



# Non-Departmental

## FY22-23 BUDGET PRESENTATION





# Non Departmental (00)

## Department Budget Summary by Fund

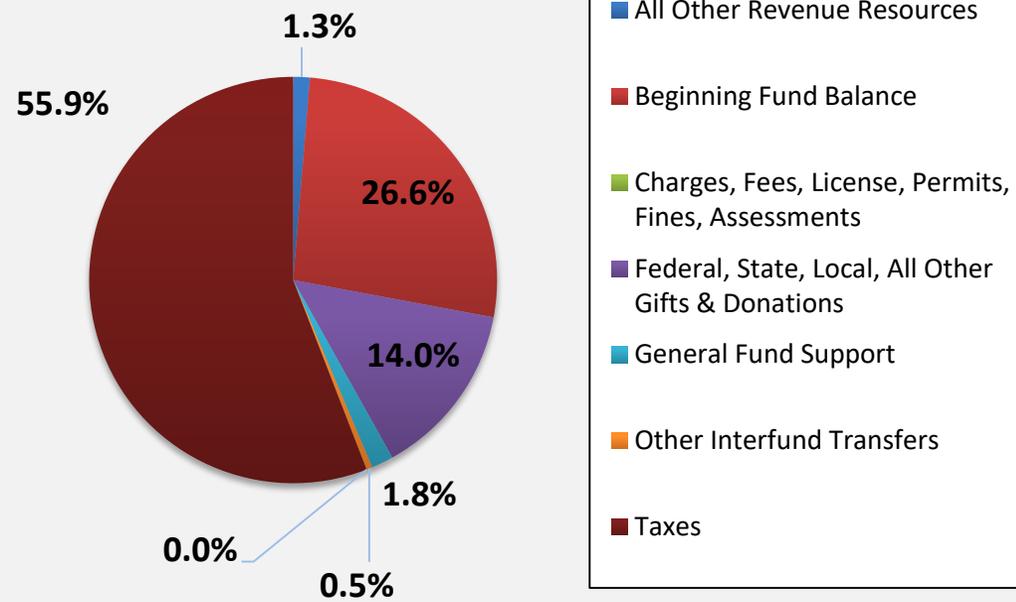
<i>Line of Business</i>		FY 22-23	FY 22-23	FY 22-23	FY 22-23	FY 22-23	FY 22-23
<i>Program</i>	<i>Prog#</i>	General Fund (100)	* ARPA (230)	Clackamas Debt Service (320)	Clackamas GO Debt Service (321)	Total Budget	General Fund Support in Budget**
Non Departmental							
Non Departmental	000202	225,737,270	38,782,955			264,520,225	
Debt						-	
FFC Bonds	000302			9,429,440		9,429,440	4,897,990
GO Debt	000303				5,435,830	5,435,830	
						-	
<b>TOTAL</b>		<b>\$ 225,737,270</b>	<b>\$ 38,782,955</b>	<b>\$ 9,429,440</b>	<b>\$ 5,435,830</b>	<b>\$ 279,385,495</b>	<b>\$ 4,897,990</b>
<i>FY 21-22 Budget (Amended)</i>		\$ 208,941,290	\$ 18,966,321	\$ 9,409,140	\$ 5,289,580	\$ 242,606,331	\$ 4,744,699
<i>\$ Increase (Decrease)</i>		\$ 16,795,980	\$ 19,816,634	\$ 20,300	\$ 146,250	\$ 36,779,164	\$ 153,291
<i>% Increase ( Decrease)</i>		8.0%	104.5%	0.2%	2.8%	15.2%	3.2%

\* ARPA funding is disbursed to departments from Fund 230 Non-Departmental.

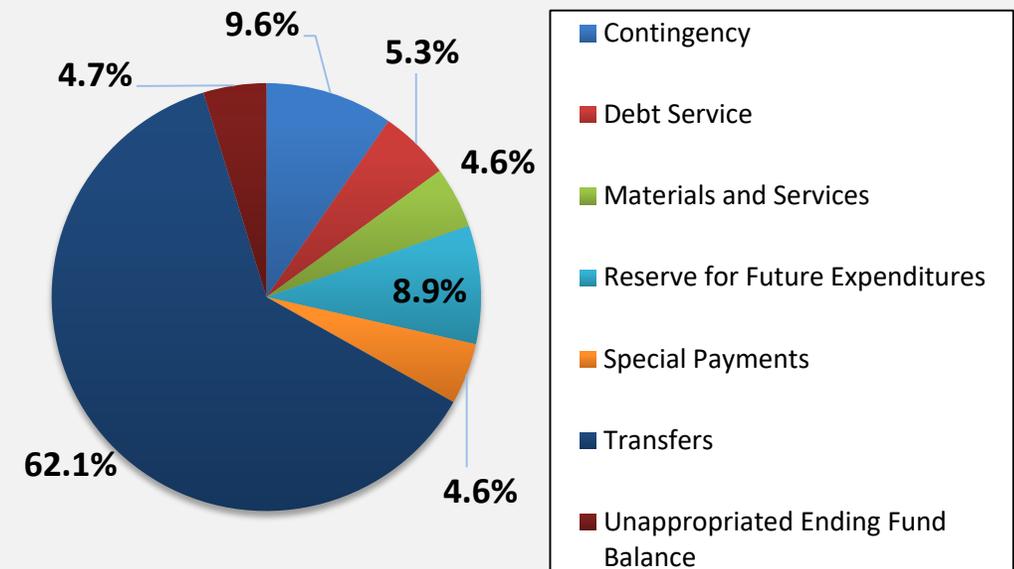
\*\* General Fund Support is the subsidy, net of any other revenue received by the department.

# FY 22-23 Revenue and Expenses

## Revenues



## Expenses



# Summary of Revenue & Expenses

## Non Departmental (00) - General Fund (100)

	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Amended Budget	FY 21-22 Projected Year End	FY 22-23 Proposed Budget	Chg from Prior Yr Budget	% Chg from Prior Yr Budget
<b>Beginning Fund Balance</b>	<b>64,823,033</b>	<b>58,226,597</b>	<b>60,379,174</b>	<b>75,432,090</b>	<b>70,106,986</b>	<b>9,727,812</b>	<b>16.1%</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	5,689,139	6,363,458	6,027,930	4,802,000	4,285,000	(1,742,930)	-28.9%
Charges, Fees, License, Permits, Fines, Assessments	62,493	24,925	10,750	36,000	16,000	5,250	48.8%
Revenue from Bonds & Other Debts	-	1,292,098	-	-	-	-	-
All Other Revenue Resources	996,597	420,805	833,550	411,920	381,920	(451,630)	-54.2%
Other Interfund Transfers	7,908,541	4,105,886	-	-	-	-	0%
<b>Operating Revenue</b>	<b>147,739,234</b>	<b>152,575,842</b>	<b>146,836,831</b>	<b>151,111,059</b>	<b>155,630,279</b>	<b>8,793,448</b>	<b>6.0%</b>
<b>Total Revenue</b>	<b>212,562,267</b>	<b>210,802,439</b>	<b>207,216,005</b>	<b>226,543,149</b>	<b>225,737,265</b>	<b>18,521,260</b>	<b>8.9%</b>
Personnel Services	49,736	-	-	-	-	-	-
Materials & Services	8,012,850	7,249,411	6,007,239	6,016,241	34,000	(5,973,239)	-99.4%
<b>Operating Expense</b>	<b>8,062,586</b>	<b>7,249,411</b>	<b>6,007,239</b>	<b>6,016,241</b>	<b>34,000</b>	<b>(5,973,239)</b>	<b>-99.4%</b>
Debt Service	244,303	495,217	-	-	-	-	-
Special Payments	18,104,459	8,212,252	4,083,500	6,313,500	-	(4,083,500)	-100.0%
Interfund Transfers	117,250,344	111,288,204	146,491,875	145,504,892	160,530,124	14,038,249	9.6%
Reserve for Future Expenditures	-	-	20,889,994	-	25,000,000	4,110,006	19.7%
Contingency	-	-	19,940,696	-	26,908,050	6,967,354	34.9%
Unappropriated Ending Fund Balance	-	-	11,527,986	-	13,265,091	1,737,105	15.1%
<b>Total Expense</b>	<b>143,661,692</b>	<b>127,245,084</b>	<b>208,941,290</b>	<b>157,834,633</b>	<b>225,737,265</b>	<b>16,795,975</b>	<b>8.0%</b>
Ending Fund Balance - Restricted	-	-	-	68,708,516	-	-	-
<b>Revenues Less Expenses</b>	<b>68,900,575</b>	<b>83,557,355</b>	<b>(1,725,285)</b>	<b>-</b>	<b>-</b>	<b>1,725,285</b>	<b>-100.0%</b>

### Significant Issues and Changes

In FY22-23 internal service charges to Non-Department shifted revenue categories from Charges and Fees to General Fund Support. Within Non Departmental this shift is from allocated cost expenses to general fund transfers.

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

# Summary of Revenue & Expenses

## Non Departmental (00) - Debt Service Fund (320)

	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Amended Budget	FY 21-22 Projected Year End	FY 22-23 Proposed Budget	Chg from Prior Yr Budget	% Chg from Prior Yr Budget
<b>Beginning Fund Balance</b>	161,837	3,781	-	100,968	100,970	100,970	-
Revenue from Bonds & Other Debts	-	33,260,776	-	-	-	-	-
All Other Revenue Resources	3,209,700	3,331,869	3,384,033	3,384,035	3,146,530	(237,503)	-7.0%
Other Interfund Transfers	5,339,305	6,430,425	1,280,408	1,280,408	1,283,950	3,542	0.3%
General Fund Support	-	-	4,744,699	4,744,699	4,897,990	153,291	3.2%
<b>Operating Revenue</b>	<b>8,549,005</b>	<b>43,023,070</b>	<b>9,409,140</b>	<b>9,409,142</b>	<b>9,328,470</b>	<b>(80,670)</b>	<b>-0.9%</b>
<b>Total Revenue</b>	<b>8,710,842</b>	<b>43,026,851</b>	<b>9,409,140</b>	<b>9,510,110</b>	<b>9,429,440</b>	<b>20,300</b>	<b>0.2%</b>
Debt Service	8,707,060	42,925,883	9,409,140	9,409,140	9,429,440	20,300	0.2%
<b>Total Expense</b>	<b>8,707,060</b>	<b>42,925,883</b>	<b>9,409,140</b>	<b>9,409,140</b>	<b>9,429,440</b>	<b>20,300</b>	<b>0.2%</b>
Ending Fund Balance - Restricted				100,970			
<b>Revenues Less Expenses</b>	<b>3,782</b>	<b>100,968</b>	-	-	-	-	

# Summary of Revenue & Expenses

## Non Departmental (00) - GO Debt Service Fund (321)

	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Amended Budget	FY 21-22 Projected Year End	FY 22-23 Proposed Budget	Chg from Prior Yr Budget	% Chg from Prior Yr Budget
<b>Beginning Fund Balance</b>	<b>229,672</b>	<b>150,212</b>	-	<b>215,307</b>	<b>282,707</b>	<b>282,707</b>	-
Taxes	4,824,641	5,175,553	5,289,580	5,353,580	5,148,623	(140,957)	-2.7%
Federal, State, Local, All Other Gifts & Donations	592	3,866	-	100	-	-	-
All Other Revenue Resources	2,633	2,751	-	3,300	4,500	4,500	-
						-	-
<b>Operating Revenue</b>	<b>4,827,866</b>	<b>5,182,170</b>	<b>5,289,580</b>	<b>5,356,980</b>	<b>5,153,123</b>	<b>(136,457)</b>	<b>-2.6%</b>
<b>Total Revenue</b>	<b>5,057,538</b>	<b>5,332,382</b>	<b>5,289,580</b>	<b>5,572,287</b>	<b>5,435,830</b>	<b>146,250</b>	<b>2.8%</b>
Debt Service	4,907,325	5,117,075	5,289,580	5,289,580	5,435,830	146,250	2.8%
<b>Total Expense</b>	<b>4,907,325</b>	<b>5,117,075</b>	<b>5,289,580</b>	<b>5,289,580</b>	<b>5,435,830</b>	<b>146,250</b>	<b>2.8%</b>
Ending Fund Balance - Restricted				282,707			
<b>Revenues Less Expenses</b>	<b>150,213</b>	<b>215,307</b>	-	-	-	-	

# Summary of Revenue & Expenses

## Non Departmental (00) - ARPA Fund (230)

	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Amended Budget	FY 21-22 Projected Year End	FY 22-23 Proposed Budget	Chg from Prior Yr Budget	% Chg from Prior Yr Budget
<b>Beginning Fund Balance</b>	-	-	-	8,715	3,888,569	3,888,569	-
Federal, State, Local, All Other Gifts & Donations	-	-	18,966,321	22,702,175	34,734,386	15,768,065	83.1%
All Other Revenue Resources	-	8,715	-	144,000	160,000	160,000	-
<b>Operating Revenue</b>	-	8,715	18,966,321	22,846,175	34,894,386	15,928,065	84.0%
<b>Total Revenue</b>	-	8,715	18,966,321	22,854,890	38,782,955	19,816,634	104.5%
Materials & Services	-	-	100,000	100,000	12,927,650	12,827,650	12827.7%
<b>Operating Expense</b>	-	-	100,000	100,000	12,927,650	12,827,650	12827.7%
Special Payments	-	-	11,042,225	11,042,226	12,927,655	1,885,430	17.1%
Interfund Transfers	-	-	7,824,096	7,824,095	12,927,650	5,103,554	65.2%
<b>Total Expense</b>	-	-	18,966,321	18,966,321	38,782,955	19,816,634	104.5%
Ending Fund Balance - Restricted	-	-	-	3,888,569	-	-	-
<b>Revenues Less Expenses</b>	-	8,715	-	-	-	-	-

# End of Presentation





Non Departmental

Non Departmental

Budget Summary

	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Amended Budget	FY 21-22 Projected Year End	FY 22-23 Proposed Budget	Chg from Prior Yr Budget	% Chg from Prior Yr Budget
<b>Beginning Fund Balance</b>	<b>64,823,033</b>	<b>58,226,597</b>	<b>60,379,174</b>	<b>75,432,090</b>	<b>70,106,986</b>	<b>9,727,812</b>	<b>16.1%</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	5,689,139	6,363,458	6,027,930	4,802,000	4,285,000	(1,742,930)	-28.9%
Charges, Fees, License, Permits, Fines, Assessments	62,493	24,925	10,750	36,000	16,000	5,250	48.8%
Revenue from Bonds & Other Debts	-	1,292,098	-	-	-	-	-
All Other Revenue Resources	996,597	420,805	833,550	411,920	381,920	(451,630)	-54.2%
Other Interfund Transfers	7,908,541	4,105,886	-	-	-	-	0%
<b>Operating Revenue</b>	<b>147,739,234</b>	<b>152,575,842</b>	<b>146,836,831</b>	<b>151,111,059</b>	<b>155,630,279</b>	<b>8,793,448</b>	<b>6.0%</b>
<b>Total Revenue</b>	<b>212,562,267</b>	<b>210,802,439</b>	<b>207,216,005</b>	<b>226,543,149</b>	<b>225,737,265</b>	<b>18,521,260</b>	<b>8.9%</b>
Personnel Services	49,736	-	-	-	-	-	-
Materials & Services	8,012,850	7,249,411	6,007,239	6,016,240	34,000	(5,973,239)	-99.4%
<b>Operating Expense</b>	<b>8,062,586</b>	<b>7,249,411</b>	<b>6,007,239</b>	<b>6,016,240</b>	<b>34,000</b>	<b>(5,973,239)</b>	<b>-99.4%</b>
Debt Service	244,303	495,217	-	-	-	-	-
Special Payments	18,104,459	8,212,252	4,083,500	6,313,500	-	(4,083,500)	-100.0%
Interfund Transfers	117,250,344	111,288,204	146,491,875	145,504,892	160,530,124	14,038,249	9.6%
Reserve for Future Expenditures	-	-	20,889,994	-	25,000,000	4,110,006	19.7%
Contingency	-	-	19,940,696	-	26,908,050	6,967,354	34.9%
Unappropriated Ending Fund Balance	-	-	11,527,986	-	13,265,096	1,737,110	15.1%
<b>Total Expense</b>	<b>143,661,692</b>	<b>127,245,084</b>	<b>208,941,290</b>	<b>157,834,632</b>	<b>225,737,270</b>	<b>16,795,980</b>	<b>8.0%</b>
Ending Fund Balance - Restricted	-	-	-	68,708,516	-	-	-
<b>Revenues Less Expenses</b>	<b>68,900,575</b>	<b>83,557,355</b>	<b>(1,725,285)</b>	<b>1</b>	<b>(5)</b>	<b>1,725,280</b>	<b>-100.0%</b>

**Significant Issues and Changes**

In FY22-23 internal service charges to General Fund departments shifted revenue categories from Charges and Fees to General Fund Support. Within Non Departmental this shift is from allocated cost expenses to general fund transfers.

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



Debt

FFC Bonds

Budget Summary

	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Amended Budget	FY 21-22 Projected Year End	FY 22-23 Proposed Budget	Chg from Prior Yr Budget	% Chg from Prior Yr Budget
<b>Beginning Fund Balance</b>	<b>161,837</b>	<b>3,781</b>	-	<b>100,968</b>	<b>100,970</b>	<b>100,970</b>	-
Revenue from Bonds & Other Debts	-	33,260,776	-	-	-	-	-
All Other Revenue Resources	3,209,700	3,331,869	3,384,033	3,384,035	3,146,530	(237,503)	-7.0%
Other Interfund Transfers	5,339,305	6,430,425	1,280,408	1,280,408	1,283,950	3,542	0.3%
General Fund Support	-	-	4,744,699	4,744,699	4,897,990	153,291	3.2%
<b>Operating Revenue</b>	<b>8,549,005</b>	<b>43,023,070</b>	<b>9,409,140</b>	<b>9,409,142</b>	<b>9,328,470</b>	<b>(80,670)</b>	<b>-0.9%</b>
<b>Total Revenue</b>	<b>8,710,842</b>	<b>43,026,851</b>	<b>9,409,140</b>	<b>9,510,110</b>	<b>9,429,440</b>	<b>20,300</b>	<b>0.2%</b>
Debt Service	8,707,060	42,925,883	9,409,140	9,409,140	9,429,440	20,300	0.2%
<b>Total Expense</b>	<b>8,707,060</b>	<b>42,925,883</b>	<b>9,409,140</b>	<b>9,409,140</b>	<b>9,429,440</b>	<b>20,300</b>	<b>0.2%</b>
Ending Fund Balance - Restricted				<b>100,970</b>			
<b>Revenues Less Expenses</b>	<b>3,782</b>	<b>100,968</b>	-	-	-	-	

Significant Issues and Changes



**Debt**  
**GO Debt**

**Budget Summary**

	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Amended Budget	FY 21-22 Projected Year End	FY 22-23 Proposed Budget	Chg from Prior Yr Budget	% Chg from Prior Yr Budget
<b>Beginning Fund Balance</b>	<b>229,672</b>	<b>150,212</b>	-	<b>215,307</b>	<b>282,707</b>	<b>282,707</b>	-
Taxes	4,824,641	5,175,553	5,289,580	5,353,580	5,148,623	(140,957)	-2.7%
Federal, State, Local, All Other Gifts & Donations	592	3,866	-	100	-	-	-
All Other Revenue Resources	2,633	2,751	-	3,300	4,500	4,500	-
						-	-
<b>Operating Revenue</b>	<b>4,827,866</b>	<b>5,182,170</b>	<b>5,289,580</b>	<b>5,356,980</b>	<b>5,153,123</b>	<b>(136,457)</b>	<b>-2.6%</b>
<b>Total Revenue</b>	<b>5,057,538</b>	<b>5,332,382</b>	<b>5,289,580</b>	<b>5,572,287</b>	<b>5,435,830</b>	<b>146,250</b>	<b>2.8%</b>
Debt Service	4,907,325	5,117,075	5,289,580	5,289,580	5,435,830	146,250	2.8%
<b>Total Expense</b>	<b>4,907,325</b>	<b>5,117,075</b>	<b>5,289,580</b>	<b>5,289,580</b>	<b>5,435,830</b>	<b>146,250</b>	<b>2.8%</b>
Ending Fund Balance - Restricted				282,707			
<b>Revenues Less Expenses</b>	<b>150,213</b>	<b>215,307</b>	-	-	-	-	
<b>Significant Issues and Changes</b>							



Non Departmental

ARPA

Budget Summary

	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Amended Budget	FY 21-22 Projected Year End	FY 22-23 Proposed Budget	Chg from Prior Yr Budget	% Chg from Prior Yr Budget
<b>Beginning Fund Balance</b>	-	-	-	8,715	3,888,569	3,888,569	#DIV/0!
Federal, State, Local, All Other Gifts & Donations	-	-	18,966,321	22,702,175	34,734,386	15,768,065	83.1%
All Other Revenue Resources	-	8,715	-	144,000	160,000	160,000	#DIV/0!
<b>Operating Revenue</b>	-	8,715	18,966,321	22,846,175	34,894,386	15,928,065	84.0%
<b>Total Revenue</b>	-	8,715	18,966,321	22,854,890	38,782,955	19,816,634	104.5%
Materials & Services	-	-	100,000	100,000	12,927,650	12,827,650	12827.7%
<b>Operating Expense</b>	-	-	100,000	100,000	12,927,650	12,827,650	12827.7%
Special Payments	-	-	11,042,225	11,042,226	12,927,655	1,885,430	17.1%
Interfund Transfers	-	-	7,824,096	7,824,095	12,927,650	5,103,554	65.2%
<b>Total Expense</b>	-	-	18,966,321	18,966,321	38,782,955	19,816,634	104.5%
Ending Fund Balance - Restricted	-	-	-	3,888,569	-	-	-
<b>Revenues Less Expenses</b>	-	8,715	-	-	-	-	-
<b>Significant Issues and Changes</b>							