

## **Budget Reviewer's Guide**

The Fiscal Year 2019-20 Clackamas County Proposed Budget is provided here for your review. The book is arranged in the order in which presentations are anticipated during the Budget Committee meetings on May 28 through June 4 with each department or item having its own tab. The tab numbers are cross-referenced with a meeting schedule found in the front pocket of the binder. The Budget Committee will meet in the Development Services Building Auditorium (room 115) at 150 Beavercreek Road, Oregon City beginning at 8:30 am Tuesday May 28 with dates and times for subsequent meetings to be confirmed by the Committee at this first meeting. Public testimony will be heard beginning at 5:30 pm on May 30.

For Fiscal Year 2019-20, we continue the process initiated in 2015-16 for the way Clackamas County and its component units (agencies) submit their maintenance level budget requests. These reflect what a department needs to continue to provide substantially the same services at essentially the same levels of service. It is understood that grants and other funding sources may vary between years. Notwithstanding these funding fluctuations, we anticipate that departments will offer the same range of services, while considering variations in the number of service recipients seen or the number of service encounters recorded. Those normal variations will be presented within a department's Maintenance Level Budget as long as the essential type and level of service will continue. Existing full-time equivalent positions (FTE) might be reassigned or reclassified as needed in response to changes in needs and/or funding resources.

The Budget Office assisted the departments in establishing their maintenance levels by adjusting current year budget numbers to reflect changes in personnel and allocated costs for FY 2019-20. Support was further adjusted in proportion to the department's share of current General Fund budget, net any one-time Policy Level Proposals. In order to balance the budget, the Maintenance Level Budgets were then reduced by 2-5% in order to begin addressing a forecasted deficit. By using a sliding scale, no department received less in General Fund support than it had received in the prior fiscal year. Departments were asked to absorb these shortfalls internally.

Departments then entered and balanced their Maintenance Level budget requests into the BRASS budgeting software system.

Departments were not invited to submit supplementary proposals in addition to their Maintenance Level requests.

## **Performance Clackamas**

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

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

- Build trust through good government.

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

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

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

Each department begins by describing the work it does, outlining its goals, and reporting on its performance. A summary report follows to compare operating revenues with operating expenditures, General Fund support and staffing. A line-item budget request for each fund completes the budget documentation.

We are always trying to improve our communications and would sincerely appreciate your comments about how we can make our presentations more helpful. Please contact the Budget Office at 503-742-5405 with your suggestions. Thank you.

## Reports

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

**Summaries of Resources and Requirements** display all funds together in the same format that was used in the document for individual funds. These highlight major revenue and expenditure categories, compare operating revenues with operating expenditures, show changes in ending fund balance and General Fund support and detail changes in staffing.

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

For those who prefer graphic presentations, a series of **pie charts** has been included. They compare:

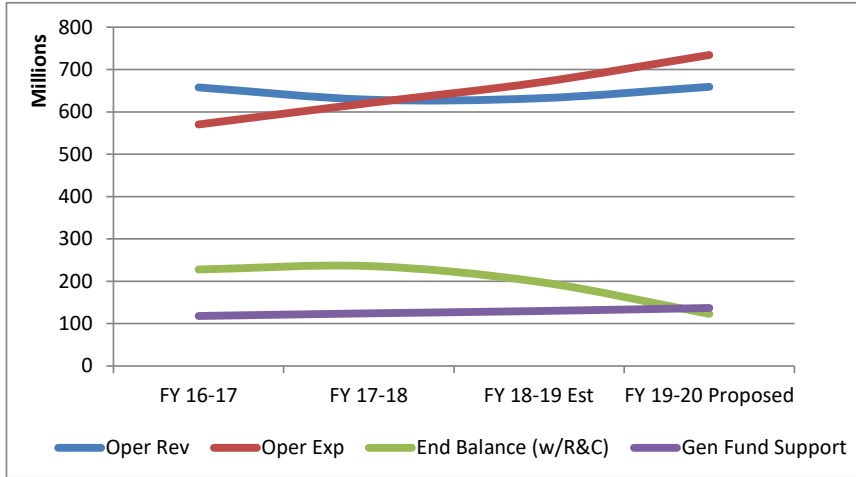
- Countywide summary of resources and requirements
- Budget requests by department
- Staffing requests by department

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

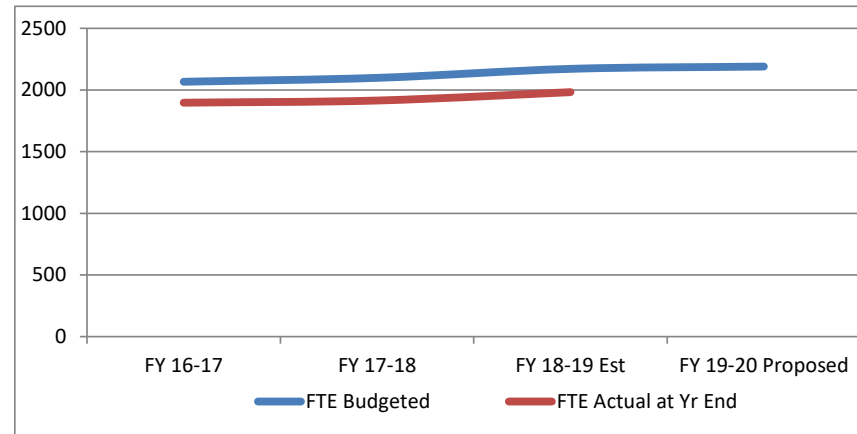
	FY 16-17	FY 17-18	FY 18-19 Amended Budget	FY 18-19 Projected Year End	FY 19-20 Proposed Budget	Chg from Prior Yr Budget	Prior Yr Budget
<b>RESOURCES</b>							
<b>Beginning Balance</b>	<b>\$ 140,440,663</b>	<b>\$ 227,889,294</b>	<b>\$ 234,939,224</b>	<b>\$ 235,900,538</b>	<b>\$ 198,191,884</b>	<b>\$ (36,747,340)</b>	<b>-15.6%</b>
Prior Year Revenue	3,755,527	5,710,769	1,160,290	1,915,635	385,299	(774,991)	-66.8%
Taxes	127,926,390	137,783,740	144,458,118	147,402,296	151,194,866	6,736,748	4.7%
Licenses & Permits	17,888,501	17,150,853	14,667,411	16,696,703	15,896,352	1,228,941	8.4%
Federal Grants & Revenues	25,038,108	22,437,610	28,406,471	25,929,319	26,047,292	(2,359,179)	-8.3%
State Grants & Revenues	88,146,808	89,128,037	105,984,059	102,354,255	100,510,994	(5,473,065)	-5.2%
Local Grants & Revenues	18,244,339	17,771,911	20,739,612	20,217,070	22,203,573	1,463,961	7.1%
Charges for Service	116,360,383	115,542,920	131,141,807	117,402,401	136,838,120	5,696,313	4.3%
Fines & Penalties	4,921,213	5,399,518	4,466,100	4,774,701	4,711,700	245,600	5.5%
Other Revenues	128,112,969	96,855,946	75,071,159	66,078,606	72,446,920	(2,624,239)	-3.5%
Interfund Transfers	118,952,986	121,074,266	128,568,923	129,318,604	128,878,781	309,858	0.2%
Prior Year Adj (Damascus)	8,398,558	-	-	-	-	-	0%
<b>Operating Revenue</b>	<b>657,745,782</b>	<b>628,855,570</b>	<b>654,663,950</b>	<b>632,089,590</b>	<b>659,113,897</b>	<b>4,449,947</b>	<b>0.7%</b>
% Change from prior year	NA	-4.4%	4.1%	0.5%	4.3%		
<b>Total Resources</b>	<b>798,186,445</b>	<b>856,744,864</b>	<b>889,603,174</b>	<b>867,990,128</b>	<b>857,305,781</b>	<b>(32,297,393)</b>	<b>-3.6%</b>
<b>REQUIREMENTS</b>							
Personnel Services	232,423,031	248,877,080	285,733,244	269,171,860	308,502,954	22,769,710	8.0%
Materials & Services	137,859,820	161,163,416	184,790,444	158,960,297	169,581,206	(15,209,238)	-8.2%
Debt Service	13,517,613	14,828,209	13,640,761	13,648,002	13,858,689	217,928	1.6%
Special Payments (other govt's & agencies)	11,936,535	29,845,613	55,781,519	36,923,701	26,942,886	(28,838,633)	-51.7%
Interfund Transfers	118,952,986	121,074,266	129,746,424	129,665,861	130,215,139	468,715	0.4%
Indirect Costs (internal dept chgs)	6,107,181	6,732,530	8,007,606	7,337,741	7,655,278	(352,328)	-4.4%
Cost Allocation Charges	26,055,563	28,379,356	29,133,631	29,112,716	33,106,121	3,972,490	13.6%
Capital Outlay	23,444,422	9,887,603	59,204,886	24,592,767	44,395,173	(14,809,713)	-25.0%
<b>Operating Expenditure</b>	<b>570,297,151</b>	<b>620,788,073</b>	<b>766,038,515</b>	<b>669,412,945</b>	<b>734,257,446</b>	<b>(31,781,069)</b>	<b>-4.1%</b>
% Change from prior year	NA	8.9%	23.4%	7.8%	9.7%		
Reserve for Future Expenditures	-	-	59,801,964	-	57,231,747	(2,570,217)	-4.3%
Contingency	-	-	63,762,695	-	65,816,588	2,053,893	3.2%
<b>Total Requirements</b>	<b>570,297,151</b>	<b>620,788,073</b>	<b>889,603,174</b>	<b>669,412,945</b>	<b>857,305,781</b>	<b>(32,297,393)</b>	<b>-3.6%</b>
<b>Ending Balance</b>	<b>\$ 227,889,294</b>	<b>\$ 235,956,791</b>	<b>\$ -</b>	<b>\$ 198,577,183</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>
Ending Balance w/Reserve & Contingency	\$227,889,294	\$235,956,791	\$123,564,659	\$198,577,183	\$123,048,335	(\$516,324)	-0.4%
<b>General Fund Support</b>	<b>118,123,089</b>	<b>124,363,228</b>	<b>131,946,385</b>	<b>129,847,854</b>	<b>137,023,657</b>	<b>5,077,272</b>	<b>3.8%</b>
Full Time Equiv Positions (FTE) Budgeted	2,066.9	2,098.6	2,171.5		2,190.1	18.6	0.9%
Full Time Equiv Positions (FTE) Filled at Yr End	1,897.1	1,914.6		1,982.6			
Full Time Equiv Positions (FTE) Vacant at Yr End	169.8	183.9		188.9			

See graph on reverse page for a visual depiction

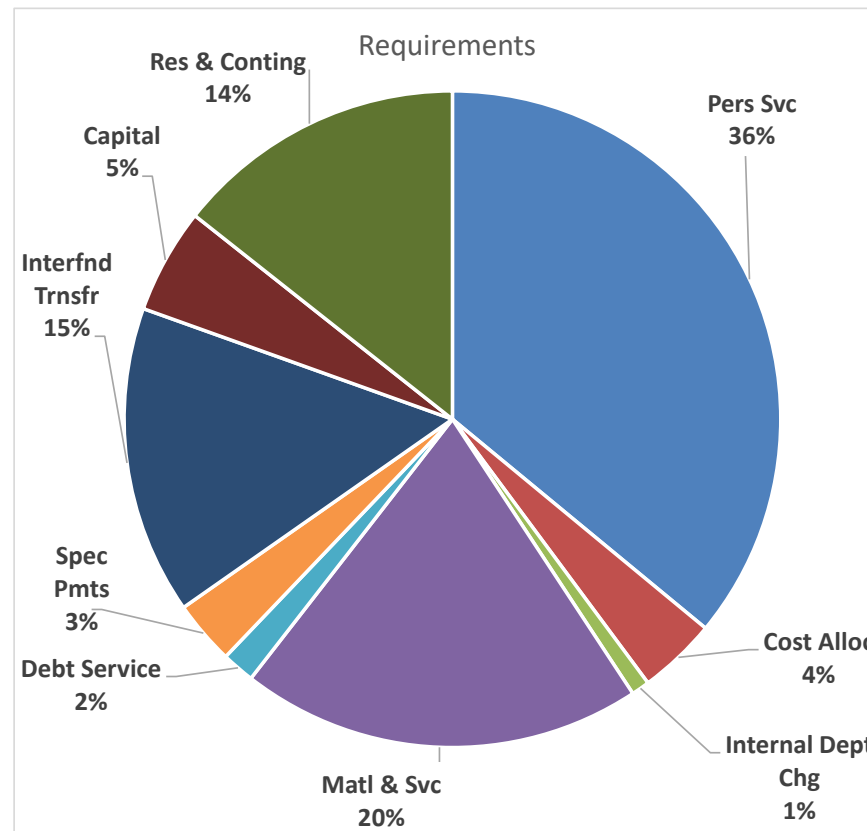
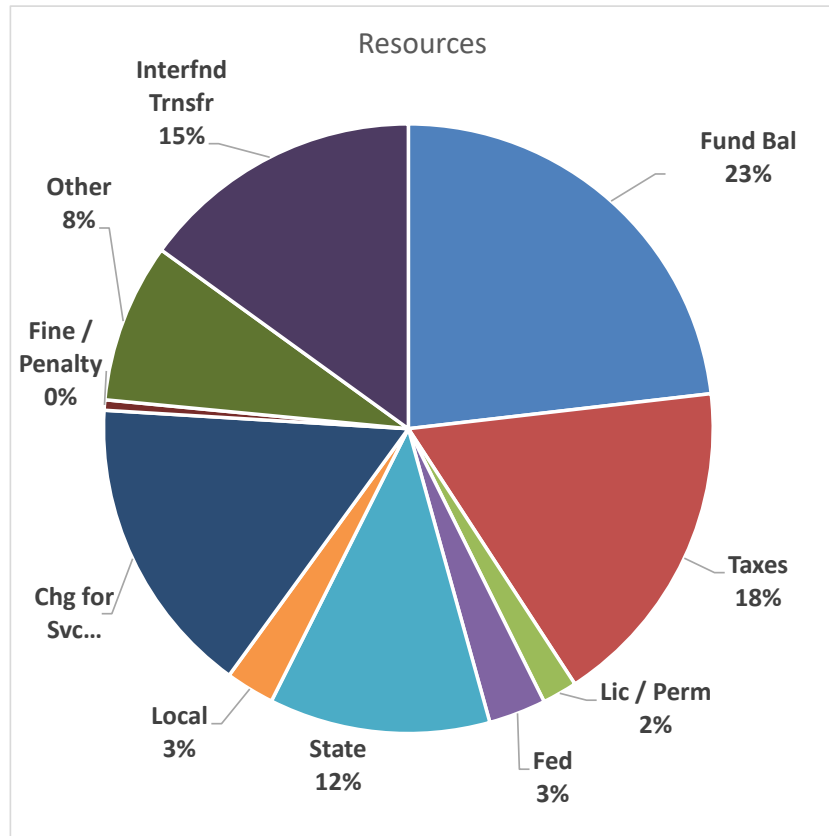
**Multi-Year Summary Data**



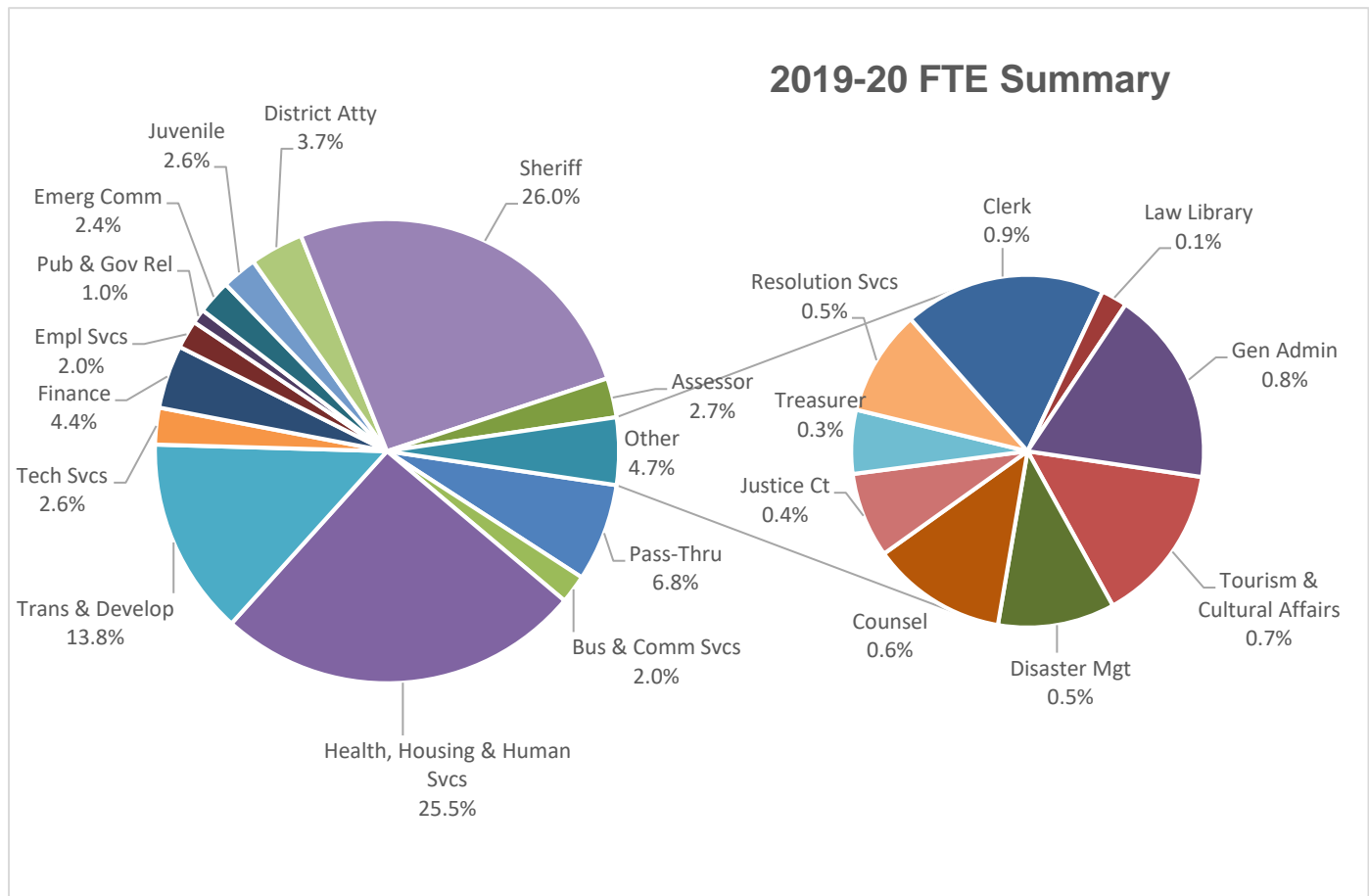
**Multi-Year FTE Data**



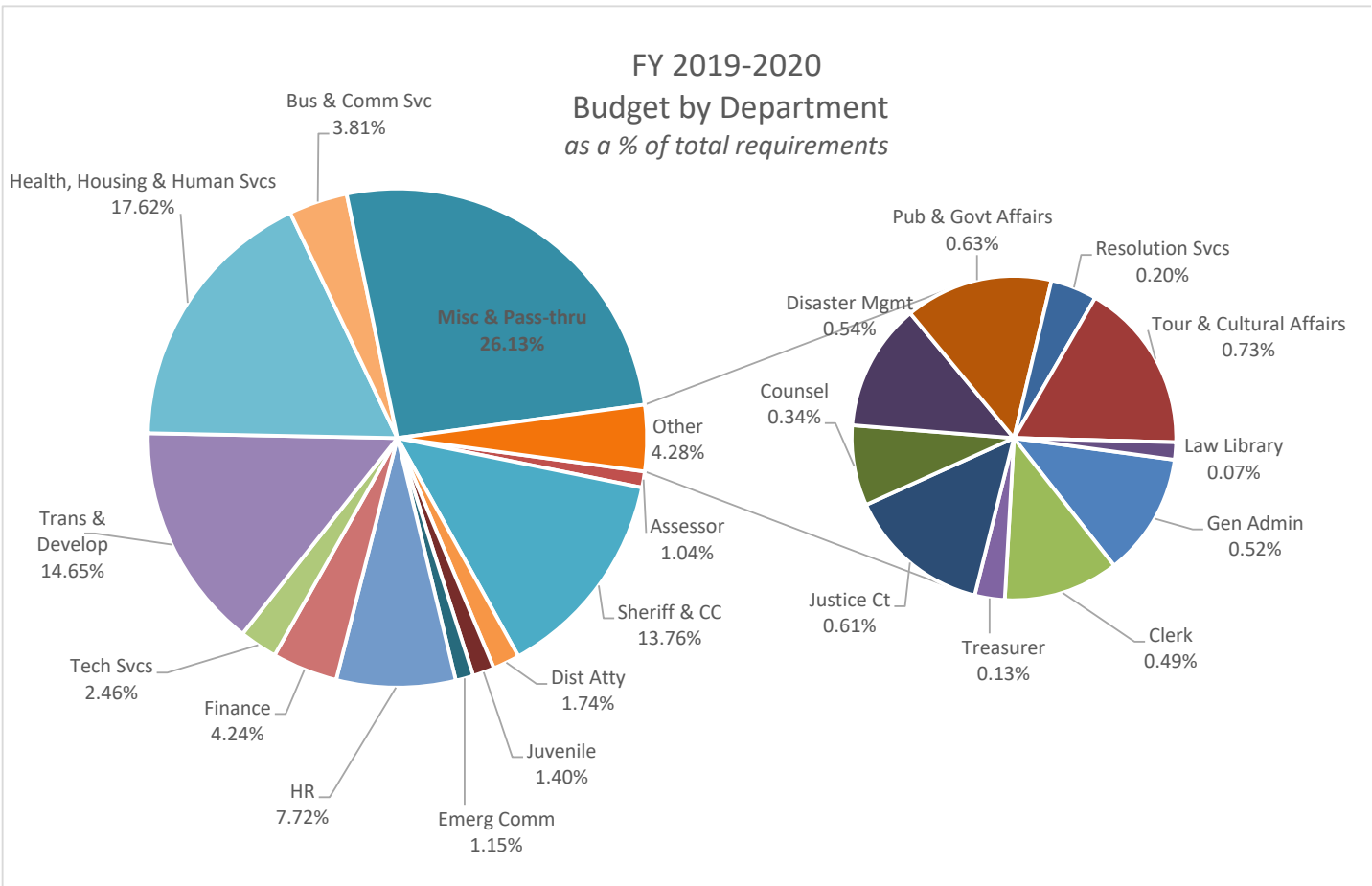
**Clackamas County - All Funds // Summary of Resources and Requirements  
FY 19-20 Proposed Budget**



Department	2016-17	2017-18	2018-19	2019-20
General County Administration	19.31	16.80	17.42	18.42
Assessor	58.50	58.50	58.50	60.00
Clerk	19.00	19.00	19.00	19.00
Treasurer	6.00	6.00	6.00	6.00
Sheriff	555.35	552.60	561.75	568.75
District Attorney	78.30	78.45	79.50	81.50
Justice Court	10.50	9.50	8.00	8.00
Juvenile	54.00	54.00	55.00	54.00
County Counsel	12.50	12.50	12.75	12.75
Disaster Management	11.00	11.00	11.00	11.00
Emergency Communications	47.00	47.00	50.00	52.00
Public & Government Affairs	21.00	21.00	22.00	22.00
Employee Services (HR)	39.60	39.80	43.00	43.00
Finance	97.53	104.53	96.53	96.53
Technology Services	54.50	55.50	55.50	56.00
Transportation & Development	265.30	273.30	295.59	301.59
Health, Housing & Human Services	511.36	530.21	564.41	559.52
Business & Community Services	36.00	36.00	38.00	43.50
Resolution Services	10.63	10.43	10.55	9.93
Tourism & Cultural Affairs	12.00	14.00	15.00	15.00
Law Library	2.24	2.44	2.44	2.44
Miscellaneous & Pass-Through	145.27	145.95	148.54	149.14
<b>Total Budgeted Full-Time Equivalents (FTE's)</b>	<b>2,066.89</b>	<b>2,098.51</b>	<b>2,170.48</b>	<b>2,190.07</b>



	2016-17 Actual	2017-18 Actual	2018-19 Amnd Budget	2018-19 Est Actual	2019-20 Proposed
<b>Requirements by Department</b>					
General County Administration	3,777,594	3,959,281	4,327,845	4,303,893	4,498,529
Assessor	6,965,054	7,490,869	8,205,160	7,950,348	8,941,438
Clerk	3,303,221	3,242,322	4,279,554	3,731,297	4,219,003
Treasurer	850,497	946,811	1,012,094	999,077	1,099,840
Sheriff / Community Corrections	98,705,007	103,962,308	111,847,983	108,054,966	117,962,119
District Attorney	11,883,299	12,567,624	14,017,085	13,502,463	14,933,103
Justice Court	4,249,742	3,810,991	5,687,662	4,505,566	5,265,569
Juvenile	9,354,521	9,733,727	12,834,324	10,960,947	12,017,550
County Counsel	2,424,838	2,607,745	2,859,569	2,840,769	2,941,273
Disaster Management	2,118,812	2,399,242	4,538,196	3,037,206	4,661,375
Emerg Communications	6,683,720	7,686,330	10,029,380	7,953,366	9,870,266
Public & Gov Affairs	4,223,116	4,710,618	6,123,213	5,271,519	5,415,113
Human Resources	36,746,715	35,415,028	62,130,949	37,738,886	66,148,476
Finance / Capital Proj	17,874,345	18,248,285	42,661,751	23,143,720	36,339,482
Technology Services	15,723,486	16,237,313	24,046,064	21,014,375	21,116,810
Transportation & Development	71,985,708	61,815,315	133,650,057	80,986,750	125,614,513
Health, Housing & Human Svcs	97,884,576	101,784,063	153,302,197	116,132,607	151,063,348
Business & Community Svcs	19,891,936	16,558,286	36,403,967	19,211,319	32,628,200
Resolution Services	1,453,084	1,542,962	1,687,357	1,668,218	1,698,279
Tourism & Cultural Affairs	4,567,112	5,007,853	6,448,231	5,564,498	6,261,657
Law Library	399,407	394,284	658,461	392,253	631,100
Miscellaneous & Pass-Thru Items	149,231,360	200,667,286	242,852,075	190,448,903	223,978,738
<b>Total Requirements by Department</b>	<b>\$ 570,297,150</b>	<b>\$ 620,788,543</b>	<b>\$ 889,603,174</b>	<b>\$ 669,412,946</b>	<b>\$ 857,305,781</b>



Miscellaneous & Pass-Thru Items	2016-17 Actual	2017-18 Actual	2018-19 Amnd Budget	2018-19 Est Actual	2019-20 Proposed
WES payroll	11,182,343	11,679,408	13,512,073	12,725,193	14,946,778
NCPRD payroll	4,344,346	4,896,734	5,879,127	5,416,462	6,378,696
Development Agency payroll	659,277	574,077	535,458	473,143	569,800
Non- Departmental	114,727,966	132,797,626	196,641,426	148,527,324	179,897,538
County Schools	-	-	574,918	730,000	-
County Safety Net Legislation Local Project:	124,751	35,677	378,292	95,697	359,431
Employer Contribution Reserve	-	-	2,712,044	-	2,757,044
*County Debt Service	9,059,167	40,911,148	8,706,303	8,706,303	8,707,061
*General Obligation Bond Debt Service	-	4,471,635	4,690,155	4,690,155	4,907,325
*Local Improvement District Construction	94	515,496	27,429	-	29,429
Transient Room Tax	4,494,368	4,621,367	5,442,710	5,332,486	5,425,636
Damascus Operating	1,784,709	164,118	-	-	-
Damascus Road	2,854,339	-	-	-	-
Damascus Future Refunds to Taxpayers	-	-	3,752,140	3,752,140	-
<b>Total</b>	<b>\$ 149,231,360</b>	<b>\$ 200,667,286</b>	<b>\$ 242,852,075</b>	<b>\$ 190,448,903</b>	<b>\$ 223,978,738</b>

\*Debt Service