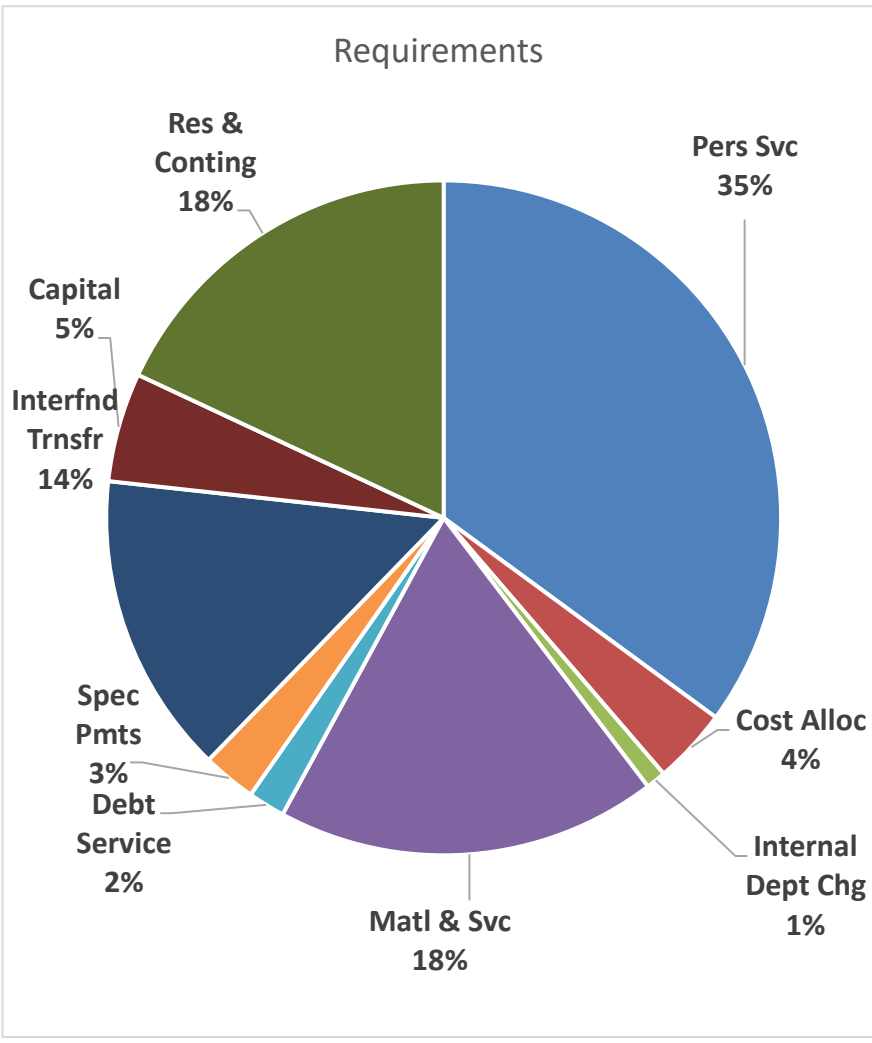
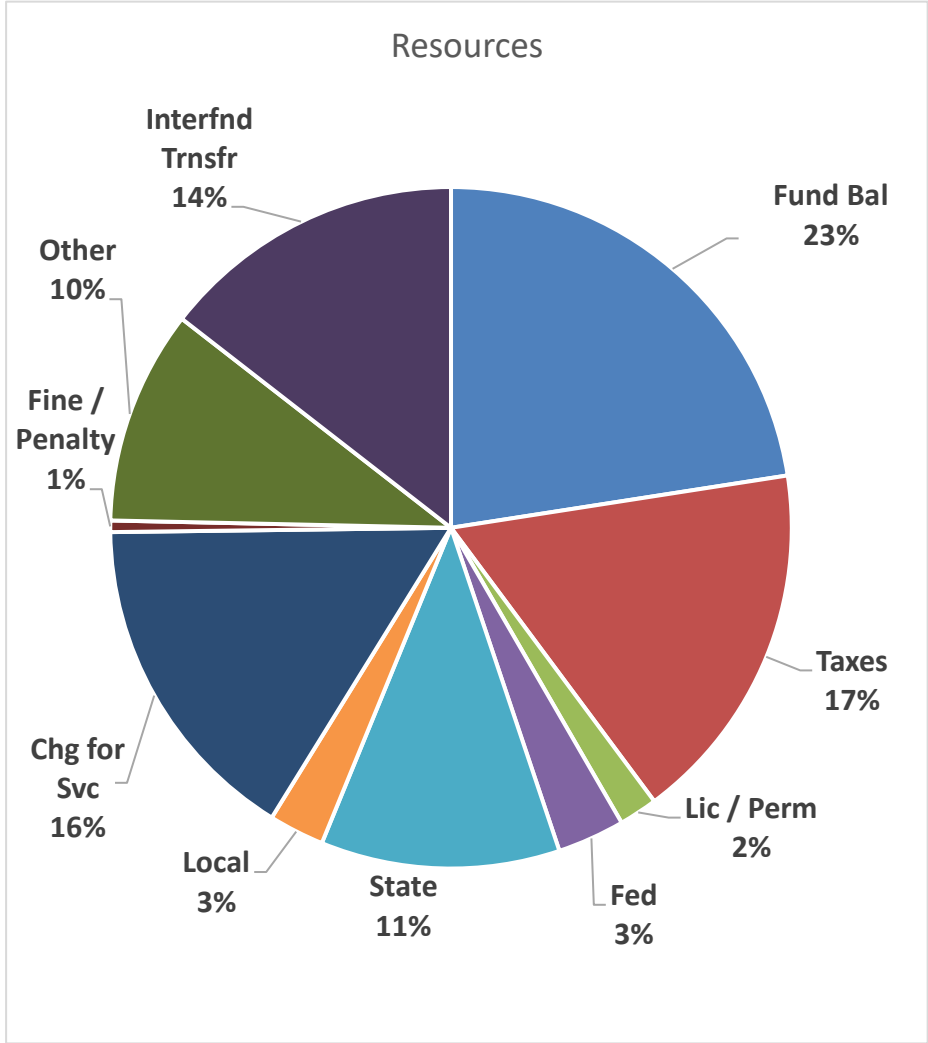
Multi-Year Summary Data



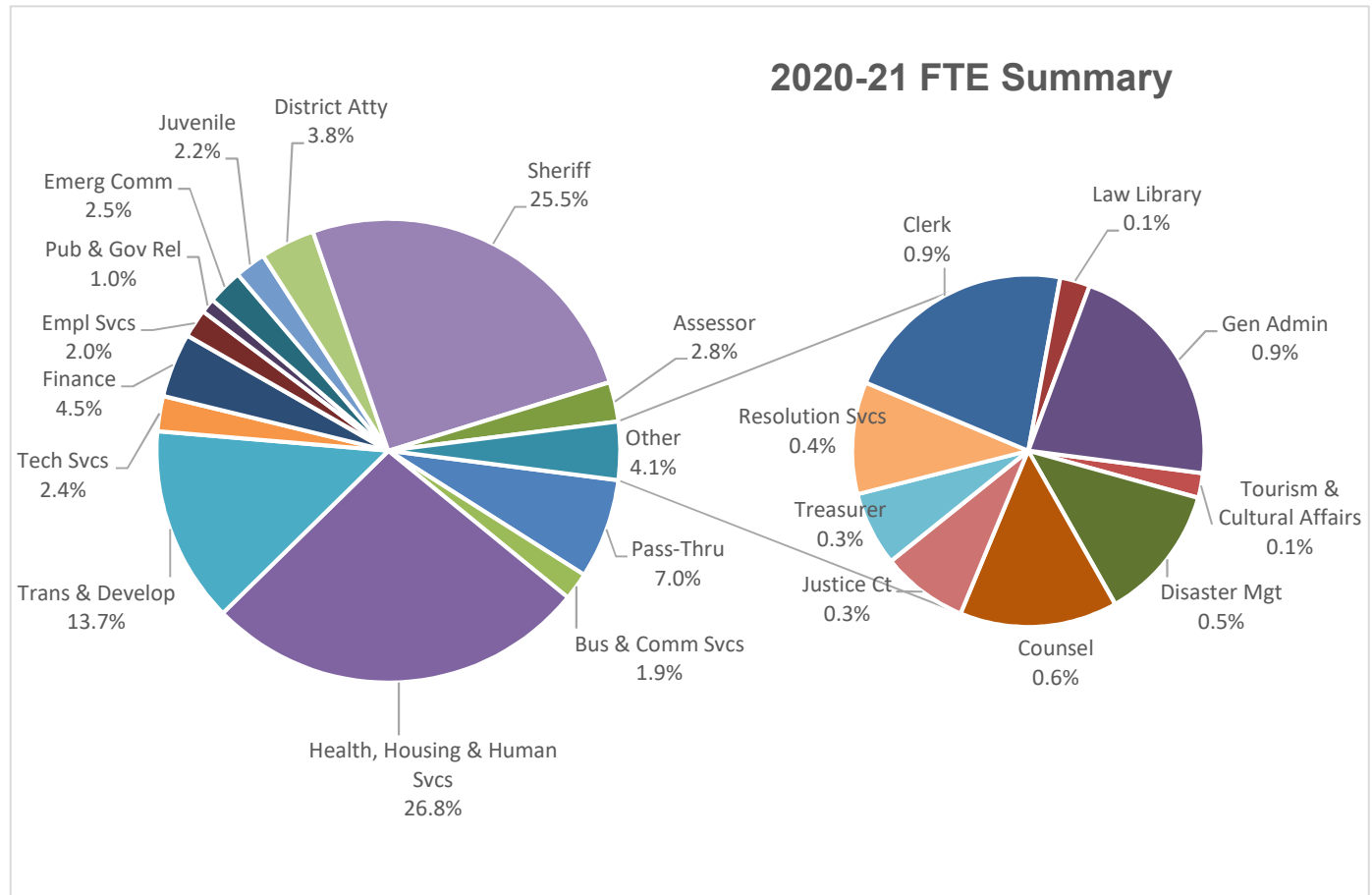
Multi-Year FTE Data



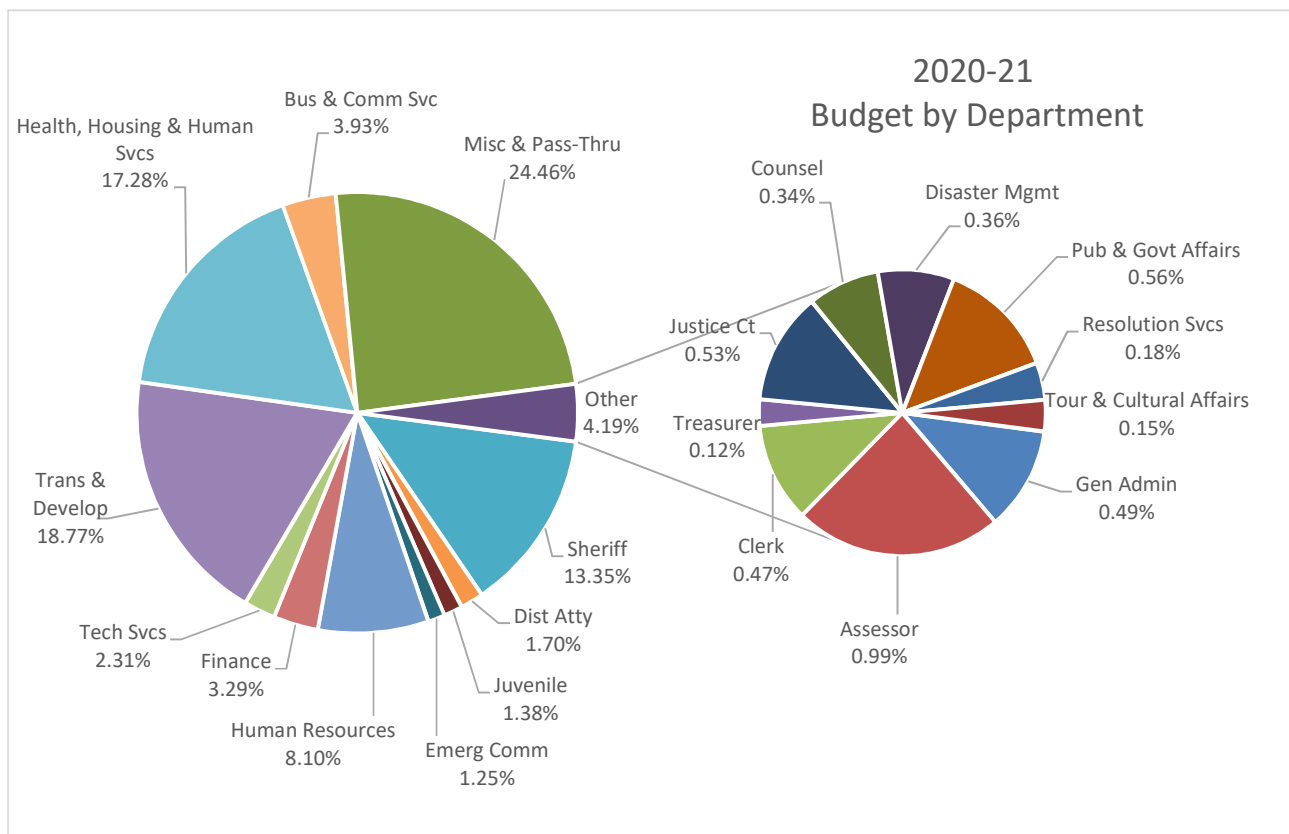
Clackamas County - All Funds // Summary of Resources and Requirements  
FY 20-21 Proposed Budget



Department	2017-18	2018-19	2019-20	2020-21
General County Administration	16.80	17.42	18.42	18.80
Assessor	58.50	58.50	60.00	60.00
Clerk	19.00	19.00	19.00	19.00
Treasurer	6.00	6.00	6.00	6.00
Sheriff	552.60	561.75	568.75	554.08
District Attorney	78.45	79.50	81.50	82.70
Justice Court	9.50	8.00	8.00	7.00
Juvenile	54.00	55.00	54.00	47.00
County Counsel	12.50	12.75	12.75	12.75
Disaster Management	11.00	11.00	11.00	11.00
Emergency Communications	47.00	50.00	52.00	53.75
Public & Government Affairs	21.00	22.00	22.00	22.00
Employee Services (HR)	39.80	43.00	43.00	43.00
Finance	104.53	96.53	96.53	97.53
Technology Services	55.50	55.50	56.00	53.00
Transportation & Development	273.30	295.59	301.59	297.54
Health, Housing & Human Services	530.21	564.41	559.52	581.58
Business & Community Services	36.00	38.00	43.50	41.50
Resolution Services	10.43	10.55	9.93	9.06
Tourism & Cultural Affairs	14.00	15.00	15.00	2.00
Law Library	2.44	2.44	2.44	2.44
Miscellaneous & Pass-Through	145.95	145.95	148.54	151.34
<b>Total Budgeted Full-Time Equivalents (FTE's)</b>	<b>2,098.51</b>	<b>2,167.89</b>	<b>2,189.47</b>	<b>2,173.07</b>



	2017-18 Actual	2018-19 Actual	2019-20 Budget	2019-20 Est Actual	2020-21 Proposed
<b>Requirements by Department</b>					
General County Administration	3,959,281	4,382,755	4,517,376	4,249,027	4,357,091
Assessor	7,490,869	7,685,462	8,952,543	8,209,578	8,800,510
Clerk	3,242,322	3,515,644	4,221,915	3,621,675	4,184,844
Treasurer	946,811	918,803	1,109,763	1,076,375	1,115,170
Sheriff / Community Corrections	103,962,310	109,035,274	119,752,846	115,817,972	119,065,922
District Attorney	12,567,623	13,393,626	14,966,955	14,404,837	15,182,445
Justice Court	3,810,991	4,034,136	6,224,560	5,264,944	4,714,256
Juvenile	9,733,727	9,555,191	14,922,827	13,890,506	12,296,765
County Counsel	2,607,745	2,728,521	2,941,273	2,841,754	3,031,453
Disaster Management	2,399,243	2,375,542	4,781,614	4,264,262	3,214,047
Emerg Communications	7,686,330	7,848,190	10,554,488	8,509,380	11,195,666
Public & Gov Affairs	4,710,618	5,003,436	5,649,234	5,564,225	5,038,930
Human Resources	35,415,028	36,815,537	68,091,537	39,356,845	72,262,971
Finance / Capital Proj	18,248,285	22,401,720	36,339,482	21,945,556	29,326,266
Technology Services	16,237,313	16,475,512	26,091,041	23,543,993	20,644,396
Transportation & Development	61,815,315	71,945,266	137,491,249	78,816,365	167,421,486
Health, Housing & Human Svcs	101,784,064	112,670,842	162,908,997	125,289,826	154,130,065
Business & Community Svcs	16,558,286	17,058,122	34,679,471	18,186,047	35,054,452
Resolution Services	1,542,962	1,624,058	1,723,636	1,356,925	1,563,643
Tourism & Cultural Affairs	5,007,853	5,533,549	5,939,533	3,906,704	1,326,268
Miscellaneous & Pass-Thru Items	201,061,571	182,653,015	240,732,118	191,088,822	218,240,691
<b>Total Requirements by Department</b>	<b>620,788,547</b>	<b>637,654,201</b>	<b>912,592,458</b>	<b>691,205,618</b>	<b>892,167,337</b>



Miscellaneous & Pass-Thru Items	2017-18 Actual	2018-19 Actual	2019-20 Amnd Budget	2019-20 Est Actual	2020-21 Proposed
WES payroll	11,679,408	12,896,662	14,946,778	13,812,944	15,760,269
NCPRD payroll	4,896,734	5,263,350	6,378,696	5,638,780	6,548,990
Development Agency payroll	574,077	452,440	569,800	446,302	586,936
Non- Departmental	132,797,626	140,758,453	195,496,645	150,563,022	177,920,151
County Schools	-	730,475	445,000	-	-
County Safety Net Legislation Local Project:	35,677	95,697	359,431	291,503	13,174
Employer Contribution Reserve	-	-	2,757,044	2,754,241	-
*County Debt Service	40,911,148	8,706,302	8,707,061	8,707,061	10,476,535
*General Obligation Bond Debt Service	4,471,635	4,690,155	4,907,325	4,907,325	5,117,075
*Local Improvement District Construction	515,496	-	27,855	28,017	-
Transient Room Tax	4,621,367	4,917,824	5,425,636	3,269,181	1,259,045
Law Library	394,284	389,517	710,847	463,801	562,016
Damascus Operating	164,118	-	-	-	-
Damascus Future Refunds to Taxpayers	-	3,752,140	-	-	-
<b>Total</b>	<b>\$ 201,061,570</b>	<b>\$ 182,653,015</b>	<b>\$ 240,732,118</b>	<b>\$ 190,882,177</b>	<b>\$ 218,244,191</b>

\*Debt Service