

CLACKAMAS COUNTY BOARD OF COUNTY COMMISSIONERS

Policy Session Worksheet

Presentation Date: Nov. 5, 2014 **Approx Start Time:** 9:30 **Approx Length:** 2.25 hours

Presentation Title: Quarterly General County Budget Committee Meeting

Department: Finance & County Administration

Presenters: Diane Padilla, Laurel Butman, Marc Gonzales

Other Invitees: Community members of Budget Committee

WHAT ACTION ARE YOU REQUESTING FROM THE BOARD?

This is an informational meeting regarding budget concerns/monitoring for FY 2014-15 and preparation for the FY 2015-16 budget year.

EXECUTIVE SUMMARY:

This meeting will seat two new community members and follow the agenda included in this packet.

FINANCIAL IMPLICATIONS (current year and ongoing):

N/A, no budget deliberations taking place at this point.

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. Meeting agenda
2. Budget to actual report by department FY 13-14 vs. FY 12-13
3. General Fund 5 year forecast
4. Draft budget calendar
5. Draft internal auditor work plan / timeline
6. Performance Clackamas (strategic planning introduction)

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

Clackamas County Budget Committee Meeting
Wednesday ~ November 5, 2014 ~ 9:30-11:45
AGENDA

- | | |
|--|--------|
| 1. Welcome & introductions | 5 min |
| 2. Debrief from last year's budget deliberation process | 45 min |
| 3. Current financial status/5-year General Fund forecast | 30 min |
| 4. Budget calendar | 15 min |
| 5. Internal auditor work plan/timeline | 10 min |
| 6. Strategic planning and the budget | 20 min |
| 7. Topics and timing for next meeting | 5 min |
| 8. Adjourn | |

Budget to Actual Comparison	THIS YEAR				LAST YEAR			
	FY 14 Budget	FY14 Actual Year End	Over / Under Budget	Percent Over / Under Budget	FY 13 Budget	FY13 Actual Year End	Over / Under Budget	Percent Over / Under Budget
All Departments								
Fund Bal at End of Prior Yr	94,849,712	95,143,275	293,563	0%	98,950,627	93,689,901	-5,260,726	-5%
Prior Year Revenues	3,811,178	8,596,193	4,785,015	126%	797,970	14,478,616	13,680,646	1714%
Taxes	108,972,624	111,650,742	2,678,118	2%	104,526,125	105,190,469	664,344	1%
Licenses & Permits	11,743,250	14,622,171	2,878,921	25%	9,669,790	13,521,393	3,851,603	40%
Grant Revenues	218,970	0	-218,970	-100%	324,673	90,379	-234,294	-72%
Federal Revenues	26,544,334	22,924,468	-3,619,866	-14%	31,875,215	26,909,069	-4,966,146	-16%
State Revenues	93,446,660	84,456,089	-8,990,571	-10%	84,737,369	72,627,520	-12,109,849	-14%
Local Government & Other Agencies	16,001,896	14,583,394	-1,418,502	-9%	18,200,948	14,815,013	-3,385,935	-19%
Matching Funds	991,157	400,685	-590,472	-60%	1,406,716	480,931	-925,785	-66%
Charges for Services	93,236,737	95,575,366	2,338,629	3%	94,179,857	88,868,297	-5,311,560	-6%
Fines & Penalties	5,232,416	4,813,002	-419,414	-8%	5,440,350	5,056,582	-383,768	-7%
Miscellaneous Revenue	40,746,835	37,395,414	-3,351,421	-8%	39,096,817	34,080,208	-5,016,609	-13%
Miscellaneous Sales	37,600	138,847	101,247	269%	37,500	36,586	-914	-2%
Other Financing Sources	7,416,701	5,157,971	-2,258,730	-30%	25,549,701	51,709,619	26,159,918	102%
Interfund Transfers	117,158,301	113,787,465	-3,370,836	-3%	101,466,136	98,355,367	-3,110,769	-3%
Revenue Summary	620,408,371	609,245,082	-11,163,289	-2%	616,259,794	619,909,950	3,650,156	1%
Personnel Services	221,446,440	207,196,341	-14,250,099	-6%	210,030,484	201,700,650	-8,329,834	-4%
Materials & Services	143,055,615	118,977,528	-24,078,087	-17%	167,018,785	163,098,414	-3,920,371	-2%
Debt Service	18,800,278	17,329,568	-1,470,710	-8%	10,858,284	10,374,835	-483,449	-4%
Interfund Transfer	117,158,301	113,787,465	-3,370,836	-3%	101,466,136	98,355,367	-3,110,769	-3%
Indirect Costs	5,831,369	5,755,418	-75,951	-1%	6,127,166	5,867,488	-259,678	-4%
Cost Allocation Charges	25,233,037	25,251,806	18,769	0%	22,554,465	22,570,646	16,181	0%
Capital Outlay	33,173,825	18,611,373	-14,562,452	-44%	32,334,448	22,982,408	-9,352,040	-29%
Reserve for Future Expenditures	23,866,649	0	-23,866,649	-100%	26,039,732	0	-26,039,732	-100%
Contingency	31,842,857	0	-31,842,857	-100%	39,830,294	0	-39,830,294	-100%
Expenditure Summary	620,408,371	506,909,499	-113,498,872	-18%	616,259,794	524,949,808	-91,309,986	-15%

Budget to Actual Comparison	THIS YEAR				LAST YEAR			
	FY 14 Budget	FY14 Actual Year End	Over / Under Budget	Percent Over / Under Budget	FY 13 Budget	FY13 Actual Year End	Over / Under Budget	Percent Over / Under Budget
General Fund Combined								
Fund Bal at End of Prior Yr	22,377,892	22,377,892	0	0%	15,494,184	15,494,184	0	0%
Prior Year Revenues								
Taxes	99,804,630	102,180,626	2,375,996	2%	95,267,000	96,327,611	1,060,611	1%
Licenses & Permits	1,751,027	1,807,623	56,596	3%	1,610,000	1,728,701	118,701	7%
Grant Revenues								
Federal Revenues	112,487	1,493,045	1,380,558	1227%	1,155,341	1,308,911	153,570	13%
State Revenues	4,682,668	5,153,495	470,827	10%	3,859,000	4,936,335	1,077,335	28%
Local Government & Other Agencies	3,000	5,425	2,425	81%	1,000	3,852	2,852	285%
Matching Funds								
Charges for Services	15,522,692	14,338,539	-1,184,153	-8%	14,985,961	15,429,179	443,218	3%
Fines & Penalties		4,991	4,991		380,000	59,167	-320,833	-84%
Miscellaneous Revenue	18,335,480	17,727,078	-608,402	-3%	17,200,501	16,469,617	-730,884	-4%
Miscellaneous Sales	3,500	99,907	96,407	2754%	2,000	3,585	1,585	79%
Other Financing Sources	400,100	49	-400,051	-100%	20,080,000	20,079,302	-698	0%
Interfund Transfers	2,018,500	1,268,500	-750,000	-37%	3,163,359	3,058,155	-105,204	-3%
Revenue Summary	165,011,976	166,457,170	1,445,194	1%	173,198,346	174,898,599	1,700,253	1%
Personnel Services	38,229,886	35,733,947	-2,495,939	-7%	36,279,032	34,683,711	-1,595,321	-4%
Materials & Services	7,040,276	5,740,750	-1,299,526	-18%	27,220,610	26,611,964	-608,646	-2%
Debt Service	244,303	244,303	0	0%	244,303	244,303	0	0%
Interfund Transfer	93,491,551	93,491,551	0	0%	84,650,502	84,545,298	-105,204	0%
Indirect Costs								
Cost Allocation Charges	6,992,233	7,094,888	102,655	1%	6,327,791	6,379,770	51,979	1%
Capital Outlay	315,000	124,316	-190,684	-61%	5,000	55,660	50,660	1013%
Reserve for Future Expenditures	13,699,533	0	-13,699,533	-100%	12,305,881	0	-12,305,881	-100%

	THIS YEAR				LAST YEAR			
	FY 14 Budget	FY14 Actual Year End	Over / Under Budget	Percent Over / Under Budget	FY 13 Budget	FY13 Actual Year End	Over / Under Budget	Percent Over / Under Budget
Budget to Actual Comparison								
Contingency	4,999,194	0	-4,999,194	-100%	6,165,227	0	-6,165,227	-100%
Expenditure Summary	165,011,976	142,429,755	-22,582,221	-14%	173,198,346	152,520,706	-20,677,640	-12%
County Administration								
Charges for Services	1,507,841	1,507,835	-6	0%	1,344,782	1,347,843	3,061	0%
Miscellaneous Revenue		366	366			60	60	
Interfund Transfers					16,111	0	-16,111	
Revenue Summary	1,507,841	1,508,201	360	0%	1,360,893	1,347,903	-12,990	-1%
Personnel Services	2,442,876	2,101,576	-341,300	-14%	2,255,099	2,170,581	-84,518	-4%
Materials & Services	269,053	233,513	-35,540	-13%	212,898	190,946	-21,952	-10%
Cost Allocation Charges	659,377	659,377	0	0%	639,808	639,808	0	0%
Expenditure Summary	3,371,306	2,994,466	-376,840	-11%	3,107,805	3,001,335	-106,470	-3%

Budget to Actual Comparison	THIS YEAR				LAST YEAR			
	FY 14 Budget	FY14 Actual Year End	Over / Under Budget	Percent Over / Under Budget	FY 13 Budget	FY13 Actual Year End	Over / Under Budget	Percent Over / Under Budget
Assessor								
State Revenues	1,575,000	1,527,205	-47,795	-3%	1,500,000	1,654,932	154,932	10%
Charges for Services						185	185	
Miscellaneous Revenue	561,000	560,509	-491	0%	550,000	548,633	-1,367	0%
Interfund Transfers					15,795	0	-15,795	
Revenue Summary	2,136,000	2,087,714	-48,286	-2%	2,065,795	2,203,750	137,955	7%
Personnel Services	5,247,315	4,914,676	-332,639	-6%	5,011,975	4,754,471	-257,504	-5%
Materials & Services	1,099,730	991,752	-107,978	-10%	1,086,632	990,931	-95,701	-9%
Cost Allocation Charges	732,318	732,318	0	0%	722,328	722,328	0	0%
Expenditure Summary	7,079,363	6,638,746	-440,617	-6%	6,820,935	6,467,730	-353,205	-5%

Budget to Actual Comparison	THIS YEAR				LAST YEAR			
	FY 14 Budget	FY14 Actual Year End	Over / Under Budget	Percent Over / Under Budget	FY 13 Budget	FY13 Actual Year End	Over / Under Budget	Percent Over / Under Budget
Emergency Management								
Fund Bal at End of Prior Yr	645,916	705,387	59,471	9%	527,275	455,474	-71,801	-14%
Prior Year Revenues					103,127	161,858	58,731	57%
Grant Revenues								
Federal Revenues	1,864,084	1,210,994	-653,090	-35%	2,337,177	1,940,150	-397,027	-17%
Local Government & Other Agencies	9,450	24,327	14,877	157%		9,732	9,732	
Charges for Services	10,500	8,710	-1,790	-17%	27,200	3,318	-23,882	-88%
Miscellaneous Revenue	1,400	10,077	8,677	620%	9,800	2,415	-7,385	-75%
Interfund Transfers	1,547,448	1,547,448	0	0%	1,526,258	1,526,258	0	0%
Revenue Summary	4,078,798	3,506,943	-571,855	-14%	4,530,837	4,099,205	-431,632	-10%
Personnel Services	1,587,380	1,360,490	-226,890	-14%	1,430,439	1,309,210	-121,229	-8%
Materials & Services	1,829,266	1,060,396	-768,870	-42%	1,702,554	1,104,986	-597,568	-35%
Cost Allocation Charges	261,671	261,671	0	0%	257,756	257,756	0	0%
Capital Outlay	40,000	38,397	-1,603	-4%	696,216	721,865	25,649	4%
Reserve for Future Expenditures					443,872	0	-443,872	-100%
Contingency	360,481	0	-360,481					
Expenditure Summary	4,078,798	2,720,954	-1,357,844	-33%	4,530,837	3,393,817	-1,137,020	-25%

Budget to Actual Comparison	THIS YEAR				LAST YEAR			
	FY 14 Budget	FY14 Actual Year End	Over / Under Budget	Percent Over / Under Budget	FY 13 Budget	FY13 Actual Year End	Over / Under Budget	Percent Over / Under Budget
Emergency Communications								
Fund Bal at End of Prior Yr	782,989	706,124	-76,865	-10%	1,086,065	802,649	-283,416	-26%
Federal Revenues	100,000	37,324	-62,676	-63%	86,970	145,097	58,127	67%
State Revenues	1,459,718	1,451,776	-7,942	-1%	1,231,855	1,220,492	-11,363	-1%
Local Government & Other Agencies	17,434	5,759	-11,675	-67%	16,560	32,162	15,602	94%
Charges for Services	4,557,003	4,559,255	2,252	0%	4,328,658	4,314,197	-14,461	0%
Miscellaneous Revenue	18,000	14,724	-3,276	-18%	18,000	18,503	503	3%
Other Financing Sources					0	-100	-100	
Revenue Summary	6,935,144	6,774,962	-160,182	-2%	6,768,108	6,533,000	-235,108	-3%
Personnel Services	4,940,913	4,647,295	-293,618	-6%	4,893,796	4,833,856	-59,940	-1%
Materials & Services	828,695	695,295	-133,400	-16%	657,133	633,703	-23,430	-4%
Cost Allocation Charges	317,978	317,978	0	0%	307,346	307,346	0	0%
Capital Outlay					106,970	51,970	-55,000	-51%
Reserve for Future Expenditures	847,558	0	-847,558	-100%	777,863	0	-777,863	-100%
Contingency					25,000	0	-25,000	-100%
Expenditure Summary	6,935,144	5,660,568	-1,274,576	-18%	6,768,108	5,826,875	-941,233	-14%

Budget to Actual Comparison	THIS YEAR				LAST YEAR			
	FY 14 Budget	FY14 Actual Year End	Over / Under Budget	Percent Over / Under Budget	FY 13 Budget	FY13 Actual Year End	Over / Under Budget	Percent Over / Under Budget
Counsel								
Local Government & Other Agencies	3,000	5,425	2,425	81%	1,000	3,852	2,852	285%
Charges for Services	810,600	886,142	75,542	9%	693,250	760,249	66,999	10%
Interfund Transfers					13,449	0	-13,449	-100%
Revenue Summary	813,600	891,567	77,967	10%	707,699	764,101	56,402	8%
Personnel Services	1,879,593	1,696,361	-183,232	-10%	1,698,388	1,707,484	9,096	1%
Materials & Services	122,167	103,214	-18,953	-16%	114,950	90,742	-24,208	-21%
Cost Allocation Charges	100,108	100,108	0	0%	101,727	101,727	0	0%
Expenditure Summary	2,101,868	1,899,683	-202,185	-10%	1,915,065	1,899,953	-15,112	-1%

Budget to Actual Comparison	THIS YEAR				LAST YEAR			
	FY 14 Budget	FY14 Actual Year End	Over / Under Budget	Percent Over / Under Budget	FY 13 Budget	FY13 Actual Year End	Over / Under Budget	Percent Over / Under Budget
Clerk								
Fund Bal at End of Prior Yr	647,032	664,905	17,873	3%	546,280	562,019	15,739	3%
Charges for Services	3,728,602	2,851,008	-877,594	-24%	3,274,633	3,769,366	494,733	15%
Miscellaneous Revenue	289,000	230,295	-58,705	-20%	313,488	128,365	-185,123	-59%
Other Financing Sources		-745	-745			-865	-865	
Interfund Transfers					5,806	0	-5,806	-100%
Revenue Summary	4,664,634	3,745,463	-919,171	-20%	4,140,207	4,458,885	318,678	8%
Personnel Services	1,852,834	1,533,273	-319,561	-17%	1,851,399	1,673,060	-178,339	-10%
Materials & Services	1,190,975	590,923	-600,052	-50%	1,306,985	1,150,594	-156,391	-12%
Cost Allocation Charges	406,368	406,368	0	0%	430,199	430,199	0	0%
Capital Outlay	330,000	133,667	-196,333	-59%	5,000	37,526	32,526	651%
Reserve for Future Expenditures	21,048	0	-21,048	-100%	305,881	0	-305,881	-100%
Contingency	135,072	0	-135,072	-100%	150,153	0	-150,153	-100%
Expenditure Summary	3,936,297	2,664,231	-1,272,066	-32%	4,049,617	3,291,379	-758,238	-19%

Budget to Actual Comparison	THIS YEAR				LAST YEAR			
	FY 14 Budget	FY14 Actual Year End	Over / Under Budget	Percent Over / Under Budget	FY 13 Budget	FY13 Actual Year End	Over / Under Budget	Percent Over / Under Budget
Treasurer								
Charges for Services	304,500	292,093	-12,407	-4%	279,500	284,738	5,238	2%
Other Financing Sources		769	769					
Interfund Transfers					5,533		-5,533	-100%
Revenue Summary	304,500	292,862	-11,638	-4%	285,033	284,738	-295	0%
Personnel Services	548,077	545,450	-2,627	0%	519,071	521,511	2,440	0%
Materials & Services	62,028	52,921	-9,107	-15%	63,799	51,057	-12,742	-20%
Cost Allocation Charges	42,627	42,627	0	0%	44,467	44,467	0	0%
Expenditure Summary	652,732	640,998	-11,734	-2%	627,337	617,035	-10,302	-2%

Budget to Actual Comparison	THIS YEAR				LAST YEAR			
	FY 14 Budget	FY14 Actual Year End	Over / Under Budget	Percent Over / Under Budget	FY 13 Budget	FY13 Actual Year End	Over / Under Budget	Percent Over / Under Budget
Sheriff								
Fund Bal at End of Prior Yr	4,395,612	4,395,611	-1	0%	5,268,321	5,311,952	43,631	1%
Prior Year Revenues		915				203,191	203,191	
Taxes	9,167,994	9,470,116	302,122	3%	9,259,125	8,862,858	-396,267	-4%
Licenses & Permits	528,000	598,643	70,643	13%	256,150	518,845	262,695	103%
Federal Revenues	1,906,796	1,822,588	-84,208	-4%	1,096,903	1,345,123	248,220	23%
State Revenues	7,713,107	7,832,063	118,956	2%	6,390,669	6,232,128	-158,541	-2%
Local Government & Other Agencies	8,690,000	8,017,173	-672,827	-8%	8,439,500	8,211,889	-227,611	-3%
Charges for Services	2,440,653	2,231,690	-208,963	-9%	2,766,172	2,733,759	-32,413	-1%
Fines & Penalties	862,866	799,720	-63,146	-7%	995,500	784,548	-210,952	-21%
Miscellaneous Revenue	5,703,844	5,549,422	-154,422	-3%	4,939,623	5,069,525	129,902	3%
Other Financing Sources	90,000	40,537	-49,463	-55%	62,500	24,525	-37,975	-61%
Interfund Transfers	50,810,546	50,810,546	0	0%	47,488,178	47,488,178	0	0%
Revenue Summary	92,309,418	91,569,024	-741,309	-1%	86,962,641	86,786,521	-176,120	0%
Personnel Services	69,362,101	67,174,809	-2,187,292	-3%	64,327,976	63,365,804	-962,172	-1%
Materials & Services	16,906,700	14,697,557	-2,209,143	-13%	14,724,266	13,494,257	-1,230,009	-8%
Debt Service								
Interfund Transfer	852,636	851,471	-1,165	0%	1,279,298	1,265,458	-13,840	-1%
Cost Allocation Charges	3,947,163	3,893,256	-53,907	-1%	3,736,118	3,706,077	-30,041	-1%
Capital Outlay	448,963	516,631	67,668	15%	677,645	559,315	-118,330	-17%
Reserve for Future Expenditures	350,000		-350,000	-100%	1,605,891	0	-1,605,891	-100%
Contingency	441,855		-441,855	-100%	611,447	0	-611,447	-100%
Expenditure Summary	92,309,418	87,133,724	-5,175,694	-6%	86,962,641	82,390,911	-4,571,730	-5%

Budget to Actual Comparison	THIS YEAR				LAST YEAR			
	FY 14 Budget	FY14 Actual Year End	Over / Under Budget	Percent Over / Under Budget	FY 13 Budget	FY13 Actual Year End	Over / Under Budget	Percent Over / Under Budget
District Attorney								
Fund Bal at End of Prior Yr	412,626	439,021	26,395	6%	365,944	365,944	0	0%
Prior Year Revenues	26,395		-26,395	-100%		21,386	21,386	#DIV/0!
Federal Revenues	1,739,698	1,284,186	-455,512	-26%	1,198,854	1,289,827	90,973	8%
State Revenues	755,500	729,268	-26,232	-3%	624,622	679,754	55,132	9%
Charges for Services	297,108	252,241	-44,867	-15%	54,559	123,716	69,157	127%
Miscellaneous Revenue	20,000	20,639	639	3%	442,000	131,510	-310,490	-70%
Interfund Transfers	8,537,470	8,537,470	0	0%	8,181,473	8,181,473	0	0%
Revenue Summary	11,788,797	11,262,825	-525,972	-4%	10,867,452	10,793,610	-73,842	-1%
Personnel Services	8,958,989	8,518,008	-440,981	-5%	8,590,986	8,357,023	-233,963	-3%
Materials & Services	1,863,529	1,284,049	-579,480	-31%	1,373,312	1,094,412	-278,900	-20%
Cost Allocation Charges	916,959	916,959	0	0%	903,154	903,154	0	0%
Capital Outlay	49,320	2,523	-46,797	-95%			0	
Expenditure Summary	11,788,797	10,721,539	-1,067,258	-9%	10,867,452	10,354,589	-512,863	-5%

Budget to Actual Comparison	THIS YEAR				LAST YEAR			
	FY 14 Budget	FY14 Actual Year End	Over / Under Budget	Percent Over / Under Budget	FY 13 Budget	FY13 Actual Year End	Over / Under Budget	Percent Over / Under Budget
Justice Court								
Fund Bal at End of Prior Yr	1,747,462	1,268,500	-478,962	-27%	763,725	763,525	-200	0%
Federal Revenues						48,460	48,460	
Fines & Penalties	4,248,250	3,868,739	-379,511	-9%	3,892,850	4,082,872	190,022	5%
Miscellaneous Revenue	12,000	5,922	-6,078	-51%	2,000	8,049	6,049	302%
Other Financing Sources	5,150	-4,836	-9,986	-194%	5,150	3,820	-1,330	-26%
Revenue Summary	6,012,862	5,138,325	-874,537	-15%	4,663,725	4,906,726	243,001	5%
Personnel Services	890,853	835,951	-54,902	-6%	867,207	822,538	-44,669	-5%
Materials & Services	1,615,659	1,734,777	119,118	7%	1,585,024	1,748,888	163,864	10%
Interfund Transfer	2,407,500	2,407,500	0	0%	763,725	763,725	0	0%
Cost Allocation Charges	213,324	213,324	0	0%	303,274	303,274	0	0%
Capital Outlay								
Contingency	885,526	0	-885,526	-100%	1,144,495	0	-1,144,495	-100%
Expenditure Summary	6,012,862	5,191,552	-821,310	-14%	4,663,725	3,638,425	-1,025,300	-22%

Budget to Actual Comparison	THIS YEAR				LAST YEAR			
	FY 14 Budget	FY14 Actual Year End	Over / Under Budget	Percent Over / Under Budget	FY 13 Budget	FY13 Actual Year End	Over / Under Budget	Percent Over / Under Budget
Juvenile								
Fund Bal at End of Prior Yr	539,443	539,443	0	0%	432,649	432,649	0	0%
Prior Year Revenues						232,239	232,239	
Grant Revenues	51,959		-51,959	-100%	52,600	5,303	-47,297	-90%
Federal Revenues	524,378	243,795	-280,583	-54%	486,828	157,351	-329,477	-68%
State Revenues	1,502,018	1,419,839	-82,179	-5%	1,049,474	1,511,312	461,838	44%
Local Government & Other Agencies	61,300	46,235	-15,065	-25%	26,700	49,536	22,836	86%
Charges for Services	21,125	26,915	5,790	27%	268,484	57,560	-210,924	-79%
Fines & Penalties					9,000	568	-8,432	-94%
Miscellaneous Revenue	6,000	1,905,452	1,899,452	31658%	2,000	16,881	14,881	744%
Interfund Transfers	6,411,309	6,411,309	0	0%	6,238,341	6,238,341	0	0%
Revenue Summary	9,117,532	10,592,988	1,475,456	16%	8,566,076	8,701,740	135,664	2%
Personnel Services	5,287,389	5,002,112	-285,277	-5%	4,892,174	4,744,373	-147,801	-3%
Materials & Services	3,185,135	2,898,221	-286,914	-9%	3,167,680	2,916,793	-250,887	-8%
Cost Allocation Charges	490,008	490,008	0	0%	501,222	501,222	0	0%
Capital Outlay	5,000	0	-5,000	-100%	5,000	0	-5,000	-100%
Contingency	150,000	0	-150,000	-100%				
Expenditure Summary	9,117,532	8,390,341	-727,191	-8%	8,566,076	8,162,388	-403,688	-5%

Budget to Actual Comparison	THIS YEAR				LAST YEAR			
	FY 14 Budget	FY14 Actual Year End	Over / Under Budget	Percent Over / Under Budget	FY 13 Budget	FY13 Actual Year End	Over / Under Budget	Percent Over / Under Budget
Public and Government Affairs								
Fund Bal at End of Prior Yr	709,443	709,443	0	0%	662,866	661,109	-1,757	0%
Local Government & Other Agencies	326,000	335,051	9,051	3%	331,000	335,477	4,477	1%
Charges for Services	1,302,885	1,303,174	289	0%	1,362,481	1,362,581	100	0%
Miscellaneous Revenue	434,408	387,612	-46,796	-11%	338,656	434,257	95,601	28%
Miscellaneous Sales	3,500		-3,500	-100%	2,000	3,585	1,585	79%
Interfund Transfers	669,820	669,820	0	0%	676,493	667,728	-8,765	-1%
Revenue Summary	3,446,056	3,405,100	-40,956	-1%	3,373,496	3,464,737	91,241	3%
Personnel Services	1,934,248	1,704,251	-229,997	-12%	1,896,559	1,625,793	-270,766	-14%
Materials & Services	1,317,806	1,117,117	-200,689	-15%	1,029,737	911,450	-118,287	-11%
Interfund Transfer	200,000	200,000	0	0%	200,000	200,000	0	0%
Cost Allocation Charges	203,357	203,357	0	0%	202,056	202,056	0	0%
Capital Outlay	72,922	36,252	-36,670	-50%	310,000	136,365	-173,635	-56%
Reserve for Future Expenditures					124,724	0	-124,724	-100%
Contingency	46,007	0	-46,007	-100%				
Expenditure Summary	3,774,340	3,260,977	-513,363	-14%	3,763,076	3,075,664	-687,412	-18%

Budget to Actual Comparison	THIS YEAR				LAST YEAR			
	FY 14 Budget	FY14 Actual Year End	Over / Under Budget	Percent Over / Under Budget	FY 13 Budget	FY13 Actual Year End	Over / Under Budget	Percent Over / Under Budget
Employee Services								
Fund Bal at End of Prior Yr	10,715,297	10,747,219	31,922	0%	12,117,497	10,787,005	-1,330,492	-11%
Charges for Services	7,945,244	7,861,973	-83,271	-1%	8,580,349	8,397,483	-182,866	-2%
Miscellaneous Revenue	3,833,347	4,864,569	1,031,222	27%	3,832,599	3,568,324	-264,275	-7%
Interfund Transfers					25,940	0	-25,940	-100%
Revenue Summary	22,493,888	23,473,761	979,873	4%	24,556,385	22,752,812	-1,803,573	-7%
Personnel Services	3,952,302	3,977,772	25,470	1%	3,883,056	3,665,298	-217,758	-6%
Materials & Services	9,765,250	9,211,300	-553,950	-6%	8,329,826	8,052,803	-277,023	-3%
Cost Allocation Charges	337,982	337,982	0	0%	380,301	380,301	0	0%
Reserve for Future Expenditures	998,393	0	-998,393	-100%	2,031,910	0	-2,031,910	-100%
Contingency	7,690,678	0	-7,690,678	-100%	10,192,985	0	-10,192,985	-100%
Expenditure Summary	22,744,605	13,527,054	-9,217,551	-41%	24,818,078	12,098,402	-12,719,676	-51%

Budget to Actual Comparison	THIS YEAR				LAST YEAR			
	FY 14 Budget	FY14 Actual Year End	Over / Under Budget	Percent Over / Under Budget	FY 13 Budget	FY13 Actual Year End	Over / Under Budget	Percent Over / Under Budget
Finance								
Fund Bal at End of Prior Yr	7,882,734	8,559,768	677,034	9%	13,475,057	12,530,323	-944,734	-7%
Federal Revenues					500		-500	-100%
Charges for Services	14,721,555	13,245,237	-1,476,318	-10%	14,015,304	12,861,200	-1,154,104	-8%
Fines & Penalties								
Miscellaneous Revenue	4,932,822	4,012,443	-920,379	-19%	5,058,948	3,682,978	-1,375,970	-27%
Other Financing Sources	20,100	78,562	58,462	291%	18,000	7,591	-10,409	-58%
Interfund Transfers	3,976,959	3,975,794	-1,165	0%	1,840,842	1,813,197	-27,645	-2%
Revenue Summary	31,534,170	29,871,804	-1,662,366	-5%	34,408,651	30,895,289	-3,513,362	-10%
Personnel Services	7,793,154	6,965,134	-828,020	-11%	7,300,654	7,037,588	-263,066	-4%
Materials & Services	11,189,665	9,914,237	-1,275,428	-11%	11,636,922	8,906,603	-2,730,319	-23%
Interfund Transfer					2,294,430	2,294,430	0	0%
Cost Allocation Charges	805,803	805,804	1	0%	881,029	881,029	0	0%
Capital Outlay	10,190,763	3,109,023	-7,081,740	-69%	8,897,670	4,109,193	-4,788,477	-54%
Reserve for Future Expenditures	2,802,700	0	-2,802,700	-100%	4,301,942	0	-4,301,942	-100%
Contingency	314,757	0	-314,757	-100%	356,518	0	-356,518	-100%
Expenditure Summary	33,096,842	20,794,198	-12,302,644	-37%	35,669,165	23,228,843	-12,440,322	-35%

Budget to Actual Comparison	THIS YEAR				LAST YEAR			
	FY 14 Budget	FY14 Actual Year End	Over / Under Budget	Percent Over / Under Budget	FY 13 Budget	FY13 Actual Year End	Over / Under Budget	Percent Over / Under Budget
Technology Services								
Fund Bal at End of Prior Yr	2,084,686	2,111,197	26,511	1%	2,501,778	2,546,394	44,616	2%
Prior Year Revenues	26,503	26,503	0	0%		3,750	3,750	
Licenses & Permits		10,222	10,222					
Federal Revenues	277,176	277,175	-1	0%	2,123,461	1,589,448	-534,013	-25%
State Revenues	35,000	65,466	30,466	87%	35,000	43,123	8,123	23%
Charges for Services	12,946,781	12,972,737	25,956	0%	12,122,550	12,529,993	407,443	3%
Miscellaneous Revenue	793,751	752,266	-41,485	-5%	260,666	306,493	45,827	18%
Interfund Transfers	467,995	467,543	-452	0%	255,833	255,833	0	0%
Revenue Summary	16,631,892	16,683,109	51,217	0%	17,299,288	17,275,034	-24,254	0%
Personnel Services	7,283,006	6,534,128	-748,878	-10%	7,034,752	7,059,036	24,284	0%
Materials & Services	4,120,073	3,542,929	-577,144	-14%	4,310,887	3,698,593	-612,294	-14%
Interfund Transfer	559,499	559,046	-453	0%	150,000	150,000	0	0%
Indirect Costs	1,312,048	1,312,048	0	0%	1,179,669	1,179,669	0	0%
Cost Allocation Charges	665,829	665,832	3	0%	475,957	475,957	0	0%
Capital Outlay	2,586,141	1,658,195	-927,946	-36%	3,866,143	2,600,581	-1,265,562	-33%
Reserve for Future Expenditures					131,880	0	-131,880	-100%
Contingency	105,296	0	-105,296	-100%	150,000	0	-150,000	-100%
Expenditure Summary	16,631,892	14,272,178	-2,359,714	-14%	17,299,288	15,163,836	-2,135,452	-12%

Budget to Actual Comparison	THIS YEAR				LAST YEAR			
	FY 14 Budget	FY14 Actual Year End	Over / Under Budget	Percent Over / Under Budget	FY 13 Budget	FY13 Actual Year End	Over / Under Budget	Percent Over / Under Budget
Transportation and Development								
Fund Bal at End of Prior Yr	15,491,894	15,490,823	-1,071	0%	14,081,494	14,081,493	-1	0%
Prior Year Revenues		4,023,791	4,023,791			5,789,643	5,789,643	
Licenses & Permits	8,615,287	11,504,955	2,889,668	34%	7,001,340	10,560,924	3,559,584	51%
Federal Revenues	2,979,839	2,608,650	-371,189	-12%	5,195,062	4,620,253	-574,809	-11%
State Revenues	34,329,846	28,899,290	-5,430,556	-16%	28,632,899	22,722,276	-5,910,623	-21%
Local Government & Other Agencies	1,244,879	1,246,714	1,835	0%	1,365,478	1,225,771	-139,707	-10%
Matching Funds		10,491	10,491		12,000	6,243	-5,757	-48%
Charges for Services	6,362,999	7,524,404	1,161,405	18%	5,115,963	5,616,511	500,548	10%
Fines & Penalties	67,300	74,338	7,038	10%	103,000	69,675	-33,325	-32%
Miscellaneous Revenue	2,377,770	697,696	-1,680,074	-71%	1,044,911	1,129,704	84,793	8%
Miscellaneous Sales	17,000	12,854	-4,146	-24%	20,000	12,275	-7,725	-39%
Other Financing Sources	294,311	559,392	265,081	90%	476,000	966,229	490,229	103%
Interfund Transfers	9,580,460	7,874,582	-1,705,878	-18%	7,437,477	5,631,789	-1,805,688	-24%
Revenue Summary	81,361,585	80,527,980	-833,605	-1%	70,485,624	72,432,786	1,947,162	3%
Personnel Services	25,532,173	24,097,398	-1,434,775	-6%	25,404,779	24,744,915	-659,864	-3%
Materials & Services	13,602,887	11,962,319	-1,640,568	-12%	15,532,871	12,691,654	-2,841,217	-18%
Debt Service	4,865,558	3,865,558	-1,000,000	-21%	1,931,836	1,931,836	0	0%
Interfund Transfer	5,442,962	3,657,984	-1,784,978	-33%	3,877,638	2,071,950	-1,805,688	-47%
Cost Allocation Charges	4,961,510	4,961,510	0	0%	3,373,435	3,425,414	51,979	2%
Capital Outlay	18,104,250	12,579,638	-5,524,612	-31%	14,391,249	12,579,753	-1,811,496	-13%
Reserve for Future Expenditures	1,786,000	0	-1,786,000	-100%	1,000,000	0	-1,000,000	-100%
Contingency	7,543,070	0	-7,543,070	-100%	5,483,398	0	-5,483,398	-100%
Expenditure Summary	81,838,410	61,124,407	-20,714,003	-25%	70,995,206	57,445,522	-13,549,684	-19%

Budget to Actual Comparison	THIS YEAR				LAST YEAR			
	FY 14 Budget	FY14 Actual Year End	Over / Under Budget	Percent Over / Under Budget	FY 13 Budget	FY13 Actual Year End	Over / Under Budget	Percent Over / Under Budget
Health, Housing and Human Services								
Fund Bal at End of Prior Yr	5,213,362	5,267,182	53,820	1%	16,594,421	15,089,433	-1,504,988	-9%
Prior Year Revenues	2,743,746	4,468,599	1,724,853	63%	587,973	6,683,964	6,095,991	1037%
Licenses & Permits	891,374	790,643	-100,731	-11%	815,000	762,422	-52,578	-6%
Grant Revenues	167,011	0	-167,011	-100%	272,073	85,075	-186,998	-69%
Federal Revenues	16,573,398	13,426,798	-3,146,600	-19%	17,547,189	13,829,058	-3,718,131	-21%
State Revenues	40,669,823	36,849,941	-3,819,882	-9%	40,908,550	33,025,244	-7,883,306	-19%
Local Government & Other Agencies	1,925,712	1,133,842	-791,870	-41%	4,751,231	1,500,828	-3,250,403	-68%
Matching Funds	991,157	390,193	-600,964	-61%	1,394,716	473,829	-920,887	-66%
Charges for Services	27,852,224	31,522,405	3,670,181	13%	31,634,357	26,408,665	-5,225,692	-17%
Miscellaneous Revenue	2,483,473	288,940	-2,194,533	-88%	4,025,203	292,559	-3,732,644	-93%
Other Financing Sources	440,000	385,105	-54,895	-12%	440,000	1,246,688	806,688	183%
Interfund Transfers	12,959,402	12,916,297	-43,105	0%	10,631,732	9,470,481	-1,161,251	-11%
Revenue Summary	112,910,682	107,439,945	-5,470,737	-5%	129,602,445	108,868,246	-20,734,199	-16%
Personnel Services	46,563,468	42,382,654	-4,180,814	-9%	44,435,193	41,087,666	-3,347,527	-8%
Materials & Services	51,328,307	45,392,648	-5,935,659	-12%	58,375,643	50,960,446	-7,415,197	-13%
Interfund Transfer	2,886,937	2,843,833	-43,104	-1%	2,505,461	1,344,210	-1,161,251	-46%
Indirect Costs	4,519,321	4,443,370	-75,951	-2%	4,947,497	4,687,819	-259,678	-5%
Cost Allocation Charges	5,007,303	4,977,320	-29,983	-1%	4,918,590	4,915,336	-3,254	0%
Capital Outlay	511,000	116,672	-394,328	-77%	1,270,026	788,722	-481,304	-38%
Reserve for Future Expenditures	243,732	0	-243,732	-100%	512,425	0	-512,425	-100%
Contingency	1,850,614	0	-1,850,614	-100%	12,637,610	0	-12,637,610	-100%
Expenditure Summary	112,910,682	100,156,497	-12,754,185	-11%	129,602,445	103,784,199	-25,818,246	-20%

Budget to Actual Comparison	THIS YEAR				LAST YEAR			
	FY 14 Budget	FY14 Actual Year End	Over / Under Budget	Percent Over / Under Budget	FY 13 Budget	FY13 Actual Year End	Over / Under Budget	Percent Over / Under Budget
Business and Community Services								
Fund Bal at End of Prior Yr	16,735,714	16,575,791	-159,923	-1%	8,406,032	8,996,164	590,132	7%
Prior Year Revenues		1,750	1,750		106,870	106,946	76	0%
Licenses & Permits	50,829	31,240	-19,589	-39%	75,300	29,957	-45,343	-60%
Federal Revenues	156,478	113,978	-42,500	-27%	130,988	140,506	9,518	7%
State Revenues	2,136,845	1,986,357	-150,488	-7%	1,963,300	2,111,394	148,094	8%
Local Government & Other Agencies	285,500	267,921	-17,579	-6%	182,041	180,140	-1,901	-1%
Matching Funds						859	859	
Charges for Services	5,036,817	5,125,449	88,632	2%	4,685,368	4,812,112	126,744	3%
Fines & Penalties	54,000	65,214	11,214	21%	60,000	59,752	-248	0%
Miscellaneous Revenue	870,470	933,157	62,687	7%	933,440	1,851,330	917,890	98%
Miscellaneous Sales	17,100	26,085	8,985	53%	15,500	20,727	5,227	34%
Other Financing Sources	6,167,140	4,099,254	-2,067,886	-34%	4,468,051	8,926,812	4,458,761	100%
Interfund Transfers	10,232,337	9,948,625	-283,712	-3%	6,655,624	6,256,770	-398,854	-6%
Revenue Summary	41,743,230	39,174,821	-2,568,409	-6%	27,682,514	33,493,469	5,810,955	21%
Personnel Services	6,191,930	5,161,091	-1,030,839	-17%	5,853,216	4,990,584	-862,632	-15%
Materials & Services	15,896,599	8,185,533	-7,711,066	-49%	13,745,588	7,183,173	-6,562,415	-48%
Debt Service	4,247,488	4,201,731	-45,757	-1%	473,831	473,731	-100	0%
Interfund Transfer	6,231,662	6,027,050	-204,612	-3%	2,674,510	2,275,656	-398,854	-15%
Cost Allocation Charges	648,757	648,757	0	0%	620,235	620,235	0	0%
Capital Outlay	835,466	420,377	-415,089	-50%	2,108,529	1,378,984	-729,545	-35%
Reserve for Future Expenditures	1,297,000	0	-1,297,000	-100%	230,010	0	-230,010	-100%
Contingency	6,394,328	0	-6,394,328	-100%	1,976,595	0	-1,976,595	-100%
Expenditure Summary	41,743,230	24,644,539	-17,098,691	-41%	27,682,514	16,922,363	-10,760,151	-39%

Budget to Actual Comparison	THIS YEAR				LAST YEAR			
	FY 14 Budget	FY14 Actual Year End	Over / Under Budget	Percent Over / Under Budget	FY 13 Budget	FY13 Actual Year End	Over / Under Budget	Percent Over / Under Budget
Tourism and Cultural Affairs								
Fund Bal at End of Prior Yr	299,871	830,550	530,679	177%	505,863	401,135	-104,728	-21%
Local Government & Other Agencies	56,621	62,305	5,684	10%	258,438	56,669	-201,769	-78%
Miscellaneous Revenue	22,500	10,126	-12,374	-55%	22,500	36,620	14,120	63%
Interfund Transfers	3,743,408	3,156,052	-587,356	-16%	2,882,292	3,256,361	374,069	13%
Revenue Summary	4,122,400	4,059,033	-63,367	-2%	3,669,093	3,750,785	81,692	2%
Personnel Services	1,005,958	926,352	-79,606	-8%	850,989	833,200	-17,789	-2%
Materials & Services	2,716,399	2,474,234	-242,165	-9%	2,523,104	2,087,035	-436,069	-17%
Contingency	400,043	0	-400,043	-100%	295,000	0	-295,000	-100%
Expenditure Summary	4,122,400	3,400,586	-721,814	-18%	3,669,093	2,920,235	-748,858	-20%

Budget to Actual Comparison	THIS YEAR				LAST YEAR			
	FY 14 Budget	FY14 Actual Year End	Over / Under Budget	Percent Over / Under Budget	FY 13 Budget	FY13 Actual Year End	Over / Under Budget	Percent Over / Under Budget
Non-Departmental and Pass-Through								
Fund Bal at End of Prior Yr	26,545,631	26,132,310	-413,321	-2%	21,615,360	19,902,435	-1,712,925	-8%
Prior Year Revenues	1,014,534	74,636	-939,898	-93%		1,275,638	1,275,638	
Taxes	99,804,630	102,180,626	2,375,996	2%	95,267,000	96,327,611	1,060,611	1%
Licenses & Permits	1,657,760	1,686,468	28,708	2%	1,522,000	1,649,246	127,246	8%
Grant Revenues								
Federal Revenues	422,487	1,898,979	1,476,492	349%	1,671,283	1,803,795	132,512	8%
State Revenues	3,269,803	3,694,885	425,082	13%	2,401,000	3,426,864	1,025,864	43%
Local Government & Other Agencies	3,382,000	3,438,642	56,642	2%	2,829,000	3,208,957	379,957	13%
Charges for Services	3,390,300	3,404,098	13,798	0%	3,626,247	3,484,732	-141,515	-4%
Fines & Penalties		4,991	4,991		380,000	59,167	-320,833	-84%
Miscellaneous Revenue	18,387,050	17,151,196	-1,235,854	-7%	17,302,983	16,854,001	-448,982	-3%
Miscellaneous Sales		99,907	99,907					
Other Financing Sources	400,000	-68	-400,068	-100%	20,080,000	40,534,919	20,454,919	102%
Interfund Transfers	8,221,147	7,471,979	-749,168	-9%	7,568,959	7,568,959	0	0%
Revenue Summary	166,495,342	167,238,649	743,307	0%	174,263,832	196,096,324	21,832,492	13%
Personnel Services	18,191,881	17,117,559	-1,074,322	-6%	17,032,776	16,396,661	-636,115	-4%
Materials & Services	4,145,692	2,834,596	-1,311,096	-32%	25,538,974	45,139,351	19,600,377	77%
Debt Service	9,687,232	9,262,280	-424,952	-4%	8,452,617	7,969,267	-483,350	-6%
Interfund Transfer	98,577,105	97,240,580	-1,336,525	-1%	87,721,074	87,989,939	268,865	0%
Cost Allocation Charges	4,514,595	4,617,250	102,655	2%	3,755,463	3,752,960	-2,503	0%
Capital Outlay						18,134	18,134	
Reserve for Future Expenditures	15,520,218	0	-15,520,218	-100%	14,573,334	0	-14,573,334	-100%
Contingency	5,525,130	0	-5,525,130	-100%	6,807,093	0	-6,807,093	-100%
Expenditure Summary	156,161,853	131,072,265	-25,089,588	-16%	163,881,331	161,266,312	-2,615,019	-2%

Clackamas County General Fund - Five Year Forecast at November 2014

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 (353.2 FTE).

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 2015 - 2019 it ranges from 1.7% to 1.9%. This is a more moderate rate than was experienced prior to 2008.

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

Cost of living adjustment = 2% per year.

Assessed value growth = 3.5% for FY15; increasing steadily to 4.75% by FY 19. (Historical levels have been 5% - 6.5%).

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

**General Fund
Five Year Forecast - November 2014**

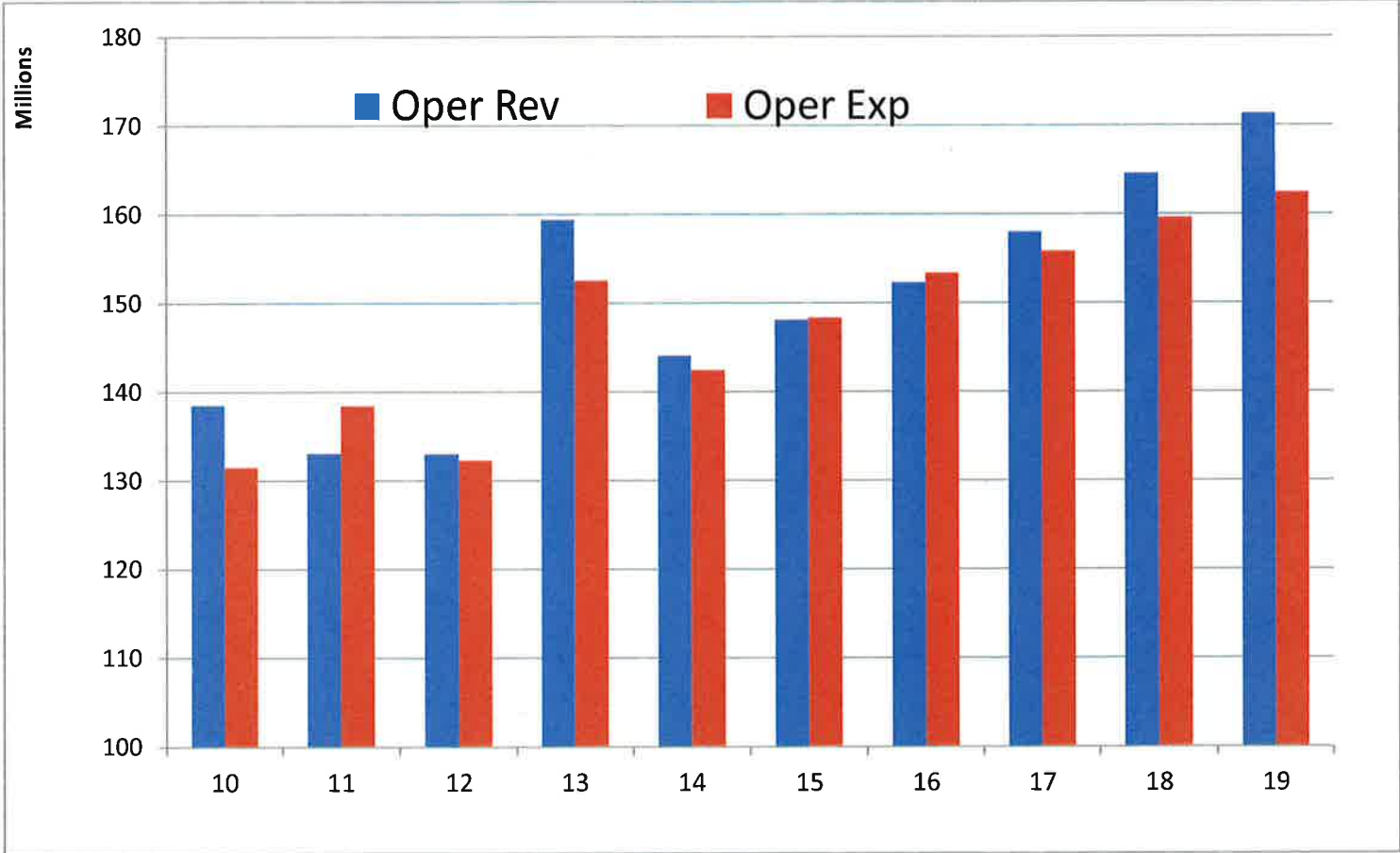
	FY 10	FY 11	FY 12	FY 13	FY 14	FY 15	FY 16	FY 17	FY 18	FY 19
Beginning Fund Bal	13,101,570	20,072,410	14,751,526	15,494,182	22,377,891	24,027,417	23,816,237	22,775,104	24,982,502	29,984,952
Prior Yr Rev	0	0	0	0	0	0	0	0	0	0
Property Tax	89,621,539	92,050,732	94,162,547	96,327,611	102,180,627	104,420,000	108,244,000	112,747,980	117,719,579	123,203,529
Franchise/Filing Fees	1,521,620	1,613,601	1,629,586	1,728,701	1,807,623	1,748,000	1,779,114	1,813,629	1,847,000	1,883,016
Federal (Timber, PILT)	4,295,229	4,245,344	1,296,834	1,308,911	1,493,045	221,000	224,934	229,298	233,517	238,070
State (Shared Revs, Grant, St Ct FY13)	5,310,766	5,161,069	4,389,832	4,936,335	5,153,495	5,054,700	5,252,829	5,376,371	5,472,745	5,572,444
Local (Contract)	28,600	29,116	2,919	3,852	5,425	4,800	4,885	4,980	5,072	5,171
Chg for Svc (Recording/Alloc Costs)	14,000,204	14,244,481	14,200,670	15,429,179	14,338,541	15,610,411	15,888,276	16,196,509	16,494,525	16,816,168
Fines & Penalties (St Court until FY13)	606,005	378,379	345,773	59,167	4,991	20,000	20,356	20,751	21,133	21,545
Misc Rev (Salary Reimb/Interest)	15,022,256	15,118,634	16,194,462	16,473,202	17,727,078	18,536,653	19,596,606	20,292,102	21,459,372	22,226,414
Loan Proceeds & Repayments *	2,497,005	16,079	111,795	20,079,302	99,956	100	0	0	0	0
Interfnd Trnsfr Rev	5,647,861	245,285	698,017	3,058,155	1,268,500	2,500,000	1,300,000	1,325,220	1,349,604	1,375,921
Operating Revenue	138,551,085	133,102,720	133,032,435	159,404,415	144,079,281	148,115,664	152,311,001	158,006,840	164,602,546	171,342,278
% Change		-3.9%	-0.1%	19.8%	-9.6%	2.8%	2.8%	3.7%	4.2%	4.1%
Pers Svc	33,682,444	31,934,588	32,847,939	34,683,711	35,733,947	39,181,603	41,504,578	43,011,916	45,571,156	47,236,009
Matl & Svc	8,977,226	7,338,321	5,503,854	26,611,964	5,740,750	6,884,827	7,007,377	7,143,320	7,274,757	7,416,615
Debt Service	0	0	0	244,303	244,303	244,303	244,303	244,303	244,303	244,304
Operating Subsidy Trans to Depts	81,638,415	93,560,218	87,795,233	84,545,298	93,491,551	94,345,389	96,646,221	97,226,627	98,005,194	98,784,521
Cost Alloc	6,559,732	5,585,909	5,804,924	6,379,770	7,094,888	7,393,222	7,699,655	7,923,275	8,254,685	8,495,795
Cap Outlay	644,181	4,568	337,829	55,660	124,316	277,500	250,000	250,000	250,000	250,000
Operating Expense	131,501,998	138,423,604	132,289,779	152,520,706	142,429,755	148,326,844	153,352,133	155,799,442	159,600,096	162,427,245
% Change		5.3%	-4.4%	15.3%	-6.6%	4.1%	3.4%	1.6%	2.4%	1.8%
Ending Fund Bal	20,150,657	14,751,526	15,494,182	22,377,891	24,027,417	23,816,237	22,775,104	24,982,502	29,984,952	38,899,986
FTE	361.48	351.85	350.58	352.46	354.08	353.20	353.20	353.20	353.20	353.20
Filled at Year End	333.48	325.35	329.08	329.13	330.00	330.00	330.00	330.00	330.00	330.00
Vacant at Year End	28.00	26.50	21.50	23.33	24.08	23.20	23.20	23.20	23.20	23.20

FY13 = \$20.1 million payment to Trimet for Portland-Milwaukie Light Rail

FY14 = \$2.5 million loan to Health Housing & Human Services (via interfund transfer)

FY15 = \$2.5 million loan from Health Housing & Human Services repaid (via interfund transfer)

General Fund - Projected Operating Revenue vs. Operating Expense



	10	11	12	13	14	15	16	17	18	19
Oper Rev	138,551,085	133,102,720	133,032,435	159,404,415	144,079,281	148,115,664	152,311,001	158,006,840	164,602,546	171,342,278
Oper Exp	131,501,998	138,423,604	132,289,779	152,520,706	142,429,755	148,326,844	153,352,133	155,799,442	159,600,096	162,427,245

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

DRAFT BUDGET CALENDAR
2015-16

Date	Responsible	Action
Nov	BudOfc	Budget Office provides personnel services estimates and cost allocation estimates to departments that allocate costs on current year basis (Technology Services & Facilities Management)
12/08	Admin	Managing for Results budget calendar planning meeting
12/11	BCC	FY14-15 supplemental and other budget changes approved
01/07	BCC/Admin	Budget planning meeting
01/12	Depts	Budget requests from current year allocating departments due to Budget Office (Technology Services & Facilities Management)
01/13 – 01/27	BudOfc	Budget Office analyzes budget requests from current year allocating departments, reviews with Administration, calculates final cost allocations for all departments
01/19	Depts	Capital Improvement Requests due to Facilities
01/20	BudCom/Adm	Budget Committee quarterly meeting
01/20	Admin	Distribute administrator's message and growth indicators
01/28	Depts	Workshop for budget preparers Brass software opens to users
02/25	Depts	FY14-15 Year end projections completed in Brass budget software
End of Feb	Admin/BCC	Comprehensive Fee Review
03/11	Depts	FY15-16 budget requests completed in Brass (maintenance only)
03/18	Depts	Policy level proposals due to Budget Office
04/01	Depts	Departmental narratives (including updated goals & performance measures) due to Budget Office
04/08	Depts	All remaining supporting documentation due to Budget Office (fund narratives, org charts, CIP sheets)
04/01 – 04/13	BudOfc	Budget Office analyzes departmental budget requests
04/08	BudCom/Adm	Budget Committee quarterly meeting
04/09	BudOfc/Admin	Review revenue estimates, gap analysis
04/13 – 04/23	Depts/Admin	Departmental meetings with administrator; finalize proposed budget
05/07	BudOfc	Notice of Budget Committee meeting due to newspaper
05/11	BudOfc	Budget materials distributed to committee members and posted on County website
05/14	BudOfc	Notice of Budget Committee meeting published in newspaper
05/26	BudCom	General County Budget Committee session begins 8:30 am
05/27	BudCom	General County Budget Committee session begins 8:30 am

DRAFT BUDGET CALENDAR
2015-16

Date	Responsible	Action
05/28	BudCom	General County Budget Committee session begins 8:30 am Public testimony begins at 5:30 pm and will continue to any subsequent General County sessions
06/01	BudCom	Agency Budget Committee sessions begin 8:30 am
06/02	BudCom	Budget Committee session as determined
06/03	BudCom	Budget Committee session as determined
06/04	BudCom	Budget Committee session as determined
06/11	BudOfc	Hearing notice with financial summary due to newspaper
06/18	BudOfc	Hearing notice with financial summary published in newspaper and on county website; Budget materials to BCC for hearing
06/25	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

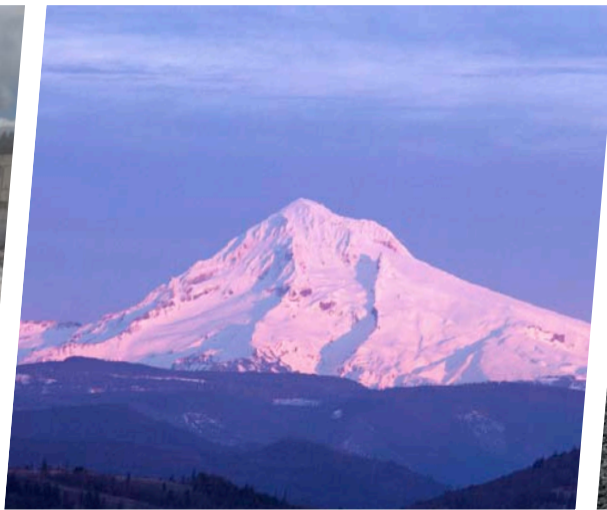
Draft

Internal Auditor Position Work Plan & Timeline

Work Item	Assigned To	Estimated Due Date
Share timeline with Budget Committee	Co. Admin.	11/5/2014
Background & scoping report to Administrator	Co. Admin.	11/12/2014
Audit Committee review of report (via email?)	Co. Admin.	11/12-11/25/2014
Confirm position duties/location (BCC Policy Session)	Co. Admin.	12/2/2014
Employee Service class specification and salary grade review	Employee Services	12/1 – 12/22/2014
Confirm budget (BCC Policy Session)	Co. Admin.	Early January 2015
Recruit for position	DES & Co. Admin.	Jan-Feb 2015
Position begins	???	March 2015

PERFORMANCE CLACKAMAS CLACKAMAS COUNTY STRATEGIC PLAN

ADOPTED SEPTEMBER 18, 2014



CLACKAMAS
COUNTY

BOARD OF COUNTY COMMISSIONERS

John Ludlow, Chair
Jim Bernard
Paul Savas
Martha Schrader
Tootie Smith

Facilitated by Managing Results, LLC

Performance Clackamas is Clackamas County's new strategic plan and new way of ensuring that the county meets high performance standards for serving the public. The plan focuses on five overarching strategic priorities, selected by the Board of Commissioners after considering more than a year of public input from surveys, town hall meetings, business meetings and other forms of community comment. Each goal is supported by measurable and specific objectives along with a timeline. The progress made toward accomplishing the objectives will be available to the public.

The strategic priorities are:

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

Adoption of **Performance Clackamas** demonstrates the county's intent to focus on the customer in everything it does, and to be able and willing to keep taxpayers informed about what they and their community are getting for their money.

The format of **Performance Clackamas** is based on Managing for Results (MFR), a comprehensive and integrated management system focused on achieving results for the customer. By adopting a MFR-based system, the Clackamas County Board of Commissioners is committing the entire Clackamas County organization, including its elected officials, its administrative structure, its employees and its budget, to achieving positive results for our customers.

Five basic components capture the essence of MFR:

- Identify the priorities the county is trying to address on behalf of its residents;
- Develop an overall plan for addressing those priorities;
- Develop policies, programs, activities and services that align to those priority areas;
- Organize and implement budgeting, accounting and management systems to support the strategies, goals and objectives specified in the plan, and
- Develop and track costs and performance data to allow the county and its residents to gauge the county's progress toward reaching its goals and objectives.

All county employees play a role in ensuring that the county remains committed to achieving positive results for customers. Every county department will identify its customers, and apply MFR principles to improve performance and demonstrate how effectively and efficiently it is delivering programs and services to customers. In turn, customers will have the opportunity to know how the county is serving them and how the county is using its financial resources.

For more information and updates: www.performanceclackamas.us
or email performanceclackamas@clackamas.us

GROW A VIBRANT ECONOMY

The future prosperity of Clackamas County's residents will be built on good paying jobs that support families, affordable housing, capital investments that grow current businesses, and on the availability of employment lands where new businesses can easily locate and expand within the county.

- By 2019, 10,000 family wage jobs will be created in Clackamas County.*
- By 2019, wages earned in Clackamas County will be at or above the national average.**
- By 2019, the home ownership rate in Clackamas County will be 72 percent or greater.
- By 2019, \$500 million in new capital asset investment will be realized within Clackamas County.
- By 2020, Clackamas County will have and maintain a 20-year supply of serviceable non-retail employment land in the urban growth boundary.
- By 2019, Clackamas County will have and maintain a supply of employment land, including large lot industrial, sufficient to provide 500 jobs within a nine-month window.

*Compared to 2012.

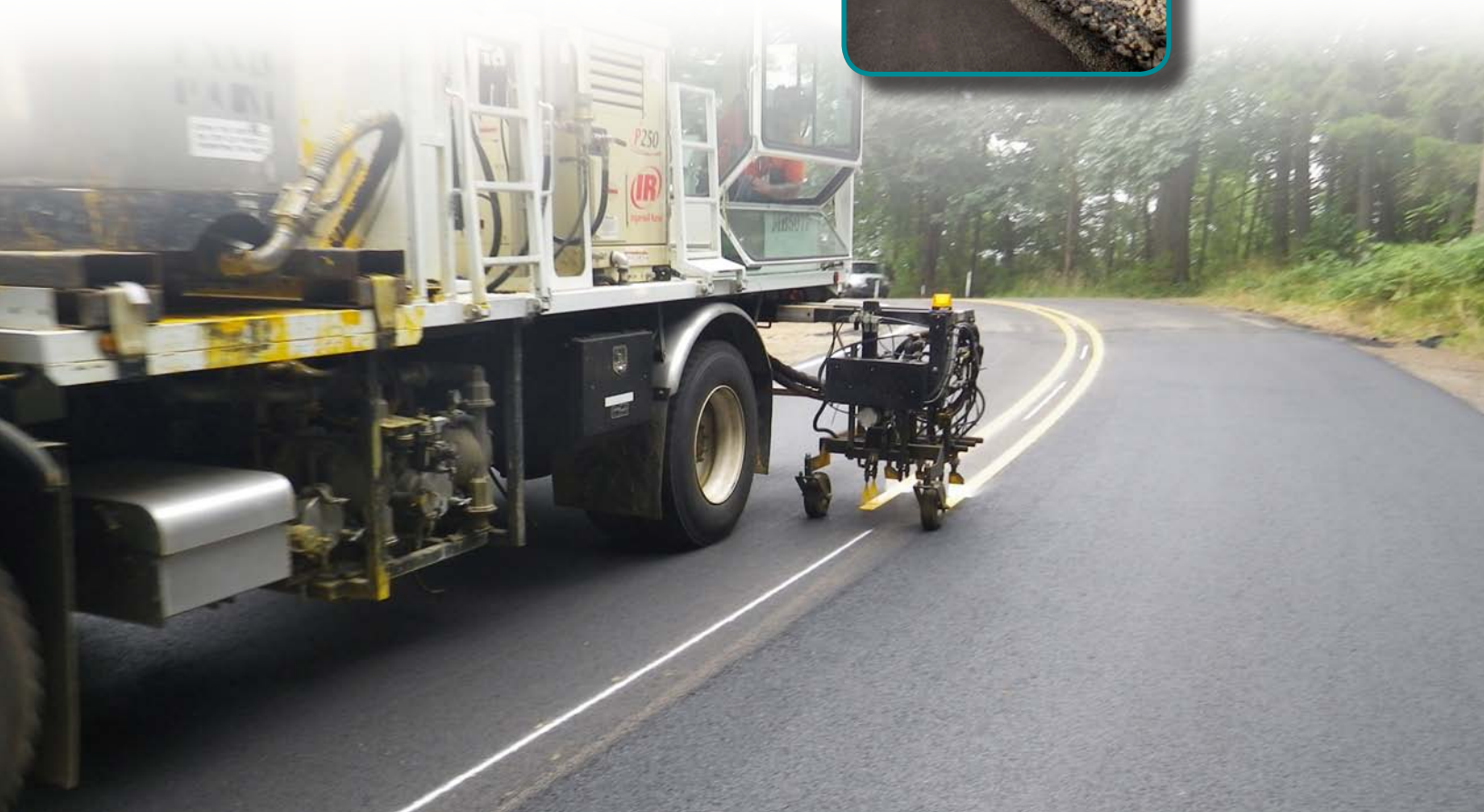
**All industries, as measured by the Bureau of Labor and Statistics.



BUILD A STRONG INFRASTRUCTURE

Long-term investments in roads and transportation infrastructure will generate commercial enterprise and jobs along key corridors, as well as ease commute times for many residents. Updating county facilities will ensure services are accessible to residents well into the future while containing construction costs and avoiding further delays.

- By 2019, 120 additional miles of county roads will be improved to 'good to excellent' status, a nine percent increase from 2014.
- By 2019, I-205 expansion and Phase II Sunrise will be scheduled for state and regional funding within the next five years.
- By 2019, I-5 access to Canby will be placed in the State Transportation Improvement Program (STIP).
- By June of 2016, Clackamas County will have a plan in place that will achieve sewer improvements and funding to support the expected 20-year growth horizon.
- By 2016, the Master Plan for county facilities will be updated, including an assessment of the condition of county buildings and a funding plan.



ENSURE SAFE, HEALTHY AND SECURE COMMUNITIES

Focusing on the well-being of our families and communities reflects the best of our character. Investments in providing services to those needing medical care, addressing homelessness among veterans, reducing recidivism among offenders, lowering the crime rate and making our children safe - these efforts, combined with success in creating jobs, will give definition to the county's efforts to alleviate poverty and will help ensure the safety, health and security of our communities.

PUBLIC HEALTH

- By 2018, 95 percent of county residents will have access to routine health care.
- By 2020, the number of children needing placement in foster care will be reduced by 50 percent.
- By 2020, there will be no domestic violence related homicides in Clackamas County.
- By 2018, County Health Rankings will show Clackamas County among the three top-ranking counties in the state in at least 90 percent of health measures.
- By 2019, the number of unsheltered veterans in Clackamas County will be reduced by 50 percent.

PUBLIC SAFETY

The safety of children and families will be a county priority as evidenced by:

- By 2019, the violent crime rate in Clackamas County will be less than 95 per 100,000 persons per year.
- By 2018, the property crime rate in Clackamas County will be less than 2,400 per 100,000 persons.
- By 2020, juvenile recidivism will be below 17 percent.
- By 2020, adult recidivism (measured by felony convictions within three years) will be below 19 percent.
- By 2018, Clackamas County will achieve a Community Rating System score for flood safety (CRS) of 4, resulting in substantial savings in flood insurance premiums for county residents.



Sunnyside Health & Wellness Center

9775

MEDICAL / DENTAL OFFICES
Peter E. Goodale, M.D., P.C. Dermatology 500
Nathan B. Smith, PA-C Dermatology 500
John L. Klump, D.D.S., P.C. Oral Surgery 600

Sunnyside Health Center

HONOR, UTILIZE, PROMOTE AND INVEST IN OUR NATURAL RESOURCES

The abundant natural resources and rural areas of Clackamas County provide extraordinary economic and recreational opportunities. A balanced approach that honors, utilizes, promotes and invests in our natural resources will generate prosperity and help secure those resources for future generations.

- By 2019, federal lands in Clackamas County will produce \$6 million annually for the county.
- By 2020, there will be a five percent annual increase in Gross Domestic Product from agricultural lands in Clackamas County.
- By 2020, five new, natural resource-based processors will be located in Clackamas County.
- By 2020, there will be \$20 million in new capital investment in tourism-related facilities in Clackamas County.



BUILD PUBLIC TRUST THROUGH GOOD GOVERNMENT

Public trust is the currency of good government. Clackamas County will design and deliver services that make a difference, and measure our effectiveness in terms of results for our customers. We will be accountable and deliver what we promise. When we allocate resources they will be tied to results that matter.

- 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 the County Budget will be attached to measurable customer results.
- By 2020, Clackamas County will achieve the Strategic Results in the Strategic Plan.

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Photos courtesy Oregon's Mt. Hood Territory and the following Clackamas County Departments:

Business and Community Services - Sheriff's Office

Transportation and Development - Water Environment Services

Health, Housing and Human Services

