

CLACKAMAS COUNTY BOARD OF COUNTY COMMISSIONERS
Sitting/Acting as Clackamas County Budget Committee

Policy Session Worksheet

Presentation Date: February 21, 2018 **Approx Start Time:** 9:30 **Approx Length:** 2.0 hours

Presentation Title: Quarterly General County Budget Committee Meeting

Department: Finance & County Administration

Presenters: Don Krupp, County Administrator, Laurel Butman, Deputy County Administrator, Christa Wolfe, Deputy Finance Director, Diane Padilla, Budget Office

Other Invitees: Community members of Budget Committee

WHAT ACTION ARE YOU REQUESTING FROM THE BOARD?

This is an informational meeting regarding budget monitoring for FY 2017-18 and issues affecting FY 2017-18 and future years

EXECUTIVE SUMMARY: This meeting will follow the agenda included in this packet.

FINANCIAL IMPLICATIONS (current year and ongoing):

N/A, no budget deliberations

Is this item in your current budget? YES NO

What is the cost? \$

What is the funding source?

STRATEGIC PLAN ALIGNMENT:

- *How does this item align with your Department's Strategic Business Plan goals?*

Furtheres Finance Department goals of:

Policy session packets and staff reports submitted by deadline
100 Percent of budgets with expenditures not exceeding appropriations
Budget to actual reports provided to County Administrator

- *How does this item align with the County's Performance Clackamas goals?*

Furtheres countywide goal of Building Public Trust through Good Government.

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 County Budget will be attached to measurable customer results.

By 2020, Clackamas County will achieve the Strategic Results in the Strategic Plan.

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. Attachment A: Meeting Agenda
2. Attachment B: Budget Calendar
3. Attachment C: Budget to Actual Comparison at Midyear FY15-16 through 17-18
4. Attachment D: Sources and Uses of Unrestricted Revenue
5. Attachment E: Classification of Fund Balance

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

ATTACHMENT A

Quarterly Budget Committee Meeting

Wednesday, February 21, 2018 ~ 9:30 – 11:30 a.m.

PSB Hearing Room

Budget Committee:

Public members: Jeff Caton, Wilda Parks, Tom Feely, Frank Magdlen and Shaun Coldwell

Board members: Chair Jim Bernard and Commissioners Paul Savas, Martha Schrader, Ken Humberston and Sonya Fischer

Staff: Administrator Don Krupp, Laurel Butman, Marc Gonzales, Christa Wolfe, and Diane Padilla

1. Welcome and Introductions 9:30 – 9:40 (All)
2. Administrator's Report: 9:40-11:00 (Don Krupp)
 - Budget Calendar
 - Budget to Actual Comparison at Midyear FY 15-16 through FY 17-18
 - Sources and Uses of Unrestricted Revenues
 - Classification of Fund Balance
3. Discussion 11:00 – 11:30 (All)
4. Adjourn 11:30 (All)

BUDGET CALENDAR
2018-19

Date	Responsible	Action
11/29	BudCom/Adm	Budget Committee quarterly meeting 9:30 – 11:30 am
01/29	BudOfc/Staff	Budget Kickoff
02/21	BudCom/Adm	Budget Committee quarterly meeting 9:30 – 11:30 am
05/02	BudCom/Adm	Budget Committee quarterly meeting 9:30 – 11:30 am
05/02	BudOfc	Budget materials distributed to committee members and posted on County website
05/16	BudCom/Adm	Additional Budget Committee meeting 9:30 – 11:30 am Determine questions for departments
05/28		Memorial Day
05/29	BudCom	General County Budget Committee session begins 8:30 am
05/30	BudCom	General County Budget Committee session begins 8:30 am Public Testimony begins 5:30 pm
05/31	BudCom	General County Budget Committee session begins 8:30 am
06/04	AgcyBudCom	County Agency Budget Committee sessions begin 8:30 am (not a General County Budget Committee session day)
06/05	BudCom	General County Budget Committee session as determined
06/06	BudCom	General County Budget Committee session as determined
06/07	BudCom	General County Budget Committee session as determined
06/28	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

ATTACH C

Budget to Actual Comparison

All Departments

	Fiscal Year 2015-16			Fiscal Year 2016-17			Fiscal Year 2017-18		
	FY 15-16 Budget	FY 15-16 Actual at Mid-Year	Percent Remaining	FY 16-17 Budget	FY 16-17 Actual at Mid Year	Percent Remaining	FY 17-18 Budget	FY 17-18 Actual at Mid Year	Percent Remaining
Fund Bal at End of Prior Yr	127,792,759	149,786,302	-17%	140,707,838	140,440,366	0%	228,206,623	227,889,294	0%
Prior Year Revenues	4,613,208	3,227,238	30%	5,054,291	6,133,683	-21%	6,450,995	7,239,144	-12%
Taxes	121,288,064	110,189,211	9%	127,556,600	115,683,777	9%	137,519,260	124,825,355	9%
Licenses & Permits	17,581,432	9,054,754	48%	15,363,213	9,010,323	41%	14,969,176	7,922,689	47%
Grant Revenues	100,000	0	100%	0	0		0	0	
Federal Revenues	25,145,252	5,369,464	79%	32,646,375	7,160,250	78%	24,778,190	6,733,610	73%
State Revenues	111,428,818	45,317,848	59%	100,947,646	40,273,066	60%	94,014,112	41,571,312	56%
Local Government & Other Agencies	18,997,820	8,275,516	56%	20,478,969	7,914,118	61%	19,546,704	6,463,102	67%
Matching Funds	891,692	439,184	51%	813,399	76,743	91%	869,047	207,594	76%
Charges for Services	115,551,541	50,807,968	56%	115,911,037	49,355,029	57%	119,085,114	51,246,074	57%
Fines & Penalties	4,837,978	2,370,872	51%	4,494,090	2,410,438	46%	4,415,000	2,591,723	41%
Miscellaneous Revenue	59,583,905	26,606,152	55%	66,499,178	23,894,970	64%	62,480,931	27,536,217	56%
Miscellaneous Sales	33,000	21,527	35%	30,100	22,358	26%	31,000	14,765	52%
Other Financing Sources	3,996,802	1,525,800	62%	71,063,688	1,193,725	98%	6,367,193	1,527,089	76%
Interfund Transfers	120,852,412	55,863,285	54%	129,828,062	60,339,495	54%	123,292,728	57,890,642	53%
Prior Year Adjustments	0	0		9,000,000	8,398,558	7%	0	0	
Revenue Summary	732,694,683	468,855,121	36%	840,394,486	472,306,899	44%	842,026,073	563,658,610	33%
Personnel Services	241,243,298	102,039,155	58%	253,380,667	105,138,160	59%	271,410,195	113,598,639	58%
Materials & Services	187,194,490	68,503,397	63%	182,742,798	61,732,207	66%	170,129,805	56,085,662	67%
Debt Service	14,322,677	1,823,920	87%	21,626,230	5,538,265	74%	15,225,815	1,337,683	91%
Special Payments	16,916,254	3,177,657	81%	76,939,893	2,993,022	96%	61,608,790	17,729,765	71%
Interfund Transfer	120,852,412	55,410,610	54%	129,828,062	60,339,495	54%	124,117,245	57,890,642	53%
Indirect Costs	6,614,152	3,042,308	54%	6,709,393	2,211,684	67%	6,967,454	2,440,353	65%
Cost Allocation Charges	24,433,958	12,146,769	50%	26,055,562	13,028,173	50%	28,379,358	14,190,135	50%
Capital Outlay	35,224,798	11,373,984	68%	45,280,795	13,038,387	71%	31,708,537	4,407,607	86%
Reserve for Future Expenditures	28,651,082	0	100%	43,772,255	0	100%	72,311,283	0	100%
Contingency	57,241,562	0	100%	54,058,831	0	100%	60,167,591	0	100%
Expenditure Summary	732,694,683	257,517,800	65%	840,394,486	264,019,393	69%	842,026,073	267,680,486	68%

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Budget to Actual Comparison

General Fund Combined

	Fiscal Year 2015-16			Fiscal Year 2016-17			Fiscal Year 2017-18		
	FY 15-16 Budget	FY 15-16 Actual at Mid-Year	Percent Remaining	FY 16-17 Budget	FY 16-17 Actual at Mid Year	Percent Remaining	FY 17-18 Budget	FY 17-18 Actual at Mid Year	Percent Remaining
Fund Bal at End of Prior Yr	27,247,686	27,247,686	0%	24,756,082	24,756,082	0%	90,404,182	90,467,975	0%
Prior Year Revenues	0	0		0	0		0	0	
Taxes	110,724,500	100,699,182	9%	116,925,000	105,692,540	10%	121,461,581	110,170,925	9%
Licenses & Permits	1,857,850	512,444	72%	2,174,091	541,673	75%	2,147,906	563,735	74%
Federal Revenues	980,821	72,169	93%	523,000	9,087	98%	1,687,380	1,097,449	35%
State Revenues	4,026,900	2,279,808	43%	4,787,550	2,206,805	54%	4,483,075	3,391,020	24%
Local Government & Other Agencies	2,000	753	62%	379,000	106,871	72%	333,565	85,835	74%
Matching Funds	0	0		0	0		0	0	
Charges for Services	15,632,675	7,360,896	53%	16,688,910	7,935,699	52%	16,868,312	9,095,832	46%
Fines & Penalties	500	61	88%	500	0	100%	0	0	
Miscellaneous Revenue	18,780,876	6,693,724	64%	19,470,036	6,234,111	68%	20,357,511	8,548,122	58%
Miscellaneous Sales	0	82		0	0		0	0	
Other Financing Sources	100	-201	301%	67,100,100	591,159	99%	100	234,488	-234388%
Interfund Transfers	2,582,904	1,666,668	35%	1,764,210	343,527	81%	1,897,266	0	100%
Revenue Summary	181,836,812	146,533,272	19%	254,568,479	148,417,554	42%	259,640,878	223,655,381	14%
Personnel Services	40,647,206	17,269,149	58%	43,072,098	18,060,639	58%	43,732,935	18,852,164	57%
Materials & Services	6,929,654	3,011,242	57%	8,871,221	3,261,312	63%	8,755,985	2,862,454	67%
Debt Service	244,303	244,303	0%	244,303	244,303	0%	244,303	244,303	0%
Special Payments	1,631,038	654,903	60%	60,524,168	291,635	100%	42,679,203	13,467,718	68%
Interfund Transfer	104,430,847	51,846,145	50%	112,667,527	56,314,764	50%	109,150,536	54,412,931	50%
Indirect Costs	55,692	27,846	50%	38,966	16,236	58%	41,258	20,629	50%
Cost Allocation Charges	7,840,794	3,920,490	50%	8,717,879	4,358,951	50%	8,988,854	4,494,577	50%
Capital Outlay	60,000	542,170	-804%	426,000	205,992	52%	210,490	75,031	64%
Reserve for Future Expenditures	12,011,843	0	100%	11,763,132	0	100%	35,763,161	0	100%
Contingency	7,985,435	0	100%	8,243,185	0	100%	10,074,153	0	100%
Expenditure Summary	181,836,812	77,516,248	57%	254,568,479	82,753,832	67%	259,640,878	94,429,807	64%

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Budget to Actual Comparison

	Fiscal Year 2015-16			Fiscal Year 2016-17			Fiscal Year 2017-18		
	FY 15-16 Budget	FY 15-16 Actual at Mid-Year	Percent Remaining	FY 16-17 Budget	FY 16-17 Actual at Mid Year	Percent Remaining	FY 17-18 Budget	FY 17-18 Actual at Mid Year	Percent Remaining
County Administration									
Charges for Services	1,665,323	873,581	48%	1,947,115	1,006,017	48%	2,094,013	1,094,683	48%
Miscellaneous Revenue	0	175		62,178	0	100%	0	19	
Interfund Transfers	0	0		0	0		0	0	
Revenue Summary	1,665,323	873,756	48%	2,009,293	1,006,017	50%	2,094,013	1,094,702	48%
Personnel Services	2,580,045	1,160,310	55%	2,761,357	1,187,228	57%	2,616,343	1,210,413	54%
Materials & Services	330,413	163,141	51%	347,925	138,141	60%	342,014	104,255	70%
Cost Allocation Charges	769,440	384,738	50%	912,072	456,036	50%	1,019,500	509,760	50%
Expenditure Summary	3,679,898	1,708,189	54%	4,021,354	1,781,405	56%	3,977,857	1,824,428	54%

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Budget to Actual Comparison

	Fiscal Year 2015-16			Fiscal Year 2016-17			Fiscal Year 2017-18		
	FY 15-16 Budget	FY 15-16 Actual at Mid-Year	Percent Remaining	FY 16-17 Budget	FY 16-17 Actual at Mid Year	Percent Remaining	FY 17-18 Budget	FY 17-18 Actual at Mid Year	Percent Remaining
Assessor									
State Revenues	1,400,000	835,434	40%	1,375,000	802,207	42%	1,390,000	823,514	41%
Charges for Services	0	0		0	0		0	0	
Miscellaneous Revenue	650,000	730,386	-12%	725,000	822,899	-14%	775,000	692,517	11%
Interfund Transfers	0	0		0	0		0	0	
Revenue Summary	2,050,000	1,565,820	24%	2,100,000	1,625,106	23%	2,165,000	1,516,031	30%
Personnel Services	5,487,494	2,329,409	58%	5,637,359	2,314,769	59%	5,949,959	2,502,129	58%
Materials & Services	1,155,821	642,007	44%	1,159,247	649,366	44%	1,241,768	637,918	49%
Special Payments	70,000	28,196	60%	70,000	26,940	62%	0	0	
Cost Allocation Charges	668,895	334,452	50%	723,762	361,881	50%	796,672	398,340	50%
Expenditure Summary	7,382,210	3,334,064	55%	7,590,368	3,352,956	56%	7,988,399	3,538,387	56%

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Budget to Actual Comparison

	Fiscal Year 2015-16			Fiscal Year 2016-17			Fiscal Year 2017-18		
	FY 15-16 Budget	FY 15-16 Actual at Mid-Year	Percent Remaining	FY 16-17 Budget	FY 16-17 Actual at Mid Year	Percent Remaining	FY 17-18 Budget	FY 17-18 Actual at Mid Year	Percent Remaining
Disaster Management									
Fund Bal at End of Prior Yr	958,919	958,919	0%	896,638	896,638	0%	853,567	853,567	0%
Prior Year Revenues	0	0		0	0		0	0	
Grant Revenues	0	0		0	0		0	0	
Federal Revenues	518,160	126,835	76%	877,000	75,407	91%	1,082,200	71,826	93%
Local Government & Other Agencies	10,000	24,170	-142%	0	0		0	1,041	
Charges for Services	500	474	5%	0	0		0	16	
Miscellaneous Revenue	1,800	6,783	-277%	0	9,699		0	1,433	
Interfund Transfers	1,793,911	896,956	50%	1,742,118	871,059	50%	1,874,696	937,348	50%
Revenue Summary	3,283,290	2,014,137	39%	3,515,756	1,852,803	47%	3,810,463	1,865,231	51%
Personnel Services	1,518,436	705,043	54%	1,536,405	686,411	55%	1,664,532	737,272	56%
Materials & Services	761,420	291,419	62%	704,850	147,486	79%	816,434	108,111	87%
Special Payments	50,000	0	100%	500,000	331	100%	621,200	0	100%
Cost Allocation Charges	249,713	124,903	50%	221,860	110,930	50%	248,907	124,464	50%
Capital Outlay	40,000	0	100%	35,000	0	100%	35,000	80,048	-129%
Reserve for Future Expenditures	0	0		0	0		0	0	
Contingency	663,721	0	100%	517,641	0	100%	424,390	0	100%
Expenditure Summary	3,283,290	1,121,365	66%	3,515,756	945,158	73%	3,810,463	1,049,895	72%

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Budget to Actual Comparison

	Fiscal Year 2015-16			Fiscal Year 2016-17			Fiscal Year 2017-18		
	FY 15-16 Budget	FY 15-16 Actual at Mid-Year	Percent Remaining	FY 16-17 Budget	FY 16-17 Actual at Mid Year	Percent Remaining	FY 17-18 Budget	FY 17-18 Actual at Mid Year	Percent Remaining
Emergency Communications									
Fund Bal at End of Prior Yr	1,390,681	1,390,681	0%	1,581,218	1,581,218	0%	1,606,458	1,606,458	0%
Federal Revenues	0	0		0	0		0	0	
State Revenues	1,511,700	747,269	51%	1,532,597	781,312	49%	1,638,000	826,074	50%
Local Government & Other Agencies	19,143	9,155	52%	19,457	4,652	76%	20,804	4,974	76%
Charges for Services	4,994,848	2,513,109	50%	5,080,361	2,561,148	50%	5,435,286	2,738,271	50%
Miscellaneous Revenue	13,200	5,336	60%	13,300	7,705	42%	22,500	9,905	56%
Interfund Transfers	45,590	22,795	50%	0	0		0	0	
Other Financing Sources	0	0		0	0		0	0	
Revenue Summary	7,975,162	4,688,345	41%	8,226,933	4,936,035	40%	8,723,048	5,185,682	41%
Personnel Services	5,684,715	2,493,718	56%	5,814,205	2,417,814	58%	6,736,141	2,794,839	59%
Materials & Services	478,087	234,622	51%	652,752	337,467	48%	392,605	218,298	44%
Special Payments	315,000	13,827	96%	492,000	80,253	84%	284,390	99,374	65%
Cost Allocation Charges	311,254	155,622	50%	325,152	162,740	50%	332,997	166,500	50%
Capital Outlay	20,000	0	100%	20,000	0	100%	20,000	112,988	-465%
Reserve for Future Expenditures	693,034	0	100%	400,484	0	100%	430,484	0	100%
Contingency	473,072	0	100%	522,340	0	100%	526,431	0	100%
Expenditure Summary	7,975,162	2,897,789	64%	8,226,933	2,998,274	64%	8,723,048	3,391,999	61%

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Budget to Actual Comparison

	Fiscal Year 2015-16			Fiscal Year 2016-17			Fiscal Year 2017-18		
	FY 15-16 Budget	FY 15-16 Actual at Mid-Year	Percent Remaining	FY 16-17 Budget	FY 16-17 Actual at Mid Year	Percent Remaining	FY 17-18 Budget	FY 17-18 Actual at Mid Year	Percent Remaining
Counsel									
Local Government & Other Agencies	2,000	756	62%	2,000	33	98%	1,000	797	20%
Charges for Services	859,300	467,086	46%	876,500	450,150	49%	944,000	402,020	57%
Miscellaneous Revenue	1,000	0	100%	0	0		0	0	
Interfund Transfers	0	0		0	0		0	0	
Revenue Summary	862,300	467,842	46%	878,500	450,183	49%	945,000	402,817	57%
Personnel Services	1,941,920	841,977	57%	2,107,096	945,893	55%	2,315,788	1,056,025	54%
Materials & Services	277,483	61,162	78%	173,770	63,817	63%	262,926	62,876	76%
Cost Allocation Charges	109,093	54,552	50%	124,063	62,031	50%	155,903	77,952	50%
Capital Outlay	55,000	0	100%	55,000	3,981	93%	29,000	2,648	91%
Expenditure Summary	2,383,496	957,691	60%	2,459,929	1,075,722	56%	2,763,617	1,199,501	57%

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Budget to Actual Comparison

	Fiscal Year 2015-16			Fiscal Year 2016-17			Fiscal Year 2017-18		
	FY 15-16 Budget	FY 15-16 Actual at Mid-Year	Percent Remaining	FY 16-17 Budget	FY 16-17 Actual at Mid Year	Percent Remaining	FY 17-18 Budget	FY 17-18 Actual at Mid Year	Percent Remaining
Clerk									
Fund Bal at End of Prior Yr	593,293	616,422	-4%	508,561	506,264	0%	439,963	439,963	0%
Charges for Services	3,113,415	1,742,873	44%	3,651,626	2,077,152	43%	4,500,687	1,843,728	59%
Miscellaneous Revenue	100,000	28,368	72%	200,000	42,156	79%	300,000	72,924	76%
Other Financing Sources	0	-201		0	1,159		0	105	
Interfund Transfers	0	0		0	0		0	0	
Revenue Summary	3,806,708	2,387,462	37%	4,360,187	2,626,731	40%	5,240,650	2,356,720	55%
Personnel Services	1,694,248	723,529	57%	1,760,193	806,849	54%	1,854,635	776,536	58%
Materials & Services	1,021,382	288,871	72%	1,022,012	556,335	46%	896,512	375,017	58%
Cost Allocation Charges	422,632	211,353	50%	446,181	223,153	50%	626,785	313,392	50%
Capital Outlay	5,000	383,230	-7565%	161,000	166,404	-3%	8,000	133	98%
Reserve for Future Expenditures	360,293	0	100%	199,840	0	100%	267,821	0	100%
Contingency	0	0		0	0		71,208	0	100%
Expenditure Summary	3,503,555	1,606,983	54%	3,589,226	1,752,741	51%	3,724,961	1,465,078	61%

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Budget to Actual Comparison

	Fiscal Year 2015-16			Fiscal Year 2016-17			Fiscal Year 2017-18		
	FY 15-16 Budget	FY 15-16 Actual at Mid-Year	Percent Remaining	FY 16-17 Budget	FY 16-17 Actual at Mid Year	Percent Remaining	FY 17-18 Budget	FY 17-18 Actual at Mid Year	Percent Remaining
Treasurer									
Charges for Services	284,500	103,393	64%	286,500	126,839	56%	291,500	90,816	69%
Miscellaneous Revenue	6,616	6,616	0%	0	2,110		0	0	
Other Financing Sources	0	0		0	0		0	0	
Interfund Transfers	0	0		0	0		0	0	
Revenue Summary	291,116	110,009	62%	286,500	128,949	55%	291,500	90,816	69%
Personnel Services	713,258	299,026	58%	702,021	316,959	55%	772,287	352,826	54%
Materials & Services	91,586	38,175	58%	87,957	29,000	67%	116,326	35,407	70%
Cost Allocation Charges	52,795	26,400	50%	56,909	28,454	50%	82,753	41,388	50%
Expenditure Summary	857,639	363,601	58%	846,887	374,413	56%	971,366	429,621	56%

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Budget to Actual Comparison

Sheriff

	Fiscal Year 2015-16			Fiscal Year 2016-17			Fiscal Year 2017-18		
	FY 15-16 Budget	FY 15-16 Actual at Mid-Year	Percent Remaining	FY 16-17 Budget	FY 16-17 Actual at Mid Year	Percent Remaining	FY 17-18 Budget	FY 17-18 Actual at Mid Year	Percent Remaining
Fund Bal at End of Prior Yr	3,867,682	3,867,683	0%	2,613,041	2,613,041	0%	4,894,313	4,069,796	17%
Prior Year Revenues	0	0		0	0		0	27,718	
Taxes	10,563,564	9,490,030	10%	10,631,600	9,991,237	6%	11,500,000	10,473,328	9%
Licenses & Permits	596,500	308,445	48%	571,000	266,003	53%	480,700	399,716	17%
Federal Revenues	948,753	318,396	66%	1,267,964	502,600	60%	1,033,679	275,531	73%
State Revenues	190,750	45,295	76%	130,750	72,766	44%	164,500	20,047	88%
Local Government & Other Agencies	8,782,275	3,989,821	55%	9,340,512	3,761,202	60%	8,465,783	2,580,252	70%
Charges for Services	2,337,827	934,963	60%	2,262,394	847,039	63%	3,309,815	732,706	78%
Fines & Penalties	75,000	47,442	37%	78,500	25,887	67%	70,500	40,518	43%
Miscellaneous Revenue	5,510,288	1,687,093	69%	6,147,172	1,167,773	81%	6,852,335	1,958,351	71%
Other Financing Sources	20,000	19,322	3%	33,000	5,900	82%	30,000	-190	101%
Interfund Transfers	51,985,096	25,934,538	50%	55,104,521	27,552,261	50%	58,009,557	29,263,114	50%
Revenue Summary	84,877,735	46,643,028	45%	88,180,454	46,805,709	47%	94,811,182	49,840,887	47%
Personnel Services	63,550,048	28,983,156	54%	66,344,684	29,076,351	56%	70,216,371	30,496,437	57%
Materials & Services	16,202,648	5,570,621	66%	16,585,832	7,354,419	56%	17,668,470	7,070,673	60%
Debt Service	0	0		0	0		0	0	
Special Payments	42,500	7,456	82%	82,000	0	100%	145,000	104,265	28%
Interfund Transfer	1,511,428	0	100%	1,509,216	574,186	62%	2,441,837	516,672	79%
Cost Allocation Charges	3,159,723	1,579,926	50%	3,508,696	1,754,348	50%	3,788,280	1,894,218	50%
Capital Outlay	395,327	130,442	67%	150,026	394	100%	551,224	139,367	75%
Reserve for Future Expenditures	11,061	0	100%	0	0		0	0	
Contingency	5,000	0	100%	0	0		0	0	
Expenditure Summary	84,877,735	36,271,601	57%	88,180,454	38,759,698	56%	94,811,182	40,221,632	58%

ATTACH C

Budget to Actual Comparison

	Fiscal Year 2015-16			Fiscal Year 2016-17			Fiscal Year 2017-18		
	FY 15-16 Budget	FY 15-16 Actual at Mid-Year	Percent Remaining	FY 16-17 Budget	FY 16-17 Actual at Mid Year	Percent Remaining	FY 17-18 Budget	FY 17-18 Actual at Mid Year	Percent Remaining
Community Corrections									
Fund Bal at End of Prior Yr	2,055,099	2,055,099	0%	2,785,322	2,785,322	0%	3,204,850	3,204,850	0%
Prior Year Revenues									
Taxes									
Licenses & Permits									
Federal Revenues	0	43,837		0	14,478				
State Revenues	9,860,907	4,371,438	56%	9,613,013	5,620,040	42%	8,726,775	5,696,894	35%
Local Government & Other Agencies	125,000	42,000	66%	125,000	50,400	60%	100,000	67,450	33%
Charges for Services	92,400	111,056	-20%	97,605	115,061	-18%	239,192	91,816	62%
Fines & Penalties	730,000	350,952	52%	730,000	295,768	59%	730,000	229,494	69%
Miscellaneous Revenue	134,587	77,438	42%	141,087	87,406	38%	140,930	51,124	64%
Other Financing Sources									
Interfund Transfers	4,188,718	2,094,359	50%	4,376,391	2,188,196	50%	4,546,938	2,273,469	50%
Revenue Summary	17,186,711	9,146,179	47%	17,868,418	11,156,671	38%	17,688,685	11,615,097	34%
Personnel Services	11,399,026	4,538,931	60%	12,316,755	4,675,246	62%	12,508,661	4,836,985	61%
Materials & Services	4,350,073	1,221,218	72%	4,260,786	1,641,045	61%	3,866,865	1,448,539	63%
Debt Service									
Special Payments	124,077	0	100%	124,077	124,077	0%	0	0	
Interfund Transfer									
Cost Allocation Charges	830,125	415,080	50%	879,300	439,650	50%	1,009,701	504,852	50%
Capital Outlay	150,000	24,516	84%	287,500	12,240	96%	303,458	1,813	99%
Reserve for Future Expenditures		0							
Contingency	333,410		100%						
Expenditure Summary	17,186,711	6,199,745	64%	17,868,418	6,892,258	61%	17,688,685	6,792,189	62%

ATTACH C

Budget to Actual Comparison

	Fiscal Year 2015-16			Fiscal Year 2016-17			Fiscal Year 2017-18		
	FY 15-16 Budget	FY 15-16 Actual at Mid-Year	Percent Remaining	FY 16-17 Budget	FY 16-17 Actual at Mid Year	Percent Remaining	FY 17-18 Budget	FY 17-18 Actual at Mid Year	Percent Remaining
District Attorney									
Fund Bal at End of Prior Yr	654,724	654,724	0%	914,251	914,251	0%	844,503	844,503	0%
Prior Year Revenues	744	3,684	-395%	0	383		308,767	308,767	
Federal Revenues	1,443,049	303,778	79%	1,740,354	271,739	84%	1,787,407	66,238	96%
State Revenues	818,292	204,543	75%	821,527	251,337	69%	790,038	102,640	87%
Charges for Services	296,456	104,544	65%	279,684	127,872	54%	334,580	138,343	59%
Miscellaneous Revenue	20,000	990	95%	22,010	2,789	87%		-1,366	
Interfund Transfers	9,044,708	4,522,354	50%	9,514,850	4,757,425	50%	9,813,106	4,906,553	50%
Revenue Summary	12,277,973	5,794,617	53%	13,292,676	6,325,796	52%	13,878,401	6,365,678	54%
Personnel Services	9,921,321	4,271,106	57%	10,629,009	4,212,586	60%	10,691,707	4,529,414	58%
Materials & Services	1,539,765	546,863	64%	1,835,159	683,446	63%	2,239,548	535,010	76%
Special Payments							80,000	110,000	-38%
Cost Allocation Charges	736,887	368,454	50%	828,508	414,254	50%	867,146	433,584	50%
Capital Outlay	80,000	0	100%	0	0		0	0	
Expenditure Summary	12,277,973	5,186,423	58%	13,292,676	5,310,286	60%	13,878,401	5,608,008	60%

ATTACH C

Budget to Actual Comparison

	Fiscal Year 2015-16			Fiscal Year 2016-17			Fiscal Year 2017-18		
	FY 15-16 Budget	FY 15-16 Actual at Mid-Year	Percent Remaining	FY 16-17 Budget	FY 16-17 Actual at Mid Year	Percent Remaining	FY 17-18 Budget	FY 17-18 Actual at Mid Year	Percent Remaining
Justice Court									
Fund Bal at End of Prior Yr	916,237	916,237	0%	1,305,683	1,305,683	0%	1,147,266	1,147,266	0%
Federal Revenues	0	0		0	0		0	0	
Fines & Penalties	3,895,000	1,889,575	51%	3,575,090	2,027,799	43%	3,507,800	2,241,952	36%
Miscellaneous Revenue	500	1,247	-149%	1,740	3,060	-76%	12,800	4,641	64%
Other Financing Sources	0	-1,251		150	-2,644	1863%	0	-850	
Revenue Summary	4,811,737	2,805,808	42%	4,882,663	3,333,898	32%	4,667,866	3,393,009	27%
Personnel Services	985,509	380,370	61%	1,067,673	367,816	66%	909,127	310,431	66%
Materials & Services	746,975	722,887	3%	571,768	201,056	65%	586,254	173,185	70%
Special Payments	1,345,000	29,181	98%	1,345,000	464,075	65%	1,345,000	442,311	67%
Interfund Transfer	916,237	0	100%	1,305,683	0	100%	1,147,266	0	100%
Cost Allocation Charges	208,815	104,418	50%	246,380	123,190	50%	273,074	136,536	50%
Capital Outlay	345,000	0	100%	345,000	151,768	56%	145,000	11,995	92%
Contingency	264,201	0	100%	1,159	0	100%	262,145	0	100%
Expenditure Summary	4,811,737	1,236,856	74%	4,882,663	1,307,905	73%	4,667,866	1,074,458	77%

ATTACH C

Budget to Actual Comparison

	Fiscal Year 2015-16			Fiscal Year 2016-17			Fiscal Year 2017-18		
	FY 15-16 Budget	FY 15-16 Actual at Mid-Year	Percent Remaining	FY 16-17 Budget	FY 16-17 Actual at Mid Year	Percent Remaining	FY 17-18 Budget	FY 17-18 Actual at Mid Year	Percent Remaining
Juvenile									
Fund Bal at End of Prior Yr	2,393,248	2,393,248	0%	2,011,602	2,011,602	0%	2,549,346	2,549,346	0%
Prior Year Revenues	266,956	0	100%	480,610	286,566	40%	0	0	
Grant Revenues	0	0		0	0		0	0	
Federal Revenues	462,197	82,723	82%	312,008	140,631	55%	318,008	129,714	59%
State Revenues	1,411,008	422,124	70%	1,577,101	365,993	77%	1,678,210	835,025	50%
Local Government & Other Agencies	150,971	53,951	64%	129,930	27,000	79%	149,450	43,900	71%
Charges for Services	385,506	155,106	60%	368,202	128,970	65%	372,319	11,180	97%
Fines & Penalties	0	0		0	0		0	0	
Miscellaneous Revenue	3,500	5,029	-44%	3,500	6,326	-81%	3,500	195	94%
Interfund Transfers	7,457,583	3,728,792	50%	7,647,800	3,823,900	50%	7,977,463	3,962,232	50%
Revenue Summary	12,530,969	6,840,973	45%	12,530,753	6,790,988	46%	13,048,296	7,531,592	42%
Personnel Services	5,864,908	2,483,458	58%	6,241,015	2,533,830	59%	6,746,176	2,611,244	61%
Materials & Services	5,922,235	1,364,895	77%	5,464,269	1,274,186	77%	5,505,035	1,262,796	77%
Special Payments	36,560	15,876	57%	0	0		0	0	
Cost Allocation Charges	552,266	276,132	50%	586,469	293,234	50%	647,085	323,544	50%
Capital Outlay	5,000	680	86%	89,000	0	100%	0	0	
Contingency	150,000	0	100%	150,000	0	100%	150,000	0	100%
Expenditure Summary	12,530,969	4,141,041	67%	12,530,753	4,101,250	67%	13,048,296	4,197,584	68%

ATTACH C

Budget to Actual Comparison

	Fiscal Year 2015-16			Fiscal Year 2016-17			Fiscal Year 2017-18		
	FY 15-16 Budget	FY 15-16 Actual at Mid-Year	Percent Remaining	FY 16-17 Budget	FY 16-17 Actual at Mid Year	Percent Remaining	FY 17-18 Budget	FY 17-18 Actual at Mid Year	Percent Remaining
Public and Government Affairs									
Fund Bal at End of Prior Yr	398,278	398,278	0%	350,027	350,027	0%	678,883	678,883	0%
Licenses & Permits	0	0		2,004,091	451,625	77%	1,979,406	496,585	75%
State Revenues	0	0		500,000	0	100%	0	0	
Local Government & Other Agencies	330,000	81,100	75%	377,000	106,838	72%	332,565	85,037	74%
Charges for Services	1,199,533	635,572	47%	1,342,609	704,001	48%	1,761,850	939,065	47%
Miscellaneous Revenue	581,453	96,622	83%	608,780	190,521	69%	637,390	255,711	60%
Miscellaneous Sales	0	82		0	0		0	0	
Interfund Transfers	693,746	346,873	50%	343,527	343,527	0%	0	0	
Revenue Summary	3,203,010	1,558,527	51%	5,526,034	2,146,539	61%	5,390,094	2,455,281	54%
Personnel Services	2,398,664	1,034,450	57%	2,602,007	1,065,361	59%	2,912,125	1,317,477	55%
Materials & Services	1,210,611	384,353	68%	1,414,235	367,871	74%	2,047,471	454,945	78%
Special Payments	0	0		500,000	0	100%	0	0	
Interfund Transfer	0	0		343,527	343,527	0%	0	0	
Cost Allocation Charges	207,541	103,788	50%	185,842	92,933	50%	193,876	97,033	50%
Capital Outlay	182,160	9,774	95%	180,000	13,072	93%	173,490	62,611	64%
Reserve for Future Expenditures	61,290	0	100%	63,132	0	100%	63,132	0	100%
Contingency	0	0		237,291	0	100%	0	0	
Expenditure Summary	4,060,266	1,532,365	62%	5,526,034	1,882,764	66%	5,390,094	1,932,066	64%

ATTACH C

Budget to Actual Comparison

	Fiscal Year 2015-16			Fiscal Year 2016-17			Fiscal Year 2017-18		
	FY 15-16 Budget	FY 15-16 Actual at Mid-Year	Percent Remaining	FY 16-17 Budget	FY 16-17 Actual at Mid Year	Percent Remaining	FY 17-18 Budget	FY 17-18 Actual at Mid Year	Percent Remaining
Human Resources									
Fund Bal at End of Prior Yr	6,858,505	6,858,504	0%	8,422,677	8,422,677	0%	14,465,755	14,465,757	0%
Charges for Services	13,432,526	6,087,131	55%	13,210,725	5,915,919	55%	11,086,815	5,410,054	51%
Miscellaneous Revenue	29,632,267	12,809,368	57%	34,274,425	12,846,421	63%	29,521,832	13,600,167	54%
Interfund Transfers	750,000	375,000	50%	0	0		0	0	
Revenue Summary	50,673,298	26,130,003	48%	55,907,827	27,185,017	51%	55,074,402	33,475,978	39%
Personnel Services	4,679,377	1,914,320	59%	5,002,764	2,179,558	56%	5,536,417	2,463,691	56%
Materials & Services	34,505,712	16,366,040	53%	36,569,699	14,570,847	60%	37,183,516	13,904,152	63%
Special Payments	258,000	7,690	97%	89,000	0	100%	0	0	
Indirect Costs	0	0		250,000	0	100%	0	0	
Cost Allocation Charges	360,407	180,216	50%	390,300	195,150	50%	426,013	213,012	50%
Capital Outlay								2,201	
Reserve for Future Expenditures	5,765,907	0	100%	6,017,646	0	100%	2,558,623	0	100%
Contingency	5,617,336	0	100%	8,523,080	0	100%	10,496,022	0	100%
Expenditure Summary	51,186,739	18,468,266	64%	56,842,489	16,945,555	70%	56,200,591	16,583,056	70%

ATTACH C

Budget to Actual Comparison

	Fiscal Year 2015-16			Fiscal Year 2016-17			Fiscal Year 2017-18		
	FY 15-16 Budget	FY 15-16 Actual at Mid-Year	Percent Remaining	FY 16-17 Budget	FY 16-17 Actual at Mid Year	Percent Remaining	FY 17-18 Budget	FY 17-18 Actual at Mid Year	Percent Remaining
Finance									
Fund Bal at End of Prior Yr	10,598,397	10,598,645	0%	9,462,035	9,462,035	0%	10,148,275	10,156,758	0%
Federal Revenues	0	0		0	0		0	0	
Charges for Services	14,992,148	6,363,554	58%	15,702,018	7,233,359	54%	18,387,146	7,661,395	58%
Fines & Penalties	0	0		0	0		0	0	
Miscellaneous Revenue	2,488,091	1,310,028	47%	2,164,327	1,121,100	48%	2,787,843	1,111,159	60%
Other Financing Sources	40,100	14,904	63%	40,100	12,241	69%	40,100	0	100%
Interfund Transfers	6,218,427	2,206,376	65%	4,497,555	2,174,186	52%	4,225,675	1,262,500	70%
Revenue Summary	34,337,163	20,493,507	40%	31,866,035	20,002,921	37%	35,589,039	20,191,812	43%
Personnel Services	8,980,612	3,700,332	59%	9,855,160	3,783,647	62%	11,553,332	4,535,820	61%
Materials & Services	12,177,895	4,081,899	66%	10,990,073	3,742,527	66%	11,898,966	4,457,096	63%
Interfund Transfer	183,411	0	100%	0	0		0	0	
Cost Allocation Charges	851,917	426,010	50%	949,045	474,648	50%	981,049	490,507	50%
Capital Outlay	12,480,092	2,300,256	82%	9,458,216	2,750,722	71%	9,422,509	825,775	91%
Reserve for Future Expenditures	1,561,120	0	100%	2,378,441	0	100%	2,195,000	0	100%
Contingency	145,448	0	100%	846,247	0	100%	1,927,073	0	100%
Expenditure Summary	36,380,495	10,508,497	71%	34,477,182	10,751,544	69%	37,977,929	10,309,198	73%

ATTACH C

Budget to Actual Comparison

	Fiscal Year 2015-16			Fiscal Year 2016-17			Fiscal Year 2017-18		
	FY 15-16 Budget	FY 15-16 Actual at Mid-Year	Percent Remaining	FY 16-17 Budget	FY 16-17 Actual at Mid Year	Percent Remaining	FY 17-18 Budget	FY 17-18 Actual at Mid Year	Percent Remaining
Technology Services									
Fund Bal at End of Prior Yr	2,513,249	2,513,247	0%	2,933,577	2,933,576	0%	4,728,676	4,728,676	0%
Prior Year Revenues	0	0		0	0		0	0	
Licenses & Permits	22,000	11,702	47%	22,000	32,379	-47%	36,000	27,506	24%
Federal Revenues	0	0		0	0		0	0	
State Revenues	35,000	28,000	20%	35,000	42,000	-20%	35,000	42,000	-20%
Charges for Services	14,962,189	7,746,082	48%	16,664,516	8,361,256	50%	16,512,832	8,779,412	47%
Miscellaneous Revenue	949,625	18,479	98%	919,876	72,389	92%	205,756	22,671	89%
Interfund Transfers	50,453	25,227	50%	73,000	17,500	76%	35,000	17,500	50%
Revenue Summary	18,532,516	10,342,737	44%	20,647,969	11,459,100	45%	21,553,264	13,617,765	37%
Personnel Services	7,947,174	3,645,503	54%	8,425,925	3,611,059	57%	8,956,564	3,965,763	56%
Materials & Services	4,699,632	1,703,415	64%	4,995,396	1,493,465	70%	5,565,334	1,936,585	65%
Special Payments	21,000	8,380	60%	22,000	23,572	-7%	36,000	12,110	66%
Interfund Transfer	0	0		0	0		0	0	
Indirect Costs	1,259,882	629,946	50%	1,223,283	611,642	50%	1,259,955	629,970	50%
Cost Allocation Charges	396,437	198,265	50%	423,603	211,823	50%	472,585	236,349	50%
Capital Outlay	3,304,811	508,822	85%	5,095,508	893,044	82%	4,525,868	759,902	83%
Reserve for Future Expenditures	598,284	0	100%	156,958	0	100%	306,958	0	100%
Contingency	305,296	0	100%	305,296	0	100%	430,000	0	100%
Expenditure Summary	18,532,516	6,694,331	64%	20,647,969	6,844,605	67%	21,553,264	7,540,679	65%

ATTACH C

Budget to Actual Comparison

	Fiscal Year 2015-16			Fiscal Year 2016-17			Fiscal Year 2017-18		
	FY 15-16 Budget	FY 15-16 Actual at Mid-Year	Percent Remaining	FY 16-17 Budget	FY 16-17 Actual at Mid Year	Percent Remaining	FY 17-18 Budget	FY 17-18 Actual at Mid Year	Percent Remaining
Transportation and Development									
Fund Bal at End of Prior Yr	28,006,856	49,982,631	-78%	39,679,619	39,679,323	0%	45,878,721	45,878,720	0%
Prior Year Revenues	285,138	0	100%	0	282,787		0	0	
Licenses & Permits	14,132,652	7,589,981	46%	11,547,880	7,575,439	34%	11,250,125	6,263,650	44%
Federal Revenues	2,023,836	350,695	83%	8,961,197	749,604	92%	2,272,736	207,168	91%
State Revenues	40,288,233	14,504,994	64%	35,910,539	14,888,859	59%	29,122,826	13,271,034	54%
Local Government & Other Agencies	1,014,161	569,111	44%	1,062,147	755,487	29%	1,233,905	235,595	81%
Matching Funds	0	0		0	0		0	0	
Charges for Services	7,967,639	4,303,283	46%	9,734,882	3,207,230	67%	7,385,353	3,832,951	48%
Fines & Penalties	120,128	69,346	42%	96,000	54,016	44%	93,700	73,504	22%
Miscellaneous Revenue	533,893	2,601,004	-387%	414,159	937,329	-126%	478,649	480,474	0%
Miscellaneous Sales	8,500	4,663	45%	5,000	2,972	41%	5,000	2,372	53%
Other Financing Sources	468,238	-4,156	101%	1,853,850	286,110	85%	3,078,500	-2,942	100%
Interfund Transfers	11,467,035	3,063,955	73%	12,620,049	3,410,920	73%	9,006,667	2,648,440	71%
Revenue Summary	106,316,309	83,035,507	22%	121,885,322	71,830,076	41%	109,806,182	72,890,966	34%
Personnel Services	27,831,344	11,410,089	59%	29,333,616	11,898,862	59%	31,861,409	13,280,751	58%
Materials & Services	21,752,630	9,154,761	58%	22,925,959	7,979,094	65%	20,110,431	4,544,433	77%
Debt Service	4,378,751	508,632	88%	4,222,000	4,214,143	0%	0	0	
Special Payments	137,500	46,364	66%	600,000	12,480	98%	3,700,000	82,633	98%
Interfund Transfer	5,432,414	46,645	99%	7,693,084	947,437	88%	3,792,866	79,039	98%
Indirect Costs	1,911,943	975,038	49%	1,268,482	528,534	58%	1,377,502	733,717	47%
Cost Allocation Charges	3,001,142	1,429,889	52%	2,883,493	1,441,747	50%	3,310,118	1,655,174	50%
Capital Outlay	14,586,681	7,272,935	50%	24,508,918	7,832,036	68%	13,094,405	2,082,881	84%
Reserve for Future Expenditures	3,950,000	0	100%	12,840,565	0	100%	17,527,852	0	100%
Contingency	23,837,508	0	100%	16,106,049	0	100%	15,630,683	0	100%
Expenditure Summary	106,819,913	30,844,353	71%	122,382,166	34,854,333	72%	110,405,266	22,458,628	80%

ATTACH C

Budget to Actual Comparison

	Fiscal Year 2015-16			Fiscal Year 2016-17			Fiscal Year 2017-18		
	FY 15-16 Budget	FY 15-16 Actual at Mid-Year	Percent Remaining	FY 16-17 Budget	FY 16-17 Actual at Mid Year	Percent Remaining	FY 17-18 Budget	FY 17-18 Actual at Mid Year	Percent Remaining
Health, Housing and Human Services									
Fund Bal at End of Prior Yr	17,055,477	17,140,973	-1%	20,249,428	20,223,886	0%	24,269,904	24,269,906	0%
Prior Year Revenues	3,678,547	3,223,554	12%	4,573,681	5,125,602	-12%	5,826,456	6,901,838	-18%
Licenses & Permits	1,085,217	691,954	36%	1,178,242	669,732	43%	1,187,945	703,480	41%
Grant Revenues	100,000	0	100%	0	0		0	0	
Federal Revenues	18,175,767	4,062,936	78%	18,528,507	5,375,168	71%	16,346,786	4,913,328	70%
State Revenues	50,193,711	21,538,699	57%	43,288,367	14,835,862	66%	44,205,916	16,101,419	64%
Local Government & Other Agencies	3,510,175	1,236,723	65%	2,887,301	961,398	67%	2,393,052	757,687	68%
Matching Funds	891,692	439,184	51%	813,399	76,743	91%	869,047	207,594	76%
Charges for Services	37,470,630	13,526,161	64%	34,682,591	11,441,578	67%	36,610,016	12,356,192	66%
Fines & Penalties	0	6,221		0	0		0	0	
Miscellaneous Revenue	197,005	211,740	-7%	81,386	119,140	-46%	257,225	379,696	-48%
Other Financing Sources	570,040	223,336	61%	565,000	240,709	57%	550,000	208,596	62%
Interfund Transfers	9,395,384	4,579,393	51%	9,342,254	4,590,482	51%	9,815,587	4,974,640	49%
Revenue Summary	142,323,645	66,880,874	53%	136,190,156	63,660,300	53%	142,331,934	71,774,376	50%
Personnel Services	52,927,287	20,555,406	61%	55,146,057	22,240,388	60%	59,790,365	24,014,329	60%
Materials & Services	62,693,563	20,201,656	68%	47,988,332	14,220,001	70%	38,047,782	12,483,187	67%
Special Payments	3,751,036	764,257	80%	6,525,151	1,950,541	70%	8,942,532	2,210,593	75%
Interfund Transfer	1,719,667	1,666,668	3%	233,886	4,798	98%	522,161	274,927	47%
Indirect Costs	3,442,327	1,437,324	58%	3,967,628	1,071,508	73%	4,329,997	1,076,666	75%
Cost Allocation Charges	5,703,423	2,851,731	50%	5,996,119	2,998,059	50%	6,735,607	3,367,801	50%
Capital Outlay	596,460	137,472	77%	839,348	34,393	96%	190,000	6,800	96%
Reserve for Future Expenditures	321,977	0	100%	0	0		8,083,656	0	100%
Contingency	11,167,905	0	100%	15,493,635	0	100%	15,689,834	0	100%
Expenditure Summary	142,323,645	47,614,514	67%	136,190,156	42,519,688	69%	142,331,934	43,434,303	69%

ATTACH C

Budget to Actual Comparison

	Fiscal Year 2015-16			Fiscal Year 2016-17			Fiscal Year 2017-18		
	FY 15-16 Budget	FY 15-16 Actual at Mid-Year	Percent Remaining	FY 16-17 Budget	FY 16-17 Actual at Mid Year	Percent Remaining	FY 17-18 Budget	FY 17-18 Actual at Mid Year	Percent Remaining
Business and Community Services									
Fund Bal at End of Prior Yr	17,741,904	17,742,097	0%	17,224,961	17,455,278	-1%	13,837,973	14,272,883	-3%
Prior Year Revenues	0	0		0	3,380		0	821	
Licenses & Permits	21,063	5,368	75%	15,000	2,204	85%	10,000	18,652	-87%
Federal Revenues	58,850	7,579	87%	85,745	21,066	75%	249,494	24,460	90%
State Revenues	2,968,832	1,120,206	62%	3,154,967	1,159,733	63%	3,082,772	1,244,633	60%
Local Government & Other Agencies	252,000	0	100%	1,519,162	35,000	98%	1,259,070	30,000	98%
Matching Funds	0	0		0	0		0	0	
Charges for Services	6,902,590	3,036,109	56%	5,563,918	2,905,761	48%	6,013,994	3,616,649	40%
Fines & Penalties	17,350	7,275	58%	14,000	6,968	50%	13,000	6,255	52%
Miscellaneous Revenue	951,000	795,260	16%	2,479,750	904,882	64%	1,521,524	1,033,081	32%
Miscellaneous Sales	24,500	16,782	32%	25,100	19,386	23%	26,000	12,393	52%
Other Financing Sources	2,898,324	1,273,922	56%	1,471,538	60,375	96%	2,668,543	1,088,063	59%
Interfund Transfers	4,885,745	1,507,873	69%	3,983,968	1,456,984	63%	3,610,835	1,532,918	58%
Revenue Summary	36,722,158	25,512,471	31%	35,538,109	24,031,017	32%	32,293,205	22,880,808	29%
Personnel Services	5,384,941	2,214,561	59%	5,713,076	2,320,079	59%	6,185,630	2,611,061	58%
Materials & Services	11,369,264	3,661,035	68%	11,632,728	3,896,503	67%	11,137,713	4,533,538	59%
Debt Service	0	0		0	0		0	0	
Special Payments	8,139,104	1,401,672	83%	5,350,000	0	100%	3,355,000	1,177,195	65%
Interfund Transfer	1,933,000	63,000	97%	1,133,000	63,000	94%	683,000	63,000	91%
Cost Allocation Charges	549,755	274,947	50%	606,429	303,215	50%	677,992	339,024	50%
Capital Outlay	2,979,267	455,429	85%	3,942,045	1,157,799	71%	3,210,583	311,008	90%
Reserve for Future Expenditures	1,233,500	0	100%	4,088,313	0	100%	5,395,549	0	100%
Contingency	5,133,327	0	100%	3,072,518	0	100%	1,647,738	0	100%
Expenditure Summary	36,722,158	8,070,644	78%	35,538,109	7,740,596	78%	32,293,205	9,034,826	72%

ATTACH C

Budget to Actual Comparison

	Fiscal Year 2015-16			Fiscal Year 2016-17			Fiscal Year 2017-18		
	FY 15-16 Budget	FY 15-16 Actual at Mid-Year	Percent Remaining	FY 16-17 Budget	FY 16-17 Actual at Mid Year	Percent Remaining	FY 17-18 Budget	FY 17-18 Actual at Mid Year	Percent Remaining
Tourism and Cultural Affairs									
Fund Bal at End of Prior Yr	539,892	539,892	0%	944,476	944,476	0%	884,642	884,642	0%
Local Government & Other Agencies	189,815	150,000	21%	175,000	78,370	55%	388,825	509,060	-31%
Charges for Services	49,005	0	100%	0	0		0	0	
Miscellaneous Revenue	9,500	30,096	-217%	9,500	6,547	31%	9,500	7,249	24%
Interfund Transfers	4,560,707	1,705,803	63%	4,772,108	2,006,767	58%	5,124,450	2,018,680	61%
Revenue Summary	5,348,919	2,425,791	55%	5,901,084	3,036,160	49%	6,407,417	3,419,631	47%
Personnel Services	1,232,581	515,854	58%	1,383,032	590,847	57%	1,614,228	674,520	58%
Materials & Services	3,429,151	927,395	73%	4,016,052	1,419,083	65%	4,291,189	1,026,430	76%
Special Payments	52,000	0	100%	52,000	0	100%	52,000	0	100%
Contingency	635,187	0	100%	450,000	0	100%	450,000	0	100%
Expenditure Summary	5,348,919	1,443,249	73%	5,901,084	2,009,930	66%	6,407,417	1,700,950	73%

ATTACH C

Budget to Actual Comparison

	Fiscal Year 2015-16			Fiscal Year 2016-17			Fiscal Year 2017-18		
	FY 15-16 Budget	FY 15-16 Actual at Mid-Year	Percent Remaining	FY 16-17 Budget	FY 16-17 Actual at Mid Year	Percent Remaining	FY 17-18 Budget	FY 17-18 Actual at Mid Year	Percent Remaining
Non-Departmental and Pass-Through									
Fund Bal at End of Prior Yr	31,250,318	31,159,023	0%	28,824,722	28,355,068	2%	97,773,528	97,837,321	0%
Prior Year Revenues	381,823	0	100%	0	434,966		315,772	0	100%
Taxes	110,724,500	100,699,182	9%	116,925,000	105,692,540	10%	126,019,260	114,352,026	9%
Licenses & Permits	1,724,000	447,304	74%	25,000	12,940	48%	25,000	13,100	48%
Grant Revenues	0	0		0	0		0	0	
Federal Revenues	1,514,641	72,686	95%	873,600	9,557	99%	1,687,880	1,045,346	38%
State Revenues	2,750,385	1,499,846	45%	3,008,785	1,452,956	52%	3,180,075	2,608,031	18%
Local Government & Other Agencies	4,612,280	2,118,732	54%	4,841,460	2,133,738	56%	5,202,250	2,147,307	59%
Charges for Services	4,545,206	2,103,892	54%	4,159,791	2,145,678	48%	3,805,716	1,506,777	60%
Fines & Penalties	500	61	88%	500	0	100%	0	0	
Miscellaneous Revenue	17,799,580	6,184,092	65%	18,230,988	5,544,718	70%	18,954,147	7,856,267	59%
Miscellaneous Sales	0	0		0	0		0	0	
Other Financing Sources	100	-75	175%	67,100,050	589,875	99%	50	234,308	-468516%
Interfund Transfers	8,315,309	4,852,994	42%	15,809,921	7,146,289	55%	9,252,754	4,093,249	56%
Prior Year Adjustments	0	0		9,000,000	8,398,558	7%	0	0	
Revenue Summary	183,618,642	149,137,737	19%	268,799,817	161,916,883	40%	266,216,432	231,693,732	13%
Personnel Services	18,520,390	7,838,608	58%	19,000,958	7,906,606	58%	20,018,398	8,520,674	57%
Materials & Services	2,477,874	876,961	65%	8,721,282	967,050	89%	5,912,646	713,210	88%
Debt Service	9,943,926	1,315,288	87%	17,404,230	1,324,122	92%	15,225,815	1,337,683	91%
Special Payments	2,574,477	854,759	67%	61,188,665	310,755	99%	43,047,668	13,491,284	69%
Interfund Transfer	109,156,255	53,634,298	51%	117,609,666	58,406,546	50%	115,530,115	56,957,004	51%
Cost Allocation Charges	5,291,698	2,645,893	50%	5,761,379	2,880,696	50%	5,733,315	2,866,705	50%
Capital Outlay	0	150,429		0	22,535		0	7,438	
Reserve for Future Expenditures	14,094,616	0	100%	17,626,876	0	100%	35,482,208	0	100%
Contingency	8,510,151	0	100%	8,570,524	0	100%	12,462,067	0	100%
Expenditure Summary	170,569,387	67,316,236	61%	255,883,580	71,818,310	72%	253,412,232	83,893,998	67%

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Budget to Actual Comparison

All Departments

	Fiscal Year 2015-16			Fiscal Year 2016-17			Fiscal Year 2017-18		
	FY 15-16 Budget	FY 15-16 Actual at Mid-Year	Percent Remaining	FY 16-17 Budget	FY 16-17 Actual at Mid Year	Percent Remaining	FY 17-18 Budget	FY 17-18 Actual at Mid Year	Percent Remaining
Fund Bal at End of Prior Yr	127,792,759	149,786,302	-17%	140,707,838	140,440,366	0%	228,206,623	227,889,294	0%
Prior Year Revenues	4,613,208	3,227,238	30%	5,054,291	6,133,683	-21%	6,450,995	7,239,144	-12%
Taxes	121,288,064	110,189,211	9%	127,556,600	115,683,777	9%	137,519,260	124,825,355	9%
Licenses & Permits	17,581,432	9,054,754	48%	15,363,213	9,010,323	41%	14,969,176	7,922,689	47%
Grant Revenues	100,000	0	100%	0	0		0	0	
Federal Revenues	25,145,252	5,369,464	79%	32,646,375	7,160,250	78%	24,778,190	6,733,610	73%
State Revenues	111,428,818	45,317,848	59%	100,947,646	40,273,066	60%	94,014,112	41,571,312	56%
Local Government & Other Agencies	18,997,820	8,275,516	56%	20,478,969	7,914,118	61%	19,546,704	6,463,102	67%
Matching Funds	891,692	439,184	51%	813,399	76,743	91%	869,047	207,594	76%
Charges for Services	115,551,541	50,807,968	56%	115,911,037	49,355,029	57%	119,085,114	51,246,074	57%
Fines & Penalties	4,837,978	2,370,872	51%	4,494,090	2,410,438	46%	4,415,000	2,591,723	41%
Miscellaneous Revenue	59,583,905	26,606,152	55%	66,499,178	23,894,970	64%	62,480,931	27,536,217	56%
Miscellaneous Sales	33,000	21,527	35%	30,100	22,358	26%	31,000	14,765	52%
Other Financing Sources	3,996,802	1,525,800	62%	71,063,688	1,193,725	98%	6,367,193	1,527,089	76%
Interfund Transfers	120,852,412	55,863,285	54%	129,828,062	60,339,495	54%	123,292,728	57,890,642	53%
Prior Year Adjustments	0	0		9,000,000	8,398,558	7%	0	0	
Revenue Summary	732,694,683	468,855,121	36%	840,394,486	472,306,899	44%	842,026,073	563,658,610	33%
Personnel Services	241,243,298	102,039,155	58%	253,380,667	105,138,160	59%	271,410,195	113,598,639	58%
Materials & Services	187,194,490	68,503,397	63%	182,742,798	61,732,207	66%	170,129,805	56,085,662	67%
Debt Service	14,322,677	1,823,920	87%	21,626,230	5,538,265	74%	15,225,815	1,337,683	91%
Special Payments	16,916,254	3,177,657	81%	76,939,893	2,993,022	96%	61,608,790	17,729,765	71%
Interfund Transfer	120,852,412	55,410,610	54%	129,828,062	60,339,495	54%	124,117,245	57,890,642	53%
Indirect Costs	6,614,152	3,042,308	54%	6,709,393	2,211,684	67%	6,967,454	2,440,353	65%
Cost Allocation Charges	24,433,958	12,146,769	50%	26,055,562	13,028,173	50%	28,379,358	14,190,135	50%
Capital Outlay	35,224,798	11,373,984	68%	45,280,795	13,038,387	71%	31,708,537	4,407,607	86%
Reserve for Future Expenditures	28,651,082	0	100%	43,772,255	0	100%	72,311,283	0	100%
Contingency	57,241,562	0	100%	54,058,831	0	100%	60,167,591	0	100%
Expenditure Summary	732,694,683	257,517,800	65%	840,394,486	264,019,393	69%	842,026,073	267,680,486	68%

ATTACH C

Budget to Actual Comparison

General Fund Combined

	Fiscal Year 2015-16			Fiscal Year 2016-17			Fiscal Year 2017-18		
	FY 15-16 Budget	FY 15-16 Actual at Mid-Year	Percent Remaining	FY 16-17 Budget	FY 16-17 Actual at Mid Year	Percent Remaining	FY 17-18 Budget	FY 17-18 Actual at Mid Year	Percent Remaining
Fund Bal at End of Prior Yr	27,247,686	27,247,686	0%	24,756,082	24,756,082	0%	90,404,182	90,467,975	0%
Prior Year Revenues	0	0		0	0		0	0	
Taxes	110,724,500	100,699,182	9%	116,925,000	105,692,540	10%	121,461,581	110,170,925	9%
Licenses & Permits	1,857,850	512,444	72%	2,174,091	541,673	75%	2,147,906	563,735	74%
Federal Revenues	980,821	72,169	93%	523,000	9,087	98%	1,687,380	1,097,449	35%
State Revenues	4,026,900	2,279,808	43%	4,787,550	2,206,805	54%	4,483,075	3,391,020	24%
Local Government & Other Agencies	2,000	753	62%	379,000	106,871	72%	333,565	85,835	74%
Matching Funds	0	0		0	0		0	0	
Charges for Services	15,632,675	7,360,896	53%	16,688,910	7,935,699	52%	16,868,312	9,095,832	46%
Fines & Penalties	500	61	88%	500	0	100%	0	0	
Miscellaneous Revenue	18,780,876	6,693,724	64%	19,470,036	6,234,111	68%	20,357,511	8,548,122	58%
Miscellaneous Sales	0	82		0	0		0	0	
Other Financing Sources	100	-201	301%	67,100,100	591,159	99%	100	234,488	-234388%
Interfund Transfers	2,582,904	1,666,668	35%	1,764,210	343,527	81%	1,897,266	0	100%
Revenue Summary	181,836,812	146,533,272	19%	254,568,479	148,417,554	42%	259,640,878	223,655,381	14%
Personnel Services	40,647,206	17,269,149	58%	43,072,098	18,060,639	58%	43,732,935	18,852,164	57%
Materials & Services	6,929,654	3,011,242	57%	8,871,221	3,261,312	63%	8,755,985	2,862,454	67%
Debt Service	244,303	244,303	0%	244,303	244,303	0%	244,303	244,303	0%
Special Payments	1,631,038	654,903	60%	60,524,168	291,635	100%	42,679,203	13,467,718	68%
Interfund Transfer	104,430,847	51,846,145	50%	112,667,527	56,314,764	50%	109,150,536	54,412,931	50%
Indirect Costs	55,692	27,846	50%	38,966	16,236	58%	41,258	20,629	50%
Cost Allocation Charges	7,840,794	3,920,490	50%	8,717,879	4,358,951	50%	8,988,854	4,494,577	50%
Capital Outlay	60,000	542,170	-804%	426,000	205,992	52%	210,490	75,031	64%
Reserve for Future Expenditures	12,011,843	0	100%	11,763,132	0	100%	35,763,161	0	100%
Contingency	7,985,435	0	100%	8,243,185	0	100%	10,074,153	0	100%
Expenditure Summary	181,836,812	77,516,248	57%	254,568,479	82,753,832	67%	259,640,878	94,429,807	64%

ATTACH C

Budget to Actual Comparison

	Fiscal Year 2015-16			Fiscal Year 2016-17			Fiscal Year 2017-18		
	FY 15-16 Budget	FY 15-16 Actual at Mid-Year	Percent Remaining	FY 16-17 Budget	FY 16-17 Actual at Mid Year	Percent Remaining	FY 17-18 Budget	FY 17-18 Actual at Mid Year	Percent Remaining
County Administration									
Charges for Services	1,665,323	873,581	48%	1,947,115	1,006,017	48%	2,094,013	1,094,683	48%
Miscellaneous Revenue	0	175		62,178	0	100%	0	19	
Interfund Transfers	0	0		0	0		0	0	
Revenue Summary	1,665,323	873,756	48%	2,009,293	1,006,017	50%	2,094,013	1,094,702	48%
Personnel Services	2,580,045	1,160,310	55%	2,761,357	1,187,228	57%	2,616,343	1,210,413	54%
Materials & Services	330,413	163,141	51%	347,925	138,141	60%	342,014	104,255	70%
Cost Allocation Charges	769,440	384,738	50%	912,072	456,036	50%	1,019,500	509,760	50%
Expenditure Summary	3,679,898	1,708,189	54%	4,021,354	1,781,405	56%	3,977,857	1,824,428	54%

ATTACH C

Budget to Actual Comparison

	Fiscal Year 2015-16			Fiscal Year 2016-17			Fiscal Year 2017-18		
	FY 15-16 Budget	FY 15-16 Actual at Mid-Year	Percent Remaining	FY 16-17 Budget	FY 16-17 Actual at Mid Year	Percent Remaining	FY 17-18 Budget	FY 17-18 Actual at Mid Year	Percent Remaining
Assessor									
State Revenues	1,400,000	835,434	40%	1,375,000	802,207	42%	1,390,000	823,514	41%
Charges for Services	0	0		0	0		0	0	
Miscellaneous Revenue	650,000	730,386	-12%	725,000	822,899	-14%	775,000	692,517	11%
Interfund Transfers	0	0		0	0		0	0	
Revenue Summary	2,050,000	1,565,820	24%	2,100,000	1,625,106	23%	2,165,000	1,516,031	30%
Personnel Services	5,487,494	2,329,409	58%	5,637,359	2,314,769	59%	5,949,959	2,502,129	58%
Materials & Services	1,155,821	642,007	44%	1,159,247	649,366	44%	1,241,768	637,918	49%
Special Payments	70,000	28,196	60%	70,000	26,940	62%	0	0	
Cost Allocation Charges	668,895	334,452	50%	723,762	361,881	50%	796,672	398,340	50%
Expenditure Summary	7,382,210	3,334,064	55%	7,590,368	3,352,956	56%	7,988,399	3,538,387	56%

ATTACH C

Budget to Actual Comparison

	Fiscal Year 2015-16			Fiscal Year 2016-17			Fiscal Year 2017-18		
	FY 15-16 Budget	FY 15-16 Actual at Mid-Year	Percent Remaining	FY 16-17 Budget	FY 16-17 Actual at Mid Year	Percent Remaining	FY 17-18 Budget	FY 17-18 Actual at Mid Year	Percent Remaining
Disaster Management									
Fund Bal at End of Prior Yr	958,919	958,919	0%	896,638	896,638	0%	853,567	853,567	0%
Prior Year Revenues	0	0		0	0		0	0	
Grant Revenues	0	0		0	0		0	0	
Federal Revenues	518,160	126,835	76%	877,000	75,407	91%	1,082,200	71,826	93%
Local Government & Other Agencies	10,000	24,170	-142%	0	0		0	1,041	
Charges for Services	500	474	5%	0	0		0	16	
Miscellaneous Revenue	1,800	6,783	-277%	0	9,699		0	1,433	
Interfund Transfers	1,793,911	896,956	50%	1,742,118	871,059	50%	1,874,696	937,348	50%
Revenue Summary	3,283,290	2,014,137	39%	3,515,756	1,852,803	47%	3,810,463	1,865,231	51%
Personnel Services	1,518,436	705,043	54%	1,536,405	686,411	55%	1,664,532	737,272	56%
Materials & Services	761,420	291,419	62%	704,850	147,486	79%	816,434	108,111	87%
Special Payments	50,000	0	100%	500,000	331	100%	621,200	0	100%
Cost Allocation Charges	249,713	124,903	50%	221,860	110,930	50%	248,907	124,464	50%
Capital Outlay	40,000	0	100%	35,000	0	100%	35,000	80,048	-129%
Reserve for Future Expenditures	0	0		0	0		0	0	
Contingency	663,721	0	100%	517,641	0	100%	424,390	0	100%
Expenditure Summary	3,283,290	1,121,365	66%	3,515,756	945,158	73%	3,810,463	1,049,895	72%

ATTACH C

Budget to Actual Comparison

	Fiscal Year 2015-16			Fiscal Year 2016-17			Fiscal Year 2017-18		
	FY 15-16 Budget	FY 15-16 Actual at Mid-Year	Percent Remaining	FY 16-17 Budget	FY 16-17 Actual at Mid Year	Percent Remaining	FY 17-18 Budget	FY 17-18 Actual at Mid Year	Percent Remaining
Emergency Communications									
Fund Bal at End of Prior Yr	1,390,681	1,390,681	0%	1,581,218	1,581,218	0%	1,606,458	1,606,458	0%
Federal Revenues	0	0		0	0		0	0	
State Revenues	1,511,700	747,269	51%	1,532,597	781,312	49%	1,638,000	826,074	50%
Local Government & Other Agencies	19,143	9,155	52%	19,457	4,652	76%	20,804	4,974	76%
Charges for Services	4,994,848	2,513,109	50%	5,080,361	2,561,148	50%	5,435,286	2,738,271	50%
Miscellaneous Revenue	13,200	5,336	60%	13,300	7,705	42%	22,500	9,905	56%
Interfund Transfers	45,590	22,795	50%	0	0		0	0	
Other Financing Sources	0	0		0	0		0	0	
Revenue Summary	7,975,162	4,688,345	41%	8,226,933	4,936,035	40%	8,723,048	5,185,682	41%
Personnel Services	5,684,715	2,493,718	56%	5,814,205	2,417,814	58%	6,736,141	2,794,839	59%
Materials & Services	478,087	234,622	51%	652,752	337,467	48%	392,605	218,298	44%
Special Payments	315,000	13,827	96%	492,000	80,253	84%	284,390	99,374	65%
Cost Allocation Charges	311,254	155,622	50%	325,152	162,740	50%	332,997	166,500	50%
Capital Outlay	20,000	0	100%	20,000	0	100%	20,000	112,988	-465%
Reserve for Future Expenditures	693,034	0	100%	400,484	0	100%	430,484	0	100%
Contingency	473,072	0	100%	522,340	0	100%	526,431	0	100%
Expenditure Summary	7,975,162	2,897,789	64%	8,226,933	2,998,274	64%	8,723,048	3,391,999	61%

ATTACH C

Budget to Actual Comparison

	Fiscal Year 2015-16			Fiscal Year 2016-17			Fiscal Year 2017-18		
	FY 15-16 Budget	FY 15-16 Actual at Mid-Year	Percent Remaining	FY 16-17 Budget	FY 16-17 Actual at Mid Year	Percent Remaining	FY 17-18 Budget	FY 17-18 Actual at Mid Year	Percent Remaining
Counsel									
Local Government & Other Agencies	2,000	756	62%	2,000	33	98%	1,000	797	20%
Charges for Services	859,300	467,086	46%	876,500	450,150	49%	944,000	402,020	57%
Miscellaneous Revenue	1,000	0	100%	0	0		0	0	
Interfund Transfers	0	0		0	0		0	0	
Revenue Summary	862,300	467,842	46%	878,500	450,183	49%	945,000	402,817	57%
Personnel Services	1,941,920	841,977	57%	2,107,096	945,893	55%	2,315,788	1,056,025	54%
Materials & Services	277,483	61,162	78%	173,770	63,817	63%	262,926	62,876	76%
Cost Allocation Charges	109,093	54,552	50%	124,063	62,031	50%	155,903	77,952	50%
Capital Outlay	55,000	0	100%	55,000	3,981	93%	29,000	2,648	91%
Expenditure Summary	2,383,496	957,691	60%	2,459,929	1,075,722	56%	2,763,617	1,199,501	57%

ATTACH C

Budget to Actual Comparison

	Fiscal Year 2015-16			Fiscal Year 2016-17			Fiscal Year 2017-18		
	FY 15-16 Budget	FY 15-16 Actual at Mid-Year	Percent Remaining	FY 16-17 Budget	FY 16-17 Actual at Mid Year	Percent Remaining	FY 17-18 Budget	FY 17-18 Actual at Mid Year	Percent Remaining
Clerk									
Fund Bal at End of Prior Yr	593,293	616,422	-4%	508,561	506,264	0%	439,963	439,963	0%
Charges for Services	3,113,415	1,742,873	44%	3,651,626	2,077,152	43%	4,500,687	1,843,728	59%
Miscellaneous Revenue	100,000	28,368	72%	200,000	42,156	79%	300,000	72,924	76%
Other Financing Sources	0	-201		0	1,159		0	105	
Interfund Transfers	0	0		0	0		0	0	
Revenue Summary	3,806,708	2,387,462	37%	4,360,187	2,626,731	40%	5,240,650	2,356,720	55%
Personnel Services	1,694,248	723,529	57%	1,760,193	806,849	54%	1,854,635	776,536	58%
Materials & Services	1,021,382	288,871	72%	1,022,012	556,335	46%	896,512	375,017	58%
Cost Allocation Charges	422,632	211,353	50%	446,181	223,153	50%	626,785	313,392	50%
Capital Outlay	5,000	383,230	-7565%	161,000	166,404	-3%	8,000	133	98%
Reserve for Future Expenditures	360,293	0	100%	199,840	0	100%	267,821	0	100%
Contingency	0	0		0	0		71,208	0	100%
Expenditure Summary	3,503,555	1,606,983	54%	3,589,226	1,752,741	51%	3,724,961	1,465,078	61%

ATTACH C

Budget to Actual Comparison

	Fiscal Year 2015-16			Fiscal Year 2016-17			Fiscal Year 2017-18		
	FY 15-16 Budget	FY 15-16 Actual at Mid-Year	Percent Remaining	FY 16-17 Budget	FY 16-17 Actual at Mid Year	Percent Remaining	FY 17-18 Budget	FY 17-18 Actual at Mid Year	Percent Remaining
Treasurer									
Charges for Services	284,500	103,393	64%	286,500	126,839	56%	291,500	90,816	69%
Miscellaneous Revenue	6,616	6,616	0%	0	2,110		0	0	
Other Financing Sources	0	0		0	0		0	0	
Interfund Transfers	0	0		0	0		0	0	
Revenue Summary	291,116	110,009	62%	286,500	128,949	55%	291,500	90,816	69%
Personnel Services	713,258	299,026	58%	702,021	316,959	55%	772,287	352,826	54%
Materials & Services	91,586	38,175	58%	87,957	29,000	67%	116,326	35,407	70%
Cost Allocation Charges	52,795	26,400	50%	56,909	28,454	50%	82,753	41,388	50%
Expenditure Summary	857,639	363,601	58%	846,887	374,413	56%	971,366	429,621	56%

ATTACH C

Budget to Actual Comparison

Sheriff

	Fiscal Year 2015-16			Fiscal Year 2016-17			Fiscal Year 2017-18		
	FY 15-16 Budget	FY 15-16 Actual at Mid-Year	Percent Remaining	FY 16-17 Budget	FY 16-17 Actual at Mid Year	Percent Remaining	FY 17-18 Budget	FY 17-18 Actual at Mid Year	Percent Remaining
Fund Bal at End of Prior Yr	3,867,682	3,867,683	0%	2,613,041	2,613,041	0%	4,894,313	4,069,796	17%
Prior Year Revenues	0	0		0	0		0	27,718	
Taxes	10,563,564	9,490,030	10%	10,631,600	9,991,237	6%	11,500,000	10,473,328	9%
Licenses & Permits	596,500	308,445	48%	571,000	266,003	53%	480,700	399,716	17%
Federal Revenues	948,753	318,396	66%	1,267,964	502,600	60%	1,033,679	275,531	73%
State Revenues	190,750	45,295	76%	130,750	72,766	44%	164,500	20,047	88%
Local Government & Other Agencies	8,782,275	3,989,821	55%	9,340,512	3,761,202	60%	8,465,783	2,580,252	70%
Charges for Services	2,337,827	934,963	60%	2,262,394	847,039	63%	3,309,815	732,706	78%
Fines & Penalties	75,000	47,442	37%	78,500	25,887	67%	70,500	40,518	43%
Miscellaneous Revenue	5,510,288	1,687,093	69%	6,147,172	1,167,773	81%	6,852,335	1,958,351	71%
Other Financing Sources	20,000	19,322	3%	33,000	5,900	82%	30,000	-190	101%
Interfund Transfers	51,985,096	25,934,538	50%	55,104,521	27,552,261	50%	58,009,557	29,263,114	50%
Revenue Summary	84,877,735	46,643,028	45%	88,180,454	46,805,709	47%	94,811,182	49,840,887	47%
Personnel Services	63,550,048	28,983,156	54%	66,344,684	29,076,351	56%	70,216,371	30,496,437	57%
Materials & Services	16,202,648	5,570,621	66%	16,585,832	7,354,419	56%	17,668,470	7,070,673	60%
Debt Service	0	0		0	0		0	0	
Special Payments	42,500	7,456	82%	82,000	0	100%	145,000	104,265	28%
Interfund Transfer	1,511,428	0	100%	1,509,216	574,186	62%	2,441,837	516,672	79%
Cost Allocation Charges	3,159,723	1,579,926	50%	3,508,696	1,754,348	50%	3,788,280	1,894,218	50%
Capital Outlay	395,327	130,442	67%	150,026	394	100%	551,224	139,367	75%
Reserve for Future Expenditures	11,061	0	100%	0	0		0	0	
Contingency	5,000	0	100%	0	0		0	0	
Expenditure Summary	84,877,735	36,271,601	57%	88,180,454	38,759,698	56%	94,811,182	40,221,632	58%

ATTACH C

Budget to Actual Comparison

	Fiscal Year 2015-16			Fiscal Year 2016-17			Fiscal Year 2017-18		
	FY 15-16 Budget	FY 15-16 Actual at Mid-Year	Percent Remaining	FY 16-17 Budget	FY 16-17 Actual at Mid Year	Percent Remaining	FY 17-18 Budget	FY 17-18 Actual at Mid Year	Percent Remaining
Community Corrections									
Fund Bal at End of Prior Yr	2,055,099	2,055,099	0%	2,785,322	2,785,322	0%	3,204,850	3,204,850	0%
Prior Year Revenues									
Taxes									
Licenses & Permits									
Federal Revenues	0	43,837		0	14,478				
State Revenues	9,860,907	4,371,438	56%	9,613,013	5,620,040	42%	8,726,775	5,696,894	35%
Local Government & Other Agencies	125,000	42,000	66%	125,000	50,400	60%	100,000	67,450	33%
Charges for Services	92,400	111,056	-20%	97,605	115,061	-18%	239,192	91,816	62%
Fines & Penalties	730,000	350,952	52%	730,000	295,768	59%	730,000	229,494	69%
Miscellaneous Revenue	134,587	77,438	42%	141,087	87,406	38%	140,930	51,124	64%
Other Financing Sources									
Interfund Transfers	4,188,718	2,094,359	50%	4,376,391	2,188,196	50%	4,546,938	2,273,469	50%
Revenue Summary	17,186,711	9,146,179	47%	17,868,418	11,156,671	38%	17,688,685	11,615,097	34%
Personnel Services	11,399,026	4,538,931	60%	12,316,755	4,675,246	62%	12,508,661	4,836,985	61%
Materials & Services	4,350,073	1,221,218	72%	4,260,786	1,641,045	61%	3,866,865	1,448,539	63%
Debt Service									
Special Payments	124,077	0	100%	124,077	124,077	0%	0	0	
Interfund Transfer									
Cost Allocation Charges	830,125	415,080	50%	879,300	439,650	50%	1,009,701	504,852	50%
Capital Outlay	150,000	24,516	84%	287,500	12,240	96%	303,458	1,813	99%
Reserve for Future Expenditures		0							
Contingency	333,410		100%						
Expenditure Summary	17,186,711	6,199,745	64%	17,868,418	6,892,258	61%	17,688,685	6,792,189	62%

ATTACH C

Budget to Actual Comparison

	Fiscal Year 2015-16			Fiscal Year 2016-17			Fiscal Year 2017-18		
	FY 15-16 Budget	FY 15-16 Actual at Mid-Year	Percent Remaining	FY 16-17 Budget	FY 16-17 Actual at Mid Year	Percent Remaining	FY 17-18 Budget	FY 17-18 Actual at Mid Year	Percent Remaining
District Attorney									
Fund Bal at End of Prior Yr	654,724	654,724	0%	914,251	914,251	0%	844,503	844,503	0%
Prior Year Revenues	744	3,684	-395%	0	383		308,767	308,767	
Federal Revenues	1,443,049	303,778	79%	1,740,354	271,739	84%	1,787,407	66,238	96%
State Revenues	818,292	204,543	75%	821,527	251,337	69%	790,038	102,640	87%
Charges for Services	296,456	104,544	65%	279,684	127,872	54%	334,580	138,343	59%
Miscellaneous Revenue	20,000	990	95%	22,010	2,789	87%		-1,366	
Interfund Transfers	9,044,708	4,522,354	50%	9,514,850	4,757,425	50%	9,813,106	4,906,553	50%
Revenue Summary	12,277,973	5,794,617	53%	13,292,676	6,325,796	52%	13,878,401	6,365,678	54%
Personnel Services	9,921,321	4,271,106	57%	10,629,009	4,212,586	60%	10,691,707	4,529,414	58%
Materials & Services	1,539,765	546,863	64%	1,835,159	683,446	63%	2,239,548	535,010	76%
Special Payments							80,000	110,000	-38%
Cost Allocation Charges	736,887	368,454	50%	828,508	414,254	50%	867,146	433,584	50%
Capital Outlay	80,000	0	100%	0	0		0	0	
Expenditure Summary	12,277,973	5,186,423	58%	13,292,676	5,310,286	60%	13,878,401	5,608,008	60%

ATTACH C

Budget to Actual Comparison

	Fiscal Year 2015-16			Fiscal Year 2016-17			Fiscal Year 2017-18		
	FY 15-16 Budget	FY 15-16 Actual at Mid-Year	Percent Remaining	FY 16-17 Budget	FY 16-17 Actual at Mid Year	Percent Remaining	FY 17-18 Budget	FY 17-18 Actual at Mid Year	Percent Remaining
Justice Court									
Fund Bal at End of Prior Yr	916,237	916,237	0%	1,305,683	1,305,683	0%	1,147,266	1,147,266	0%
Federal Revenues	0	0		0	0		0	0	
Fines & Penalties	3,895,000	1,889,575	51%	3,575,090	2,027,799	43%	3,507,800	2,241,952	36%
Miscellaneous Revenue	500	1,247	-149%	1,740	3,060	-76%	12,800	4,641	64%
Other Financing Sources	0	-1,251		150	-2,644	1863%	0	-850	
Revenue Summary	4,811,737	2,805,808	42%	4,882,663	3,333,898	32%	4,667,866	3,393,009	27%
Personnel Services	985,509	380,370	61%	1,067,673	367,816	66%	909,127	310,431	66%
Materials & Services	746,975	722,887	3%	571,768	201,056	65%	586,254	173,185	70%
Special Payments	1,345,000	29,181	98%	1,345,000	464,075	65%	1,345,000	442,311	67%
Interfund Transfer	916,237	0	100%	1,305,683	0	100%	1,147,266	0	100%
Cost Allocation Charges	208,815	104,418	50%	246,380	123,190	50%	273,074	136,536	50%
Capital Outlay	345,000	0	100%	345,000	151,768	56%	145,000	11,995	92%
Contingency	264,201	0	100%	1,159	0	100%	262,145	0	100%
Expenditure Summary	4,811,737	1,236,856	74%	4,882,663	1,307,905	73%	4,667,866	1,074,458	77%

ATTACH C

Budget to Actual Comparison

	Fiscal Year 2015-16			Fiscal Year 2016-17			Fiscal Year 2017-18		
	FY 15-16 Budget	FY 15-16 Actual at Mid-Year	Percent Remaining	FY 16-17 Budget	FY 16-17 Actual at Mid Year	Percent Remaining	FY 17-18 Budget	FY 17-18 Actual at Mid Year	Percent Remaining
Juvenile									
Fund Bal at End of Prior Yr	2,393,248	2,393,248	0%	2,011,602	2,011,602	0%	2,549,346	2,549,346	0%
Prior Year Revenues	266,956	0	100%	480,610	286,566	40%	0	0	
Grant Revenues	0	0		0	0		0	0	
Federal Revenues	462,197	82,723	82%	312,008	140,631	55%	318,008	129,714	59%
State Revenues	1,411,008	422,124	70%	1,577,101	365,993	77%	1,678,210	835,025	50%
Local Government & Other Agencies	150,971	53,951	64%	129,930	27,000	79%	149,450	43,900	71%
Charges for Services	385,506	155,106	60%	368,202	128,970	65%	372,319	11,180	97%
Fines & Penalties	0	0		0	0		0	0	
Miscellaneous Revenue	3,500	5,029	-44%	3,500	6,326	-81%	3,500	195	94%
Interfund Transfers	7,457,583	3,728,792	50%	7,647,800	3,823,900	50%	7,977,463	3,962,232	50%
Revenue Summary	12,530,969	6,840,973	45%	12,530,753	6,790,988	46%	13,048,296	7,531,592	42%
Personnel Services	5,864,908	2,483,458	58%	6,241,015	2,533,830	59%	6,746,176	2,611,244	61%
Materials & Services	5,922,235	1,364,895	77%	5,464,269	1,274,186	77%	5,505,035	1,262,796	77%
Special Payments	36,560	15,876	57%	0	0		0	0	
Cost Allocation Charges	552,266	276,132	50%	586,469	293,234	50%	647,085	323,544	50%
Capital Outlay	5,000	680	86%	89,000	0	100%	0	0	
Contingency	150,000	0	100%	150,000	0	100%	150,000	0	100%
Expenditure Summary	12,530,969	4,141,041	67%	12,530,753	4,101,250	67%	13,048,296	4,197,584	68%

ATTACH C

Budget to Actual Comparison

	Fiscal Year 2015-16			Fiscal Year 2016-17			Fiscal Year 2017-18		
	FY 15-16 Budget	FY 15-16 Actual at Mid-Year	Percent Remaining	FY 16-17 Budget	FY 16-17 Actual at Mid Year	Percent Remaining	FY 17-18 Budget	FY 17-18 Actual at Mid Year	Percent Remaining
Public and Government Affairs									
Fund Bal at End of Prior Yr	398,278	398,278	0%	350,027	350,027	0%	678,883	678,883	0%
Licenses & Permits	0	0		2,004,091	451,625	77%	1,979,406	496,585	75%
State Revenues	0	0		500,000	0	100%	0	0	
Local Government & Other Agencies	330,000	81,100	75%	377,000	106,838	72%	332,565	85,037	74%
Charges for Services	1,199,533	635,572	47%	1,342,609	704,001	48%	1,761,850	939,065	47%
Miscellaneous Revenue	581,453	96,622	83%	608,780	190,521	69%	637,390	255,711	60%
Miscellaneous Sales	0	82		0	0		0	0	
Interfund Transfers	693,746	346,873	50%	343,527	343,527	0%	0	0	
Revenue Summary	3,203,010	1,558,527	51%	5,526,034	2,146,539	61%	5,390,094	2,455,281	54%
Personnel Services	2,398,664	1,034,450	57%	2,602,007	1,065,361	59%	2,912,125	1,317,477	55%
Materials & Services	1,210,611	384,353	68%	1,414,235	367,871	74%	2,047,471	454,945	78%
Special Payments	0	0		500,000	0	100%	0	0	
Interfund Transfer	0	0		343,527	343,527	0%	0	0	
Cost Allocation Charges	207,541	103,788	50%	185,842	92,933	50%	193,876	97,033	50%
Capital Outlay	182,160	9,774	95%	180,000	13,072	93%	173,490	62,611	64%
Reserve for Future Expenditures	61,290	0	100%	63,132	0	100%	63,132	0	100%
Contingency	0	0		237,291	0	100%	0	0	
Expenditure Summary	4,060,266	1,532,365	62%	5,526,034	1,882,764	66%	5,390,094	1,932,066	64%

ATTACH C

Budget to Actual Comparison

	Fiscal Year 2015-16			Fiscal Year 2016-17			Fiscal Year 2017-18		
	FY 15-16 Budget	FY 15-16 Actual at Mid-Year	Percent Remaining	FY 16-17 Budget	FY 16-17 Actual at Mid Year	Percent Remaining	FY 17-18 Budget	FY 17-18 Actual at Mid Year	Percent Remaining
Human Resources									
Fund Bal at End of Prior Yr	6,858,505	6,858,504	0%	8,422,677	8,422,677	0%	14,465,755	14,465,757	0%
Charges for Services	13,432,526	6,087,131	55%	13,210,725	5,915,919	55%	11,086,815	5,410,054	51%
Miscellaneous Revenue	29,632,267	12,809,368	57%	34,274,425	12,846,421	63%	29,521,832	13,600,167	54%
Interfund Transfers	750,000	375,000	50%	0	0		0	0	
Revenue Summary	50,673,298	26,130,003	48%	55,907,827	27,185,017	51%	55,074,402	33,475,978	39%
Personnel Services	4,679,377	1,914,320	59%	5,002,764	2,179,558	56%	5,536,417	2,463,691	56%
Materials & Services	34,505,712	16,366,040	53%	36,569,699	14,570,847	60%	37,183,516	13,904,152	63%
Special Payments	258,000	7,690	97%	89,000	0	100%	0	0	
Indirect Costs	0	0		250,000	0	100%	0	0	
Cost Allocation Charges	360,407	180,216	50%	390,300	195,150	50%	426,013	213,012	50%
Capital Outlay								2,201	
Reserve for Future Expenditures	5,765,907	0	100%	6,017,646	0	100%	2,558,623	0	100%
Contingency	5,617,336	0	100%	8,523,080	0	100%	10,496,022	0	100%
Expenditure Summary	51,186,739	18,468,266	64%	56,842,489	16,945,555	70%	56,200,591	16,583,056	70%

ATTACH C

Budget to Actual Comparison

	Fiscal Year 2015-16			Fiscal Year 2016-17			Fiscal Year 2017-18		
	FY 15-16 Budget	FY 15-16 Actual at Mid-Year	Percent Remaining	FY 16-17 Budget	FY 16-17 Actual at Mid Year	Percent Remaining	FY 17-18 Budget	FY 17-18 Actual at Mid Year	Percent Remaining
Finance									
Fund Bal at End of Prior Yr	10,598,397	10,598,645	0%	9,462,035	9,462,035	0%	10,148,275	10,156,758	0%
Federal Revenues	0	0		0	0		0	0	
Charges for Services	14,992,148	6,363,554	58%	15,702,018	7,233,359	54%	18,387,146	7,661,395	58%
Fines & Penalties	0	0		0	0		0	0	
Miscellaneous Revenue	2,488,091	1,310,028	47%	2,164,327	1,121,100	48%	2,787,843	1,111,159	60%
Other Financing Sources	40,100	14,904	63%	40,100	12,241	69%	40,100	0	100%
Interfund Transfers	6,218,427	2,206,376	65%	4,497,555	2,174,186	52%	4,225,675	1,262,500	70%
Revenue Summary	34,337,163	20,493,507	40%	31,866,035	20,002,921	37%	35,589,039	20,191,812	43%
Personnel Services	8,980,612	3,700,332	59%	9,855,160	3,783,647	62%	11,553,332	4,535,820	61%
Materials & Services	12,177,895	4,081,899	66%	10,990,073	3,742,527	66%	11,898,966	4,457,096	63%
Interfund Transfer	183,411	0	100%	0	0		0	0	
Cost Allocation Charges	851,917	426,010	50%	949,045	474,648	50%	981,049	490,507	50%
Capital Outlay	12,480,092	2,300,256	82%	9,458,216	2,750,722	71%	9,422,509	825,775	91%
Reserve for Future Expenditures	1,561,120	0	100%	2,378,441	0	100%	2,195,000	0	100%
Contingency	145,448	0	100%	846,247	0	100%	1,927,073	0	100%
Expenditure Summary	36,380,495	10,508,497	71%	34,477,182	10,751,544	69%	37,977,929	10,309,198	73%

ATTACH C

Budget to Actual Comparison

	Fiscal Year 2015-16			Fiscal Year 2016-17			Fiscal Year 2017-18		
	FY 15-16 Budget	FY 15-16 Actual at Mid-Year	Percent Remaining	FY 16-17 Budget	FY 16-17 Actual at Mid Year	Percent Remaining	FY 17-18 Budget	FY 17-18 Actual at Mid Year	Percent Remaining
Technology Services									
Fund Bal at End of Prior Yr	2,513,249	2,513,247	0%	2,933,577	2,933,576	0%	4,728,676	4,728,676	0%
Prior Year Revenues	0	0		0	0		0	0	
Licenses & Permits	22,000	11,702	47%	22,000	32,379	-47%	36,000	27,506	24%
Federal Revenues	0	0		0	0		0	0	
State Revenues	35,000	28,000	20%	35,000	42,000	-20%	35,000	42,000	-20%
Charges for Services	14,962,189	7,746,082	48%	16,664,516	8,361,256	50%	16,512,832	8,779,412	47%
Miscellaneous Revenue	949,625	18,479	98%	919,876	72,389	92%	205,756	22,671	89%
Interfund Transfers	50,453	25,227	50%	73,000	17,500	76%	35,000	17,500	50%
Revenue Summary	18,532,516	10,342,737	44%	20,647,969	11,459,100	45%	21,553,264	13,617,765	37%
Personnel Services	7,947,174	3,645,503	54%	8,425,925	3,611,059	57%	8,956,564	3,965,763	56%
Materials & Services	4,699,632	1,703,415	64%	4,995,396	1,493,465	70%	5,565,334	1,936,585	65%
Special Payments	21,000	8,380	60%	22,000	23,572	-7%	36,000	12,110	66%
Interfund Transfer	0	0		0	0		0	0	
Indirect Costs	1,259,882	629,946	50%	1,223,283	611,642	50%	1,259,955	629,970	50%
Cost Allocation Charges	396,437	198,265	50%	423,603	211,823	50%	472,585	236,349	50%
Capital Outlay	3,304,811	508,822	85%	5,095,508	893,044	82%	4,525,868	759,902	83%
Reserve for Future Expenditures	598,284	0	100%	156,958	0	100%	306,958	0	100%
Contingency	305,296	0	100%	305,296	0	100%	430,000	0	100%
Expenditure Summary	18,532,516	6,694,331	64%	20,647,969	6,844,605	67%	21,553,264	7,540,679	65%

ATTACH C

Budget to Actual Comparison

	Fiscal Year 2015-16			Fiscal Year 2016-17			Fiscal Year 2017-18		
	FY 15-16 Budget	FY 15-16 Actual at Mid-Year	Percent Remaining	FY 16-17 Budget	FY 16-17 Actual at Mid Year	Percent Remaining	FY 17-18 Budget	FY 17-18 Actual at Mid Year	Percent Remaining
Transportation and Development									
Fund Bal at End of Prior Yr	28,006,856	49,982,631	-78%	39,679,619	39,679,323	0%	45,878,721	45,878,720	0%
Prior Year Revenues	285,138	0	100%	0	282,787		0	0	
Licenses & Permits	14,132,652	7,589,981	46%	11,547,880	7,575,439	34%	11,250,125	6,263,650	44%
Federal Revenues	2,023,836	350,695	83%	8,961,197	749,604	92%	2,272,736	207,168	91%
State Revenues	40,288,233	14,504,994	64%	35,910,539	14,888,859	59%	29,122,826	13,271,034	54%
Local Government & Other Agencies	1,014,161	569,111	44%	1,062,147	755,487	29%	1,233,905	235,595	81%
Matching Funds	0	0		0	0		0	0	
Charges for Services	7,967,639	4,303,283	46%	9,734,882	3,207,230	67%	7,385,353	3,832,951	48%
Fines & Penalties	120,128	69,346	42%	96,000	54,016	44%	93,700	73,504	22%
Miscellaneous Revenue	533,893	2,601,004	-387%	414,159	937,329	-126%	478,649	480,474	0%
Miscellaneous Sales	8,500	4,663	45%	5,000	2,972	41%	5,000	2,372	53%
Other Financing Sources	468,238	-4,156	101%	1,853,850	286,110	85%	3,078,500	-2,942	100%
Interfund Transfers	11,467,035	3,063,955	73%	12,620,049	3,410,920	73%	9,006,667	2,648,440	71%
Revenue Summary	106,316,309	83,035,507	22%	121,885,322	71,830,076	41%	109,806,182	72,890,966	34%
Personnel Services	27,831,344	11,410,089	59%	29,333,616	11,898,862	59%	31,861,409	13,280,751	58%
Materials & Services	21,752,630	9,154,761	58%	22,925,959	7,979,094	65%	20,110,431	4,544,433	77%
Debt Service	4,378,751	508,632	88%	4,222,000	4,214,143	0%	0	0	
Special Payments	137,500	46,364	66%	600,000	12,480	98%	3,700,000	82,633	98%
Interfund Transfer	5,432,414	46,645	99%	7,693,084	947,437	88%	3,792,866	79,039	98%
Indirect Costs	1,911,943	975,038	49%	1,268,482	528,534	58%	1,377,502	733,717	47%
Cost Allocation Charges	3,001,142	1,429,889	52%	2,883,493	1,441,747	50%	3,310,118	1,655,174	50%
Capital Outlay	14,586,681	7,272,935	50%	24,508,918	7,832,036	68%	13,094,405	2,082,881	84%
Reserve for Future Expenditures	3,950,000	0	100%	12,840,565	0	100%	17,527,852	0	100%
Contingency	23,837,508	0	100%	16,106,049	0	100%	15,630,683	0	100%
Expenditure Summary	106,819,913	30,844,353	71%	122,382,166	34,854,333	72%	110,405,266	22,458,628	80%

ATTACH C

Budget to Actual Comparison

	Fiscal Year 2015-16			Fiscal Year 2016-17			Fiscal Year 2017-18		
	FY 15-16 Budget	FY 15-16 Actual at Mid-Year	Percent Remaining	FY 16-17 Budget	FY 16-17 Actual at Mid Year	Percent Remaining	FY 17-18 Budget	FY 17-18 Actual at Mid Year	Percent Remaining
Health, Housing and Human Services									
Fund Bal at End of Prior Yr	17,055,477	17,140,973	-1%	20,249,428	20,223,886	0%	24,269,904	24,269,906	0%
Prior Year Revenues	3,678,547	3,223,554	12%	4,573,681	5,125,602	-12%	5,826,456	6,901,838	-18%
Licenses & Permits	1,085,217	691,954	36%	1,178,242	669,732	43%	1,187,945	703,480	41%
Grant Revenues	100,000	0	100%	0	0		0	0	
Federal Revenues	18,175,767	4,062,936	78%	18,528,507	5,375,168	71%	16,346,786	4,913,328	70%
State Revenues	50,193,711	21,538,699	57%	43,288,367	14,835,862	66%	44,205,916	16,101,419	64%
Local Government & Other Agencies	3,510,175	1,236,723	65%	2,887,301	961,398	67%	2,393,052	757,687	68%
Matching Funds	891,692	439,184	51%	813,399	76,743	91%	869,047	207,594	76%
Charges for Services	37,470,630	13,526,161	64%	34,682,591	11,441,578	67%	36,610,016	12,356,192	66%
Fines & Penalties	0	6,221		0	0		0	0	
Miscellaneous Revenue	197,005	211,740	-7%	81,386	119,140	-46%	257,225	379,696	-48%
Other Financing Sources	570,040	223,336	61%	565,000	240,709	57%	550,000	208,596	62%
Interfund Transfers	9,395,384	4,579,393	51%	9,342,254	4,590,482	51%	9,815,587	4,974,640	49%
Revenue Summary	142,323,645	66,880,874	53%	136,190,156	63,660,300	53%	142,331,934	71,774,376	50%
Personnel Services	52,927,287	20,555,406	61%	55,146,057	22,240,388	60%	59,790,365	24,014,329	60%
Materials & Services	62,693,563	20,201,656	68%	47,988,332	14,220,001	70%	38,047,782	12,483,187	67%
Special Payments	3,751,036	764,257	80%	6,525,151	1,950,541	70%	8,942,532	2,210,593	75%
Interfund Transfer	1,719,667	1,666,668	3%	233,886	4,798	98%	522,161	274,927	47%
Indirect Costs	3,442,327	1,437,324	58%	3,967,628	1,071,508	73%	4,329,997	1,076,666	75%
Cost Allocation Charges	5,703,423	2,851,731	50%	5,996,119	2,998,059	50%	6,735,607	3,367,801	50%
Capital Outlay	596,460	137,472	77%	839,348	34,393	96%	190,000	6,800	96%
Reserve for Future Expenditures	321,977	0	100%	0	0		8,083,656	0	100%
Contingency	11,167,905	0	100%	15,493,635	0	100%	15,689,834	0	100%
Expenditure Summary	142,323,645	47,614,514	67%	136,190,156	42,519,688	69%	142,331,934	43,434,303	69%

ATTACH C

Budget to Actual Comparison

	Fiscal Year 2015-16			Fiscal Year 2016-17			Fiscal Year 2017-18		
	FY 15-16 Budget	FY 15-16 Actual at Mid-Year	Percent Remaining	FY 16-17 Budget	FY 16-17 Actual at Mid Year	Percent Remaining	FY 17-18 Budget	FY 17-18 Actual at Mid Year	Percent Remaining
Business and Community Services									
Fund Bal at End of Prior Yr	17,741,904	17,742,097	0%	17,224,961	17,455,278	-1%	13,837,973	14,272,883	-3%
Prior Year Revenues	0	0		0	3,380		0	821	
Licenses & Permits	21,063	5,368	75%	15,000	2,204	85%	10,000	18,652	-87%
Federal Revenues	58,850	7,579	87%	85,745	21,066	75%	249,494	24,460	90%
State Revenues	2,968,832	1,120,206	62%	3,154,967	1,159,733	63%	3,082,772	1,244,633	60%
Local Government & Other Agencies	252,000	0	100%	1,519,162	35,000	98%	1,259,070	30,000	98%
Matching Funds	0	0		0	0		0	0	
Charges for Services	6,902,590	3,036,109	56%	5,563,918	2,905,761	48%	6,013,994	3,616,649	40%
Fines & Penalties	17,350	7,275	58%	14,000	6,968	50%	13,000	6,255	52%
Miscellaneous Revenue	951,000	795,260	16%	2,479,750	904,882	64%	1,521,524	1,033,081	32%
Miscellaneous Sales	24,500	16,782	32%	25,100	19,386	23%	26,000	12,393	52%
Other Financing Sources	2,898,324	1,273,922	56%	1,471,538	60,375	96%	2,668,543	1,088,063	59%
Interfund Transfers	4,885,745	1,507,873	69%	3,983,968	1,456,984	63%	3,610,835	1,532,918	58%
Revenue Summary	36,722,158	25,512,471	31%	35,538,109	24,031,017	32%	32,293,205	22,880,808	29%
Personnel Services	5,384,941	2,214,561	59%	5,713,076	2,320,079	59%	6,185,630	2,611,061	58%
Materials & Services	11,369,264	3,661,035	68%	11,632,728	3,896,503	67%	11,137,713	4,533,538	59%
Debt Service	0	0		0	0		0	0	
Special Payments	8,139,104	1,401,672	83%	5,350,000	0	100%	3,355,000	1,177,195	65%
Interfund Transfer	1,933,000	63,000	97%	1,133,000	63,000	94%	683,000	63,000	91%
Cost Allocation Charges	549,755	274,947	50%	606,429	303,215	50%	677,992	339,024	50%
Capital Outlay	2,979,267	455,429	85%	3,942,045	1,157,799	71%	3,210,583	311,008	90%
Reserve for Future Expenditures	1,233,500	0	100%	4,088,313	0	100%	5,395,549	0	100%
Contingency	5,133,327	0	100%	3,072,518	0	100%	1,647,738	0	100%
Expenditure Summary	36,722,158	8,070,644	78%	35,538,109	7,740,596	78%	32,293,205	9,034,826	72%

ATTACH C

Budget to Actual Comparison

	Fiscal Year 2015-16			Fiscal Year 2016-17			Fiscal Year 2017-18		
	FY 15-16 Budget	FY 15-16 Actual at Mid-Year	Percent Remaining	FY 16-17 Budget	FY 16-17 Actual at Mid Year	Percent Remaining	FY 17-18 Budget	FY 17-18 Actual at Mid Year	Percent Remaining
Tourism and Cultural Affairs									
Fund Bal at End of Prior Yr	539,892	539,892	0%	944,476	944,476	0%	884,642	884,642	0%
Local Government & Other Agencies	189,815	150,000	21%	175,000	78,370	55%	388,825	509,060	-31%
Charges for Services	49,005	0	100%	0	0		0	0	
Miscellaneous Revenue	9,500	30,096	-217%	9,500	6,547	31%	9,500	7,249	24%
Interfund Transfers	4,560,707	1,705,803	63%	4,772,108	2,006,767	58%	5,124,450	2,018,680	61%
Revenue Summary	5,348,919	2,425,791	55%	5,901,084	3,036,160	49%	6,407,417	3,419,631	47%
Personnel Services	1,232,581	515,854	58%	1,383,032	590,847	57%	1,614,228	674,520	58%
Materials & Services	3,429,151	927,395	73%	4,016,052	1,419,083	65%	4,291,189	1,026,430	76%
Special Payments	52,000	0	100%	52,000	0	100%	52,000	0	100%
Contingency	635,187	0	100%	450,000	0	100%	450,000	0	100%
Expenditure Summary	5,348,919	1,443,249	73%	5,901,084	2,009,930	66%	6,407,417	1,700,950	73%

ATTACH C

Budget to Actual Comparison

	Fiscal Year 2015-16			Fiscal Year 2016-17			Fiscal Year 2017-18		
	FY 15-16 Budget	FY 15-16 Actual at Mid-Year	Percent Remaining	FY 16-17 Budget	FY 16-17 Actual at Mid Year	Percent Remaining	FY 17-18 Budget	FY 17-18 Actual at Mid Year	Percent Remaining
Non-Departmental and Pass-Through									
Fund Bal at End of Prior Yr	31,250,318	31,159,023	0%	28,824,722	28,355,068	2%	97,773,528	97,837,321	0%
Prior Year Revenues	381,823	0	100%	0	434,966		315,772	0	100%
Taxes	110,724,500	100,699,182	9%	116,925,000	105,692,540	10%	126,019,260	114,352,026	9%
Licenses & Permits	1,724,000	447,304	74%	25,000	12,940	48%	25,000	13,100	48%
Grant Revenues	0	0		0	0		0	0	
Federal Revenues	1,514,641	72,686	95%	873,600	9,557	99%	1,687,880	1,045,346	38%
State Revenues	2,750,385	1,499,846	45%	3,008,785	1,452,956	52%	3,180,075	2,608,031	18%
Local Government & Other Agencies	4,612,280	2,118,732	54%	4,841,460	2,133,738	56%	5,202,250	2,147,307	59%
Charges for Services	4,545,206	2,103,892	54%	4,159,791	2,145,678	48%	3,805,716	1,506,777	60%
Fines & Penalties	500	61	88%	500	0	100%	0	0	
Miscellaneous Revenue	17,799,580	6,184,092	65%	18,230,988	5,544,718	70%	18,954,147	7,856,267	59%
Miscellaneous Sales	0	0		0	0		0	0	
Other Financing Sources	100	-75	175%	67,100,050	589,875	99%	50	234,308	-468516%
Interfund Transfers	8,315,309	4,852,994	42%	15,809,921	7,146,289	55%	9,252,754	4,093,249	56%
Prior Year Adjustments	0	0		9,000,000	8,398,558	7%	0	0	
Revenue Summary	183,618,642	149,137,737	19%	268,799,817	161,916,883	40%	266,216,432	231,693,732	13%
Personnel Services	18,520,390	7,838,608	58%	19,000,958	7,906,606	58%	20,018,398	8,520,674	57%
Materials & Services	2,477,874	876,961	65%	8,721,282	967,050	89%	5,912,646	713,210	88%
Debt Service	9,943,926	1,315,288	87%	17,404,230	1,324,122	92%	15,225,815	1,337,683	91%
Special Payments	2,574,477	854,759	67%	61,188,665	310,755	99%	43,047,668	13,491,284	69%
Interfund Transfer	109,156,255	53,634,298	51%	117,609,666	58,406,546	50%	115,530,115	56,957,004	51%
Cost Allocation Charges	5,291,698	2,645,893	50%	5,761,379	2,880,696	50%	5,733,315	2,866,705	50%
Capital Outlay	0	150,429		0	22,535		0	7,438	
Reserve for Future Expenditures	14,094,616	0	100%	17,626,876	0	100%	35,482,208	0	100%
Contingency	8,510,151	0	100%	8,570,524	0	100%	12,462,067	0	100%
Expenditure Summary	170,569,387	67,316,236	61%	255,883,580	71,818,310	72%	253,412,232	83,893,998	67%

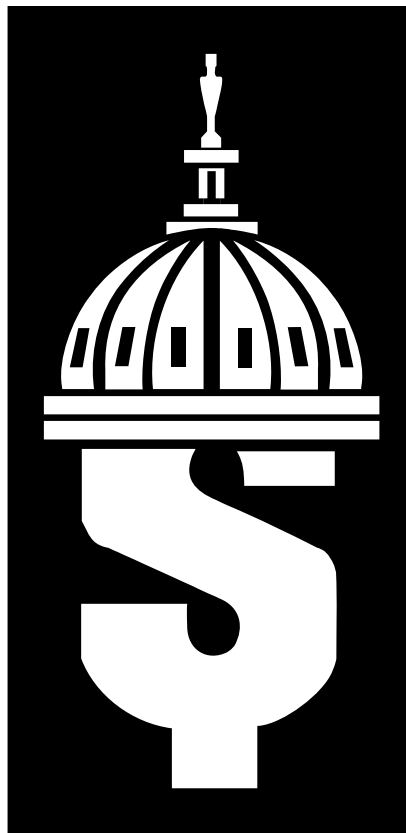
Fund#	Fund Name	June 30, 2016 Ending Balance	June 30, 2017 Ending Balance	Non - Spendable	Restricted	Committed	Assigned	Unassigned	Total	Explanation of Restriction or Commitment (external/legally enforceable)	Explanation of Assignment
100	General Fund	\$ 24,756,081	\$ 90,467,986	\$ 100,236	\$ 66,165,794			\$ 24,201,956	\$ 90,467,986	General obligation bond proceeds are restricted by the bond covenants and IGA with C-800.	NA
201	County Fair	615,146	528,823	20,400	508,423				\$ 528,823	ORS 565.325 County fair fund; purpose; source of moneys. (1) Each county that holds a county fair shall establish and maintain a fair fund. The fair fund may be expended only for the promotion and operation of the county fair and to provide, maintain and improve county fairgrounds, buildings, facilities and improvements on the county fairgrounds for the county fair and other events authorized by the county fair board. (2) All moneys received from activities conducted at the county fair or at the county fairgrounds or facilities, and all moneys received by a county fair as the licensee for pari-mutuel wagering on races conducted at or on behalf of the fair shall be deposited in the county fair fund. [1985 c.716 §3; 1997 c.435 §3]	
204	County School	378	64,303	-	64,303				\$ 64,303	ORS 328.005 ¹ County school fund (1) The governing body of each county shall create a county school fund. Funding is from Secure Rural Schools Act of 2000. Passed through to School Districts. http://www.fs.usda.gov/pts/	
205	Building Codes	4,633,271	5,354,681	-	5,354,681				\$ 5,354,681	ORS 455.210 (3)(c) Fees collected by a municipality under this subsection shall be used for the administration and enforcement of a building inspection program for which the municipality has assumed responsibility under ORS 455.148 (Comprehensive municipal building inspection programs) or 455.150 (Selective municipal building inspection programs).	NA
206	Public Safety Local Option Levy	150,190	516,673	-	516,673				\$ 516,673	ORS 294 requires a separate fund for a local option levy passed by the voters. Revenues are restricted by the ballot language. Combined with Fund 216 in FY18	NA
207	Resolution Services	46,026	97,551	-				97,551	\$ 97,551	NA	NA
208	Business & Economic Development	2,555,434	2,690,240	1,224	2,689,016				\$ 2,690,240	ORS 461.512 Management of lottery moneys received by county (1) For purposes of this section: (a) Dedicated fund means a fund in the county treasury, or a separate account in the county treasury, that is dedicated, appropriated or set aside for purposes that further economic development.	
209	Disaster Management	896,641	853,568	-			853,568		\$ 853,568	NA	74% Federal grant funding
211	Law Library	424,473	382,377	-	382,377				\$ 382,377	ORS 9.850 Disposition of library fees in counties other than Multnomah County. In all counties containing not more than 400,000 inhabitants, according to the latest federal decennial census, the county court may use such part of the law library fees collected pursuant to ORS 21.350 (1) as the court deems desirable for the purpose of acquiring, maintaining or operating a law library at the county seat of the county, at such place as the court may direct. In no event may moneys received from law library fees be used for any purpose other than acquiring, maintaining or operating a law library. [Amended by 1963 c.519 §3; 1965 c.619 §6; 2003 c.14 §11]	NA
212	Library Network	6,766,928	4,665,068	-	4,665,068				\$ 4,665,068	IGA with the Cities for over \$10 million all restricted - Per meeting with Tracy Grambusch	NA
213	Parks	458,347	1,190,311	-				1,190,311	\$ 1,190,311	NA	NA
214	Planning	938,191	1,331,548	-				1,331,548	\$ 1,331,548	NA	NA
215	Roads	19,013,975	19,587,302	1,139	19,586,163				\$ 19,587,302	Gas Tax and Federal Highway funds -Externally Restricted - The carryforward is from the Oregon State Highway Fund (revenue includes: Vehicle Fuel Tax, Motor Carrier Transportation Fees, Department of Motor Vehicles Registration Fees, and Operator Fees) paid under ORS 366.76 and is restricted per ORS 366.774 and the Oregon Constitution for the operation and use of roadways. The use of these funds must either involve the construction, reconstruction, improvement, repair or maintenance of highways, specified weighmaster activities, or be restricted to projects or purposes that primarily and directly facilitate motorized vehicle travel -- as defined by the Oregon Constitution.	

Fund#	Fund Name	June 30, 2016 Ending Balance	June 30, 2017 Ending Balance	Non - Spendable	Restricted	Committed	Assigned	Unassigned	Total	Explanation of Restriction or Commitment (external/legally enforceable)	Explanation of Assignment
216	Sheriff	2,462,849	3,553,123	11,539		3,541,584			\$ 3,553,123	Committed by BCC Resolution 2011-55	6% grant funds - rest is transfers in of property taxes
217	Code Enforcement and Sustainability	1,357,710	2,175,226	2,142				2,173,084	\$ 2,175,226	NA	NA
218	Property Resources	1,439,607	1,778,870	-	1,778,870				\$ 1,778,870	275.275' Distribution of proceeds (1) (a) The proceeds arising under ORS 275.090 (Powers of county as to lands acquired on foreclosure of tax liens, or by exchange, devise or gift) to 275.290 (Sale or lease of timber on county lands) and 275.296 (Validation of certain conveyances prior to August 3, 1955) to 275.310 (Partition of land in which county has acquired interest) must be applied; (A) First, to refund the county general fund for the full amount advanced by the county to pay the state tax upon all properties upon which the county has foreclosed liens for delinquent taxes; (B) Second, to the county general fund in an amount equal to the penalty and fee described in ORS 312.120 (Period during which property held by county) for each property upon which the county has foreclosed a lien for delinquent taxes; and (C) Third, to refund the county general fund for all the costs and expenses incurred by the county in the maintenance and supervision of the properties and in any suits or proceedings by the county to quiet title to or to defend the county's title to property sold, including suits or land use proceedings to ascertain and determine the actual boundaries of the properties.	
219	Community Corrections	2,785,324	3,204,847	87,710			3,117,137		\$ 3,204,847	NA	88% Federal & State grants
220	District Attorney	914,255	844,503	28,407		816,096			\$ 844,503	Committed by BCC Resolution 2011-55 and 84% Grant funded	
221	Justice Court	1,305,684	1,147,266	11,264	1,136,002			-	\$ 1,147,266	153.660' Use of amounts paid to county treasurer (Penalties) (2) Sixty percent of the amounts paid to the county treasurer under this section and under ORS 153.645 (Disposition of fines for traffic offenses) (4) and 153.650 (Disposition of fines for traffic offenses) (4) shall be deposited by the treasurer in the county treasury and may be used only for drug and alcohol programs and for the costs of planning, operating and maintaining county juvenile and adult corrections programs and facilities. (3) Forty percent of the amounts paid to the county treasurer under this section and under ORS 153.645 (Disposition of fines for traffic offenses) (4) and 153.650 (Disposition of fines for traffic offenses) (4) shall be deposited by the treasurer in the court facilities security account established under ORS 1.182 (Court facilities security accounts) for the county in which the court is located.	
223	Transportation SDC	5,431,915	6,761,939	224,021	6,537,918				\$ 6,761,939	ORS 223.307' Authorized expenditure of system development charges (1) Reimbursement fees may be spent only on capital improvements associated with the systems for which the fees are assessed including expenditures relating to repayment of indebtedness. (2) Improvement fees may be spent only on capacity increasing capital improvements, including expenditures relating to repayment of debt for such improvements.	
224	Public Land Corner Preservation	759,959	982,843	-	982,843				\$ 982,843	203.148' Public Land Corner Preservation Fund (1) The county governing body may establish by ordinance a fund to be known as the Public Land Corner Preservation Fund. Moneys in the Public Land Corner Preservation Fund shall be used only to pay expenses incurred and authorized by the county surveyor in the establishment, reestablishment and maintenance of corners of government surveys under ORS 209.070 (Duties in respect to surveys) (5) and (6).	

Fund#	Fund Name	June 30, 2016 Ending Balance	June 30, 2017 Ending Balance	Non - Spendable	Restricted	Committed	Assigned	Unassigned	Total	Explanation of Restriction or Commitment (external/legally enforceable)	Explanation of Assignment
227	Happy Valley/Clack Joint Trans SDC	6,735,683	5,542,424	45,123	5,497,301				\$ 5,542,424	ORS 223.307* Authorized expenditure of system development charges (1) Reimbursement fees may be spent only on capital improvements associated with the systems for which the fees are assessed including expenditures relating to repayment of indebtedness. (2) Improvement fees may be spent only on capacity increasing capital improvements, including expenditures relating to repayment of debt for such improvements.	
240	Health, Housing & Human Svcs Admin	961,950	801,014	110				800,904	\$ 801,014	NA	
241	Clackamas Mental Health Org	1,950,385	2,761,380	13,464			2,747,916		\$ 2,761,380	NA	26% Grant funds
242	Social Services	2,419,060	3,085,047	89,434	657,069		2,338,544		\$ 3,085,047	NA	89% Grant funds
244	Community Development	583,192	644,917	1,041	643,876		-		\$ 644,917	NA	72% Grant funds
245	Community Solutions	535,579	618,131	839	-		617,292		\$ 618,131	NA	82% Grant funds
246	Children, Youth & Families	143,418	959,233	-			959,233		\$ 959,233	NA	88% Grant funds
247	Dog Control	603,951	838,631	-				838,631	\$ 838,631	NA	
250	PERS Employer Contribution Reserve	2,316,716	2,685,280	-			2,685,280		\$ 2,685,280	NA	Savings for future PERS costs per Budget
251	County Payments Account	2,636	-	-			-		\$ -	NA	90% Grant funds
252	Public Health Fund	683,759	466,322	-			466,322		\$ 466,322	Family Planning and Screen & Intervention grant funds.	51% Grant funds
253	Clackamas Health Centers Fund	12,946,564	14,933,860	16,857			14,917,003		\$ 14,933,860	NA - only 12% grant funding	
255	Transient Room Tax	206,589	197,561	-	197,561				\$ 197,561	County Code 8.02.150 Hotel/motel tax proceeds dedicated to tourism promotion & County Fair	
256	Tourism Development Council Fund	944,476	884,639	25,902			858,737		\$ 884,639		Transfers from Transient Room Tax to fund tourism development activity, restricted for tourism by County Code, but source of restricted revenue is transfers
257	Forest Management Fund	4,731,366	2,643,750	-			2,643,750		\$ 2,643,750	275.275' Distribution of proceeds (1) (a) The proceeds arising under ORS 275.090 (Powers of county as to lands acquired on foreclosure of tax liens, or by exchange, devise or gift) to 275.290 (Sale or lease of timber on county lands) and 275.296 (Validation of certain conveyances prior to August 3, 1955) to 275.310 (Partition of land in which county has acquired interest) must be applied: (A) First, to refund the county general fund for the full amount advanced by the county to pay the state tax upon all properties upon which the county has foreclosed liens for delinquent taxes; (B) Second, to the county general fund in an amount equal to the penalty and fee described in ORS 312.120 (Period during which property held by county) for each property upon which the county has foreclosed a lien for delinquent taxes; and (C) Third, to refund the county general fund for all the costs and expenses incurred by the county in the maintenance and supervision of the properties and in any suits or proceedings by the county to quiet title to or to defend the countys title to property sold, including suits or land use proceedings to ascertain and determine the actual boundaries of the properties.	
260	Juvenile	2,011,603	2,549,350	12,023		2,537,327			\$ 2,549,350	Committed by BCC Resolution 2011-55 and 57% Grant funded	
320	Clackamas County Debt Fund	569,111	567,479	-	567,479				\$ 567,479	Funded by General Fund	
416	DTD Capital Projects	204,960	3,304,119	-	-		3,304,119		\$ 3,304,119	All dedicated revenues from multiple sources	
420	Capital Projects Reserve	7,919,758	8,182,765	-			8,182,765		\$ 8,182,765	NA	

Fund#	Fund Name	June 30, 2016 Ending Balance	June 30, 2017 Ending Balance	Non - Spendable	Restricted	Committed	Assigned	Unassigned	Total	Explanation of Restriction or Commitment (external/legally enforceable)	Explanation of Assignment
510	Local Improvement Dist Construction	537,158	540,978	-			-	540,978	\$ 540,978	NA	
		\$ 124,720,298	\$ 200,385,928	\$ 692,875	\$ 117,931,417	\$ 6,895,007	\$ 43,691,666	\$ 31,174,963	\$ 200,385,928		
Fund#	Fund Name	June 30, 2016 Ending Balance	June 30, 2017 Ending Balance	NA	Restricted	NA	NA	Unrestricted	Total	Explanation	Explanation of Assignment
601	Stone Creek Golf Course	888,449	775,819	-			-	775,819	\$ 775,819	NA	
602	Clackamas Broadband Utility	144,699	270,865	-	-		-	270,865	\$ 270,865	NA	
740	Cable Administration	343,527	-	-			-	-	\$ -	Moved to Fund 100 & Closed in FY17	
742	Records Management	8,664	105,744	-			-	105,744	\$ 105,744	NA	
744	Facilities Management	1,180,195	1,573,717	-			-	1,573,717	\$ 1,573,717	NA	
746	Telecommunications Svcs	744,588	1,114,437	-			-	1,114,437	\$ 1,114,437	NA	
747	Technology Services	2,044,290	3,343,376	-			-	3,343,376	\$ 3,343,376	NA	
748	Central Dispatch	1,581,218	1,606,458	-			-	1,606,458	\$ 1,606,458	NA	
760	Self-Insurance	1,627,706	4,435,386	-			-	4,435,386	\$ 4,435,386	NA	
761	Risk Management Claims	6,794,971	10,030,370	-			-	10,030,370	\$ 10,030,370	NA	
770	Fleet Services	362,085	400,280	-			-	400,280	\$ 400,280	NA	
	Total	\$ 15,720,392	\$ 23,656,452	\$ -	\$ -	\$ -	\$ -	\$ 23,656,452	\$ 23,656,452		

CLACKAMAS COUNTY
BUDGET PREPARATION
MANUAL
FY 2018-19



Diane Padilla, 503-742-5425 (Policies & Procedures)
Roxann Fisher, 503-742-5414 (Allocated Positions)
Jian Zhang, 503-742-5434 (Cost Allocation)

TABLE OF CONTENTS

General Information

Maintenance Level Budgeting -----	4
Cost Allocation-----	4
New Positions-----	5
Grants and Matching Funds-----	5
Budgeting Reserves-----	5
Budget Committee Presentations-----	5
Budget Calendar -----	6

Budget Policies

Statement of Philosophy -----	8
Fees and Charges -----	8
Capital Improvement Plan -----	8
Capital Expenditures -----	9
Budget Amendments-----	9
Inflation Guidelines -----	9
Revenue-----	10
Fund Balance -----	10
Budgeting Contingency-----	10
Use of Contingency-----	11

Budget Preparation and Checklist Items

Personnel -----	13
Position and Organization Charts-----	14
Brass Budget Step 1 Enter Year End Projection-----	14
Brass Budget Step 2 Enter Budget Request or Agency Budget Request -----	15
Capital Improvement Projects -----	16
Narrative Information-----	17
Other Considerations -----	17

Budget Revisions after Adoption

Budget Change Request Categories-----	21
Transfers between Categories-----	21
Supplemental Budgets and Reductions-----	21
Dedicated Funds -----	22
General Fund Allocations -----	23
Allocation of New Positions after Budget Adoption-----	23

GENERAL INFORMATION

MAINTENANCE LEVEL BUDGETING

For Fiscal Year 2018-19, departments will continue to prepare **Maintenance Level Budget** requests but will not be submitting **Policy Level Proposals**.

Maintenance Level Budgets: will reflect what a departments needs to continue to provide substantially the same services at substantially the same levels of service. It is understood that grants and other funding sources may vary between years. Despite these funding variations, we anticipate that departments will offer the same variety of services, in spite of 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 FTE might be reassigned or reclassified as needed in response to changes in resources.

The Budget Office will assist departments in establishing maintenance levels by adjusting FY 2017-18 budget numbers to reflect changes in costs of existing staff and allocated costs for FY 2018-19. General Fund support for FY 2018-19 will be adjusted in proportion to the General Fund share of FY 2017-18 maintenance support. The calculated maintenance level of General Fund support remains an amount not to be exceeded.

Departments will enter and balance their Maintenance Level budget requests in Brass. However for FY 2018-19, no accompanying Maintenance Level Budget forms will be required. Should there be an extraordinary circumstance you would like budget reviewers to be aware of, you may submit a brief (one-page) explanation.

COST ALLOCATION

Cost allocation revenues and expenses for the new year will be entered in the BRASS budget preparation system. They appear in a separate column in your budget form. You may reallocate the amounts as long as the totals remain the same. It is good practice to apply the same allocation basis (FTE, square footage, number of procurement cards, etc.) that were used to determine countywide allocations when determining how to distribute those allocated costs within a department. If this method is not practical due to a department's particular structure, the internal allocations can be determined using another method but costs **MUST** be distributed equitably and consistently.

Departments budgeting under a new Performance Clackamas structure, may need to reassign allocations from "old" to "new" orgs. Allocators will not necessarily be able to determine where costs belong in the new programs.

NEW POSITIONS

Whenever possible, request that an existing, vacant position be transformed to a more appropriate classification which better reflects your new needs, rather than asking for an additional position. Do not budget positions (new or existing) at less than 25% FTE.

GRANTS AND MATCHING FUNDS

Approval to pursue new grant funds will continue to come from the Board of County Commissioners before grant applications are submitted to the granting agency. If new positions are required as a condition for funding, please include that information in the proposal submitted to the Board. Forward a copy of the grant application or staff report to the Budget Office if new positions are approved by the Board as part of the application.

The Grants section of the Finance Department MUST be notified of ALL new grants within 30 days of award notification

For purposes of the Uniform Guidance federal audit report, we must report all expenditures of federal funds including grants, allotments and other types of federal revenue. You might not think you receive Federal awards, however much money we receive is actually passed through to us from state and local government agencies, as well as non-profit and private agencies. Regardless of which agency passes the federal funds through to us, we must include those expenditures on our annual Schedule of Federal Expenditures.

Where matching funds are required for grant purposes, provide as much "in-kind" contribution as allowed, rather than hard-dollar matches. "In-kind" contributions are services, goods, space, etc. which are already funded by the County.

County share (matching) funds should not increase when state or other granting agency funding is reduced, unless increased County share is mandated and this has been approved by the Board of Commissioners.

BUDGETING RESERVES

The Oregon Department of Revenue has indicated that since Reserves are intended to be held for the course of the budget period, they should not be appropriated. Departments should declare and include their reserves as before (490XXX line items) but understand they will not be included in their appropriation. Anything that might be needed during the year should be budgeted in Contingency (499001). Contingency will still be appropriated and can be transferred to a spending category with permission of the Commissioners. Should a special need arise, amounts in reserves can sometimes be accessed through a supplemental budget but this method is not routine and its use is limited. For questions about special purpose reserves, discuss with the Budget Manager.

BUDGET COMMITTEE

There will be an additional Budget Committee session before the official meetings begin this spring. It will give the Committee members an opportunity to ask their questions prior

to the onset of the budget-setting process and give departments time to provide their responses before deliberations begin. This initial session will be held Wednesday May 16th and the first regular Budget Committee meeting will be Tuesday May 29th.

Departments will be making presentations to the Budget Committee. Brief, simple, summary program presentations are best. Any detail required will be specifically requested by the County Administrator or Budget Committee. We will continue the use of standardized PowerPoint presentations. The slide format for FY 2018-19 will be provided shortly.

Budget Calendar

January 29

Workshop for budget preparers - Brass software opens to users

February 26

FY 2017-18 Year End Projections completed in Brass

March 20

FY 2017-18 Maintenance Level Budget Requests completed in Brass

March 26

Departmental Narratives including updated Strategic Plan OR Performance Clackamas budget presentation forms due to Budget Office

April 5

All remaining supporting documentation due to Budget Office (Fund Narratives, Org Charts, CIP Sheets)

Weeks of April 09 and April 16

Departmental budget reviews with County Administrator - finalize proposed budget

May 2

Budget materials distributed to committee members

May 16

Initial session prior to onset of official meetings to provide opportunity for Budget Committee members to submit questions for departments

May 29 – June 7

Budget Committee meetings

General County - May 29, 30 and 31 (and June 5,6 and 7 as needed)

Agencies – June 4

June 28 - Budget Adoption

BUDGET POLICIES

In 1993, the Board of County Commissioners adopted a resolution encompassing the following budget policies governing Clackamas County operations. Minor updates were incorporated by the Commissioners in 2004. These policies were formulated by the County Administrator and his staff and forwarded to the Board for their approval.

STATEMENT OF PHILOSOPHY

The budget is an annual financial and operational plan. It is a clear statement of County priorities as established by the Board of County Commissioners. Any alteration of the approved plan requires prior approval of the Board of County Commissioners.

The County will adopt a balanced budget for each fund meaning that budgeted expenditures plus contingencies and reserves, if required, will be met by an equal amount of budgeted resources.

The annual budget process shall address County priorities and packages of options and recommendations for Board of County Commissioners decisions.

The budget is a measure of the performance of departments. Department heads will be held accountable for performance within the context of their budget.

FEES AND CHARGES

Each department will recommend to the County Administrator a list of existing services and/or materials that are available to the public through Clackamas County government which the department head believes worthy of a service fee or charge.

The County Administrator/Budget Officer, in cooperation with the department, will determine concurrence or modifications to the list. Upon concurrence, the department will prepare the revenue projections and appropriate documents with the submission of the annual budget.

It shall be the policy of the County to establish fees that are in compliance with state statutes and County ordinances. When fees are established, the fee will be set to recover total cost associated with the service provided. A level of charges below total cost may be approved by the Board of County Commissioners, if considered in the best interest of Clackamas County.

CAPITAL IMPROVEMENT PLAN

Clackamas County will prepare a prioritized five-year Capital Improvement Plan addressing large-scale investments in facilities, equipment and transportation. The Capital Improvement Plan will provide estimates of costs, identify sources of funding and financing alternatives and describe sites of construction projects and any other significant additional project characteristics. Capital improvements identified in the plan will have a minimum estimated cost of \$50,000.

The plan will be updated annually and all changes will be reviewed for approval by the Board of County Commissioners.

CAPITAL EXPENDITURES

Capital Outlay budgets will include all anticipated expenditures for individual items with a useful life of more than one year and cost of more than \$5,000 individually. Purchases that do not fit this description are not considered Capital Outlay items but are supplies or maintenance.

Each year's budget for capital expenditures will be in conformance with the Capital Improvement Plan and in compliance with requirements of Oregon Revised Statutes.

Only capital projects and acquisitions conforming to this policy will be undertaken.

BUDGET AMENDMENTS

Clackamas County departments shall plan annual budgets for each fiscal year which accurately reflect the service priorities and needs of the citizens as directed by the Board of County Commissioners.

When revenues are not received as planned, the corresponding expenditures shall not be made. It is the responsibility of the department head/elected official to ensure that the necessary reduction in expenditures occurs.

When new sources of grant revenue become available, departments shall request a budget change, but must spend the additional revenues only for the programs or activities specified in the grant.

Changes among line items within a major category are generally within the discretion of the department head, with review by the Budget Officer, provided such changes do not affect service priorities. However, transfers between major categories are discouraged and require approval of the Board of County Commissioners prior to expenditure of funds, consistent with ORS 294.463.

INFLATION GUIDELINES

In preparing budgets for each fiscal year, Clackamas County departments will use estimates of inflation factors to calculate increases in operational costs. The Budget Office will generate the recommended inflation guidelines for Board of County Commissioners consideration. Recommended guidelines will be derived from quantifiable information available from economic research sources.

The Board of County Commissioners-approved inflation guidelines are to be published in the budget preparation manual. This policy applies to all departments contained within the Clackamas County annual budget.

REVENUE

Clackamas County's policy is to maintain to the greatest extent possible a diversified base of revenue sources, limiting reliance on any single source.

The County will aggressively pursue collection of delinquent accounts through its Finance and Counsel offices.

Internal Service Funds and Enterprise Funds will establish charges fully supporting total direct and indirect costs of providing services.

Applications for new grant sources will conform to grants policy, and require Board of County Commissioners approval prior to making application.

When revenue estimates change, affecting service priorities, departments will amend their budgets to reflect changed expectations.

FUND BALANCE

Fund Balance consists of the cumulative excess of revenues over expenditures since the beginning of a fund. The best possible estimates of available Fund Balances will be used when proposing and adopting annual budgets, allowing the most realistic estimate of resources to be used when establishing service priorities for the ensuing fiscal year.

BUDGETING CONTINGENCY

In any year, circumstances may arise which could not have been reasonably anticipated and which may require a change in the annually adopted plan. Each fund may differ both in need for and ability to budget for a Contingency account. Therefore,

1. there will be a maximum of one Contingency account established in each fund, and
2. the amount of the Contingency account will be a predetermined amount or percentage of the total resources budgeted in the fund. The amount or percentage to be used in each fund will be set by the Budget Officer to assist in preparing requested budgets, and will be based on the following criteria:
 - a. the total resources typically available to the fund compared to the resources needed to fund annual service priorities,
 - b. expenditure history in the fund, and
 - c. circumstances outside the control of the County.

USE OF CONTINGENCY

No expenditures may be made from Contingency accounts. A transfer to an expenditure account must first be approved by the Board of County Commissioners. Requests for transfers must address the following:

the need for expenditures additional to the service plan and priorities adopted in the original budget,

conditions that could not have been anticipated prior to the adoption of the budget,

alternatives considered to the use of Contingency accounts.

BUDGET PREPARATION AND CHECKLIST ITEMS

PERSONNEL

The Budget Office calculates projected salary and fringe benefit costs for all current full-time and part-time employees at their current classifications with longevity and merit/step increases calculated as scheduled. Costs for these positions will automatically post to the appropriate accounts in your budget forms. Review the position listing provided and contact Roxann Fisher at 503-742-5414 if you need to make changes to current positions.

New Positions:

If you plan to add a new position, you must complete a “New Position or Request for Reclassification of Vacancy” form and attach a Position Classification Questionnaire (PCQ). Separate PCQ’s and “New Position or Request for Reclassification of Vacancy” forms must be completed for each new position (even if multiple positions within the same classification are being requested). Both forms are available on the County Intranet: Human Resources/Personnel/Classification and Compensation.

Submit the original, signed forms to Human Resources, Jeri Peters. DES will then date stamp and send scanned copy to Budget, Roxann Fisher. The Budget Office will add the new position in Brass once approved by the Budget Committee and send the department new position listing reports. Note: departments will no longer use the position tab to add new positions.

Reclassification of Vacant position

If you plan to reclassify an existing, budgeted position you must complete a “New Position or Request for Reclassification of Vacancy” form, specify the position number of the position to be reclassified and attach a Position Classification Questionnaire (PCQ.) **Submit these forms to Human Resources.** HR will date stamp and send a scanned copy to the Budget Office. The Budget Office will then recalculate cost and send new position listing reports to the department

These are the Personal Services Line Items used:

Regular full-time - Account **411100**.

Regular part-time - Account **412100**. Remember regular part-time employees must be hired under a job class and be paid under the assigned rate structure.

Temporary - Account **413000**. This is for employees who work temporarily for the County (usually on a seasonal basis) or who work during irregular periods, on an on-call basis or to cover an employee on leave. A temporary employee’s salary is calculated by multiplying hours to be worked by the hourly wage.

Fringe benefits for temporary employees are 8.39% of salary. This includes FICA at 7.65% and Tri-Met at 0.75% of salary. In addition, the rules for PERS eligibility apply. To be eligible for PERS, a temporary employee must work at least 600 hours per calendar year for a PERS employer. If this is the case, see chart below to determine percentage to use based on bargaining group affiliation.

Union	Employer Rate	Pick-up	Total
CCOM	17.57%	6.00%	23.57%
DTD	18.42%	6.00%	24.42%
EA	17.06%	6.00%	23.06%
ELO	20.82%	6.00%	26.82%
FOPPO	21.04%	6.00%	27.04%
NRP	17.79%	6.00%	23.79%
NSO	22.31%	6.00%	28.31%
POA	20.77%	6.00%	26.77%
WES	17.82%	6.00%	23.82%

Fringe Benefits - Account **415000**. This line is used for the combined fringe benefit costs of all positions within your organization. This includes all full-time, part-time and temporary positions as well as associated fringe benefit costs for overtime and holiday pay.

Workers' Compensation and Casualty Insurance. Your department's insurance rates are calculated by Risk Management and will be entered in your budget form in the Cost Allocation column. Workers' Compensation is account **415020** and Casualty Insurance is account **435180**.

POSITION AND ORGANIZATION CHARTS

There are two different chart types required. The **Position Chart** includes all positions requested for ensuing budget year with classifications and the names of the incumbents if they are filled. If positions are other than regular status, this should be noted. The **Organization Chart** does not include specific positions but is organized by function. Instructions and examples of both types of charts are available via the intranet. The dual goals are to have a standard format and be able to maintain current information for all departments online. For questions, contact Heather Pedersen at 503-742-5484.

BRASS BUDGET FORMS

There is **one** form for entry of both current year end projections and the budget request for next year (unless your org number is changing for FY 2018-19). In the latter situation, you will prepare separate forms for the existing and the new org. In either case, the current year projection must be completed first to provide a starting point for the following year.

Please verify all account numbers you use are currently active. The County has been consolidating the Chart of Accounts.

Step #1 – Enter Year End Projection

Do this first. You will enter a full year (12 month) estimate for each current year revenue and expenditure line in your budget. Actual revenues and expenditures posted for the first half of the current year and historical information will be displayed in the form. These

additional columns are for your information only. They are not used for any system-generated calculations.

There are two BRASS spreadsheet view options titled, "01 ProjectionCk:Category" and "01 ProjectionCk:LineItem" that show how close departmental projections came to year end actuals for the past two years and whether those estimates were under or over the final figures. Spreadsheet views can be imported to Excel. The spreadsheet view format is provided for your convenience and for the variance analysis that could not be accommodated in a BRASS budget form. You can work on your estimates in Excel using the data from the spreadsheet view, but you must also enter your final projections in the BRASS form.

The spreadsheet views will help you calculate Ending Fund Balance from your FY 2017-18 estimates. This is the Beginning Fund Balance that must appear in the FY 2018-19 budget request for all non-General Fund orgs. Do not estimate a zero Fund Balance unless you really expect no carryover. General Fund departments will complete the year-end estimate also, as it will help us project the balance for the fund as a whole.

All carryover anticipated, whether grant related or not, will be budgeted as Beginning Fund Balance (302001) in FY 2018-19. Nothing will be budgeted in Prior Year Revenue lines for FY 2018-19. We have not always defined Prior Year revenue correctly and this change represents a step toward more accurate reporting. Grant revenues received but not expended at year end will continue to be deferred and appear as new revenue of the following year once the prior fiscal year has been closed.

Once you have finished projecting your department's year end position, notify Roxann Fisher via email so the Budget Office knows to begin reviewing your estimate.

Step #2 - Enter Budget Request or Agency Budget Request

The budget form in Brass is for entering balanced maintenance budget requests for next fiscal year within the General Fund support and FTE constraints each department will be given.

Please verify that the beginning balances you enter for FY 2018-19 are the same as the ending balances you projected for 2017-18.

You will be able to provide a brief explanation for any revenue or expenditure line on the form itself and this is strongly encouraged. These notations are useful reminders for both the departments and Budget Office. They consistently provide helpful information both during the budget season and in subsequent years when questions arise (and memory has faded). This is a valuable and underused feature of the budget software.

As was the case for year-end projections in Step 1, there are two BRASS spreadsheet view options that provide preparers with additional information and the ability to work on budgets in Excel. They are titled "01RequestCk:Category" and "01 Request Ck:LineItem." In particular, these spreadsheet views include the year end projections determined in Step #1.

The budget form is designed specifically for data entry. Separate reports and spreadsheet views are available for use in looking at the data in various ways and will be superior to the budget form for this purpose. The budget form will include all line items in the current budget and any lines needed for cost allocation. Additional lines can be inserted as required. It is possible to print out budget forms but this is a slow process. To print, select the "Report" option before opening the form.

For all General County departments, budget forms are input at the organization level. This enables the system to respond more quickly, particularly in the case of large funds with many budgeted lines. These departments will access their budget forms by selecting the "Enter Budget Request" option from the budget form selection menu.

Agencies other than the General County have an option. They may continue to access their budget forms by selecting the "Agency Budget Request Form" and input their entire budget in one form or they may use the "Enter Budget Request" form and input org by org. In the latter case, there must be a new instance of the form compiled for each org to be budgeted.

Budget preparers will need to ask the system to compile their budget forms the first time they enter BRASS. Remember, for those in the General County (Clack) there needs to be a separate budget form for each org. The procedure is as follows:

1. Select BRASS from the toolbar.
2. Select Budget Forms.
3. Select either "Agency Budget Request Form" (for NCPRD, LEDIS, CCDAG, CCSD5, LIBSD and EXTSD) or "Enter Budget Request" for all others.
4. Select the appropriate org or agency from the "Org" dropdown menu box. Do not select "CLACK."
5. Select "New" in the Serial Number box. (You will select "new" only one time for each form. Once the form is created it will appear as a selection in the Serial Number box with a system assigned number.)
6. Name your form in the Description box starting with the 4 digit Org number (i.e. "7543 Budget Support")
7. Select Stage "1" and enter "OK."
8. The system will compile and display the form requested and you can begin data entry.

CAPITAL IMPROVEMENT PROJECTS

Provide information about Capital Improvement Projects on a separate Excel spreadsheet. You will be emailed any forms submitted last year to use as a starting point. This is only for large projects that result in permanent structures or long-lived improvements such as buildings, intersections and bridges. Again, update as needed but do not change formatting. Contact Eric Bohard at 503-723-4814 to have a graphic image of the project prepared for inclusion in the form. Email completed Capital Improvement Project sheets to Roxann Fisher. Please be prepared to answer questions from the Budget Committee regarding progress made to date, particularly in the current budget year.

NARRATIVE INFORMATION

The purpose of this portion of the budget is to give narrative information regarding what services we provide for residents. This information should be geared toward citizens, elected officials and other County departments not familiar with your operations.

For departments that have not yet begun a transition to Performance Clackamas, the departmental narrative submitted with your budget request will be incorporated directly into the published budget document. When supplying information, be concise and aware of your audience.

Note: Performance Clackamas departments will no longer complete departmental narratives. They will complete a different set of forms but will still need to prepare fund narratives.

Applicable information as it appears in the current Executive Summary budget book will be emailed to you. Please revise and return to Roxann Fisher via email. Do not change fonts, add italics or bolding or otherwise alter the format so all departments and funds in the publication will have the same “look.”

OTHER CONSIDERATIONS

General Fund support will be distributed through **Interfund Transfers** and will be made directly to the department identified in the budget document. Transfers will be completed by the Finance Division and will be disbursed according to the following schedule:

November 30 th	50%
March 1 st	25%
June 30 th	Remainder

Business transactions between departments or divisions (such as charges for services) should generally be budgeted and accounted for as **Interfund Billings**. This involves using the appropriate forms and remitting them to the Finance Division’s Accounting Accounts Receivable staff. If your transaction is funded with a federal grant, please contact the Grants Office for appropriate guidance.

If you have budgeted an Interfund Transfer, it is your responsibility to coordinate with David Bodway, Finance Manager, to ensure that your budgeted transaction takes place.

If you are uncertain of how to budget your transaction, please contact David Bodway, Finance Manager, or Diane Padilla, Budget Manager. In most cases, accounting standards will dictate the appropriate budget treatment, as you will need to follow governmental accounting standards when recording and accounting for the actual transaction.

To request a new department, program or project number, you will need to fill out the **Charfield Change Request form** and submit it to the Finance Department, FinanceAccounting@co.clackamas.or.us. The form is available on the intranet.

We have simplified the **Budget Change Request form**. There are no longer separate pages for different types of changes (20B, 30B, 40B). The new form is also on the intranet.

Budget in whole dollars only. The same rule applies when requesting a budget change during the year. Be especially vigilant when using Excel to calculate budgets or change requests as spreadsheet formulas (particularly percentage adjustments) yield results that include fractions of a dollar. The problem is compounded if the worksheet is set to round. Fractional amounts remain but are just not displayed. The sum of the actual amounts in the cells is different than the sum of the rounded amounts and results in out of balance budgets and time-consuming error detection. Cutting and pasting from your personal worksheet to a budget request form does not solve this problem.

Budget positive amounts only. This applies to both revenues and expenditures.

Personnel services costs are now being calculated using the actual health insurance coverage election of each employee as of January 2018. For vacant positions, we assume the highest plan cost per pay group (EA, DTD, etc.) For employees opting out of insurance coverage, the additional pay is included in the supplemental column for the APOS report. If you have questions, please contact Roxann Fisher x 5414.

To better comply with Department of Revenue requirements and to facilitate the transition to performance based, programmatic budgeting, the general county budget is no longer appropriated by major spending category (Personnel Services, Materials & Services, etc.). This means that the level of budgetary control (where expenditures cannot legally exceed appropriations) resides at an organizational unit or program level, not at a major spending category. So if within an appropriation, Personnel Services exceeds its budget but Materials and Services falls below by the same amount, the budget remains in compliance.

Separate appropriations are required for several categories however. These include Contingency, Reserves, Special Payments, Interfund Transfers, Debt Service, and any other expenditure that cannot reasonably be allocated to one particular unit or program. These categories are appropriated in each fund as "Not Allocated to Organizational Unit." If spending authority needs to be moved between one of these exception categories and an organizational unit or program budget, a budget change request must be submitted to the Board of Commissioners for approval.

Regarding the **Special Payments** category mentioned above, this is another change being made to better comply with Local Budget Law relating to payments to subrecipients and other local governments and agencies. These are distinguished from payments for our own internal costs. These are the account numbers available for use to budget Special Payments:

- 465001 – Payments to Subrecipients – Federal
- 465002 – Local Governments & Other Agencies
- 465003 - Payments to Subrecipients (non-federal)
- 465008 – Clackamas Small Grants Program (Board of Commissioner grants only)
- 465009 – Other Special Payments

There is a document on the intranet explaining the use of Special Payments. **It is the department's responsibility to both budget and pay for its special payments using the correct accounts lines. Failure to do so has resulted in a number of instances of budgets being reported out of compliance in the annual audit.** If you have questions, please ask.

Finally, remember, all **vehicle purchases** must be reviewed and approved by Fleet Services before they can be added to the budget. Forms are available on the Intranet.

BUDGET REVISIONS AFTER ADOPTION

BUDGET CHANGE REQUEST CATEGORIES

Transfers between Budgetary Categories

Approved by Board of Commissioners

Processed as needed

Note change in definition of budgetary categories – call with questions

Supplemental Budgets – Reductions

Approved by Board of Commissioners

Processed as needed

Dedicated Funds -

Grant sources only

Approved by Board of Commissioners

Processed as needed

General Fund Allocations -

Only if all other sources are exhausted

Seek County Administrator approval before submitting the change request

Approved by Board of Commissioners

Processed as needed

There is now only one Budget Change Request form and cover sheet to fill out for these changes. You can find the new form in the Finance Budget Documents section on the intranet.

TRANSFERS BETWEEN CATEGORIES

Budget transfers between appropriation categories will be considered as needed by the Board of County Commissioners. This will most often be used to transfer from Contingency to a spending category. Transfer requests are made by submitting a Budget Change Request Form cover sheet with an explanation for the requested change and detail sheet showing the affected line items. Please be specific in describing the reason for your requested change.

SUPPLEMENTAL BUDGETS AND REDUCTIONS

Supplemental budget requests, as defined below, will generally be processed as needed with the exception of supplemental budgets which make changes greater than or equal to 10% of the fund or add new spending categories. This more significant budget change requires a public notice and a hearing and will be scheduled in late fall and spring. Requests for reductions are now processed as supplemental budgets.

A supplemental budget request is defined as an increase in resources and an equal increase in expenditures which could not have been anticipated at the time of the preparation of the budget for the current year.

A request for increased General Fund support is not a supplemental budget item (see procedure for additional General Fund allocation).

The following information must be provided: (1) the purpose of the increased appropriation, (2) the reason it was not included in the original budget submission, and (3) the applicable section of ORS 294.471 which applies to the circumstances necessitating the supplemental action. ORS 294.471 states that a supplemental budget may be prepared under one or more of the following circumstances:

(a) An occurrence or condition which had not been ascertained at the time of preparation of a budget for the current year which requires a change in financial planning.

(b) A pressing necessity which was not foreseen at the time of the preparation of the budget for the current year which requires prompt action.

(c) Funds were made available by another unit of federal, state, or local government and the availability of such funds could not have been ascertained at the time of the preparation of the budget for the current year.

(d) A request for services or facilities, the cost of which shall be supplied by a private individual, corporation or company or by another governmental unit and the amount of the request could not have been accurately ascertained at the time of the preparation of the budget for the current year.

(e) Proceeds from the involuntary destruction, involuntary conversion, or sale of property have necessitated the immediate purchase, construction or acquisition of different facilities in order to carry on the governmental operation.

If the request involves the allocation of new positions, obtain approval in writing from the County Administrator and submit it with a copy of the Position Requisition form.

Reduction requests are accomplished using a Budget Change Request form cover sheet explaining the revenue shortfall necessitating the reduction and detail sheet showing the affected revenue and corresponding expenditure line items. Monitoring receipt of revenues and reducing expenditures if necessary is the responsibility of the departments and will help to avoid shortfalls later in the fiscal year.

DEDICATED FUNDS

A budget increase consisting exclusively of new dedicated specific purpose grant revenue and expenditures for that specific purpose which will be received in the current year requires approval from the Board of Commissioners.

Budget changes incorporating departmental increases of dedicated, specific purpose grant dollars should be documented on the Budget Change Request form. Forward completed forms to the Budget Office. Where possible, include a copy of the staff report submitted to the Board when approval was given to apply for the grant. If the grant application includes additional regular positions, forward a copy of the approved application materials or staff report to the Budget Office to document justification of the positions.

Upon approval, the budgets will be updated in the accounting system and any new positions will be added to the Allocated Position Listing.

“New Position or Request for Reclassification of Vacancy” forms sent to Employee Services for new positions which fall under this circumstance but are not addressed in the manner outlined above, will **NOT** become budgeted, authorized positions.

GENERAL FUND ALLOCATIONS

Requests for additional General Fund support after budget adoption should be made only when absolutely necessary and only after all other avenues have been exhausted. Except in emergency situations, such requests will be considered in conjunction with the supplemental budget process.

Requests for additional General Fund allocation are not supplemental budgets.

Submit a letter (email is fine) addressed to the County Administrator which states (1) the purpose of the increased appropriation, (2) the basis for the amount being requested and (3) the reason it was not included in the original budget. Once approval has been obtained, submit a Budget Change Request form which states the amount of General Fund subsidy being requested, and include the signature of the department and/or division head. A detail form which lists by line item the affected account numbers is also required.

ALLOCATION OF NEW POSITIONS AFTER BUDGET ADOPTION

Addition of new allocated positions to the budget after adoption requires a written request to the County Administrator to be sent via Human Resources for their analysis and preliminary approval. HR will then forward the request to the County Administrator for final approval prior to allocation and recruitment. Budget change requests to fund the new positions must accompany the position requests. Justification for the position must be included in the request. If possible use an existing vacant position slot rather than adding a new position. If a special project ordered by the Board requires new positions, they will be approved with the project.

New grant-funded positions will be approved when the Board of County Commissioners approves the grant application if staffing impact information is included in the staff report.

In brief, to add a **new position** to the allocated position listing after the budget has been adopted, provide the following:

- A copy of written request with both HR and the County Administrator’s approval.
- A copy of the “New Position or Request for Reclassification of Vacancy” form (NewVac).
- Budget change forms increasing the Personal Services line-item budget.

For a **grant-funded position** to be added to the allocated position listing, provide the following:

- A copy of the staff report from which the Board of County Commissioners approved the grant application. This staff report should include a specific request for the position.
- A copy of the “New Position or Request for Reclassification of Vacancy” form.
- Budget change forms increasing the Personal Services line-item budget.

Note: Any increase to an existing part-time position also requires the County Administrator’s approval.