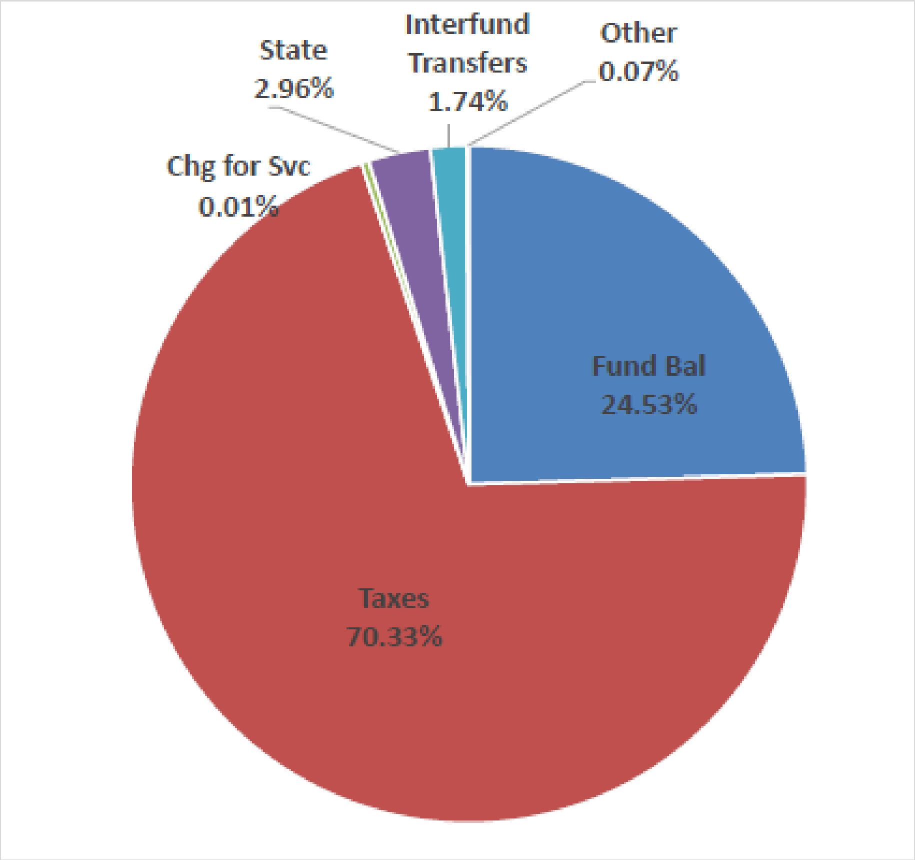
Non Departmental

2020-2021 BUDGET PRESENTATION

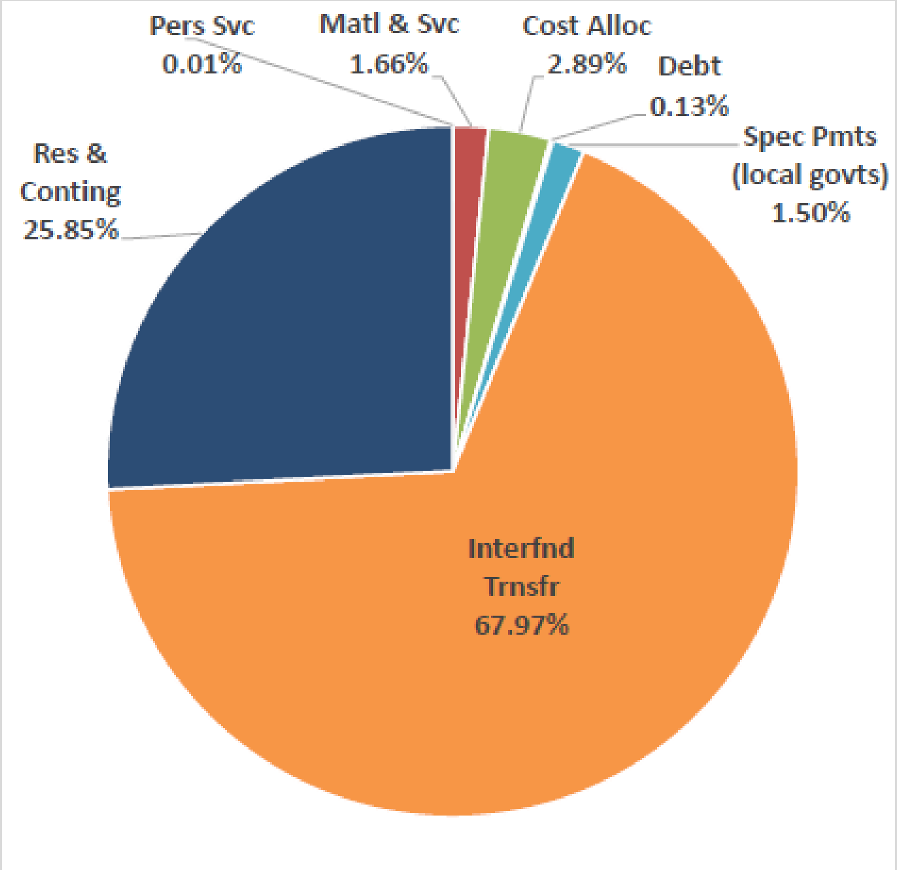
CLACKAMAS COUNTY

Non Departmental
2020/21 Revenue and Expenses

Revenue



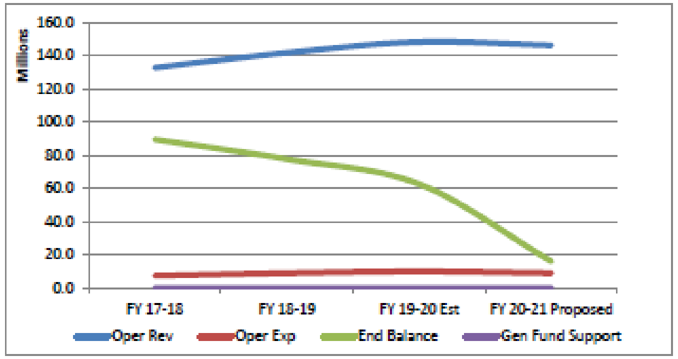
Expenditures

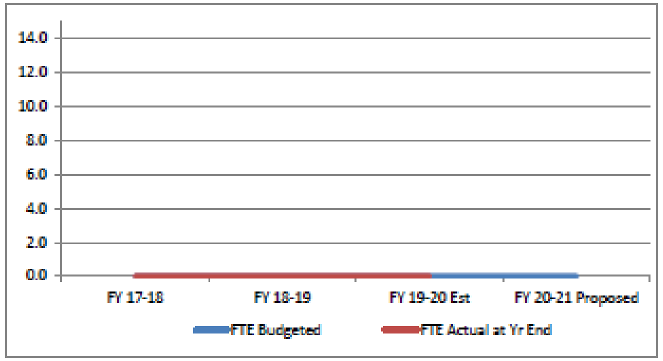


Non Departmental

Summary of Revenue & Expenses

	FY 17-18	FY 18-19	FY 19-20 Adopted Budged	FY 19-20 Amended Budged	Projected Year End V2	FY 20-21 Proposed Budget	Chg from Prior Yr Budget	% Chg from Prior Yr Budget
Beginning Balance	**89,454,875**	**76,589,880**	**53,607,425**	**64,754,652**	**64,745,056**	**47,525,406**	**-17,229,246**	-26.6%
Taxes	121,632,813	130,855,979	134,018,289	134,018,289	133,442,674	136,279,011	**2,260,722**	**1.7%**
Federal Grants & Revenues	2,469,206	2,409,471	640,000	640,000	1,660,433	711,820	**71,820**	**11.2%**
State Grants & Revenues	6,219,202	5,082,065	4,879,179	4,879,179	4,802,795	5,730,950	**851,771**	**17.5%**
Charges for Service	49,989	23,860	17,470	17,470	17,470	17,470	**0**	**0%**
Other Revenues	1,314,485	1,891,952	258,500	258,500	360,126	126,000	**-132,500**	**0.0%**
Interfund Transfers	1,147,266	1,532,490	3,457,044	7,939,199	8,011,558	3,378,427	**-4,560,772**	**-57.4%**
Operating Revenue	132,832,961	141,795,817	143,270,482	147,752,637	148,295,056	146,243,678	**-1,508,959**	**-1.0%**
% Change	NA	6.7%	1.0%	4.2%	4.6%	2.1%		
Personnel Services	17,470	5,750	0	0	23,115	23,831	**23,831**	**#DIV/0!**
Materials & Services	1,714,936	2,311,406	4,036,266	4,036,266	3,569,538	3,214,256	**-822,010**	**-20.4%**
Cost Allocation Charges	5,486,750	6,217,248	6,239,766	6,239,766	6,239,766	5,604,823	**-634,943**	**-10.2%**
Capital Outlay	7,438	282,505	0	0	0	0	**0**	**0%**
Operating Expenditure	7,226,594	8,816,909	10,276,032	10,276,032	9,832,419	8,842,910	**-1,433,122**	**-13.9%**
% Change	NA	22.0%	16.5%	16.5%	11.5%	-13.9%		
Debt Service	244,303	244,303	244,303	244,303	244,303	244,303	**0**	**0%**
Special Payments	16,132,989	18,891,068	15,305,220	23,397,295	21,237,167	2,905,258	**-20,492,037**	**-87.6%**
Interfund Transfers	109,193,741	112,806,173	118,162,863	119,252,662	119,252,633	115,844,231	**-3,408,431**	**-2.9%**
Reserve for Future Expenditures	0	0	16,799,926	16,721,626	0	20,280,112	**3,558,486**	**21.3%**
Contingency	0	0	19,066,407	25,604,727	0	29,799,837	**4,195,110**	**16.4%**
Total Expenditure	**132,797,627**	**140,758,453**	**179,854,751**	**195,496,645**	**150,566,522**	**177,916,651**	**-17,579,994**	**-9.0%**
Ending Balance (if applicable) (includes Reserve & Contingency)	89,490,209	77,627,244	17,023,156	17,010,644	62,473,590	15,852,433	**-1,158,211**	**-6.8%**
General Fund Support (if applicable)	0	0	0	0	0	0	**0**	**0%**
Full Time Equiv Positions (FTE) Budgeted	0.0	0.00	0.00	0.00	0.00	0.00	**0.0**	**0%**
Full Time Equiv Positions (FTE) Filled at Yr End	0.0	0.00			0.00			
Full Time Equiv Positions (FTE) Vacant at Yr End	0.0	0.0			0.0			





Questions?

Clackamas County, OR.
Revenue and Expense Report

Non-Departmental	2017-18 Actual	2018-19 Actual	2019-20 Amended Budget	2019-20 Projected Year End	2020-21 Department Requested	2020-21 Proposed Budget	Change from Prior Year Budget	Pct. Change from Prior Year Budget
9110 Non-Departmental								
100 General Fund								
302001 Fund Bal at End of Prior Year	25,166,081	69,424,086	56,574,070	56,564,474	39,093,777	39,093,777	(17,480,293)	(30.90)
302004 Committed Fund Bal at End of Prior Y	64,288,794	7,165,794	8,180,582	8,180,582	8,431,629	8,431,629	251,047	3.07
311100 Current Year RE Taxes & Penalties	119,670,765	125,855,095	131,419,195	130,843,580	133,591,295	133,591,295	2,172,100	1.65
311310 Delinquent Taxes	1,638,745	4,670,083	2,179,187	2,179,187	2,287,172	2,287,172	107,985	4.96
311350 Interest & Penalties-Property Tax	323,304	330,802	419,907	419,907	400,544	400,544	(19,363)	(4.61)
331250 Housing In Lieu Of Tax	11,823	14,225	15,000	14,515	14,090	14,090	(910)	(6.07)
331251 Payment in Lieu of Tax	1,320,085	1,318,651	615,000	615,600	684,730	684,730	69,730	11.34
331310 Western Oregon Severance	10,172	11,096	10,000	17,757	13,000	13,000	3,000	30.00
331320 Railroad Cars	902	0	0	0	0	0	0	0.00
331325 Secure Rural Schools (Timber) Recei	1,086,375	814,059	0	1,012,561	0	0	0	0.00
331330 US Forest Reserve	39,849	251,440	0	0	0	0	0	0.00
332001 State Revenue	2,973,031	1,400,301	1,496,797	1,496,797	2,281,509	2,281,509	784,712	52.43
332005 Forest Products Reserve	31,282	164,180	0	0	0	0	0	0.00
332500 State Shared Revenue	91,871	91,213	0	0	0	0	0	0.00
332510 Amusement Device Tax	91,395	92,304	92,000	94,392	94,400	94,400	2,400	2.61
332515 Cigarette Tax	366,375	340,796	386,802	340,796	340,796	340,796	(46,006)	(11.89)
332530 Liquor Tax	2,179,281	2,513,435	2,390,580	2,390,580	2,534,015	2,534,015	143,435	6.00
332590 Court Assessment - County Share	485,966	477,977	513,000	480,230	480,230	480,230	(32,770)	(6.39)
333010 Transient Room Tax	0	1,859	0	0	0	0	0	0.00
341880 Other Internal County Services	49,989	23,849	17,470	17,470	0	17,470	0	0.00
351090 Court Fines - County Share	0	11	0	0	0	0	0	0.00
360001 Miscellaneous Revenue	100,747	174,986	0	0	0	0	0	0.00
360105 Coffee Revenue	7,475	7,575	8,500	7,700	0	0	(8,500)	(100.00)
360500 Insurance Proceeds	208,424	171,557	0	0	0	0	0	0.00
361000 Interest Earned	763,456	1,537,834	250,000	352,426	126,000	126,000	(124,000)	(49.60)
381100 Land Sale Proceeds	234,383	0	0	0	0	0	0	0.00
390215 I/F Transfer From Roads	0	0	0	75,000	0	0	0	0.00
390221 I/F Transfer From Justice Court	1,147,266	1,375,508	1,658,991	1,658,991	0	0	(1,658,991)	(100.00)
390250 I/F Transfer from PERS Employer Co	0	0	2,757,044	2,754,241	0	0	(2,757,044)	(100.00)
390260 I/F Transfer From Juvenile	0	0	3,495,309	3,495,309	1,005,627	1,005,627	(2,489,682)	(71.23)
390510 I/F Transfer From LID Construction	0	0	27,855	28,017	0	0	(27,855)	(100.00)
390744 I/F Transfer From Facilities Mgt	0	0	0	0	1,000,000	1,000,000	1,000,000	0.00
390747 I/F Transfer From Technology Svcs	0	0	0	0	372,800	372,800	372,800	0.00
390761 I/F Transfer From Self Insurance	0	0	0	0	1,000,000	1,000,000	1,000,000	0.00

Clackamas County, OR.
Revenue and Expense Report

Non-Departmental	2017-18 Actual	2018-19 Actual	2019-20 Amended Budget	2019-20 Projected Year End	2020-21 Department Requested	2020-21 Proposed Budget	Change from Prior Year Budget	Pct. Change from Prior Year Budget
9110 Non-Departmental								
100 General Fund								
390801 I/F Transfers From Damascus	0	156,982	0	0	0	0	0	0.00
Total Revenue	**222,287,835**	**218,385,696**	**212,507,289**	**213,040,112**	**193,751,614**	**193,769,084**	**(18,738,205)**	**(8.82)**
413000 Temporary Workers	0	0	0	0	0	0	0	0.00
415030 Unemployment	17,470	5,750	0	23,115	23,831	23,831	23,831	0.00
421210 Computer Non-Capital	73,188	46,833	49,300	49,300	49,300	49,300	0	0.00
422403 Serving Supplies	22,118	20,982	22,000	22,152	0	0	(22,000)	(100.00)
422750 Emerg Preparedness Supplies	641	0	0	0	0	0	0	0.00
431000 Professional Services	1,238,907	1,662,174	2,853,820	2,861,834	1,546,000	1,546,000	(1,307,820)	(45.83)
431100 Accounting & Auditing Service	6,800	7,000	0	0	0	0	0	0.00
431350 Appraisal Services	0	5,200	0	0	0	0	0	0.00
431615 Paying Agent Trustee Fees	34,069	2,650	0	3,500	3,500	3,500	3,500	0.00
432100 Telephone	891	304	0	0	0	0	0	0.00
438110 Office Rental	170,730	177,981	169,077	169,077	174,149	174,149	5,072	3.00
439000 Misc Expenses	2,312	0	0	0	0	0	0	0.00
439100 Dues & Memberships	157,000	212,010	134,549	127,226	133,587	133,587	(962)	(0.71)
439120 Natl Assn of Counties Dues	7,520	7,520	7,520	7,616	7,720	7,720	200	2.66
450001 Program Expense	760	168,752	800,000	328,833	1,300,000	1,300,000	500,000	62.50
462100 Note Principal	197,691	206,241	244,303	244,303	244,303	244,303	0	0.00
462101 Note Interest	46,612	38,062	0	0	0	0	0	0.00
465002 Payments to Local Governments	213,231	219,918	206,000	205,383	210,149	210,149	4,149	2.01
465003 Payments to Subrecipients - Non-Fec	0	0	50,000	50,000	0	0	(50,000)	(100.00)
465008 Clackamas Small Grants Program	250,000	300,000	250,000	250,000	250,000	250,000	0	0.00
465009 Other Special Payments	15,669,759	18,371,150	22,891,295	20,731,784	2,445,109	2,445,109	(20,446,186)	(89.32)
470207 I/F Transfer To Resolution Services F	587,869	780,607	666,388	666,388	627,123	627,123	(39,265)	(5.89)
470209 I/F Transfer To Emergency Mangeme	1,874,696	2,171,183	2,256,168	2,256,168	1,828,108	1,828,108	(428,060)	(18.97)
470212 I/F Transfer To Library Fund	2,251,746	2,420,811	2,597,275	2,597,275	2,352,038	2,352,038	(245,237)	(9.44)
470213 I/F Transfer To Park Fund	205,259	208,122	210,882	210,882	210,882	210,882	0	0.00
470214 I/F Transfer To Planning Fund	2,823,889	2,824,514	2,755,001	2,755,001	2,176,932	2,176,932	(578,069)	(20.98)
470215 I/F Transfer To Road Fund	758,114	293,686	301,747	301,747	249,235	249,235	(52,512)	(17.40)
470216 I/F Transfer To Sheriff Operating Fun	58,317,402	59,429,864	65,759,514	65,759,514	65,093,998	65,093,998	(665,516)	(1.01)
470217 I/F Transfer To Community Environm	134,534	322,970	271,136	271,136	279,844	279,844	8,708	3.21
470219 I/F Transfer To Community Correctior	4,546,938	4,672,087	4,790,582	4,790,582	4,848,763	4,848,763	58,181	1.21
470220 I/F Transfer To District Attorney Fund	9,813,106	10,051,182	11,304,057	11,304,057	11,557,337	11,557,337	253,280	2.24
470240 I/F Transfer To Human Services Adm	613,522	1,818,632	1,855,025	1,855,025	1,605,345	1,605,345	(249,680)	(13.46)

Clackamas County, OR.
Revenue and Expense Report

Non-Departmental	2017-18 Actual	2018-19 Actual	2019-20 Amended Budget	2019-20 Projected Year End	2020-21 Department Requested	2020-21 Proposed Budget	Change from Prior Year Budget	Pct. Change from Prior Year Budget
9110 Non-Departmental								
100 General Fund								
470241 I/F Transfer To Behavioral Hlth Fund	974,482	954,437	933,679	933,649	806,401	806,401	(127,278)	(13.63)
470242 I/F Transfer To Social Services Fund	2,785,252	3,055,485	3,097,598	3,097,598	2,873,266	2,873,266	(224,332)	(7.24)
470244 I/F Transfer To Community Developm	49,640	77,905	48,279	48,279	40,781	40,781	(7,498)	(15.53)
470245 I/F Transfer To Community Solutions	966,946	0	0	0	0	0	0	0.00
470246 I/F Transfer To Office for Children & F	1,278,438	2,649,428	2,662,533	2,662,533	2,337,379	2,337,379	(325,154)	(12.21)
470247 I/F Transfer To Dog Services Fund	1,572,264	1,732,506	1,752,611	1,752,611	1,535,517	1,535,517	(217,094)	(12.39)
470252 I/F Transfer To Public Health Fund	2,105,163	2,268,696	2,514,748	2,514,749	2,122,720	2,122,720	(392,028)	(15.59)
470253 I/F Transfer To Clackamas Health Ctr	543,188	567,643	587,523	587,523	518,909	518,909	(68,614)	(11.68)
470256 I/F Transfer To Tourism Dev Fund	299,359	299,359	299,359	299,359	254,455	254,455	(44,904)	(15.00)
470260 I/F Transfer To Juvenile Fund	7,924,463	8,105,401	9,473,154	9,473,154	9,323,154	9,323,154	(150,000)	(1.58)
470320 I/F Transfer To Debt Svc Fund	6,207,471	5,066,655	5,115,403	5,115,403	5,202,044	5,202,044	86,641	1.69
470420 I/F Transfer To Capital Projects Rese	2,525,000	3,000,000	0	0	0	0	0	0.00
470747 I/F Transfer To Technology Svcs	35,000	35,000	0	0	0	0	0	0.00
478101 Finance Alloc Cost	19,388	15,647	12,617	12,617	0	30,115	17,498	138.69
478102 Tech Svc Alloc Cost	3,961,883	4,712,410	4,580,377	4,580,377	0	3,931,142	(649,235)	(14.17)
478103 Building Maint Alloc Cost	852,133	918,456	1,136,307	1,136,307	0	1,082,650	(53,657)	(4.72)
478104 PGA Alloc Cost	150,090	0	0	0	0	0	0	0.00
478105 Records Mgt Alloc Cost	0	57,707	0	0	0	1,227	1,227	0.00
478106 Purchasing Alloc Cost	12,163	11,067	11,761	11,761	0	24,749	12,988	110.43
478107 Courier Alloc Cost	3,290	5,385	5,622	5,622	0	8,523	2,901	51.60
478111 Personnel Admin Alloc Cost	0	0	0	0	0	24,725	24,725	0.00
478112 County Admin Alloc Cost	300,000	300,000	300,000	300,000	0	300,000	0	0.00
478117 Mailroom Overhead Allocation	34,451	20,336	21,074	21,074	0	21,074	0	0.00
478201 Electric Utility Alloc	90,292	92,128	89,394	89,394	0	94,817	5,423	6.07
478202 Natural Gas Utility Alloc	10,503	27,752	20,683	20,683	0	21,797	1,114	5.39
478203 Water Utility Alloc	32,761	34,503	40,708	40,708	0	44,351	3,643	8.95
478204 Trash Removal Alloc	19,796	21,857	21,223	21,223	0	19,653	(1,570)	(7.40)
482300 Building Improvements	7,438	0	0	0	0	0	0	0.00
485200 Buildings	0	282,505	0	0	0	0	0	0.00
490001 Reserve for Future Expenditure	0	0	16,721,626	0	20,280,112	20,280,112	3,558,486	21.28

Clackamas County, OR.
Revenue and Expense Report

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9110 Non-Departmental								
100 General Fund								
499001 Contingency	0	0	25,604,727	0	29,799,837	29,799,837	4,195,110	16.38
Total Expense	**132,797,626**	**140,758,453**	**195,496,645**	**150,566,522**	**172,311,828**	**177,916,651**	**(17,579,994)**	**(8.99)**
Total General Fund	89,490,209	77,627,243	17,010,644	62,473,590	21,439,786	15,852,433	(1,158,211)	(6.81)
Total Non-Departmental	89,490,209	77,627,243	17,010,644	62,473,590	21,439,786	15,852,433	(1,158,211)	(6.81)
Grand Total	89,490,209	77,627,243	17,010,644	62,473,590	21,439,786	15,852,433	(1,158,211)	(6.81)