



# FINANCE

## FY23-24 BUDGET PRESENTATION



# FY22-23 Major Accomplishments

AREA	DESCRIPTION
Financial Software	Identified payroll workforce software update and began implementation to the latest version and moving to the cloud for best operational needs.
	PeopleSoft Financials Accounts Receivable and Billing modules dusted off and implemented.
Budget Accountability	Implemented a modified new cost allocation plan from the consultant's proposal into FY 23-24 budget.
Reporting & Transparency	Created a period close focus group made up of representation from multiple departments around the County. The team agreed upon a monthly period close implementation beginning July 1, 2023. The period close will allow for consistent and reliable finance reports to make strategic decisions.
	County's external audit had no findings.

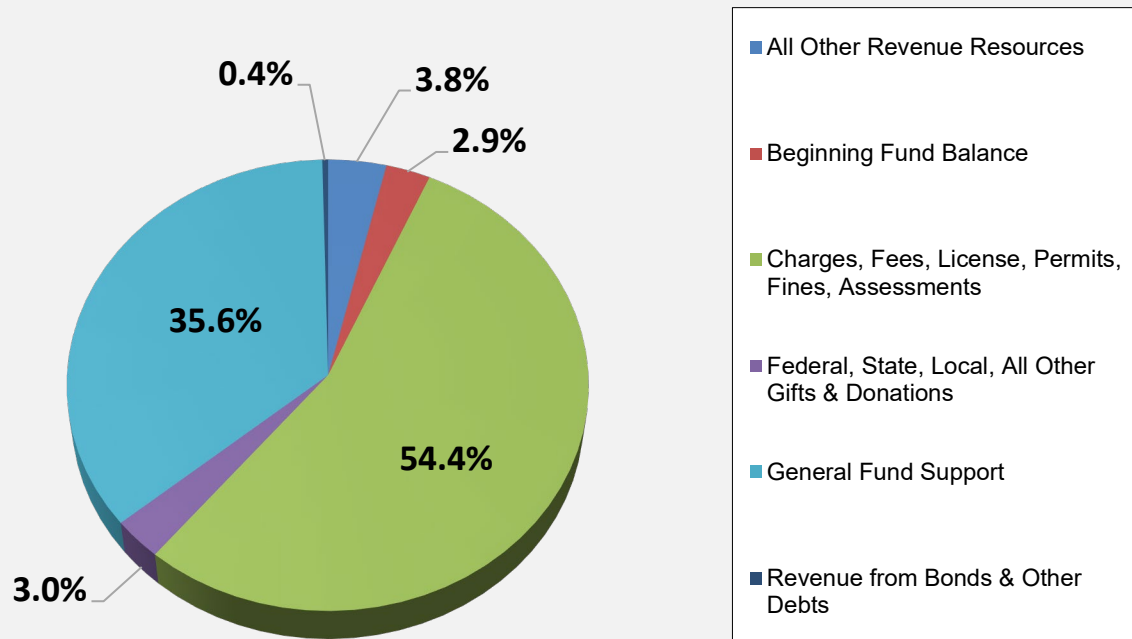
Line of Business/Program	Results Measure	FY21-22 Actual	FY22-23 Target	FY22-23 Projected Performance	FY23-24 Target
Financial Executive Support - Executive Leadership & Administration	By July 1, 2021 the chart of accounts will be updated and implemented so departments can align their budgeting, accounting and reporting with strategic business plans to allow for performance-informed decisions.	100%	N/A	N/A	N/A
Financial Executive Support – Financial Systems Support	85% Systems users who “strongly agree” or “agree” that they can record, monitor, manage and report their financial information from the County’s systems of record.	N/A	85%	85%	100%
Financial Management & Accountability - Budget	By July 31, 2021, 95% department program managers will have access to budget to actual information on a monthly basis.	100%	100%	100%	N/A
	By December 31, 2020, new budgeting software will be in place for budget development.	100%	N/A	N/A	N/A
Financial Management & Accountability – Procurement	85% of customers surveyed after attending Procurement training indicated that they are more knowledgeable than they were prior to attending.	N/A	85%	100%	100%

# Program Profiles: FY23-24 Summary

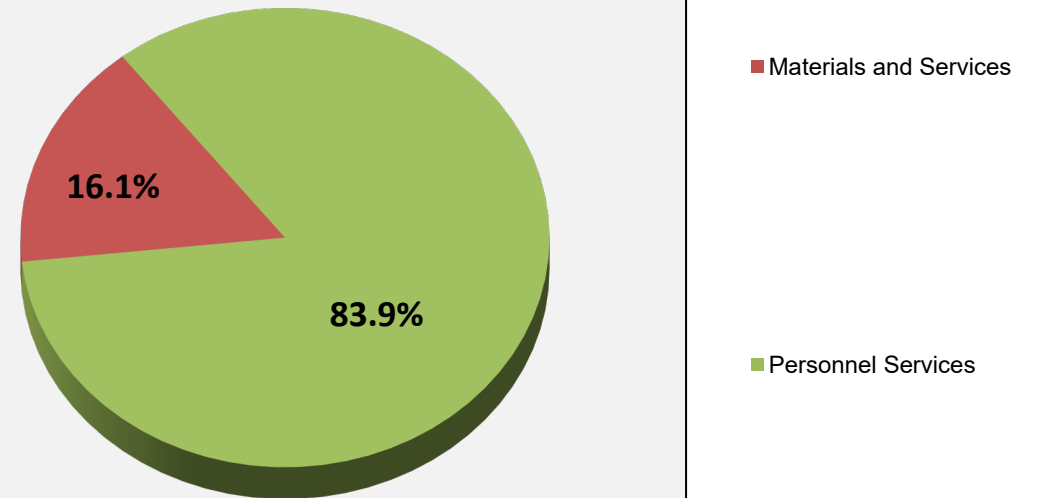
Line of Business	Program Name	BCC Priority	Total Funds	% County General Fund	% Restricted Funds	Mandate: Fed/State/City /IGA/None	% Program Operated by County	Metrics: % Target Meet/Exceed/Improve
Financial Executive Support	Executive Leadership & Administration	Accountable Government	\$1,069,428	49%	0%	None (N)	100%	57%
	Financial Systems Support	Accountable Government	\$615,423	40%	0%	None (N)	100%	100%
Accounting Services	Accounts Payable	Accountable Government	\$555,552	16%	0%	State (S)	100%	67%
	Accounting	Accountable Government	\$1,389,534	57%	0%	State (S)	100%	20%
	Payroll	Accountable Government	\$728,906	42%	0%	Federal (F), State (S)	100%	100%
Financial Management & Accountability	Budget	Accountable Government	\$1,111,018	42%	0%	State (S)	100%	100%
	Grants	Accountable Government	\$1,286,382	0%	18%	Federal (F), State (S)	100%	100%
	Procurement & Contract Services	Accountable Government	\$1,235,930	34%	0%	State (S), County (C)	100%	100%

# FY23-24 Revenue and Expenses

## Revenues



## Expenses





Department Budget Summary by Fund

<i>Line of Business Name</i>	<i>Program Name</i>	FY 23-24 General Fund (100)	FY 23-24 Special Grants Fund (230)	FY 23-24 Total Budget	FY 23-24 General Fund Support in Budget**	FY 23-24 Total FTE
Financial Executive Support	Executive Leadership & Administration	1,069,428		1,069,428	529,690	5.0
Financial Executive Support	Financial Systems Support	615,424		615,424	243,143	2.0
Accounting Services	Accounts Payable	555,552		555,552	89,857	5.0
Accounting Services	Accounting	1,389,534		1,389,534	791,859	8.0
Accounting Services	Payroll	728,906		728,906	309,325	5.0
Financial Management & Accountability	Budget	1,111,018		1,111,018	469,317	5.0
Financial Management & Accountability	Grants	1,050,038	236,344	1,286,382	-	7.0
Financial Management & Accountability	Procurement & Contract Services	1,235,930		1,235,930	414,538	8.0
<b>TOTAL</b>		<b>7,755,830</b>	<b>236,344</b>	<b>7,992,174</b>	<b>2,847,729</b>	<b>45.0</b>
<b>FY 22-23 Budget (Amended)</b>		<b>9,146,606</b>	<b>129,049</b>	<b>9,146,606</b>	<b>3,347,274</b>	<b>49.7</b>
<b>\$ Increase (Decrease)</b>		<b>(1,390,776)</b>	<b>107,295</b>	<b>(1,154,432)</b>	<b>(499,545)</b>	<b>(4.7)</b>
<b>% Increase (Decrease)</b>		<b>-15.2%</b>	<b>83.1%</b>	<b>-12.6%</b>	<b>-14.9%</b>	<b>-9.5%</b>

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

**15-Finance / 100-General Fund  
Summary of Revenue and Expense**

	<b>FY20-21 Actuals</b>	<b>FY21-22 Actuals</b>	<b>FY22-23 Amended Budget</b>	<b>FY22-23 Projected Year-End</b>	<b>FY23-24 Budget</b>	<b>\$ Change from Prior Year Budget</b>	<b>% Change from Prior Year Budget</b>
<b>Beginning Fund Balance</b>	-	1,092,116	404,594	483,810	230,000	(174,594)	-43%
Federal, State, Local, All Other Gifts & Donations	41,729	897	13,330	13,330	-	(13,330)	-100%
Charges, Fees, License, Permits, Fines, Assessments	4,990,796	5,058,830	5,127,408	5,182,923	4,348,101	(779,307)	-15%
Revenue from Bonds & Other Debts	1,034,526	31,884	9,000	30,000	30,000	21,000	233%
All Other Revenue Resources	194,762	281,851	245,000	245,308	300,000	55,000	22%
Other Interfund Transfers	360,000	-	-	-	-	-	-
General Fund Support	-	2,073,206	3,347,274	2,571,536	2,847,729	(499,545)	-15%
<b>Operating Revenue</b>	<b>6,621,812</b>	<b>7,446,669</b>	<b>8,742,012</b>	<b>8,043,097</b>	<b>7,525,830</b>	<b>(1,216,182)</b>	<b>-14%</b>
<b>Total Revenue</b>	<b>6,621,812</b>	<b>8,538,785</b>	<b>9,146,606</b>	<b>8,526,907</b>	<b>7,755,830</b>	<b>(1,390,776)</b>	<b>-15%</b>
Personnel Services	5,471,688	5,434,069	6,927,092	6,135,667	6,550,117	(376,975)	-5%
Materials and Services	2,121,096	2,620,906	2,219,514	2,161,240	1,205,713	(1,013,801)	-46%
Capital Outlay	54,706	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>7,647,490</b>	<b>8,054,975</b>	<b>9,146,606</b>	<b>8,296,907</b>	<b>7,755,830</b>	<b>(1,390,776)</b>	<b>-15%</b>
<b>Total Expense</b>	<b>7,647,490</b>	<b>8,054,975</b>	<b>9,146,606</b>	<b>8,296,907</b>	<b>7,755,830</b>	<b>(1,390,776)</b>	<b>-15%</b>
<b>Revenues Less Expenses</b>	<b>(1,025,677)</b>	<b>483,810</b>	<b>-</b>	<b>230,000</b>	<b>-</b>		

*FY21-22: Presentation changes are the result of the new county-wide chart of account implementation.*

*\*General Fund Departments: Starting in FY20-21, amounts in Revenue Less Expenses will be moved into Non-Departmental at year-end.*

**15-Finance (Finance Only) / 230-Special Grants Fund**  
**Summary of Revenue and Expense**

	<b>FY20-21 Actuals</b>	<b>FY21-22 Actuals</b>	<b>FY22-23 Amended Budget</b>	<b>FY22-23 Projected Year-End</b>	<b>FY23-24 Budget</b>	<b>\$ Change from Prior Year Budget</b>	<b>% Change from Prior Year Budget</b>
Federal, State, Local, All Other Gifts & Donations	-	40,140	129,049	75,000	236,344	107,295	83%
<b>Operating Revenue</b>	<b>-</b>	<b>40,140</b>	<b>129,049</b>	<b>75,000</b>	<b>236,344</b>	<b>107,295</b>	<b>83%</b>
<b>Total Revenue</b>	<b>-</b>	<b>40,140</b>	<b>129,049</b>	<b>75,000</b>	<b>236,344</b>	<b>107,295</b>	<b>83%</b>
Personnel Services	-	40,140	89,149	-	154,060	64,911	73%
Materials and Services	-	-	39,900	75,000	82,285	42,385	106%
<b>Operating Expenditure</b>	<b>-</b>	<b>40,140</b>	<b>129,049</b>	<b>75,000</b>	<b>236,345</b>	<b>107,296</b>	<b>83%</b>
<b>Total Expense</b>	<b>-</b>	<b>40,140</b>	<b>129,049</b>	<b>75,000</b>	<b>236,345</b>	<b>107,296</b>	<b>83%</b>

**Revenues Less Expenses**

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*FY21-22: Presentation changes are the result of the new county-wide chart of account implementation.*



# Significant Policy and/or Financial Issues

Description	Impact
Increased Grant Reporting Responsibilities	Ability to accurately and timely report with the existing Grant staff.
Oregon Paid Leave Implementation Oct. 2023	County pay plan changes as a result of this law have caused increased Payroll program responsibilities.
GASB 96 SBITA	Maintaining complete inventory of existing and new software throughout the County for accurate reporting. Many departments buy off the shelf software without consultation of our TS department where they would be tracked and monitored.

End of Presentation

Thank You



**Finance Department (15)**  
**Finance Only**  
**Department Budget Summary by Fund**

<i>Line of Business Name</i>	<i>Program Name</i>	FY 23-24 General Fund (100)	FY 23-24 Special Grants Fund (230)	FY 23-24 Total Budget	FY 23-24 General Fund Support in Budget**	FY 23-24 Total FTE
Financial Executive Support	Executive Leadership & Administration	1,069,428		1,069,428	529,690	5.0
Financial Executive Support	Financial Systems Support	615,424		615,424	243,143	2.0
Accounting Services	Accounts Payable	555,552		555,552	89,857	5.0
Accounting Services	Accounting	1,389,534		1,389,534	791,859	8.0
Accounting Services	Payroll	728,906		728,906	309,325	5.0
Financial Management & Accountability	Budget	1,111,018		1,111,018	469,317	5.0
Financial Management & Accountability	Grants	1,050,038	236,344	1,286,382	-	7.0
Financial Management & Accountability	Procurement & Contract Services	1,235,930		1,235,930	414,538	8.0
<b>TOTAL</b>		7,755,830	236,344	7,992,174	2,847,729	45.0
		<b>FY 22-23 Budget (Amended)</b>		9,146,606	3,347,274	49.7
		<b>\$ Increase (Decrease)</b>		(1,390,776)	(499,545)	(4.7)
		<b>% Increase ( Decrease)</b>		-15.2%	-14.9%	-9.5%

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



# Financial Executive Support

## Executive Leadership & Administration



### Purpose Statement

The purpose of the Executive Leadership & Administration program is to provide leadership, administrative, financial, communications and strategic planning services to Department Employees and other County Leadership so they can make informed decisions that further the achievement of both strategic and operational results.

### Performance Narrative Statement

The Executive Leadership & Administration Program budget is a continuation of current service funding levels. These resources will allow the program to deliver training, financial policy development and implementation, and contract generation and management services to department and County staff so they can effectively manage and apply the finances of the County, and provide procurement and facilities services which benefit County residents through responsible management, furthering the strategic objective of building public trust through good government. These resources will also allow us to effectively manage staffing and benefits in the Finance department, so that Department staff can focus their efforts on service delivery to other work units and the public, and support the strategic goal of building public trust through good government.

### Key Performance Measures

		FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Target	FY 22-23 Actuals	FY 23-24 Target
	Result Department respondents will “agree” or “strongly agree” that they receive quality professional services from the Finance Department that equip them to do their jobs	85%	87%	100%	Annual Survey	100%
	Result % Chart of Accounts updated and implemented so departments can align their budgeting, accounting and reporting with strategic business plans to allow for performance-informed decisions	NEW	NEW	100%	100%	N/A

Program includes:

Mandated Services  Y

Shared Services  N

Grant Funding  N

Explain all "Yes" boxes below

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

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

Explanation                      Oversees the annual production of the County's Budget and Comprehensive Annual Financial Report, as well as all other Lines of Business of the Department, which many are required by regulations. Also, actively manages the County's debt within statutory limits.



**150101-Executive Leadership & Administration**  
 BCC Priority Alignment: Accountable Government  
 Budget Summary

	FY20-21 Actuals	FY21-22 Actuals	FY22-23 Amended Budget	FY22-23 Projected Year- End	FY23-24 Budget	Change from Prior Yr Budget	% Change from Prior Yr Budget
<b>Beginning Fund Balance</b>	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-
Federal, State, Local, All Other Gifts & Donations	179	2,035	-	-	-	-	-
Charges, Fees, License, Permits, Fines, Assessments	-	-	-	-	539,738	539,738	-
Revenue from Bonds & Other Debts	-	-	-	-	-	-	-
All Other Revenue Resources	-	-	-	252	-	-	-
Other Interfund Transfers	-	-	-	-	-	-	-
General Fund Support	-	472,702	963,308	937,822	529,690	(433,618)	-45%
<b>Operating Revenue</b>	<b>179</b>	<b>474,737</b>	<b>963,308</b>	<b>938,074</b>	<b>1,069,428</b>	<b>106,120</b>	<b>11%</b>
<b>Total Revenue</b>	<b>179</b>	<b>474,737</b>	<b>963,308</b>	<b>938,074</b>	<b>1,069,428</b>	<b>106,120</b>	<b>11%</b>
Personnel Services	680,976	774,034	866,810	832,618	1,008,525	141,715	16%
Materials and Services	93,209	71,989	82,062	105,456	60,903	(21,159)	-26%
Capital Outlay	-	-	-	-	-	-	-
<b>Operating Expense</b>	<b>774,185</b>	<b>846,023</b>	<b>948,872</b>	<b>938,074</b>	<b>1,069,428</b>	<b>120,556</b>	<b>13%</b>
Debt Service	-	-	-	-	-	-	-
Special Payments	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-
Reserve for Future Expenditures	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-
Unappropriated Ending Fund Balance	-	-	-	-	-	-	-
<b>Total Expense</b>	<b>774,185</b>	<b>846,023</b>	<b>948,872</b>	<b>938,074</b>	<b>1,069,428</b>	<b>120,556</b>	<b>13%</b>

**Revenues Less Expenses** (774,006) (371,286) 14,436 - -

Notes:  
None.



# Financial Executive Support

## Financial System Support


### Purpose Statement

The purpose of the Financial Systems Support program is to provide systems implementations, updates, training and ongoing support services to system users so they can record, monitor, manage and report their financial information from the County's accounting system of record.

### Performance Narrative Statement

The Financial System Support Program proposed budget is a continuation of current service funding levels. These resources will allow the program to develop and implement financial system improvements and to maintain and train department staff so they can effectively manage the finances of the County, which benefits County residents through responsible financial management furthering the strategic objective of building public trust through good government.

### Key Performance Measures

		FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Target	FY 22-23 Actuals	FY 23-24 Target
 Result	Systems users who "strongly agree" or "agree" that they can record, monitor, manage, and report their financial information from the County's system of record	NEW	0%	85%	100%	85%

Program includes:

Mandated Services  N

Shared Services  N

Grant Funding  N

Explain all "Yes" boxes below

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

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

Explanation





# Accounting Services

## Accounts Payable



### Purpose Statement

The purpose of the Accounts Payable Program is to provide invoice processing and payment support services to County Departments, so their vendors are paid timely and accurately.

### Performance Narrative Statement

The Accounts Payable Program budget is a continuation of current service funding levels. These resources will allow us to continue to provide county leaders and employees with accounting, audit, consultation and review services so they can manage public funds effectively, tie resources to expected performance and achieve results that matter to taxpayers. This furthers the countywide strategic objective of building public trust through good government.

### Key Performance Measures

		FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Target	FY 22-23 Actuals	FY 23-24 Target
 Result	Payments issued within 7 days of Accounts Payable receiving properly completed payment request	23%	24%	100%	35%	100%
 Result	% of vendor payments issued via ACH	49%	40%	50%	43%	50%
Output	Number of vendor payments issued via check	8,675	5,855	N/A	4,579	N/A
Output	Number of vendor payments issued via ACH	6,735	3,699	N/A	4,434	N/A

Program includes:

Mandated Services  Y

Shared Services  N

Grant Funding  N

Explain all "Yes" boxes below

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

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

Explanation            The county is legally and contractually obligated to pay its vendors.





150202-Accounts Payable

BCC Priority Alignment: Accountable Government

Budget Summary

	FY20-21 Actuals	FY21-22 Actuals	FY22-23 Amended Budget	FY22-23 Projected Year- End	FY23-24 Budget	Change from Prior Yr Budget	% Change from Prior Yr Budget
<b>Beginning Fund Balance</b>	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-
Federal, State, Local, All Other Gifts & Donations	3,042	-	-	-	-	-	-
Charges, Fees, License, Permits, Fines, Assessments	507,242	512,154	502,965	502,965	265,695	(237,270)	-47%
Revenue from Bonds & Other Debts	-	-	-	-	-	-	-
All Other Revenue Resources	-	-	145,000	145,000	200,000	55,000	38%
Other Interfund Transfers	-	-	-	-	-	-	-
General Fund Support	-	-	-	-	89,857	89,857	-
<b>Operating Revenue</b>	<b>510,284</b>	<b>512,154</b>	<b>647,965</b>	<b>647,965</b>	<b>555,552</b>	<b>(92,413)</b>	<b>-14%</b>
<b>Total Revenue</b>	<b>510,284</b>	<b>512,154</b>	<b>647,965</b>	<b>647,965</b>	<b>555,552</b>	<b>(92,413)</b>	<b>-14%</b>
Personnel Services	296,421	378,421	616,333	382,052	528,185	(88,148)	-14%
Materials and Services	86,850	207,847	74,939	74,348	27,367	(47,572)	-63%
Capital Outlay	-	-	-	-	-	-	-
<b>Operating Expense</b>	<b>383,271</b>	<b>586,268</b>	<b>691,272</b>	<b>456,400</b>	<b>555,552</b>	<b>(135,720)</b>	<b>-20%</b>
Debt Service	-	-	-	-	-	-	-
Special Payments	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-
Reserve for Future Expenditures	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-
Unappropriated Ending Fund Balance	-	-	-	-	-	-	-
<b>Total Expense</b>	<b>383,271</b>	<b>586,268</b>	<b>691,272</b>	<b>456,400</b>	<b>555,552</b>	<b>(135,720)</b>	<b>-20%</b>

Revenues Less Expenses                                      127,013                                      (74,114)                                      (43,307)                                      191,565                                      -

Notes:  
None.



# Accounting Services

## Accounting


### Purpose Statement

The purpose of the Accounting Program is to provide general accounting support to County Departments which includes accounts receivable and cash management, account reconciliations, chart of account management, and the preparation of the County's Annual Comprehensive Financial Report.

### Performance Narrative Statement

The Accounting Program budget is a continuation of current service funding levels. These resources will allow us to continue to provide county leaders and employees with accounting, audit, consultation and review services so they can manage public funds effectively, tie resources to expected performance and achieve results that matter to taxpayers. This furthers the countywide strategic objective of building public trust through good government.

### Key Performance Measures

		FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Target	FY 22-23 Actuals	FY 23-24 Target
	Result Accounts and billings collected within 60 days	NEW	NEW	75%	N/A	75%

Program includes:

Mandated Services  Y

Shared Services  N

Grant Funding  N

Explain all "Yes" boxes below

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

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

Explanation      This program includes revenue functions such as collection and administration of the following: transient lodging taxes as defined by County Code, vehicle registration fees, and marijuana taxes.



	FY20-21 Actuals	FY21-22 Actuals	FY22-23 Amended Budget	FY22-23 Projected Year- End	FY23-24 Budget	Change from Prior Yr Budget	% Change from Prior Yr Budget
<b>Beginning Fund Balance</b>	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-
Federal, State, Local, All Other Gifts & Donations	5,306	10,177	-	-	-	-	-
Charges, Fees, License, Permits, Fines, Assessments	773,954	655,020	641,955	641,955	597,675	(44,280)	-7%
Revenue from Bonds & Other Debts	-	-	-	-	-	-	-
All Other Revenue Resources	-	-	-	-	-	-	-
Other Interfund Transfers	-	-	-	-	-	-	-
General Fund Support	-	-	-	-	791,859	791,859	-
<b>Operating Revenue</b>	<b>779,260</b>	<b>665,197</b>	<b>641,955</b>	<b>641,955</b>	<b>1,389,534</b>	<b>747,579</b>	<b>116%</b>
<b>Total Revenue</b>	<b>779,260</b>	<b>665,197</b>	<b>641,955</b>	<b>641,955</b>	<b>1,389,534</b>	<b>747,579</b>	<b>116%</b>
Personnel Services	263,392	362,893	490,970	438,255	1,073,677	582,707	119%
Materials and Services	138,479	85,444	150,985	163,466	315,857	164,872	109%
Capital Outlay	-	-	-	-	-	-	-
<b>Operating Expense</b>	<b>401,871</b>	<b>448,337</b>	<b>641,955</b>	<b>601,721</b>	<b>1,389,534</b>	<b>747,579</b>	<b>116%</b>
Debt Service	-	-	-	-	-	-	-
Special Payments	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-
Reserve for Future Expenditures	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-
Unappropriated Ending Fund Balance	-	-	-	-	-	-	-
<b>Total Expense</b>	<b>401,871</b>	<b>448,337</b>	<b>641,955</b>	<b>601,721</b>	<b>1,389,534</b>	<b>747,579</b>	<b>116%</b>

**Revenues Less Expenses** 377,389 216,861 - 40,234 -

Notes:  
None.



# Accounting Services

## Payroll


### Purpose Statement

The purpose of the Payroll Program is to provide payroll consultation, inquiry response, report, and reconciliation services to County employees and departments so that employees are paid correctly and on-time.

### Performance Narrative Statement

The Payroll Program budget is a continuation of current service funding levels. These resources allow the program to serve County employees and departments, processing approximately 61,000 paychecks annually so employees are paid accurately and on time, while providing payroll consultation, inquiry response, reporting and reconciliation services. This will result in the responsible management of public funds.

### Key Performance Measures

		FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Target	FY 22-23 Actuals	FY 23-24 Target
 Result	Employees paid accurately per pay period	97%	95%	99%	96%	99%
Output	Number of timesheet amendments completed	4,041	1,400	N/A	1,175	N/A

Program includes:

- Mandated Services
- Shared Services
- Grant Funding

Explain all "Yes" boxes below

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

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

Explanation      Wage and hour law - BOLI and the Internal Revenue Service.



	FY20-21 Actuals	FY21-22 Actuals	FY22-23 Amended Budget	FY22-23 Projected Year- End	FY23-24 Budget	Change from Prior Yr Budget	% Change from Prior Yr Budget
<b>Beginning Fund Balance</b>	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-
Federal, State, Local, All Other Gifts & Donations	345	-	13,330	13,330	-	(13,330)	-100%
Charges, Fees, License, Permits, Fines, Assessments	632,720	632,721	633,220	633,220	419,581	(213,639)	-34%
Revenue from Bonds & Other Debts	-	-	-	-	-	-	-
All Other Revenue Resources	-	-	-	-	-	-	-
Other Interfund Transfers	-	-	-	-	-	-	-
General Fund Support	-	116,382	122,298	182,716	309,325	187,027	153%
<b>Operating Revenue</b>	<b>633,065</b>	<b>749,103</b>	<b>768,848</b>	<b>829,266</b>	<b>728,906</b>	<b>(39,942)</b>	<b>-5%</b>
<b>Total Revenue</b>	<b>633,065</b>	<b>749,103</b>	<b>768,848</b>	<b>829,266</b>	<b>728,906</b>	<b>(39,942)</b>	<b>-5%</b>
Personnel Services	690,476	668,032	697,615	756,874	705,759	8,144	1%
Materials and Services	74,847	62,507	71,233	72,392	23,147	(48,086)	-68%
Capital Outlay	-	-	-	-	-	-	-
<b>Operating Expense</b>	<b>765,323</b>	<b>730,539</b>	<b>768,848</b>	<b>829,266</b>	<b>728,906</b>	<b>(39,942)</b>	<b>-5%</b>
Debt Service	-	-	-	-	-	-	-
Special Payments	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-
Reserve for Future Expenditures	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-
Unappropriated Ending Fund Balance	-	-	-	-	-	-	-
<b>Total Expense</b>	<b>765,323</b>	<b>730,539</b>	<b>768,848</b>	<b>829,266</b>	<b>728,906</b>	<b>(39,942)</b>	<b>-5%</b>

**Revenues Less Expenses** (132,258) 18,564 - - -

Notes:  
 None.



# Financial Management & Accountability

## Budget


### Purpose Statement

The purpose of the Budget program is to provide financial planning, analysis, monitoring and support services to County leadership, County Departments, and Agencies so they can effectively manage resources to achieve their strategic and operational results in a fiscally sustainable manner.

### Performance Narrative Statement

These resources will allow us to provide county leaders and employees with timely budget development, consultation and review services so they can manage public funds effectively, tie resources to expected performance and achieve results that matter to taxpayers. This furthers the countywide strategic objective of building public trust through good government.

### Key Performance Measures

		FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Target	FY 22-23 Actuals	FY 23-24 Target
Result	Appropriation in which year-end actual is within 5% of final budget	NEW	NEW	75%	Reported after end of FY	75%
 Result	% of departmental budgets where expenditures do not exceed appropriations at end of fiscal year.	98%	100%	100%	NA <sub>1</sub>	N/A

Program includes:

Mandated Services  Y

Shared Services  N

Grant Funding  N

Explain all "Yes" boxes below

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

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

Explanation                      Per Oregon Revised Statutes, Chapter 294, local governments are required to adopt a budget, make appropriations, and declare and categorize property taxes prior to the beginning of the fiscal year and before money is spent or obligations incurred.



	FY20-21 Actuals	FY21-22 Actuals	FY22-23 Amended Budget	FY22-23 Projected Year- End	FY23-24 Budget	Change from Prior Yr Budget	% Change from Prior Yr Budget
<b>Beginning Fund Balance</b>	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-
Federal, State, Local, All Other Gifts & Donations	30	-	-	-	-	-	-
Charges, Fees, License, Permits, Fines, Assessments	454,399	457,633	457,730	457,730	641,701	183,971	40%
Revenue from Bonds & Other Debts	-	-	-	-	-	-	-
All Other Revenue Resources	-	-	-	-	-	-	-
Other Interfund Transfers	-	-	-	-	-	-	-
General Fund Support	-	544,837	686,310	571,942	469,317	(216,993)	-32%
<b>Operating Revenue</b>	<b>454,429</b>	<b>1,002,470</b>	<b>1,144,040</b>	<b>1,029,672</b>	<b>1,111,018</b>	<b>(33,022)</b>	<b>-3%</b>
<b>Total Revenue</b>	<b>454,429</b>	<b>1,002,470</b>	<b>1,144,040</b>	<b>1,029,672</b>	<b>1,111,018</b>	<b>(33,022)</b>	<b>-3%</b>
Personnel Services	771,269	866,578	852,008	852,548	874,427	22,419	3%
Materials and Services	90,657	236,372	292,032	408,923	236,591	(55,441)	-19%
Capital Outlay	-	-	-	-	-	-	-
<b>Operating Expense</b>	<b>861,926</b>	<b>1,102,951</b>	<b>1,144,040</b>	<b>1,261,471</b>	<b>1,111,018</b>	<b>(33,022)</b>	<b>-3%</b>
Debt Service	-	-	-	-	-	-	-
Special Payments	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-
Reserve for Future Expenditures	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-
Unappropriated Ending Fund Balance	-	-	-	-	-	-	-
<b>Total Expense</b>	<b>861,926</b>	<b>1,102,951</b>	<b>1,144,040</b>	<b>1,261,471</b>	<b>1,111,018</b>	<b>(33,022)</b>	<b>-3%</b>
<b>Revenues Less Expenses</b>	<b>(407,497)</b>	<b>(100,481)</b>	<b>-</b>	<b>(231,799)</b>	<b>-</b>		

Notes:  
 None.



# Financial Management & Accountability

## Grants

### Purpose Statement

The purpose of the Grants program is to provide grants management services including financial reporting, fiscal compliance and oversight, grant-related training, technical assistance, and subrecipient fiscal monitoring to the County and County Departments supporting timely and accurate financial reports to make informed decisions.

### Performance Narrative Statement



The Grants Program budget is a continuation of current service funding levels. These resources allow us to complete the required grant-related financial management and reporting for Federal, State, and Local awards, fiscal oversight, and preparation of the Schedule of Expenditures of Federal Awards (SEFA) for the annual Single Audit.

The resources support the program's work for maintaining compliance with funding requirements and delivering services to the County including timely submission for an annual combined total of approximately 400 grant-related draws, invoices, and reports.

Resources support approximately 30 new subrecipient federal grant awards per year as well as monitoring of on-going multi-year awards to not-for-profit organizations and local governments delivering services in the community. This work is reflected in the performance metrics through maintaining compliance, timely submission of reporting, and supporting the work between the County and subrecipients.

Achieving these performance targets allows the County departments to remain in compliance with funding requirements, support retention of existing funding and obtain new funding, and remain in good standing with grantors.

### Key Performance Measures

		FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Target	FY 22-23 Actuals	FY 23-24 Target
 Result	Grants without financial audit & monitoring findings	N/A	N/A	100%	N/A	100%
 Result	% Financial reports filed on or before the due date	96%	83%	100%	94%	100%

Program includes:

Mandated Services  Y

Shared Services  N

Grant Funding  N

Explain all "Yes" boxes below

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

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

Explanation                      The County is required under 2 CFR 200, as recipient of Federal grant funds to maintain a financial management system, policies and procedures, and internal controls in accordance with these regulations. The County must also have a Single Audit of its Federal expenditures each year, to remain eligible for Federal funding.





	FY20-21 Actuals	FY21-22 Actuals	FY22-23 Amended Budget	FY22-23 Projected Year- End	FY23-24 Budget	Change from Prior Yr Budget	% Change from Prior Yr Budget
<b>Beginning Fund Balance</b>	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-
Federal, State, Local, All Other Gifts & Donations	24,957	7,576	129,049	75,000	236,344	107,295	83%
Charges, Fees, License, Permits, Fines, Assessments	920,100	1,088,161	1,244,802	1,244,802	1,050,038	(194,764)	-16%
Revenue from Bonds & Other Debts	-	-	-	-	-	-	-
All Other Revenue Resources	20,073	-	-	-	-	-	-
Other Interfund Transfers	-	-	-	-	-	-	-
General Fund Support	-	578,044	1,001,574	617,633	-	(1,001,574)	-100%
<b>Operating Revenue</b>	<b>965,130</b>	<b>1,673,782</b>	<b>2,375,425</b>	<b>1,937,435</b>	<b>1,286,382</b>	<b>(1,089,043)</b>	<b>-46%</b>
<b>Total Revenue</b>	<b>965,130</b>	<b>1,673,782</b>	<b>2,375,425</b>	<b>1,937,435</b>	<b>1,286,382</b>	<b>(1,089,043)</b>	<b>-46%</b>
Personnel Services	1,041,030	934,856	1,659,168	1,187,309	978,529	(680,639)	-41%
Materials and Services	496,298	682,651	716,257	750,126	307,853	(408,404)	-57%
Capital Outlay	-	-	-	-	-	-	-
<b>Operating Expense</b>	<b>1,537,328</b>	<b>1,617,507</b>	<b>2,375,425</b>	<b>1,937,435</b>	<b>1,286,382</b>	<b>(1,089,043)</b>	<b>-46%</b>
Debt Service	-	-	-	-	-	-	-
Special Payments	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-
Reserve for Future Expenditures	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-
Unappropriated Ending Fund Balance	-	-	-	-	-	-	-
<b>Total Expense</b>	<b>1,537,328</b>	<b>1,617,507</b>	<b>2,375,425</b>	<b>1,937,435</b>	<b>1,286,382</b>	<b>(1,089,043)</b>	<b>-46%</b>
<b>Revenues Less Expenses</b>	<b>(572,198)</b>	<b>56,275</b>	<b>-</b>	<b>-</b>	<b>-</b>		

Notes:  
 None.



# Financial Management & Accountability

## Procurement and Contract Services


### Purpose Statement

The purpose of the Procurement and Contract Services program is to provide policy training, and the acquisition of goods and contracted services to County Departments and agencies so they can acquire the goods and services needed within established timelines and in compliance with public procurement requirements.

### Performance Narrative Statement

The Procurement and Contract Services Program budget is a continuation of current service funding levels. These resources will provide County departments, agencies and districts with timely procurement and contract services, personal property repurposing and disposition services so they can successfully fulfill their strategic goals.

### Key Performance Measures

		FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Target	FY 22-23 Actuals	FY 23-24 Target
	Result % Small contracts (<\$50k) completed within 10 business days	88%	83%	90%	93%	100%

Program includes:

Mandated Services

Shared Services

Grant Funding

Explain all "Yes" boxes below

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

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

Explanation            The process for procuring goods and services is governed by County codes, State law (ORS 279), and Federal regulations.



**150304-Procurement & Contract Services**  
 BCC Priority Alignment: Accountable Government  
 Budget Summary

	FY20-21 Actuals	FY21-22 Actuals	FY22-23 Amended Budget	FY22-23 Projected Year- End	FY23-24 Budget	Change from Prior Yr Budget	% Change from Prior Yr Budget
<b>Beginning Fund Balance</b>	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-
Federal, State, Local, All Other Gifts & Donations	7,501	4,798	-	-	-	-	-
Charges, Fees, License, Permits, Fines, Assessments	995,372	995,371	949,369	949,369	691,392	(257,977)	-27%
Revenue from Bonds & Other Debts	34,526	31,884	9,000	30,000	30,000	21,000	233%
All Other Revenue Resources	174,689	281,487	100,000	100,000	100,000	-	0%
Other Interfund Transfers	-	-	-	-	-	-	-
General Fund Support	-	151,840	213,865	52,693	414,538	200,673	94%
<b>Operating Revenue</b>	<b>1,212,088</b>	<b>1,465,381</b>	<b>1,272,234</b>	<b>1,132,062</b>	<b>1,235,930</b>	<b>(36,304)</b>	<b>-3%</b>
<b>Total Revenue</b>	<b>1,212,088</b>	<b>1,465,381</b>	<b>1,272,234</b>	<b>1,132,062</b>	<b>1,235,930</b>	<b>(36,304)</b>	<b>-3%</b>
Personnel Services	1,040,308	803,370	1,133,108	989,242	1,173,788	40,680	4%
Materials and Services	134,133	240,939	139,125	142,820	62,142	(76,983)	-55%
Capital Outlay	-	-	-	-	-	-	-
<b>Operating Expense</b>	<b>1,174,441</b>	<b>1,044,309</b>	<b>1,272,233</b>	<b>1,132,062</b>	<b>1,235,930</b>	<b>(36,303)</b>	<b>-3%</b>
Debt Service	-	-	-	-	-	-	-
Special Payments	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-
Reserve for Future Expenditures	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-
Unappropriated Ending Fund Balance	-	-	-	-	-	-	-
<b>Total Expense</b>	<b>1,174,441</b>	<b>1,044,309</b>	<b>1,272,233</b>	<b>1,132,062</b>	<b>1,235,930</b>	<b>(36,303)</b>	<b>-3%</b>
<b>Revenues Less Expenses</b>	<b>37,647</b>	<b>421,072</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Notes:  
 None.