

## Summary of Resources and Requirements

## Total Budget Summary

Below is a summary of Clackamas County's financial resources and requirements over the last four years. Audited revenues and expenditures are available for FY19-20 and FY20-21. For FY21-22, both the amended budget (through March 2022) and projected actual resources and expenditures are shown. Finally the proposed budget for FY22-23 is presented. Since both actual data and budgets are shown, it is important to be careful when comparing as budgets are a spending plan. As the Beginning Fund Balance line indicates, not all resources are spent during a year and actual expenditures should be less than budgeted expenditures.

The Clackamas County budget for FY22-23 totals \$1.2 billion, which amounts to an increase of \$94.9 million or 8.9% from the FY21-22 Amended budget. This general overview is intended to provide brief explanations of the major categories reported and highlight significant changes with particular attention to differences between the two budget columns. More complete information about fund and department specific resources and expenditures are presented throughout the subsequent sections of this book.

	FY19-20 Actuals	FY20-21 Actuals	FY21-22 Amended	FY21-22 Projected	FY22-23 Proposed	\$ Change	% Change
<b><u>Resources by Category</u></b>							
Beginning Fund Balance	234,701,867	238,062,078	257,926,565	277,550,366	283,336,935	25,410,370	9.9%
<b>Current Revenues</b>							
Taxes	150,577,620	158,867,542	158,524,783	164,399,719	178,535,982	20,011,199	12.6%
Federal, State, Local, Other Donations	140,718,265	174,098,210	223,685,375	234,284,589	249,010,361	25,324,986	11.3%
Charges/Fees/License/Permits/Fines	157,900,916	165,330,509	181,058,258	170,316,870	177,965,903	(3,092,355)	-1.7%
Revenue from Bonds & Other Debts	1,984,386	56,812,638	1,710,005	5,910,523	16,765,133	15,055,128	880.4%
All Other Revenue Resources	77,907,997	79,487,768	88,898,680	82,553,239	91,943,595	3,044,915	3.4%
Interfund Transfers	130,179,736	119,697,158	11,431,834	9,436,561	6,734,348	(4,697,486)	-41.1%
General Fund Support *	-	-	146,492,325	145,504,892	160,328,184	13,835,859	9.4%
<b>Subtotal Current Revenues</b>	<b>659,268,920</b>	<b>754,293,825</b>	<b>811,801,259</b>	<b>812,406,392</b>	<b>881,283,506</b>	<b>69,482,246</b>	<b>8.6%</b>
<b>Total Resources</b>	<b>893,970,787</b>	<b>992,355,903</b>	<b>1,069,727,824</b>	<b>1,089,956,758</b>	<b>1,164,620,441</b>	<b>94,892,616</b>	<b>8.9%</b>
<b><u>Requirements by Category</u></b>							
Personnel Services	285,793,013	299,195,596	343,886,149	316,971,930	360,146,504	16,260,355	4.7%
Materials & Services	177,580,629	180,540,059	243,887,464	206,239,750	234,672,478	(9,214,986)	-3.8%
Capital Outlay	16,215,117	27,418,578	65,200,299	47,177,407	83,347,056	18,146,757	27.8%
General Fund Support *	-	-	146,492,325	145,504,892	160,328,184	13,835,859	9.4%
<b>Subtotal Current Expenditures</b>	<b>479,588,759</b>	<b>507,154,232</b>	<b>799,466,237</b>	<b>715,893,979</b>	<b>838,494,222</b>	<b>39,027,985</b>	<b>4.9%</b>
Debt Service	13,886,648	48,540,765	14,702,720	14,702,720	15,167,511	464,791	3.2%
Special Payments	30,957,987	39,191,859	65,970,321	64,109,101	45,368,668	(20,601,653)	-31.2%
Interfund Transfer	130,179,736	119,972,481	11,894,681	11,914,025	52,659,741	40,765,060	342.7%
Contingency	-	-	104,235,121	-	101,920,432	(2,314,689)	-2.2%
<b>Appropriated Expenditures</b>	<b>654,613,130</b>	<b>714,859,338</b>	<b>996,269,080</b>	<b>806,619,824</b>	<b>1,053,610,574</b>	<b>57,341,494</b>	<b>5.8%</b>
Reserve for Future Expenditures	-	-	61,248,462	-	95,953,008	34,704,546	56.7%
Year End Projected Balance	-	-	-	283,336,935	-	-	-
Unappropriated Ending Fund Balance	-	-	12,210,293	-	15,056,857	2,846,564	23.3%
<b>Total Requirements</b>	<b>654,613,130</b>	<b>714,859,338</b>	<b>1,069,727,835</b>	<b>1,089,956,759</b>	<b>1,164,620,439</b>	<b>94,892,604</b>	<b>8.9%</b>

\*General Fund Support reflects the receipt and distribution of tax dollars to the operating departments which results in the duplication of revenue and expenses.

Fund balance is the difference between accumulated resources and the requirements charged against them over the life of a fund. The fund balance at the end of one fiscal year is what is left to be carried forward to the following year. In keeping with Oregon Budget Law, Clackamas County does not budget ending fund balances. Although not budgeted, the end of the year financial position can be expected to equal actual revenues less actual expenditures during the year plus the ending balances in the reserve and contingency categories. Reserve and contingency estimates are included as expenditures when balancing the budget but charges are not made directly to these categories. Reserves are specifically held for future years and the Board of County Commissioners can approve the transfer of contingency in various funds as needed to meet unforeseen needs that arise during the year. Experience has shown that some such transfers will be made each year.

The table that accompanies this discussion is an attempt to estimate the minimum ending fund balance for each fund at June 30, 2022, based upon the current budget. These are moneys that should be available for the FY22-23 budget year given several critical assumptions. This estimate is predicated upon the following:

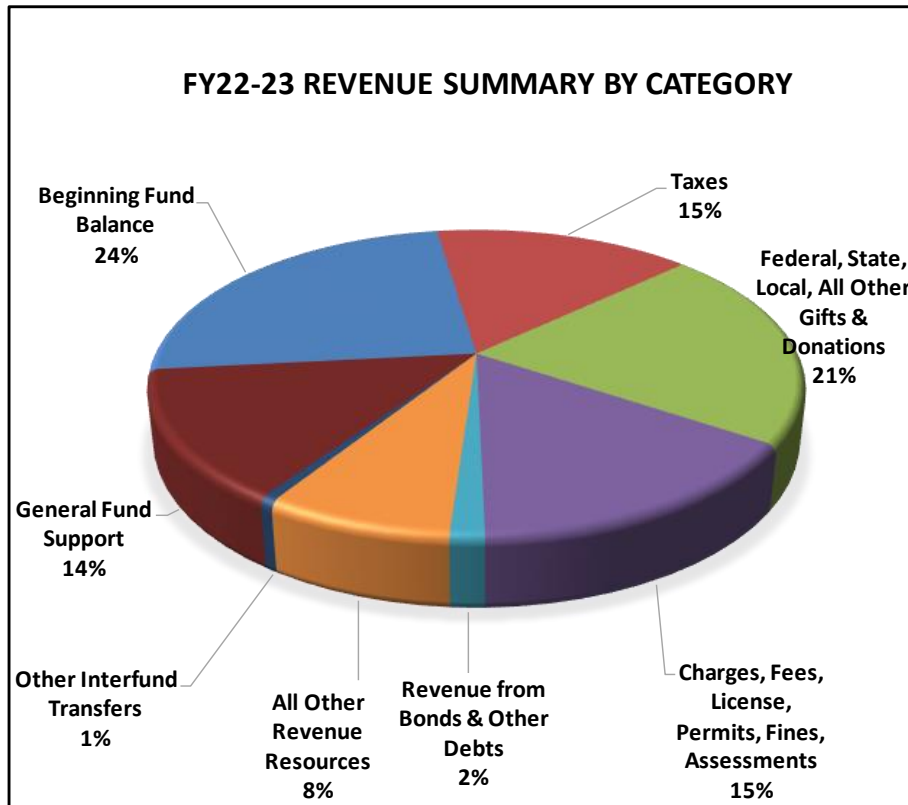
- *The estimated beginning fund balance is accurate* - As is explained in the Revenue Analysis section, this is a projection which is being made with the best information available at the time the budget was formulated. Not all transactions and end of year adjustments for FY21-22 have been recorded and the books have not yet been audited.
- *New revenues will be recognized during the fiscal year* - Undoubtedly, additional resources will become available, primarily through new grants, and may be recognized. To the extent that they are recognized but not entirely needed, they will be added to the ending balance.
- *Current revenues will come in and current expenditures will be made as budgeted* - Again, actual experience is certain to be different than the budget. The budget is a plan representing the most that can be spent.
- *No contingency or reserve amounts will be spent* – Some transfers from contingency may be required.
- Per these assumptions, actual ending fund balances for FY21-22 should exceed the projections. The following table is a countywide summary. More complete information for each fund is available in the “Budget by Fund” section.

**Summary of Resources and Requirements**

**Estimated Year End Financial Position**

Fund	Beginning Fund					Ending Fund Bal
	Balance 07/01/2022	Revenues	Expenditures	Transfers In	Transfers Out	06/30/2023
911 Center Fund	1,558,600	10,649,155	11,376,398	-		831,357
Capital Projects	3,620,956	3,702,000	15,463,088	10,140,132		2,000,000
Clackamas Broadband Utility	100,000	2,705,220	2,760,013	-		45,207
Clackamas County Debt Service	100,970	3,146,530	9,429,440	6,181,940		-
Clackamas County Debt Service - GO	282,707	5,153,123	5,435,830	-		-
Clackamas Health Centers	11,842,567	50,273,397	50,273,397	-	-	11,842,567
County Fair Fund	3,645,293	1,757,168	5,590,495	553,266		365,232
County School Fund	366,463	518,000	884,463	-		-
Countywide Transportation SDC Fund	17,844,219	2,750,750	460,090	-	1,100,000	19,034,879
Development Services Fund	11,219,147	9,300,210	10,736,441	-		9,782,917
Facilities Management Fund	3,802,434	12,505,268	14,484,699	1,418,950	2,000,000	1,241,952
Fleet Services Fund	454,627	5,884,930	6,345,754	100,000		93,803
General Fund	78,704,017	258,370,825	237,487,573	129,820,688	160,676,305	68,731,652
Health Housing & Human Services Fund	21,329,554	119,770,245	110,633,373	10,435,327	33,231,220	7,670,533
Law Library Fund	124,350	357,873	454,871	-		27,352
Library Network	5,152,239	19,727,946	25,680,650	2,906,620		2,106,155
Lottery Fund	2,430,185	3,362,704	5,035,528	100,000	63,000	794,361
Parks & Forestry Fund	3,087,749	5,053,636	4,991,928	545,946		3,695,402
Property Resources Fund	2,326,718	678,800	1,409,122	-	100,000	1,496,396
Public Land Cor Pres Fund	1,507,328	875,000	1,066,914	-		1,315,414
Risk Management Claims Fund	12,664,838	5,324,626	5,378,424	-	-	12,611,040
Road Fund	49,602,975	74,898,613	90,256,458	1,006,373	2,059,750	33,191,752
Self-Insurance Fund	26,671,097	32,745,275	34,543,386	-		24,872,986
Sheriff's Operating Levy	1,727,136	22,595,000	19,508,437	-	-	4,813,699
Special Grants Fund	11,882,522	40,791,961	39,746,833	-	12,927,650	-
Stone Creek Golf Course	1,699,237	2,810,000	3,030,108	-	275,000	1,204,129
Technology Services Fund	1,898,000	13,423,793	18,375,083	3,853,290	-	800,000
Transient Lodging Tax Fund	7,691,007	5,088,926	7,863,421	-	555,000	4,361,512
		-	-			
<b>Grand Total</b>	<b>283,336,935</b>	<b>714,220,974</b>	<b>738,702,217</b>	<b>167,062,532</b>	<b>212,987,925</b>	<b>212,930,297</b>

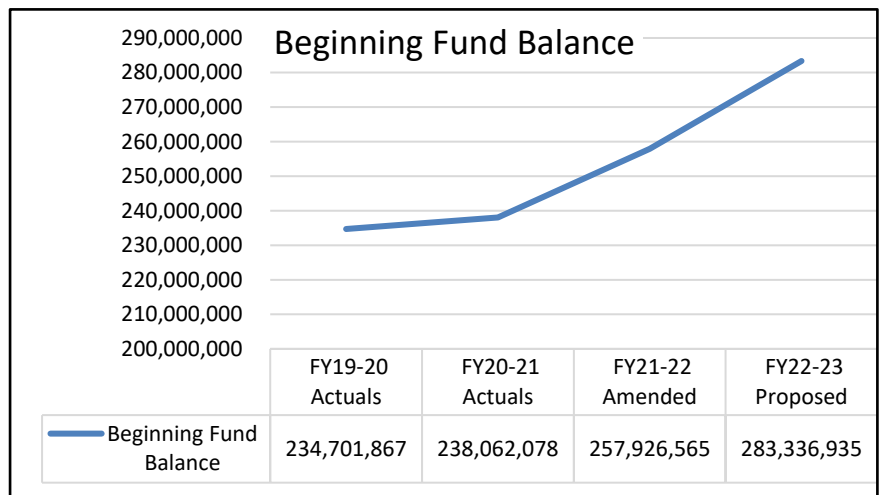
## REVENUE ANALYSIS



Resources Category	FY21-22 Amended	FY22-23 Proposed	\$ Change	% Change
Beginning Fund Balance	257,926,565	283,336,935	25,410,370	9.9%
Taxes	158,524,783	178,535,982	20,011,199	12.6%
Federal, State, Local, All Other Gifts & Donations	223,685,375	249,010,361	25,324,986	11.3%
Charges, Fees, License, Permits, Fines, Assessments	181,058,258	177,965,903	(3,092,355)	-1.7%
Revenue from Bonds & Other Debts	1,710,005	16,765,133	15,055,128	880.4%
All Other Revenue Resources	88,898,680	91,943,595	3,044,915	3.4%
Other Interfund Transfers	11,431,834	6,734,348	(4,697,486)	-41.1%
General Fund Support	146,492,325	160,328,184	13,835,859	9.4%
<b>Total Resources</b>	<b>1,069,727,824</b>	<b>1,164,620,441</b>	<b>94,892,616</b>	<b>8.9%</b>

**Beginning Fund Balance** is the unspent dollars and savings from the previous year. It is a critical safety net for the County as it includes the reserves, which are a measure of financial strength and ability to meet future challenges and withstand emergencies. Preservation of fund balance reflects ongoing efforts on the part of County to curtail spending to preserve resources. Variations occur from year to year. For FY22-23, beginning fund balance is \$283.3 million. This is 9.9% higher than FY21-22.

Departments provide the estimates used to budget the beginning balances in their funds. They make their projections based on the most current information about year to date actual revenues and expenses. Budgets must be formulated for the coming fiscal year almost six months before the end of the current fiscal year. This makes it difficult to closely estimate the resources that will be available. Estimating can be particularly challenging for funds that undertake large construction projects.



**Tax Revenue** is budgeted to increase \$20.0 million, or 12.6%, for FY22-23 including delinquencies and penalties/interest. \$9.2M of this increase is driven by the Sheriff Operating Levy.

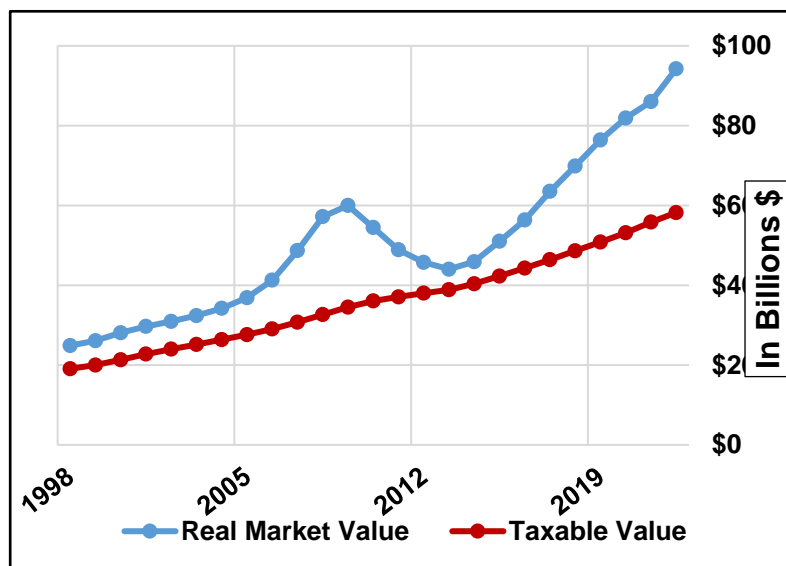
Property tax merits particularly careful analysis because it is the largest single source of County revenue. Property tax can be allocated where needed to fund operations that are necessary but don't generate their own revenue streams. Most other revenues such as gasoline tax and grants are restricted to use for specific purposes.

In May 1997, Oregon voters approved Measure 50, amending Oregon's constitution to cut local property taxes and limit their growth. Measure 50 rolled back assessed values to 90% of fiscal year 1996 levels, established permanent tax rates and limited assessed value growth for individual properties to 3% per year with exceptions for new construction, subdivisions and rezoning. Certain taxes, such as those to pay bonded debt and those which met special voting requirements were exempted from Measure 50 reductions. The maximum permanent tax rates for each district were calculated by the Oregon Department of Revenue to ensure that reductions averaged 17% statewide compared to what they would have been under the prior tax system. The resulting permanent tax rates for the County are \$2.4042 per \$1,000 of assessed value inside cities and \$2.9766 in unincorporated areas.

Taxes are calculated by multiplying the appropriate tax rates for a tax code area by the property's assessed value. Tax rates do not change from year to year unless voters approve temporary levies or general obligation bond issues, and since growth in assessed value for most properties is restricted, tax revenue grows in a stable, predictable way.

In November 2006 voters first approved a five year public safety local option levy of \$0.2480 per \$1000 of assessed value to pay for staff to reopen 84 jail beds, add patrol positions and expand enforcement efforts to combat methamphetamine abuse, child abuse and other crimes. This tax is in addition to that generated from the permanent tax rate and is dedicated to public safety. Voters have renewed the levy every five years (2011, 2016, and in 2021 approved an increase of \$0.368 per \$1,000 of assessed property value).

As of January 1, 2022, the most recent valuation date available, the market value of property in Clackamas County was \$94.3 billion. This is the sixth year the total has exceeded the previous high of \$60 billion which was reached in 2008. Six years ago, market value was 6.1% below the 2008 high value so the market has been improving.



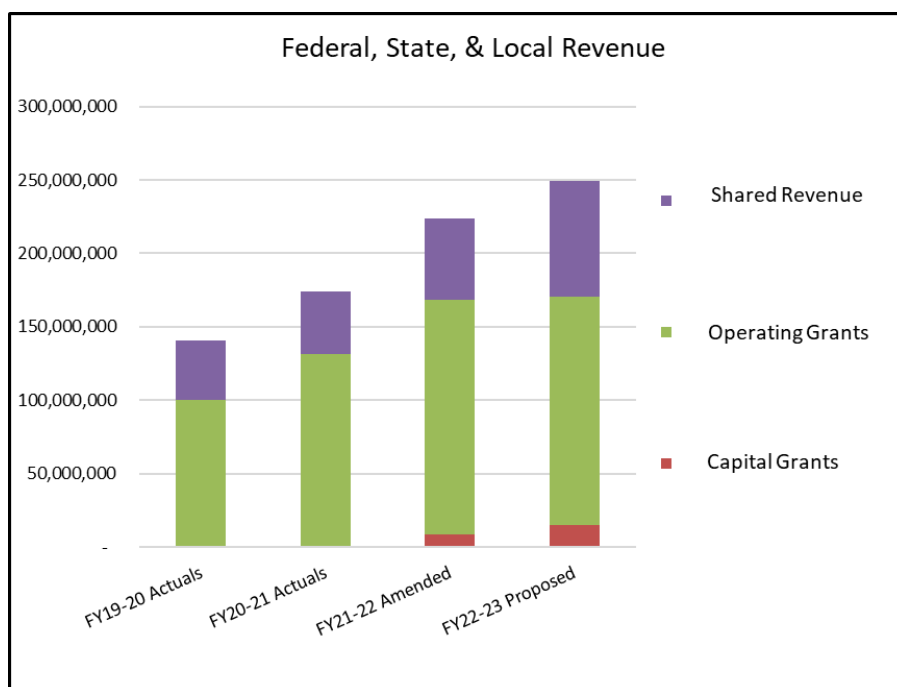
The assessed value of an average home is equal to about 62% of its real market value. The Assessor's value represents the property values as of the assessment date which is January 1, 2021 and reflects the change in value from January 1, 2020 to January 1, 2021.

The chart shows a comparison of real market value and the assessed value upon which taxes are levied. We can see market value declining between 2010 and 2013 but regaining ground in 2014. Note that market and assessed value were equal in 1997 as that was the final year before Measure 50 went into effect.

**Federal, State, Local Revenue** is budgeted to increase by \$25.3 million, or 11.3%. This includes an increase of \$22.0 million budgeted in Health Housing & Human Services for the Metro Supportive Housing Measure. Clackamas County reports revenue from other jurisdictions in three classifications within this revenue category; Capital Grants, Operating Grants, and Shared Revenues. These moneys are alike in that they are provided (with the exception of shared revenue from federal lands) for the operation of specific programs mandated or otherwise designated by those jurisdictions. They make up 21% of total resources. Departments estimate the grant revenues they will receive based on the most current information provided to by their grantors.

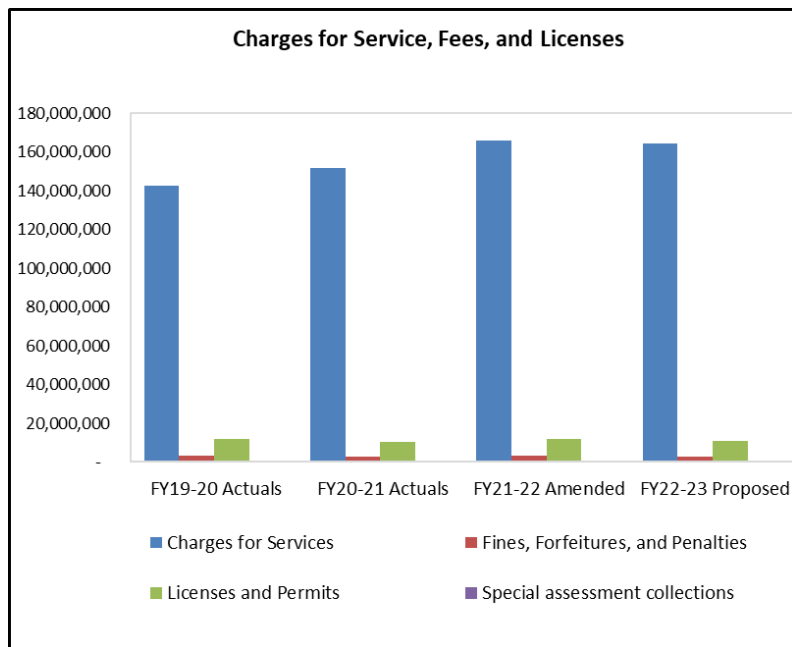
Operating Grants – Budgeted at \$156.1 million in FY22-23, Operating Grants provide the largest share of support for designated activities. The FY22-23 budget represents a decrease of \$3.8 million from FY21-22. The budget decrease is driven by declines in the Social Services and Public Health lines of business.

Shared Revenues - Shared Revenue refers to funds that are provided by cities, counties and regional agencies. The second largest share of this category is represented here. These sources combined add \$78.2 million in revenue to Clackamas



County. This includes \$32 million of Metro Supportive Housing funds to Health, Housing, and Human Services and \$35.6 million for gas and state highway taxes. Also included in this revenue source for FY22-23 are marijuana tax revenue and video lottery money for economic development activities.

**Charges for Service, Fees, and Licenses** provide 15% of Clackamas County's resources and are budgeted to generate \$178.0 million in FY22-23 which is \$3.1 million or -1.7% less than was budgeted in FY21-22. This includes a decrease to Charges for Service of \$5.4M for a shift in cost allocations to General Fund Support across 3 departments (Tech Services, Facilities, and County Administration). These revenues come from payments for services and support the units that provide those services.



Charge for Services – These are payments for services provided by County departments to residents or to other departments. The County policy on fees is that they should be in compliance with state statutes and County ordinances and set at a level sufficient to recover the total cost associated with the service provided. Charges may be set below cost if it is determined by the Commissioners to be in the best interest of the County. Charge for services are expected to bring in \$164.2 million to the County in FY22-23, a decrease of \$1.8 million.

A significant portion of fee revenue comes from the County's cost allocation process through which departments pay each other

for centralized services; data processing, accounting, legal services and mailroom support. These revenues are generally calculated using historical costs and are recovered in arrears. As might be expected, one of the largest recipients of fee revenue is the General Fund which in FY22-23 is \$14.2 million for services provided.

Another important component of fee revenue in the General Fund is recording fees collected by the County Clerk which are budgeted at \$3.5 million in FY22-23. This revenue is estimated by the Clerk based on recent trends and projected economic conditions.

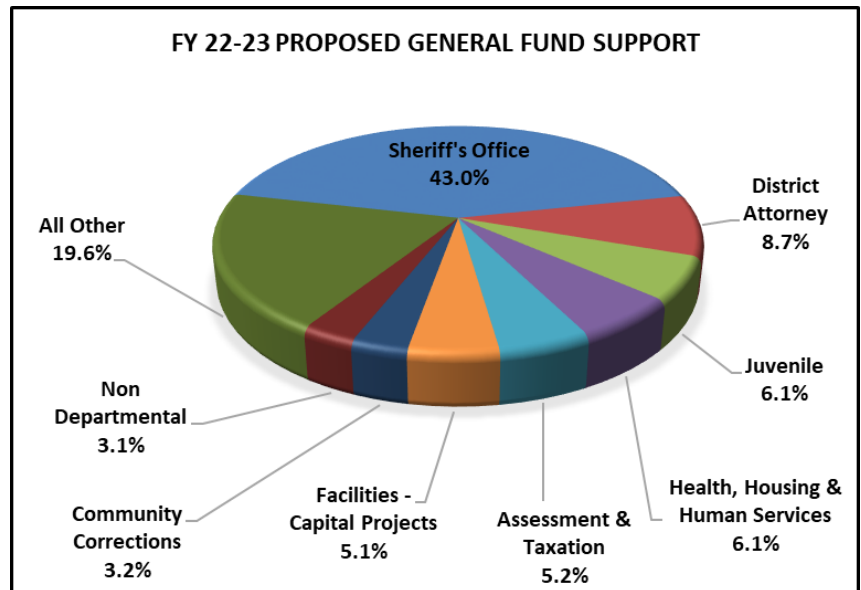
Licenses, Fees, and Fines – Represent the granting of authority to do something such as build a house or provide cable or garbage hauling service within the County's jurisdiction. Countywide, this source is budgeted at \$10.9 million for FY22-23. The Development Services Fund within the Department of Transportation collects fees for building, electrical, plumbing and other permits totaling \$8.1M. Fines are included in this category but the only significant source of fines is the Justice Court which is budgeted to collect about \$2.7 million during FY22-23.

**Revenue from Bonds & Other Debts** is budgeted at \$16.8M in FY22-23 versus \$1.7 million in FY21-22. The increase is driven by \$15.4M in Bond Sale Proceeds budgeted for the Gladstone and Oak Lodge library projects.

**All Other Revenue Resources** is budgeted at \$91.9 million. This category includes \$32.9 million of salary reimbursements from other agencies that depend upon the General County to process their payrolls. These personnel services costs are reimbursed dollar for dollar. The Sheriff also budgeted to receive \$6.7 million in salary reimbursements for employees funded by the Enhanced Law Enforcement District. As in the General Fund, costs are reimbursed dollar for dollar. The Self-Insurance Fund has budgeted \$31.0 million in medical and other insurance coverage for employees. These contributions are determined in consultation with an actuary. Other revenue sources in this category include Transient Room Tax, Asset Sale Proceeds, and Franchise fees.

**Interfund Transfers / General Fund Support** are moneys sent from one County fund to another. Presentation changes of these categories in FY21-22 are the result of the new county-wide chart of account implementation.

Most transfers originate in the General Fund and are labeled, “General Fund Support” to reflect the receipt and distribution of tax dollars to the operating departments which results in the duplication of revenues and expenses. General Fund Support is budgeted at \$160.3 million in FY22-23.



The largest recipients of General Fund Support include:

- Sheriff's Office at 43%, \$69.0 million;
- District Attorney at 8.7%, \$13.9 million;
- Health, Housing & Human Services at 6.1%, \$9.7 million.



## FY22-23 Proposed General Fund Support By Department

<b>Department</b>	<b>FY 22-23 Proposed Budget</b>	<b>FY 22-23 Proposed General Fund Support</b>	<b>GF Support % of Budget</b>
Assessment & Taxation	9,884,989	8,335,660	84.3%
Business & Community Services	59,487,507	3,126,820	5.3%
Facilities - Capital Projects	17,463,088	8,140,132	46.6%
Clackamas 911 (CCOM)	12,207,755	-	0.0%
Community Corrections	18,653,922	5,144,247	27.6%
County Admin/BCC	22,568,637	4,820,429	21.4%
County Clerk	4,441,078	-	0.0%
County Counsel	3,301,934	2,468,735	74.8%
Disaster Management	4,520,680	3,657,814	80.9%
District Attorney	17,226,301	13,945,508	81.0%
Finance/Facilities	26,873,258	4,766,224	17.7%
Health, Housing & Human Services	217,380,043	9,720,017	4.5%
Human Resources	82,913,220	1,329,072	1.6%
Justice Court	4,653,000	-	0.0%
Juvenile	11,868,876	9,789,438	82.5%
Law Library	482,223	-	0.0%
Misc/Pass-Through	26,337,985		0.0%
Non Departmental	279,385,495	4,897,990	1.8%
Public & Government Affairs	6,208,962	934,030	15.0%
Resolution Services	1,409,617	629,113	44.6%
Sheriff's Office	119,220,136	68,998,058	57.9%
Technology Services	23,495,303	3,853,290	16.4%
Transportation & Development	193,214,370	4,747,047	2.5%
Treasurer's Office	1,422,060	1,024,560	72.0%
<b>Grand Total</b>	<b>1,164,620,439</b>	<b>160,328,184</b>	<b>13.8%</b>

**Resources by Fund and Category FY22-23 Proposed Budget**

<b>Fund</b>	<b>Beginning Fund Balance</b>	<b>Taxes</b>	<b>Federal, State, Local, All Other Gifts &amp; Donations</b>	<b>Charges, Fees, License, Permits, Fines, Assessments</b>	<b>Revenue from Bonds &amp; Other Debts</b>	<b>All Other Revenue Resources</b>	<b>Other Interfund Transfers</b>	<b>General Fund Support</b>	<b>Total</b>
General Fund									
100-General Fund	78,704,017	150,947,359	24,776,596	43,209,634	16,000	39,421,236	649,703	129,170,985	466,895,530
<b>General Fund Total</b>	<b>78,704,017</b>	<b>150,947,359</b>	<b>24,776,596</b>	<b>43,209,634</b>	<b>16,000</b>	<b>39,421,236</b>	<b>649,703</b>	<b>129,170,985</b>	<b>466,895,530</b>
Special Revenue Fund									
201-County Fair Fund	3,645,293		53,167	544,500		1,159,501	553,266		5,955,727
204-County School Fund	366,463		508,000			10,000			884,463
205-Development Services Fund	11,219,147		-	9,082,920	3,250	214,040	-		20,519,357
206-Sheriff's Operating Levy	1,727,136	22,440,000	150,000	-		5,000	-		24,322,136
208-Lottery Fund	2,430,185		2,400,000	932,704		30,000	100,000		5,892,889
211-Law Library Fund	124,350		-	355,386		2,487	-		482,223
212-Library Network	5,152,239		3,216,819	141,996	15,400,000	969,131	-	2,906,620	27,786,805
215-Road Fund	49,602,975		55,179,123	15,738,276	124,593	3,856,621	1,006,373	-	125,507,961
218-Property Resources Fund	2,326,718		-	300,000		378,800			3,005,518
223-Countywide Transportation SDC Fund	17,844,219			2,550,750		200,000			20,594,969
224-Public Land Cor Pres Fund	1,507,328		-	875,000	-	-			2,382,328
230-Special Grants Fund	11,882,522		40,631,961			160,000			52,674,483
240-Health Housing & Human Services Fund	21,329,554		105,313,832	12,520,513	488,000	1,447,900	715,310	9,720,017	151,535,126
253-Clackamas Health Centers	11,842,567		7,662,727	42,382,470	45,970	182,230	-	-	62,115,964
255-Transient Lodging Tax Fund	7,691,007		319,731			4,769,195	-		12,779,933
257-Parks & Forestry Fund	3,087,749		1,151,611	1,308,256	655,200	1,938,569	325,746	220,200	8,687,331
<b>Special Revenue Fund Total</b>	<b>151,779,452</b>	<b>22,440,000</b>	<b>216,586,971</b>	<b>86,732,771</b>	<b>16,717,013</b>	<b>15,323,474</b>	<b>2,700,695</b>	<b>12,846,837</b>	<b>525,127,213</b>
Debt Service Fund									
320-Clackamas County Debt Service	100,970				-	3,146,530	1,283,950	4,897,990	9,429,440
321-Clackamas County Debt Service - GO	282,707	5,148,623	-			4,500			5,435,830
<b>Debt Service Fund Total</b>	<b>383,677</b>	<b>5,148,623</b>	<b>-</b>		<b>-</b>	<b>3,151,030</b>	<b>1,283,950</b>	<b>4,897,990</b>	<b>14,865,270</b>
Capital Projects Fund									
420-Capital Projects	3,620,956		3,702,000	-		-	2,000,000	8,140,132	17,463,088
<b>Capital Projects Fund Total</b>	<b>3,620,956</b>		<b>3,702,000</b>	<b>-</b>		<b>-</b>	<b>2,000,000</b>	<b>8,140,132</b>	<b>17,463,088</b>
Enterprise Funds									
601-Stone Creek Golf Course	1,699,237			2,800,000		10,000			4,509,237
602-Clackamas Broadband Utility	100,000			2,410,220		295,000			2,805,220
605-911 Center Fund	1,558,600		3,909,794	6,714,661		24,700			12,207,755
<b>Enterprise Funds Total</b>	<b>3,357,837</b>		<b>3,909,794</b>	<b>11,924,881</b>		<b>329,700</b>			<b>19,522,212</b>
Internal Service Funds									
744-Facilities Management Fund	3,802,434		-	9,939,858	-	2,565,410		1,418,950	17,726,652
747-Technology Services Fund	1,898,000		35,000	13,355,793	-	33,000		3,853,290	19,175,083
760-Self-Insurance Fund	26,671,097		-	1,732,490		31,012,785			59,416,372
761-Risk Management Claims Fund	12,664,838		-	5,224,626		100,000			17,989,464
770-Fleet Services Fund	454,627		-	5,845,850	32,120	6,960	100,000		6,439,557
<b>Internal Service Funds Total</b>	<b>45,490,996</b>		<b>35,000</b>	<b>36,098,617</b>	<b>32,120</b>	<b>33,718,155</b>	<b>100,000</b>	<b>5,272,240</b>	<b>120,747,128</b>
<b>Grand Total</b>	<b>283,336,935</b>	<b>178,535,982</b>	<b>249,010,361</b>	<b>177,965,903</b>	<b>16,765,133</b>	<b>91,943,595</b>	<b>6,734,348</b>	<b>160,328,184</b>	<b>1,164,620,441</b>

Resources by Fund and Department  
FY22-23 Proposed Budget

Fund	Assessment & Taxation	Business & Community Services (BCS)	Clackamas 911 (CCOM)	Community Corrections	County Administration	County Clerk	County Counsel	Disaster Management	District Attorney (DA)	Finance	Health, Housing & Human Services (H3S)	Human Resources (HR)
General Fund												
100-General Fund	9,884,989			18,653,922	5,871,129	4,441,078	3,301,935	4,165,680	17,226,302	9,146,606		5,487,385
General Fund Total	9,884,989			18,653,922	5,871,129	4,441,078	3,301,935	4,165,680	17,226,302	9,146,606		5,487,385
Special Revenue Fund												
201-County Fair Fund		5,955,727										
204-County School Fund												
205-Development Services Fund												
206-Sheriff's Operating Levy												
208-Lottery Fund		5,892,889										
211-Law Library Fund												
212-Library Network		27,786,805										
213-NCPRD General Fund		-										
215-Road Fund												
218-Property Resources Fund		3,005,518										
223-Countywide Transportation SDC Fund												
224-Public Land Cor Pres Fund												
230-Special Grants Fund	-	3,650,000	-	-	4,622,575	-		355,000	-	-	3,728,953	20,000
240-Health Housing & Human Services Fund											151,535,126	
250-Employer Contribution Reserve (Inactive)												
253-Clackamas Health Centers											62,115,964	
255-Transient Lodging Tax Fund					12,074,933							
257-Parks & Forestry Fund		8,687,331										
Special Revenue Fund Total	-	54,978,270	-	-	16,697,508	-		355,000	-	-	217,380,043	20,000
Debt Service Fund												
320-Clackamas County Debt Service												
321-Clackamas County Debt Service - GO												
Debt Service Fund Total												
Capital Projects Fund												
420-Capital Projects										17,463,088		
510-LID Construction Fund												
Capital Projects Fund Total										17,463,088		
Enterprise Funds												
601-Stone Creek Golf Course		4,509,237										
602-Clackamas Broadband Utility												
605-911 Center Fund			12,207,755									
Enterprise Funds Total		4,509,237	12,207,755									
Internal Service Funds												
744-Facilities Management Fund										17,726,652		
747-Technology Services Fund												
760-Self-Insurance Fund												59,416,372
761-Risk Management Claims Fund												17,989,464
770-Fleet Services Fund												
Internal Service Funds Total										17,726,652		77,405,836
Grand Total	9,884,989	59,487,507	12,207,755	18,653,922	22,568,637	4,441,078	3,301,935	4,520,680	17,226,302	44,336,346	217,380,043	82,913,221

Resources by Fund and Department  
FY22-23 Proposed Budget

Fund	Justice Court	Juvenile Department	Law Library	Misc/Pass-Through	Non Departmental	Public & Government Affairs (PGA)	Resolution Services	Sheriff's Office (CCSO)	Technology Services (TS)	Transportation & Development (DTD)	Treasurer's Office	Grand Total
General Fund												
100-General Fund	4,653,000	11,868,877		24,748,523	225,737,265	6,208,962	1,409,617	94,898,001		17,770,199	1,422,060	466,895,530
General Fund Total	4,653,000	11,868,877		24,748,523	225,737,265	6,208,962	1,409,617	94,898,001		17,770,199	1,422,060	466,895,530
Special Revenue Fund												
201-County Fair Fund												5,955,727
204-County School Fund				884,463								884,463
205-Development Services Fund										20,519,357		20,519,357
206-Sheriff's Operating Levy								24,322,136				24,322,136
208-Lottery Fund												5,892,889
211-Law Library Fund			482,223									482,223
212-Library Network												27,786,805
213-NCPRD General Fund												-
215-Road Fund										125,507,961		125,507,961
218-Property Resources Fund												3,005,518
223-Countywide Transportation SDC Fund										20,594,969		20,594,969
224-Public Land Cor Pres Fund										2,382,328		2,382,328
230-Special Grants Fund	-	-		-	38,782,955	-		-	1,515,000	-	-	52,674,483
240-Health Housing & Human Services Fund												151,535,126
250-Employer Contribution Reserve (Inactive)												-
253-Clackamas Health Centers												62,115,964
255-Transient Lodging Tax Fund				705,000								12,779,933
257-Parks & Forestry Fund												8,687,331
Special Revenue Fund Total	-	-	482,223	1,589,463	38,782,955	-		24,322,136	1,515,000	169,004,615	-	525,127,213
Debt Service Fund												
320-Clackamas County Debt Service					9,429,440							9,429,440
321-Clackamas County Debt Service - GO					5,435,830							5,435,830
Debt Service Fund Total					14,865,270							14,865,270
Capital Projects Fund												
420-Capital Projects												17,463,088
510-LID Construction Fund												-
Capital Projects Fund Total												17,463,088
Enterprise Funds												
601-Stone Creek Golf Course												4,509,237
602-Clackamas Broadband Utility									2,805,220			2,805,220
605-911 Center Fund												12,207,755
Enterprise Funds Total									2,805,220			19,522,212
Internal Service Funds												
744-Facilities Management Fund												17,726,652
747-Technology Services Fund									19,175,083			19,175,083
760-Self-Insurance Fund												59,416,372
761-Risk Management Claims Fund												17,989,464
770-Fleet Services Fund										6,439,557		6,439,557
Internal Service Funds Total									19,175,083	6,439,557		120,747,128
Grand Total	4,653,000	11,868,877	482,223	26,337,986	279,385,490	6,208,962	1,409,617	119,220,137	23,495,303	193,214,371	1,422,060	1,164,620,441

**Resources and Requirments by Function  
for Major Funds**

	<u>Clackamas Health Centers</u>			<u>General Fund</u>			<u>Health Housing &amp; Human Services Fund</u>		
	FY20-21 Actuals	FY21-22 Projected	FY22-23 Proposed	FY20-21 Actuals	FY21-22 Projected	FY22-23 Proposed	FY20-21 Actuals	FY21-22 Projected	FY22-23 Proposed
<b><u>Resources by Category</u></b>									
Beginning Fund Balance	17,319,445	17,472,869	11,842,567	73,614,430	84,649,206	78,704,017	14,689,743	18,657,532	21,329,554
Taxes	-	-	-	140,368,670	145,861,139	150,947,359	-	-	-
Federal, State, Local, All Other	9,497,377	6,938,772	7,662,727	29,580,296	24,429,551	24,776,596	82,330,295	92,427,374	105,313,832
Charges, Fees, License, Permits, Fines	33,093,222	37,630,379	42,382,470	39,498,523	41,255,224	43,209,634	9,423,469	9,600,904	12,520,513
Revenue from Bonds & Other Debts	45,963	45,963	45,970	2,468,671	65,500	16,000	665,395	5,580,000	488,000
All Other Revenue Resources	203,860	524,516	182,230	33,728,346	34,621,996	39,421,236	636,610	891,799	1,447,900
Other Interfund Transfers	518,909	-	-	98,274,572	1,957,227	649,703	9,209,005	370,510	715,310
General Fund Support	-	518,909	-	-	121,690,149	129,170,985	-	9,474,262	9,720,017
	43,359,332	45,658,539	50,273,397	343,919,078	369,880,786	388,191,513	102,264,774	118,344,849	130,205,572
<b>Revenues Total</b>	<b>60,678,777</b>	<b>63,131,408</b>	<b>62,115,964</b>	<b>417,533,508</b>	<b>454,529,992</b>	<b>466,895,530</b>	<b>116,954,517</b>	<b>137,002,381</b>	<b>151,535,126</b>
<b><u>Requirements by Function</u></b>									
Culture, education, and recreation	-	-	-	-	-	-	-	-	-
Economic development	-	-	-	15,223,026	17,795,982	17,770,199	5,244,227	6,199,131	8,769,922
General Government	-	-	-	239,657,136	271,125,093	271,501,409	-	-	-
Health and human services	60,678,777	63,131,408	62,115,964	-	-	-	111,710,290	130,803,250	142,765,204
Misc/Pass-Through	-	-	-	19,219,403	20,729,555	24,748,523	-	-	-
Public Safety	-	-	-	143,433,942	144,879,362	152,875,399	-	-	-
Roads & Infrastructure	-	-	-	-	-	-	-	-	-
<b>Total Requirements</b>	<b>60,678,777</b>	<b>63,131,408</b>	<b>62,115,964</b>	<b>417,533,508</b>	<b>454,529,992</b>	<b>466,895,530</b>	<b>116,954,517</b>	<b>137,002,381</b>	<b>151,535,126</b>

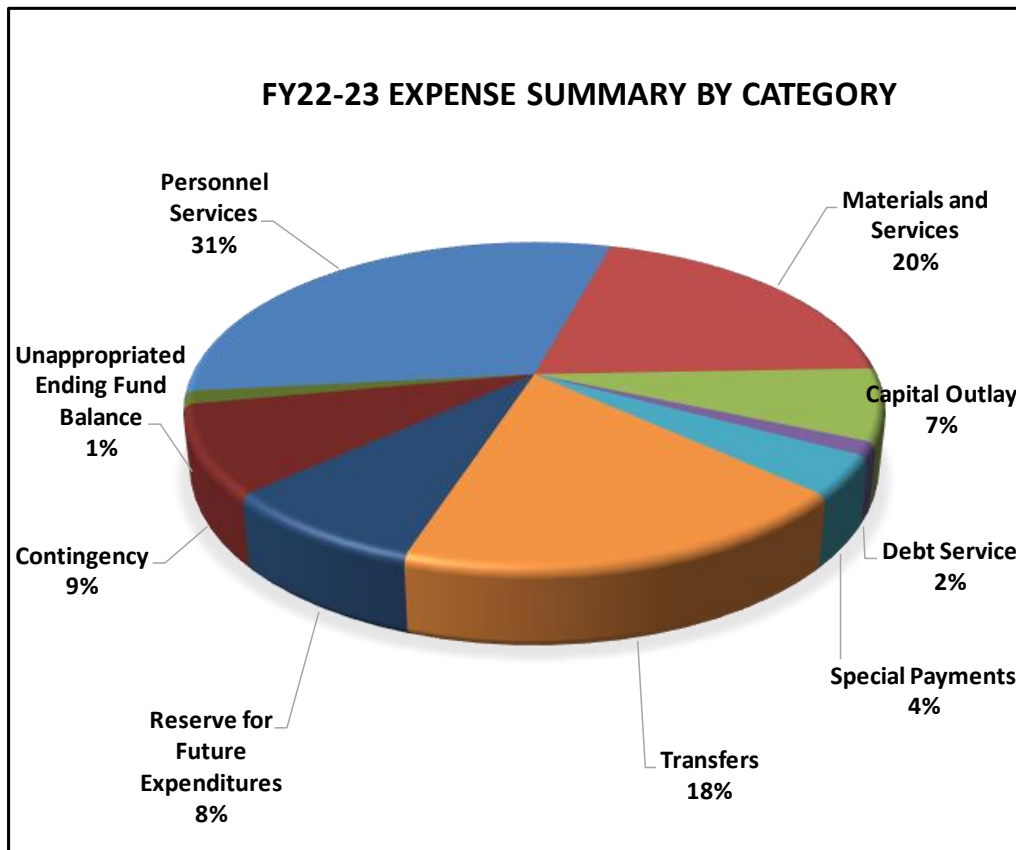
**Resources and Requirments by Function  
for Major Funds**

	<u>Road Fund</u>			<u>Self-Insurance Fund</u>			<u>Special Grants Fund</u>		
	FY20-21 Actuals	FY21-22 Projected	FY22-23 Proposed	FY20-21 Actuals	FY21-22 Projected	FY22-23 Proposed	FY20-21 Actuals	FY21-22 Projected	FY22-23 Proposed
<b><u>Resources by Category</u></b>									
Beginning Fund Balance	32,567,805	51,580,416	49,602,975	17,774,794	22,792,733	26,671,097	-	8,715	11,882,522
Taxes	-	-	-	-	-	-	-	-	-
Federal, State, Local, All Other	35,702,798	48,047,001	55,179,123	10,592	-	-	-	40,631,961	40,631,961
Charges, Fees, License, Permits, Fines	16,061,608	15,939,918	15,738,276	2,134,487	1,732,490	1,732,490	-	-	-
Revenue from Bonds & Other Debts	20,286,653	31,846	124,593	-	-	-	-	-	-
All Other Revenue Resources	448,606	484,659	3,856,621	32,485,670	29,671,531	31,012,785	8,715	144,000	160,000
Other Interfund Transfers	842,719	2,826,673	1,006,373	-	-	-	-	-	-
General Fund Support	-	249,235	-	-	-	-	-	-	-
	73,342,384	67,579,332	75,904,986	34,630,749	31,404,021	32,745,275	8,715	40,775,961	40,791,961
<b>Revenues Total</b>	<b>105,910,190</b>	<b>119,159,748</b>	<b>125,507,961</b>	<b>52,405,543</b>	<b>54,196,754</b>	<b>59,416,372</b>	<b>8,715</b>	<b>40,784,676</b>	<b>52,674,483</b>
<b><u>Requirements by Function</u></b>									
Culture, education, and recreation	-	-	-	-	-	-	-	208,266	-
Economic development	3,274,870	3,398,631	5,951,286	-	-	-	-	4,354,976	3,650,000
General Government	-	-	-	52,405,543	54,196,754	59,416,372	8,715	27,187,670	44,940,530
Health and human services	-	-	-	-	-	-	-	6,040,128	3,728,953
Misc/Pass-Through	-	-	-	-	-	-	-	293,955	-
Public Safety	-	-	-	-	-	-	-	2,522,911	355,000
Roads & Infrastructure	102,635,319	115,761,117	119,556,675	-	-	-	-	176,770	-
<b>Total Requirements</b>	<b>105,910,190</b>	<b>119,159,748</b>	<b>125,507,961</b>	<b>52,405,543</b>	<b>54,196,754</b>	<b>59,416,372</b>	<b>8,715</b>	<b>40,784,676</b>	<b>52,674,483</b>

**Resources and Requirments by Function  
for Major Funds**

	<u>All Other</u>			<u>Total</u>		
	FY20-21 Actuals	FY21-22 Projected	FY22-23 Proposed	FY20-21 Actuals	FY21-22 Projected	FY22-23 Proposed
<b><u>Resources by Category</u></b>						
Beginning Fund Balance	82,095,860	82,388,894	83,304,203	238,062,078	277,550,366	283,336,935
Taxes	18,498,872	18,538,580	27,588,623	158,867,542	164,399,719	178,535,982
Federal, State, Local, All Other	16,976,852	21,809,930	15,446,122	174,098,210	234,284,589	249,010,361
Charges, Fees, License, Permits, Fines	65,119,200	64,157,955	62,382,520	165,330,509	170,316,870	177,965,903
Revenue from Bonds & Other Debts	33,345,957	187,214	16,090,570	56,812,638	5,910,523	16,765,133
All Other Revenue Resources	11,975,959	16,214,738	15,862,823	79,487,768	82,553,239	91,943,595
Other Interfund Transfers	10,851,952	4,282,151	4,362,962	119,697,158	9,436,561	6,734,348
General Fund Support	-	13,572,337	21,437,182	-	145,504,892	160,328,184
	156,768,793	138,762,905	163,170,802	754,293,825	812,406,392	881,283,506
<b>Revenues Total</b>	<b>238,864,653</b>	<b>221,151,799</b>	<b>246,475,005</b>	<b>992,355,903</b>	<b>1,089,956,758</b>	<b>1,164,620,441</b>
<b><u>Requirements by Function</u></b>						
Culture, education, and recreation	29,370,696	40,994,587	51,521,324	29,370,696	41,202,853	51,521,324
Economic development	35,210,458	29,234,377	27,217,868	58,952,581	60,983,097	63,359,275
General Government	121,027,667	94,916,438	102,099,710	413,099,061	447,425,955	477,958,021
Health and human services	-	-	-	172,389,067	199,974,786	208,610,121
Misc/Pass-Through	1,508,236	1,516,463	1,589,463	20,727,640	22,539,973	26,337,986
Public Safety	26,766,227	28,360,282	37,012,114	170,200,169	175,762,555	190,242,513
Roads & Infrastructure	24,981,369	26,129,652	27,034,526	127,616,688	142,067,539	146,591,201
<b>Total Requirements</b>	<b>238,864,653</b>	<b>221,151,799</b>	<b>246,475,005</b>	<b>992,355,903</b>	<b>1,089,956,758</b>	<b>1,164,620,441</b>

## EXPENSE ANALYSIS



Resources Category	FY21-22 Amended	FY22-23 Proposed	\$ Change	% Change
Personnel Services	343,886,149	360,146,504	16,260,355	4.7%
Materials and Services	243,887,464	234,672,478	(9,214,986)	-3.8%
Capital Outlay	65,200,299	83,347,056	18,146,757	27.8%
Debt Service	14,702,720	15,167,511	464,791	3.2%
Special Payments	65,970,321	45,368,668	(20,601,653)	-31.2%
Transfers	158,387,006	212,987,925	54,600,919	34.5%
Reserve for Future Expenditures	61,248,462	95,953,008	34,704,546	56.7%
Contingency	104,235,121	101,920,432	(2,314,689)	-2.2%
Unappropriated Ending Fund Balance	12,210,293	15,056,857	2,846,564	23.3%
<b>Total Resources</b>	<b>1,069,727,835</b>	<b>1,164,620,439</b>	<b>94,892,604</b>	<b>8.9%</b>

**Personnel Services** budgeted to increase \$16.3 million or 4.7% for a total FY22-23 budget of \$360.1 million. This budget includes an increase of 38.5 full-time equivalent positions. Budgeted COLA increases in FY22-23 were 4.5%. Countywide changes in personnel are discussed in the Financial Summaries section and in greater detail as they relate to specific work units in the Budget by Department section. Budgets for Personnel Services almost always exceed actual expenditures due to vacancies that occur during the year.



**Materials and Services (M&S)** are budgeted to decrease \$9.2 million or 3.8% compared to the prior year's budget. This decline is driven by a \$14.4 million reduction in rents & leases within the Health, Housing, and Human Services department as one-time federal COVID-19 funding is spent. Allocated Costs are included within this category and represent the spending through which county operations charge each other for services such as payroll processing, computer support and facilities maintenance. The Materials and Service category can be impacted by many factors, such as; personnel levels and weather related expenditures.

**Capital Outlay** budgeted at \$83.3 million is anticipated to increase by 27.8% in FY22-23. Part of this increase includes \$18.4 million budgeted for the Gladstone and Oak lodge library projects. This category includes both capital purchases such as vehicles and capital projects such as bridge construction. Budgets in this category typically exceed actual costs as they are established at a level that provides sufficient authorization to allow work to proceed under the most favorable possible conditions during the construction season. Project funds not used by year end can be re-budgeted for continuation the following year.

**Debt Service** increased \$0.5 million to a \$15.2 budget in FY22-23. This balance is comprised of principal payments of \$10.6 million and interest payments of \$4.6 million.

**Special Payments** of \$45.5 million in FY22-23 represents a \$20.6 million decrease. This category represents payments to other organizations for which goods or services are not received in return, and year-over-year variances will occur as projects are undertaken and completed. The decrease in FY22-23 is driven by a \$15.1 million reduction in Health, Housing & Human services for the Metro Supportive Housing Measure and payment to Housing Authority Clackamas County (HACC) which has now been categorized as a transfer.

**Interfund Transfers / General Fund Support** are moneys sent from one County fund to another. Presentation changes of these categories in FY21-22 are the result of the new county-wide chart of account implementation. Most transfers originate in the General Fund and are disbursed to support operations in other funds. The receipt and distribution of these funds results in the duplication of revenues and expenses.

General Fund Support is budgeted at \$160.3 million. The largest recipients of General Fund Support include the Sheriff's Office at \$69.0 million, the District Attorney at \$13.9 million, and Health, Housing & Human Services at \$9.7 million.

**Reserves and Contingency** are two required budget categories. Reserves are funds set aside for future use and not intended to be spent during the current fiscal year. Reserves are budgeted to increase in FY22-23 by \$34.7 million. Contingencies are funds set aside and available if needed for unforeseen circumstances that may arise in the current year. Contingencies are budgeted at \$101.9 million representing a \$2.3 million decrease.

The increase in combined Reserves and Contingency is driven by the Department of Transportation in the amount of \$13.3 million, Non Departmental at \$11.1 million, and Human Resources at \$11.1 million.

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

### Requirements by Fund and Category FY22-23 Proposed Budget

Fund	Personnel Services	Materials and Services	Capital Outlay	Debt Service	Special Payments	Transfers	Reserve for Future Expenditures	Contingency	Unappropriated Ending Fund Balance	Total
General Fund										
100-General Fund	173,963,941	52,069,104	3,842,211	-	7,612,317	160,676,305	26,085,146	27,589,649	15,056,857	466,895,530
<b>General Fund Total</b>	<b>173,963,941</b>	<b>52,069,104</b>	<b>3,842,211</b>	<b>-</b>	<b>7,612,317</b>	<b>160,676,305</b>	<b>26,085,146</b>	<b>27,589,649</b>	<b>15,056,857</b>	<b>466,895,530</b>
Special Revenue Fund										
201-County Fair Fund	644,233	1,282,787	3,662,475		1,000			365,232	-	5,955,727
204-County School Fund		8,000			876,463				-	884,463
205-Development Services Fund	7,892,151	2,722,290	122,000				8,451,369	1,331,548	-	20,519,358
206-Sheriff's Operating Levy	14,147,156	4,143,281	1,218,000		-	-		4,813,699	-	24,322,136
208-Lottery Fund	2,072,635	1,901,977	-		1,060,916	63,000		794,361	-	5,892,889
211-Law Library Fund	309,816	145,055					-	27,352	-	482,223
212-Library Network	3,262,280	2,700,109	18,566,020	302,241	850,000		1,880,247	225,908	-	27,786,805
215-Road Fund	22,543,123	26,445,290	36,293,045		4,975,000	2,059,750	20,907,935	12,283,817	-	125,507,960
218-Property Resources Fund	158,954	505,168	610,000		135,000	100,000	1,397,896	98,500	-	3,005,518
223-Countywide Transportation SDC Fund		159,990	300,100		-	1,100,000	17,034,879	2,000,000	-	20,594,969
224-Public Land Cor Pres Fund	838,404	228,510	-				1,040,414	275,000	-	2,382,328
230-Special Grants Fund	1,663,164	17,743,514	762,500		19,577,655	12,927,650			-	52,674,483
240-Health Housing & Human Services Fund	56,673,608	43,504,278	1,771,270	-	8,684,217	33,231,220		7,670,533	-	151,535,126
253-Clackamas Health Centers	39,750,128	10,523,269	-		-	-		11,842,567	-	62,115,964
255-Transient Lodging Tax Fund	1,421,292	5,917,129			525,000	555,000		4,361,512	-	12,779,933
257-Parks & Forestry Fund	1,733,737	1,493,014	1,763,177		2,000		3,506,920	188,482	-	8,687,330
<b>Special Revenue Fund Total</b>	<b>153,110,682</b>	<b>119,423,661</b>	<b>65,068,587</b>	<b>302,241</b>	<b>36,687,251</b>	<b>50,036,620</b>	<b>54,219,660</b>	<b>46,278,511</b>	<b>-</b>	<b>525,127,212</b>
Debt Service Fund										
320-Clackamas County Debt Service				9,429,440					-	9,429,440
321-Clackamas County Debt Service - GO				5,435,830					-	5,435,830
<b>Debt Service Fund Total</b>				<b>14,865,270</b>					<b>-</b>	<b>14,865,270</b>
Capital Projects Fund										
420-Capital Projects	100,000	3,515,502	11,847,586				2,000,000		-	17,463,088
<b>Capital Projects Fund Total</b>	<b>100,000</b>	<b>3,515,502</b>	<b>11,847,586</b>			<b>-</b>	<b>2,000,000</b>		<b>-</b>	<b>17,463,088</b>
Enterprise Funds										
601-Stone Creek Golf Course		2,929,108	100,000		1,000	275,000	821,293	382,836	-	4,509,237
602-Clackamas Broadband Utility	933,468	781,545	1,000,000		45,000			45,207	-	2,805,220
605-911 Center Fund	9,342,937	990,361	20,000		1,023,100		481,357	350,000	-	12,207,755
<b>Enterprise Funds Total</b>	<b>10,276,405</b>	<b>4,701,014</b>	<b>1,120,000</b>		<b>1,069,100</b>	<b>275,000</b>	<b>1,302,650</b>	<b>778,043</b>	<b>-</b>	<b>19,522,212</b>
Internal Service Funds										
744-Facilities Management Fund	6,865,013	7,390,976	228,710			2,000,000		1,241,952	-	17,726,651
747-Technology Services Fund	9,839,587	7,495,534	1,039,962			-	500,000	300,000	-	19,175,083
760-Self-Insurance Fund	1,809,207	32,734,179					3,003,552	21,869,434	-	59,416,372
761-Risk Management Claims Fund	1,410,925	3,967,499				-	8,842,000	3,769,040	-	17,989,464
770-Fleet Services Fund	2,770,744	3,375,010	200,000					93,803	-	6,439,557
<b>Internal Service Funds Total</b>	<b>22,695,477</b>	<b>54,963,198</b>	<b>1,468,672</b>			<b>2,000,000</b>	<b>12,345,552</b>	<b>27,274,229</b>	<b>-</b>	<b>120,747,127</b>
<b>Grand Total</b>	<b>360,146,504</b>	<b>234,672,478</b>	<b>83,347,056</b>	<b>15,167,511</b>	<b>45,368,668</b>	<b>212,987,925</b>	<b>95,953,008</b>	<b>101,920,432</b>	<b>15,056,857</b>	<b>1,164,620,439</b>

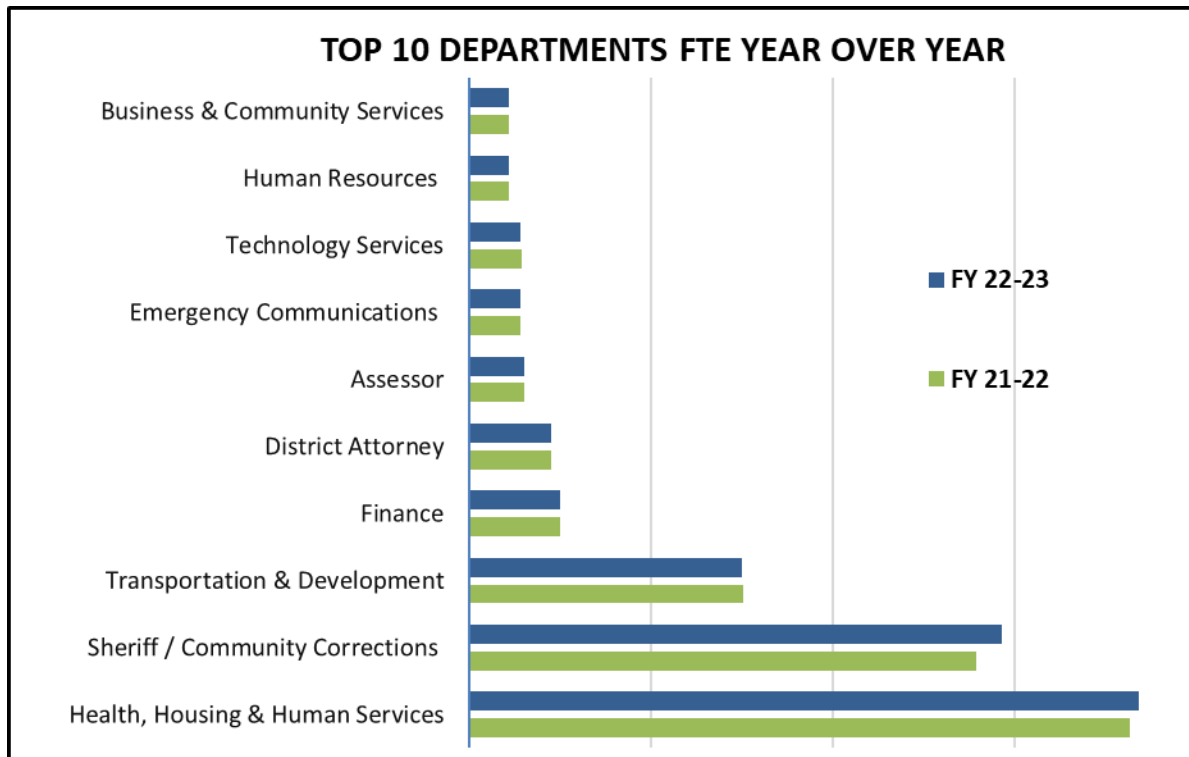
Requirements by Fund and Department  
FY22-23 Proposed Budget

Fund	Assessment & Taxation	Business & Community Services (BCS)	Clackamas 911 (CCOM)	Community Corrections	County Administration	County Clerk	County Counsel	Disaster Management	District Attorney (DA)	Finance	Health, Housing & Human Services (H3S)	Human Resources (HR)
General Fund												
100-General Fund	9,884,989			18,653,922	5,871,129	4,441,078	3,301,934	4,165,680	17,226,301	9,146,607		5,487,384
General Fund Total	9,884,989			18,653,922	5,871,129	4,441,078	3,301,934	4,165,680	17,226,301	9,146,607		5,487,384
Special Revenue Fund												
201-County Fair Fund		5,955,727										
204-County School Fund												
205-Development Services Fund												
206-Sheriff's Operating Levy												
208-Lottery Fund		5,892,889										
211-Law Library Fund												
212-Library Network		27,786,805										
215-Road Fund												
218-Property Resources Fund		3,005,518										
223-Countywide Transportation SDC Fund												
224-Public Land Cor Pres Fund												
230-Special Grants Fund	-	3,650,000	-	-	4,622,575	-		355,000	-	-	3,728,953	20,000
240-Health Housing & Human Services Fund											151,535,126	
253-Clackamas Health Centers											62,115,964	
255-Transient Lodging Tax Fund					12,074,933							
257-Parks & Forestry Fund		8,687,330										
Special Revenue Fund Total	-	54,978,270	-	-	16,697,508	-		355,000	-	-	217,380,043	20,000
Debt Service Fund												
320-Clackamas County Debt Service												
321-Clackamas County Debt Service - GO												
Debt Service Fund Total												
Capital Projects Fund												
420-Capital Projects										17,463,088		
Capital Projects Fund Total										17,463,088		
Enterprise Funds												
601-Stone Creek Golf Course		4,509,237										
602-Clackamas Broadband Utility												
605-911 Center Fund			12,207,755									
Enterprise Funds Total		4,509,237	12,207,755									
Internal Service Funds												
744-Facilities Management Fund										17,726,651		
747-Technology Services Fund												
760-Self-Insurance Fund												59,416,372
761-Risk Management Claims Fund												17,989,464
770-Fleet Services Fund												
Internal Service Funds Total										17,726,651		77,405,836
Grand Total	9,884,989	59,487,507	12,207,755	18,653,922	22,568,637	4,441,078	3,301,934	4,520,680	17,226,301	44,336,346	217,380,043	82,913,220

Requirements by Fund and Department  
FY22-23 Proposed Budget

Fund	Justice Court	Juvenile Department	Law Library	Misc/Pass-Through	Non Departmental	Public & Government Affairs (PGA)	Resolution Services	Sheriff's Office (CCSO)	Technology Services (TS)	Transportation & Development (DTD)	Treasurer's Office	Grand Total
General Fund												
100-General Fund	4,653,000	11,868,876		24,748,522	225,737,270	6,208,962	1,409,617	94,898,000		17,770,199	1,422,060	466,895,530
General Fund Total	4,653,000	11,868,876		24,748,522	225,737,270	6,208,962	1,409,617	94,898,000		17,770,199	1,422,060	466,895,530
Special Revenue Fund												
201-County Fair Fund												5,955,727
204-County School Fund				884,463								884,463
205-Development Services Fund										20,519,358		20,519,358
206-Sheriff's Operating Levy								24,322,136				24,322,136
208-Lottery Fund												5,892,889
211-Law Library Fund			482,223									482,223
212-Library Network												27,786,805
215-Road Fund										125,507,960		125,507,960
218-Property Resources Fund												3,005,518
223-Countywide Transportation SDC Fund										20,594,969		20,594,969
224-Public Land Cor Pres Fund										2,382,328		2,382,328
230-Special Grants Fund	-	-		-	38,782,955	-		-	1,515,000	-	-	52,674,483
240-Health Housing & Human Services Fund					-							151,535,126
253-Clackamas Health Centers												62,115,964
255-Transient Lodging Tax Fund				705,000								12,779,933
257-Parks & Forestry Fund												8,687,330
Special Revenue Fund Total	-	-	482,223	1,589,463	38,782,955	-		24,322,136	1,515,000	169,004,614	-	525,127,212
Debt Service Fund												
320-Clackamas County Debt Service					9,429,440							9,429,440
321-Clackamas County Debt Service - GO					5,435,830							5,435,830
Debt Service Fund Total					14,865,270							14,865,270
Capital Projects Fund												
420-Capital Projects												17,463,088
Capital Projects Fund Total												17,463,088
Enterprise Funds												
601-Stone Creek Golf Course												4,509,237
602-Clackamas Broadband Utility									2,805,220			2,805,220
605-911 Center Fund												12,207,755
Enterprise Funds Total									2,805,220			19,522,212
Internal Service Funds												
744-Facilities Management Fund												17,726,651
747-Technology Services Fund									19,175,083			19,175,083
760-Self-Insurance Fund												59,416,372
761-Risk Management Claims Fund												17,989,464
770-Fleet Services Fund										6,439,557		6,439,557
Internal Service Funds Total									19,175,083	6,439,557		120,747,127
Grand Total	4,653,000	11,868,876	482,223	26,337,985	279,385,495	6,208,962	1,409,617	119,220,136	23,495,303	193,214,370	1,422,060	1,164,620,439

The FY22-23 budget provides for 2,406 full-time equivalent positions (FTE). This is an increase of 39 FTE from the amended FY21-22 budget.



The largest employers are:

- Health, Housing and Human Services with 736 positions (31%). After having reduced staffing several years ago, Health, Housing, and Human Services has increased positions substantially beginning FY2020-21 due to COVID-19 related positions primarily in the Health Centers and Public Health Programs.
- Sheriff/Community Corrections with 585 positions (24%). The department has been actively recruiting for the past several years. The number of filled positions has risen from 568 FTE in FY19-20 to a current rate of 585 FTE.
- Department of Transportation & Development with 300 positions (12%).

Included in the Non-Departmental & Pass-Through classification are 159 employees covered by payrolls processed by the General County for other County agencies. These are employees of Clackamas County but are paid for from separate agency budgets not included in this document.

## Summary of Full-Time Equivalents by Department

## County Workforce Summary

Department	FY19-20 Actuals	FY20-21 Actuals	FY21-22 Amended	FY22-23 Proposed	% change
Assessor	60.0	60.0	61.0	61.0	0.0%
Business & Community Services	44.5	42.5	43.5	43.5	0.0%
Clerk	19.0	19.0	19.0	19.0	0.0%
County Administration	18.4	19.8	22.3	21.8	-2.2%
County Counsel	12.8	12.8	12.8	12.8	0.0%
Disaster Management	11.0	11.8	19.5	19.7	1.0%
District Attorney	83.7	82.7	90.7	90.7	0.0%
Emergency Communications	53.8	53.8	56.0	57.0	1.8%
Finance	97.5	97.7	99.7	100.7	1.0%
Health, Housing & Human Services	577.4	671.0	726.4	735.9	1.3%
Human Resources	43.0	43.0	44.0	44.0	0.0%
Justice Court	8.0	7.0	7.0	7.0	0.0%
Juvenile	47.0	47.0	45.0	43.0	-4.4%
Law Library	2.4	2.4	2.4	2.4	0.0%
Miscellaneous & Pass-Through	150.1	150.3	155.5	158.5	1.9%
Public & Government Affairs	22.0	22.0	24.5	24.5	0.0%
Resolution Services	9.9	9.1	6.8	6.2	-9.7%
Sheriff / Community Corrections	568.0	555.1	557.0	585.0	5.0%
Technology Services	56.0	56.0	58.0	57.0	-1.7%
Tourism & Cultural Affairs	15.0	4.0	7.5	9.5	26.7%
Transportation & Development	301.6	297.7	301.7	299.7	-0.7%
Treasurer	6.0	7.0	7.0	7.0	0.0%
<b>Total Budgeted Full-Time Equivalents (FTE's)</b>	<b>2,207.1</b>	<b>2,271.6</b>	<b>2,367.4</b>	<b>2,405.9</b>	<b>1.6%</b>

**Summary of Vacancies, Temps, and Limited Term**

**County Workforce Summary**

Department	FY21-22							FY22-23	
	Lim Term (Temp)	Temporary	Total	Adopted	Year End	Year End	Year End	Current	Proposed
				(FTE)	Projected	Projected	Projected	Vacant	
				(REG FTE)	(LT FTE)	(Total FTE)	(FTE)	(FTE)	
General County Administration		3.0	3.0	20.5	22.3		22.3	1.0	21.8
Assessor		1.0	1.0	60.0	61.0		61.0	4.0	61.0
Clerk		1.0	1.0	19.0	19.0		19.0	1.0	19.0
Treasurer		4.0	4.0	7.0	7.0		7.0	-	7.0
Sheriff /Communication Corrections		2.0	2.0	553.0	557.0		557.0	53.0	585.0
District Attorney			-	82.7	90.7		90.7	7.0	90.7
Justice Court			-	7.0	7.0		7.0	2.0	7.0
Juvenile			-	45.0	45.0		45.0	12.0	43.0
County Counsel		2.0	2.0	12.8	12.8		12.8	-	12.8
Disaster Management			-	15.8	17.5	2.0	19.5	3.0	19.7
Emergency Communications			-	55.8	56.0		56.0	7.0	57.0
Public & Government Affairs		1.0	1.0	22.0	24.5		24.5	3.0	24.5
Employee Services (HR)		4.0	4.0	43.0	44.0		44.0	6.0	44.0
Finance	1.0		1.0	97.7	99.7		99.7	10.0	100.7
Technology Services		2.0	2.0	55.0	58.0		58.0	9.0	57.0
Transportation & Development		46.0	46.0	301.7	301.7		301.7	40.0	299.7
Health, Housing & Human Services		12.0	12.0	679.4	692.4	34.0	726.4	130.0	735.9
Business & Community Services		1.0	1.0	42.5	42.5	1.0	43.5	7.0	43.5
Resolution Services			-	6.8	6.8		6.8	-	6.2
Tourism & Cultural Affairs			-	6.5	7.5		7.5	-	9.5
Law Library		50.0	50.0	2.4	2.4		2.4	1.0	2.4
Miscellaneous & Pass-Through			-	154.5	154.5	1.0	155.5	24.0	158.5
Total	1.0	129.0	130.0	2,290.1	2,329.4	38.0	2,367.4	320.0	2,405.9

## COUNTY DEBT SUMMARY

The County follows ORS 287A provisions which sets debt limits based upon real market value. As of June 30, 2022, real market value of the taxable property in the County is \$94.3 billion. The table below shows the breakdown of outstanding debt and the percent of capacity issued by the County.

### Clackamas County Outstanding Long-Term Debt

	Date of Issue	Date of Maturity	Amount Issued	Amount Outstanding
<b>General Obligation Debt</b>				
2016B (Tax-Exempt)	9/29/2016	6/1/2031	53,155,000	46,055,000
<b>Full Faith and Credit Debt</b>				
2012 Refunding (PSB and Sheriff)	9/6/2012	1/1/2033	18,750,000	12,255,000
2018 Refunding (DSB)	2/16/2018	6/1/2027	28,255,000	15,550,000
2020 Refunding (Jail, Red Soils, Light Rail)	8/20/2020	6/1/2040	26,690,000	22,925,000
2020 Obligation (DTD)	8/20/2020	6/1/2040	20,000,000	18,740,000
			93,695,000	69,470,000

### Clackamas County Debt Capacity

Measure 5 Real Market Value <sup>(1)</sup> (FY21-22)		\$94,266,511,409			
	Debt Limit (% of RMV)	Total Debt Capacity	Outstanding Debt Subject to Limit	Remaining Legal Capacity	% of Capacity Issued
General Obligation Bonds <sup>(2)</sup>	2%	\$1,885,330,228	46,055,000	1,839,275,228	2.4%
Limited Tax Pension Bonds <sup>(3)</sup>	5%	\$4,095,424,126	-	4,095,424,126	0.0%
Limited Tax Obligations <sup>(4)</sup>	1%	\$942,665,114	69,470,000	873,195,114	7.4%

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

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

(3) The County has no pension bonds outstanding.

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

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

- 2016 GO Bonds: In 2016, the County issued \$59.0 million in general obligation bonds approved by voters in May 2016 to finance the replacement of first responders' emergency radio communications system to expand coverage and provide disaster reinforcement. The projected levy will not exceed 10 cents per \$1,000 of assessed value. The outstanding balance is \$46.1 million and will be repaid in 2031.



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

- **2012 Refunding Bonds**: The County issued debt in 2003 to construct a new Public Services Building and update the Emergency Operations Center located on the County’s Property in Oregon City. The County also purchased the Public Safety Training Center from Clackamas County Sheriff’s Office and other law enforcement agencies as well as a public shooting range. These two issues were refunded in 2012 and this new combined debt has \$12.3 million outstanding, with final payment due in 2033.
- **2018 Refunding Bonds**: In 2007, the county issued bonds to build a second building for county offices on the Red Soils property in Oregon City and construct other improvements to the campus as provided for in the Master Plan. The Development Services Building and campus improvements were completed in 2008. The debt was refunded in 2018 to reduce interest expense. The outstanding balance is \$15.6 million with final maturity in 2027.
- **2020 Refunding Bonds (original issuance was 2009)**: In 2009, debt of \$34.8 million was issued to finance remodeling, and repurposing facilities used by the Sheriff Department and reimburse project costs at the Development Services Building. The County-owned Brooks Building (formerly known as the Sunnybrook Service Center) was remodeled for use as a central Sheriff’s Office in the Clackamas area. At the existing jail, facility improvements, 50 additional beds, and a medical care unit were added. In 2010, a warehouse was purchased adjacent to the Red Soils campus which now houses an evidence processing facility. The outstanding balance of \$12.9 million was refunded in August 2020 at a 0.89% interest rate, with final maturity in 2029.
- **2020 Refunding Bonds (original issuance was 2012)**: In 2012, Clackamas County issued a \$20.1 million bond to finance its share of the Portland-Milwaukie Light Rail project. The balance of \$10.0 million was refunded in August 2020 at a 0.89% interest rate, with final maturity in 2028. A \$6.8 million balloon payment is due in 2028.

The following table summarizes debt service obligations for General Obligation and Full Faith and Credit debt:

<b>Total Debt Service (DS)</b>			
<b>FY Debt Service</b>	<b>Principal</b>	<b>Interest</b>	<b>Total DS</b>
22-23	10,425,000	4,440,263	14,865,263
23-24	11,115,000	3,929,613	15,044,613
24-25	11,530,000	3,385,213	14,915,213
25-26	12,315,000	2,848,363	15,163,363
26-27 to 39-40	70,140,000	7,618,481	77,758,481
<b>Total</b>	<b>115,525,000</b>	<b>22,221,931</b>	<b>137,746,931</b>

## Summary of Resources and Requirements

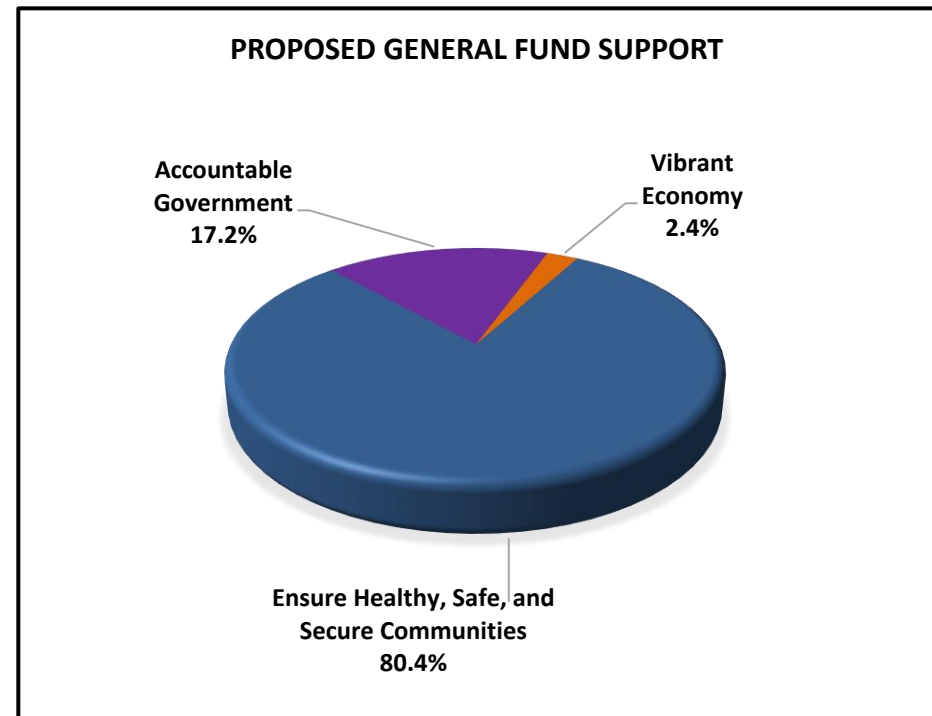
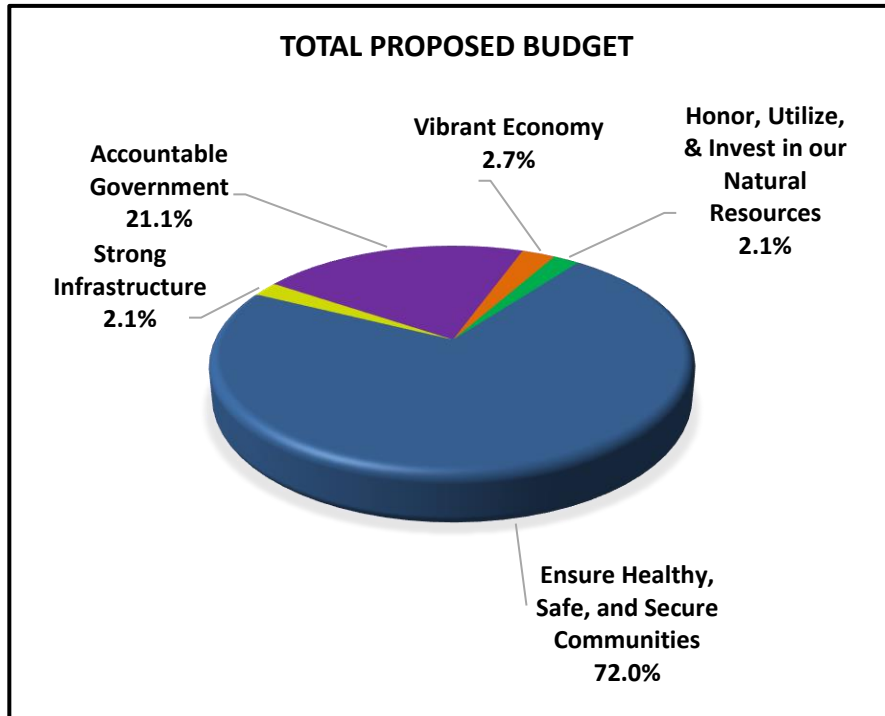
## General Fund Budget Summary

	FY19-20 Actuals	FY20-21 Actuals	FY21-22 Amended	FY21-22 Projection	FY22-23 Proposed	\$ Change	% Change
<b>Resources by Category</b>							
Beginning Fund Balance	83,062,280	73,614,430	67,439,926	84,649,206	78,704,017	11,264,091	16.7%
<b>Current Revenues</b>							
Taxes	133,082,464	140,368,670	139,964,601	145,861,139	150,947,359	10,982,758	7.8%
Federal, State, Local, All Other Gifts & Donations	27,984,829	29,580,296	24,721,164	24,429,551	24,776,596	55,432	0.2%
Charges/Fees/License/Permits/Fines/Assessments	38,204,442	39,498,523	43,872,235	41,255,224	43,209,634	(662,601)	-1.5%
Revenue from Bonds & Other Debts	26,340	2,468,671	16,000	65,500	16,000	-	0.0%
All Other Revenue Resources	33,938,682	33,728,346	39,009,511	34,621,996	39,421,236	411,725	1.1%
Interfund Transfers	105,410,819	98,274,572	2,066,189	1,957,227	649,703	(1,416,486)	-68.6%
General Fund Support *	-	-	121,945,952	121,690,149	129,170,985	7,225,033	5.9%
<b>Subtotal Current Revenues</b>	<b>338,647,577</b>	<b>343,919,078</b>	<b>371,595,652</b>	<b>369,880,786</b>	<b>388,191,513</b>	<b>16,595,861</b>	<b>4.5%</b>
<b>Total Resources</b>	<b>421,709,857</b>	<b>417,533,508</b>	<b>439,035,578</b>	<b>454,529,992</b>	<b>466,895,530</b>	<b>27,859,952</b>	<b>6.3%</b>
<b>Requirements by Category</b>							
Personnel Services	152,529,355	154,857,865	168,452,230	163,606,778	173,963,941	5,511,711	3.3%
Materials & Services	49,770,440	50,323,773	54,418,597	50,863,389	52,069,104	(2,349,493)	-4.3%
Capital Outlay	2,353,501	2,387,636	1,789,984	2,408,960	3,842,211	2,052,227	114.7%
General Fund Support *			121,945,952	121,690,149	129,170,985	7,225,033	5.9%
<b>Subtotal Current Expenditures</b>	<b>204,653,296</b>	<b>207,569,273</b>	<b>346,606,762</b>	<b>338,569,275</b>	<b>359,046,241</b>	<b>12,439,478</b>	<b>3.6%</b>
Debt Service	244,303	495,217	-	-	-	-	-
Special Payments	20,317,793	10,930,800	13,074,054	13,006,257	7,612,317	(5,461,737)	-41.8%
Interfund Transfer	122,880,034	113,889,012	24,865,585	24,250,444	31,505,320	6,639,735	26.7%
Contingency	-	-	20,709,068	-	27,589,649	6,880,581	33.2%
<b>Appropriated Expenditures</b>	<b>348,095,426</b>	<b>332,884,302</b>	<b>405,255,470</b>	<b>375,825,976</b>	<b>425,753,527</b>	<b>20,498,057</b>	<b>5.1%</b>
Reserve for Future Expenditures	-	-	21,569,823	-	26,085,146	4,515,323	20.9%
Year End Projected Balance				78,704,017		-	-
Unappropriated Ending Fund Balance	-	-	12,210,293		15,056,857	2,846,564	23.3%
<b>Total Requirements</b>	<b>348,095,426</b>	<b>332,884,302</b>	<b>439,035,586</b>	<b>454,529,993</b>	<b>466,895,530</b>	<b>27,859,944</b>	<b>6.3%</b>

\*General Fund Support reflects the receipt and distribution of tax dollars to the operating departments which results in the duplication of revenue and expenses.

### General Fund Departments - FY22-23 Proposed Budget by Priority

BCC Priority	FY22-23 Proposed Budget	FY22-23 Proposed General Fund Support	GF Support % of Budget
Vibrant Economy	5,743,629	3,119,619	54.3%
Honor, Utilize, & Invest in our Natural Resources	4,496,543		0.0%
Ensure Healthy, Safe, and Secure Communities	155,905,426	103,791,606	66.6%
Strong Infrastructure	4,500,000		0.0%
Accountable Government	45,764,144	22,259,760	48.6%
<b>Total Operating</b>	<b>216,409,742</b>	<b>129,170,985</b>	<b>59.7%</b>
<b>Total Non-Operating</b>	<b>250,485,788</b>		<b>0.0%</b>
<b>Grand Total</b>	<b>466,895,530</b>	<b>129,170,985</b>	<b>27.7%</b>



**General Fund - Resources by Department and Category FY22-23 Proposed Budget**

<b>Department</b>	<b>Beginning Fund Balance</b>	<b>Taxes</b>	<b>Federal, State, Local, All Other Gifts &amp; Donations</b>	<b>Charges, Fees, License, Permits, Fines, Assessments</b>	<b>Revenue from Bonds &amp; Other Debts</b>	<b>All Other Revenue Resources</b>	<b>Other Interfund Transfers</b>	<b>General Fund Support</b>	<b>Total</b>
Assessment & Taxation			1,350,000			199,329		8,335,660	9,884,989
Board of County Commissioners						-		-	-
Community Corrections	2,309,395		10,198,863	590,500	-	383,365	27,552	5,144,247	18,653,922
County Administration			-	1,050,700		-	-	4,820,429	5,871,129
County Clerk	143,108		-	4,047,970		250,000			4,441,078
County Counsel	40,000		-	793,200		-		2,468,735	3,301,935
Disaster Management	-		331,762	-		176,104	-	3,657,814	4,165,680
District Attorney (DA)	11,102		2,899,661	370,031		-	-	13,945,508	17,226,302
Finance	404,594		13,330	5,127,408	9,000	245,000	-	3,347,274	9,146,606
Human Resources (HR)	103,644		-	4,054,669		-		1,329,072	5,487,385
Inactive Departments				-					-
Justice Court	1,065,000		-	3,138,000		450,000			4,653,000
Juvenile Department	-		1,916,521	4,524		-	158,394	9,789,438	11,868,877
Misc/Pass-Through						24,748,523			24,748,523
Non Departmental	70,106,986	150,947,359	4,285,000	16,000	-	381,920	-		225,737,265
Public & Government Affairs (PGA)	242,698		217,363	1,360,795		3,454,076		934,030	6,208,962
Resolution Services	-		601,004	179,500		-	-	629,113	1,409,617
Sheriff's Office (CCSO)	1,338,198		2,374,462	14,824,937	7,000	7,023,419	331,927	68,998,058	94,898,001
Transportation & Development (DTD)	2,939,292		588,630	7,253,900	-	2,109,500	131,830	4,747,047	17,770,199
Treasurer's Office			-	397,500				1,024,560	1,422,060
<b>Total</b>	<b>78,704,017</b>	<b>150,947,359</b>	<b>24,776,596</b>	<b>43,209,634</b>	<b>16,000</b>	<b>39,421,236</b>	<b>649,703</b>	<b>129,170,985</b>	<b>466,895,530</b>

**General Fund - Requirements by Department and Category FY22-23 Proposed Budget**

<b>Department</b>	<b>Personnel Services</b>	<b>Materials and Services</b>	<b>Capital Outlay</b>	<b>Special Payments</b>	<b>Transfers</b>	<b>Contingency</b>	<b>Unappropriate d Ending Fund Balance</b>	<b>Reserve for Future Expenditures</b>	<b>Total</b>
Assessment & Taxation	7,500,702	2,384,287	-						9,884,989
Board of County Commissioners	-	-							-
Community Corrections	13,105,198	5,426,624	-	122,100			-		18,653,922
County Administration	3,928,147	1,359,982		583,000					5,871,129
County Clerk	2,180,634	1,743,924	8,000	232,000			276,520		4,441,078
County Counsel	2,896,984	364,950	40,000				-		3,301,934
Disaster Management	2,701,390	1,424,290	-	40,000					4,165,680
District Attorney (DA)	14,459,976	2,285,825		480,500	-				17,226,301
Finance	6,927,093	2,219,514	-				-		9,146,607
Human Resources (HR)	4,305,024	1,182,360					-		5,487,384
Justice Court	858,999	1,078,760		1,200,000	-		1,515,241		4,653,000
Juvenile Department	6,650,010	5,050,210		168,656	-		-		11,868,876
Misc/Pass-Through	24,748,522								24,748,522
Non Departmental	-	34,000		-	160,530,124	26,908,050	13,265,096	25,000,000	225,737,270
None		-							-
Public & Government Affairs (PGA)	4,305,234	1,617,667	-	286,061			-		6,208,962
Resolution Services	1,085,812	323,805					-		1,409,617
Sheriff's Office (CCSO)	69,407,845	21,616,593	3,727,381	-	146,181		-		94,898,000
Transportation & Development (DTD)	7,766,282	3,670,342	66,830	4,500,000	-	681,599	-	1,085,146	17,770,199
Treasurer's Office	1,136,089	285,971							1,422,060
<b>Total</b>	<b>173,963,941</b>	<b>52,069,104</b>	<b>3,842,211</b>	<b>7,612,317</b>	<b>160,676,305</b>	<b>27,589,649</b>	<b>15,056,857</b>	<b>26,085,146</b>	<b>466,895,530</b>

## General Fund FTE By Department

Department	FY21-22 Estimated FTE	FY22-23 Proposed FTE	Change
Sheriff's Office (CCSO)	398	404	6
WES Payroll	116	116	-
Community Corrections	96	96	-
District Attorney (DA)	91	91	-
Assessment & Taxation	61	61	-
Transportation & Development (DTD)	59	58	(1)
Finance	48	49	1
Juvenile Department	45	43	(2)
NCPRD Payroll	36	39	3
Human Resources (HR)	25	25	-
Public & Government Affairs (PGA)	25	25	-
County Administration	22	21	(1)
County Clerk	19	19	-
Disaster Management	16	16	-
County Counsel	13	13	-
Justice Court	7	7	-
Treasurer's Office	7	7	-
Resolution Services	7	6	(1)
Development Agency Payroll	4	4	-
<b>Total</b>	<b>1,093</b>	<b>1,099</b>	<b>6</b>

