

CLACKAMAS COUNTY BOARD OF COUNTY COMMISSIONERS
Sitting as the Clackamas County Budget Committee

Policy Session Worksheet

Presentation Date: Jan 19, 2021 **Approx. Start Time:** 1:30 pm **Approx. Length:** 1 hour

Presentation Title: Budget Committee Meeting

Department: Finance and County Administration

Presenters: Gary Schmidt County Administrator; Elizabeth Comfort Finance Director, Sandra Montoya Budget Manager

Other Invitees: Community members of the Budget Committee; Blaze Riggins, Sr Budget Analyst; Jian Zhang and Roxann Fisher, Budget Analysts; Priscilla Montoya, Budget Coordinator

WHAT ACTION ARE YOU REQUESTING FROM THE BOARD?

This is an informational meeting regarding current finance projects and updates.

EXECUTIVE SUMMARY (why and why now):

This meeting will follow the agenda included in the packet.

FINANCIAL IMPLICATIONS (current year and ongoing):

Is this item in your current budget? YES NO **N/A informational meeting**

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?**

Strategic Result: Financial Transparency and Accountability.

LEGAL/POLICY REQUIREMENTS:

Budget committee established under ORS 294.414 and additional meetings held from time to time at its discretion (quarterly) in accordance with ORS 294.428 (2).

PUBLIC/GOVERNMENTAL PARTICIPATION:

Monthly Budget Committee meetings promotes public engagement and enhances financial transparency and oversight.

OPTIONS:

NA – Informational meeting.

RECOMMENDATION:

NA – Informational meeting.

ATTACHMENTS:

Attachment: Meeting Agenda and Supporting Documents

SUBMITTED BY:

Division Director/Head Approval __ _____

Department Director/Head Approval __ _____

County Administrator Approval _____

For information on this issue or copies of attachments, please contact Blaze Riggins @ briggins@clackamas.us

Monthly Budget Committee Meeting

Tuesday, January 21, 2021

1:30 pm – 2:30 pm

via Zoom Meeting

Budget Committee:

Board members: Chair Tootie Smith, Commissioners Sonya Fischer, Paul Savas, Martha Schrader, and Mark Shull

Public members: Shaun Coldwell, Tom Feely, Anh Le, Jan Lee, and Wilda Parks

Staff: County Administrator Gary Schmidt, Finance Director Elizabeth Comfort, Budget Manager Sandra Montoya, Senior Budget Analyst Blaze Riggins, Budget Analyst Roxann Fisher, Budget Analyst Jian Zhang, and Budget Coordinator Priscila Montoya

Agenda

1. Welcome and Introductions
2. Compensation Board for Elected Officials
3. General Fund 5 Year Forecast
4. FY 2021-22 Budget Calendar

Attachments:

Discussion Documents:

- Compensation Board for Elected Officials (pg. 2-6)
- Summary of General Fund Financial Stability Measures and 5 Year General Fund Forecast (pg. 7-10)
- FY 2021-22 Budget Calendar (pg. 11)

For Review:

- Clackamas County FY 2020-21 FTE Actual Vs Budget (pg. 12)
- Vacancy Savings Report (pg. 13)
- Trailing 13 Month Overtime by Department (pg. 14)
- Draft Budget Manual (will be provided on 01/19/2021)

COMPENSATION BOARD FOR ELECTED OFFICIALS

FY 2020-21 Budget Presentation

Heather Pedersen, Classification & Compensation Manager

Compensation Board for Elected Officials

Gary Martin, Chair

Alisa Grandy

Colleen Wilson

ROLE:

Compensation Board for Elected Officials

To Annually Recommend a Compensation Schedule for Elected Officials as Guided by Oregon Revised Statute 204.112:

- Review compensation of comparable positions within labor market.
- Consider various factors, including internal alignment.
- Prepare and submit recommendations to County Budget Committee for review and approval.
- Subsection (4): Sheriff's salary shall be fixed in an amount which is not less than that for any member of the sheriff's department.

Clackamas County Elected Officials

Assessor, County Clerk, Commissioner, District Attorney, Justice of the Peace, Sheriff, and Treasurer

METHODOLOGY:

Compensation Board for Elected Officials

Considerations:

- Market Data (Salary and Deferred Compensation)
- Established practice to achieve or maintain market parity.
- Salary compression with second-in-command.

FY 2020-21 Recommendations

- 6.2% Salary Increase for County Assessor \$8,339
 - 5.2% Salary Increase for County Clerk \$5,760
 - 2.6% Salary Increase for County Commissioners \$14,491
 - 15.79%* Salary Increase for District Attorney \$9,925
- * This increase represents a 3% overall increase to the District Attorney's total salary.
- 9.7% Salary Increase for Justice of the Peace \$10,409
 - 2.7% Salary Increase for County Treasurer \$3,576

TOTAL FISCAL IMPACT FY 2020-2021

\$52,499**

**Includes additional deferred compensation cost

QUESTIONS?

Heather Pedersen, Classification & Compensation Manager
(503) 742-5484



Memo

DATE: January 19, 2021
TO: Clackamas County Budget Committee
CC: Gary Schmidt, County Administrator
FROM: Elizabeth Comfort, Finance Director
Sandra Montoya, Budget Manager
SUBJECT: Summary of General Fund Financial Stability Measures

Background:

Two years ago the 5-Year General Fund (GF) Forecast communicated that maintaining existing budgetary patterns would lead to financial instability. Below is a summary of the actions have been taken to improve the General Fund's financial health.

Summary of Financial Changes:

FY 2019-20

- Unused GF Support Contributions remaining in fund balances were pulled back to GF Reserves;
- Budgetary reductions imposed on GF supported departments;
- Cost allocation charges were held flat to minimize budgetary impacts on all departments; and
- GF Support transfers were reduced by any CARES Act reimbursements.

FY 2020-21

- GF debt was refinanced and the annual debt service reduction dollars will be set-aside for a required balloon payment in FY 2027-28;
- GF Support Contributions in respective fund balances were retracted from Roads Fund, Juvenile Department, PERS Employer Contribution Fund, Justice Court, and LID Construction Fund and returned to the GF Reserves;
- Cost allocation charges were held flat to minimize budgetary impacts on all departments;
- GF Support Contribution transfers will be reduced by any CARES Act reimbursements;
- A change to the countywide GF Support Contributions to match proportionate level of GF support to actual expenditure percentage;
- Implementation of a countywide monthly close process with available revenue and expenditure reporting for budgetary tracking;
- Alignment of supplemental budget process with Oregon Budget Law;
- Proposed update to the Contingency and Reserve Policy with a recommendation to buildup countywide levels, and annually reserve project and capital replacement funds when net income is generated;

- Implementation of a consolidated Chart of Accounts (COA) to enable uniform, countywide budgeting, tracking, and reporting; and
- Implementation of new budgeting software for countywide FY 2020-21 Projections and FY 2021-22 Budget.

The full financial impact from the Pandemic is unknown, Finance continues to recommend a defensive budgeting strategy. The changes made in the prior years, along with the conservative strategy shown in the 5-Year Forecast, continue to strengthen the financial health of the GF.

The 5-Year Forecast for FY 2021-22 through FY 2026-27 includes the following assumptions:

	Actuals	Projected	Year 1	Year 2	Year 3	Year 4	Year 5
	FY 19-20	FY 20-21	Forecast	Forecast	Forecast	Forecast	Forecast
			FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26
Revenue							
Property Tax Growth	4.1%	4.0%	2.7%	3.1%	3.6%	4.0%	4.0%
Property Tax Delinquency Rate	1.4%	2.3%	2.4%	2.2%	1.5%	1.3%	1.3%
Property Tax Collection Rate	95.6%	93.5%	94.7%	94.9%	95.5%	95.5%	95.5%
Licenses & Permits	-4.1%	-1.2%	-3.0%	-3.0%	-3.0%	-3.0%	-3.0%
Fed, State & Local Revenue	-8.5%	-11.3%	2.0%	2.0%	2.0%	2.0%	2.0%
Expenditures							
Personnel	6.3%	4.5%	9.0%	6.0%	9.0%	6.0%	9.0%
Materials & Services	-6.0%	21.5%	0.0%	2.6%	2.6%	2.6%	2.6%
Special Payments	-8.3%	-3.4%	2.6%	2.6%	2.6%	2.6%	2.6%
Transfer to Departments	5.9%	-3.5%	-1.0%	2.5%	2.5%	2.5%	2.5%
Estimated Additional GF Costs							
Library Buildings			1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Courthouse Project						5,436,000	7,780,000

FY 2021-22 Budget Strategies

1. Use of a 3-Year Average Benchmark (FY18-19 Actuals, FY19-20 Actuals, and FY20-21 Amended Budget) to guide budgetary levels in FY 2021-22;
2. Balanced operating budget in Forecast Years;
3. Begin setting aside net income into reserves for future requirements (e.g. capital projects, major repairs/replacement, future debt, etc.); and
4. Courthouse projected expenses are shown in Forecast Years 4 and 5.

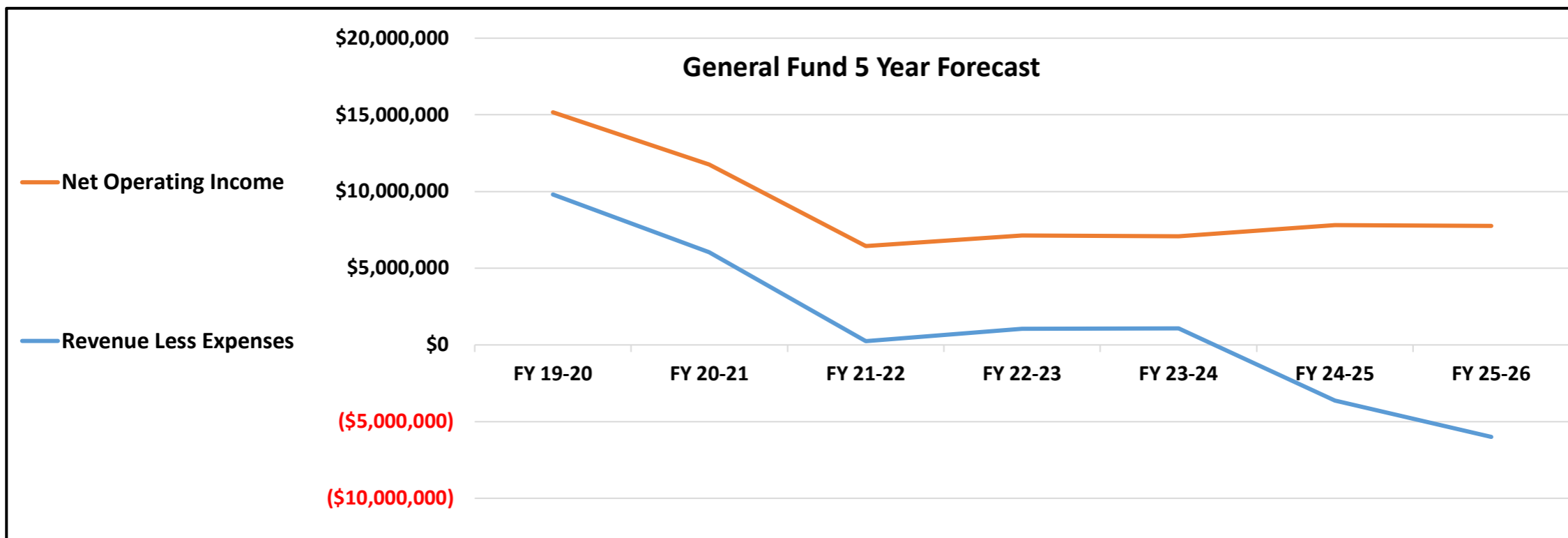
See forecast attached.

5 Year General Fund Forecast
As of January 2021
 Excludes Amounts Related to GO Bond (C800)

	Actuals FY 19-20	Amended Budget FY 20-21	Projected FY 20-21	Forecast Yr 1 FY 21-22	Forecast Yr 2 FY 22-23	Forecast Yr 3 FY 23-24	Forecast Yr 4 FY 24-25	Forecast Yr 5 FY 25-26	Notes
Operating Revenue									
Property Tax	133,082,464	136,279,011	134,589,151	137,921,883	142,303,890	147,282,828	152,888,777	158,896,657	FY2020-21 Property Tax projection reduced by a 1.24% decrease in assumed collection rate.
License and Permits	1,987,378	1,963,827	1,963,827	1,915,160	1,868,408	1,823,154	1,779,538	1,737,519	Reduction in out years due to 3% declining trend of franchise fees.
Federal, State and Local Revenue	8,434,500	8,133,988	7,483,988	7,607,164	7,783,566	7,958,183	8,137,932	8,322,931	Forecasted annual growth of 2%.
Charge For Services (Recording/Alloc Costs)	17,648,667	16,642,748	16,642,748	16,642,748	17,120,081	17,781,995	18,306,386	19,041,230	Allocations held flat for 3 rd consecutive year. Includes Internal Services allocation charges.
Agencies Salary Reimbursement	20,422,047	23,786,956	22,121,869	24,112,837	25,559,608	27,859,972	29,531,571	32,189,412	Pass through for agency payroll. Matching to below expense.
All Other Revenue	2,677,916	3,726,500	3,726,500	1,407,729	1,390,586	1,374,182	1,358,929	1,344,809	FY2020-21 Projection includes Bond Premium (1 new and 2 refinanced)
Interfund Transfer In	9,985,859	4,018,935	4,018,935	700,000	718,900	737,591	756,769	776,445	FY2019-20 and FY2020-21 includes GF fund balance call backs.
Operating Revenue	194,238,832	194,551,965	190,547,018	190,307,522	196,745,038	204,817,906	212,759,900	222,309,002	
% Change from prior year	7.0%	0.2%	-1.9%	-2.2%	3.4%	4.1%	3.9%	4.5%	
Operating Expense									
Personnel Services (Does not include EPA)	25,950,027	28,311,402	26,329,604	28,571,658	30,285,957	33,011,693	34,992,395	38,141,710	FY2020-21 Projection assumes a 7% vacancy rate
Agencies Salary Expense	20,422,047	23,786,956	22,121,869	24,112,837	25,559,608	27,859,972	29,531,571	32,189,412	Pass through for agency payroll. Matching to above revenue.
Equal Pay Cost Adjustments			600,000	1,400,000	500,000				Estimated implementation funding plan
Material and Services	8,006,401	11,524,964	9,726,338	9,726,338	9,979,223	10,238,682	10,504,888	10,778,015	FY2020-21 Projection = 3 year average, Year 1 = zero change, Years 2-5 = 2.6% growth rate.
Allocations & Indirect Costs	9,907,106	9,239,120	9,239,120	9,239,120	9,610,533	10,106,436	10,506,651	11,048,794	Internal Transfers
Capital Outlay	171,830	130,947	130,947	195,000	300,000	300,000	300,000	300,000	Property Repairs, Equipment, and Software
Special Payments	476,591	460,149	460,149	472,113	484,860	497,466	510,400	523,671	Forecasted annual growth of 2.6%.
Transfer to Departments	114,137,259	111,257,454	110,185,765	110,144,879	112,898,501	115,720,964	118,613,988	121,579,338	FY2020-21 and FY2021-22 assumes changes in GF support calculation methodology, Forecast Years 2-5 = 2.5% growth
Operating Expense	179,071,261	184,710,992	178,793,792	183,861,945	189,618,681	197,735,214	204,959,893	214,560,940	
Net Operating Income (Loss)	15,167,571	9,840,973	11,753,226	6,445,577	7,126,356	7,082,692	7,800,007	7,748,062	
Non-Operating Expense									
Transfer to Debt Service Fund	5,115,403	5,202,044	5,202,044	5,202,044	5,067,490	5,004,963	4,984,568	4,964,446	Maintaining debt service at pre-refinance level for future needs.
InterFund Loan with WES	244,303	244,303	494,958	0	0	0	0	0	Repayment to WES for Brooks Bldg Complete in FY2020-21
Library Buildings (Gladstone & Oak Lodge)				1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	Estimated GF portion per agreement
Courthouse Capital and Additional O&M							5,436,000	7,780,000	Estimate of Courthouse P3 costs and additional O&M
Non-Operating Expense	5,359,706	5,446,347	5,697,002	6,202,044	6,067,490	6,004,963	11,420,568	13,744,446	
Revenue Less Expenses	9,807,865	4,394,626	6,056,224	243,533	1,058,866	1,077,729	(3,620,561)	(5,996,384)	
Beginning Fund Balance	34,203,208	40,897,943	44,011,072	50,067,296	50,310,829	51,369,696	52,447,424	48,826,864	
Ending Fund Balance *	44,011,072	45,292,569	50,067,296	50,310,829	51,369,696	52,447,424	48,826,864	42,830,479	
% Change from prior year		2.9%	13.8%	11.1%	2.1%	2.1%	-6.9%	-12.3%	
* Total Contingencies & Reserves Requirement		23,059,833		23,176,802	23,898,164	24,797,359	25,714,826	26,791,465	Per policy, contingency is 5% of operating budget and reserves are 10% of combined property tax and permits
* Fund Balance Net of Reserve Requirements		22,232,736		27,134,028	27,471,532	27,650,065	23,112,038	16,039,015	

Notes & Assumptions:

- FY 19-20
 - The consultation expense on Equal Pay falls within materials and services.
 - \$2.7MM in one-time revenue from Employer Contribution Reserve Fund in "All Other Revenue". Resources could be allocated to help offset EPA impact.
 - YTD vacancy savings have been incorporated into Personnel costs.
 - The index used in forecasting certain figures including COLA is the CPI West Region Size A as published by the Oregon Office of Economic Analysis.
- FY 20-21
 - Includes an estimated \$500K in "All Other Revenue" from Tri-Met Settlement payment.
 - Personnel aligns to full costing of personnel with a 7% vacancy rate factor.
- FY 21-22
 - Library bond of \$8MM (20 YR) for City of Gladstone IGA (Issue Dec 2021).
 - PERS increases incorporated every biennium (FY22, FY24, FY26)



	Actuals FY 19-20	Projected FY 20-21	Year 1 Forecast FY 21-22	Year 2 Forecast FY 22-23	Year 3 Forecast FY 23-24	Year 4 Forecast FY 24-25	Year 5 Forecast FY 25-26
Net Operating Income	\$ 15,167,571	\$ 11,753,226	\$ 6,445,577	\$ 7,126,356	\$ 7,082,692	\$ 7,800,007	\$ 7,748,062
Revenue Less Expenses	\$ 9,807,865	\$ 6,056,224	\$ 243,533	\$ 1,058,866	\$ 1,077,729	\$ (3,620,561)	\$ (5,996,384)
Ending Fund Balance	\$ 44,011,072	\$ 50,067,296	\$ 50,310,829	\$ 51,369,696	\$ 52,447,424	\$ 48,826,864	\$ 42,830,479
Assumptions and Key Drivers Below							
Property Tax	133,082,464	134,589,151	137,921,883	142,303,890	147,282,828	152,888,777	158,896,657
Assessed Value Growth	4.1%	4.0%	2.7%	3.1%	3.6%	4.0%	4.0%
Delinquent Taxes Percent of Current	1.4%	2.3%	2.4%	2.2%	1.5%	1.3%	1.3%
Collection Rate	95.6%	93.5%	94.7%	94.9%	95.5%	95.5%	95.5%
Personnel Services	46,372,075	48,451,473	52,684,495	55,845,565	60,871,665	64,523,965	70,331,122
General Fund Support to Departments	114,137,259	110,185,765	110,144,879	112,898,501	115,720,964	118,613,988	121,579,338
Courthouse Capital and Additional O&M	-	-	-	-	-	5,436,000	7,780,000
Notes:	This current forecast model incorporates Clackamas County's FY19-20 actuals and FY20-21 projections. Rather than automatically incorporating traditional escalating cost factors in forecast years 1-5 for general fund support, this model instead adjusts this support to a sustainable level. This model assumes a small decrease in near term collection rates and longer term assessed values. This model also assumes a 7% vacancy factor.						

FY 2021-22 BUDGET PLANNING CALENDAR

Blue: Departments
Tan: Budget to Administrator
Orange: Budget Committee
Green: Board of Commissioners
Red: Budget Office

Jan-21						
Su	Mo	Tu	We	Th	Fr	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

Jan 19: Quarterly Budget Committee Meeting
 Jan 25: Department Budget Kick Off Meeting
 Jan 25-28: Cost Allocation Education Meetings

Feb-21						
Su	Mo	Tu	We	Th	Fr	Sa
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28						

Feb 11: Year-End FY20-21 Projections Due
 Feb 25: Department Budgets Due
 Feb 25: BCC Supplemental Budget

Mar-21						
Su	Mo	Tu	We	Th	Fr	Sa
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

Mar 15-18: County Admin Budget Review With EMT

Apr-21						
Su	Mo	Tu	We	Th	Fr	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

Apr 1-8: Proposed Budget Feedback To Depts
 Apr 20: Quarterly BC Meeting
 Apr 29: Budget Locks Final Numbers For FY21-22

May-21						
Su	Mo	Tu	We	Th	Fr	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

May 3-6: Balance FY21-22 Proposed Budget
 May 13: Depts. submit BC presentations
 May 19: Notice of Proposed Budget
 May 24: Agency Budget Presentation
 May 25-27: Clack Budget Presentation
 May 28: Deliberations and Budget Approval

Jun-21						
Su	Mo	Tu	We	Th	Fr	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

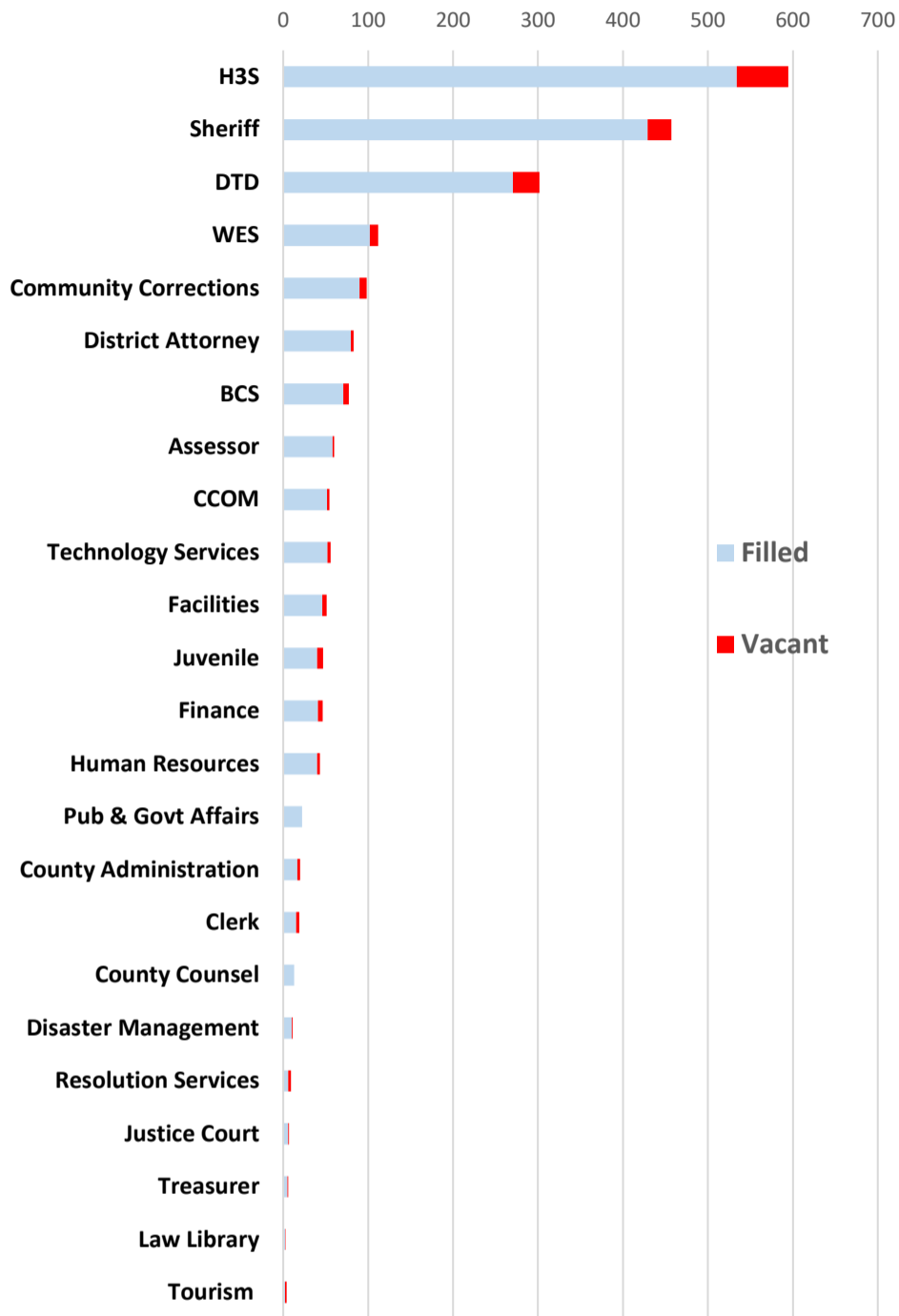
Jun 10: BCC Supplemental Budget
 Jun 17: Budget Presented For Adoption
 Jun 24: Budget Presented For Adoption Cont'd

**Clackamas County
FY2020-21 FTE Actual Vs Budget**

Department	FY21 Budget	Actuals As of 11-30-2020				Total FTE Variance to Budget Explanation
	Total FTE	Filled FTE	Vacant FTE	Total FTE	Vacancy Rate	
Tourism & Cultural Affairs	2.0	2.0	2.0	4.0	50.0%	Reinstate 2 positions previously let go
Law Library	2.4	1.9	0.5	2.4	20.9%	
Treasurer	6.0	5.0	1.0	6.0	16.7%	
Justice Court	7.0	6.0	1.0	7.0	14.3%	
Resolution Services	9.1	6.1	3.0	9.1	33.1%	
Disaster Management	11.0	10.0	1.0	11.0	9.1%	
County Counsel	12.8	12.8	-	12.8	0.0%	
County Administration	18.8	16.8	3.0	19.8	15.2%	Transfer position from H3S Youth Investment
Clerk	19.0	15.0	4.0	19.0	21.1%	
Pub & Govt Affairs	22.0	22.0	-	22.0	0.0%	
Human Resources	43.0	40.0	3.0	43.0	7.0%	
Finance	46.5	40.7	6.0	46.7	12.9%	
Juvenile	47.0	40.0	7.0	47.0	14.9%	
Facilities	51.0	46.0	5.0	51.0	9.8%	
Technology Services	53.0	52.0	4.0	56.0	7.1%	3 new positions related to broadband workload
CCOM	53.8	51.6	3.0	54.6	5.5%	
Assessor	60.0	58.0	2.0	60.0	3.3%	
BCS	77.1	70.6	6.5	77.1	8.4%	
District Attorney	82.7	79.7	3.0	82.7	3.6%	
Community Corrections	98.1	90.0	8.1	98.1	8.2%	
WES	111.8	101.8	10.0	111.8	8.9%	
DTD	301.5	270.5	31.0	301.5	10.3%	
Sheriff	456.0	429.0	28.0	457.0	6.1%	1 new Forest Patrol Deputy.
H3S	581.6	533.9	60.6	594.5	10.2%	1 temp planner to FT, 1 new clinic manager, 9 temps to FT, Transfer 1 position to County Admin
Grand Total	2,173.1	2,001.2	192.7	2,193.9	8.8%	

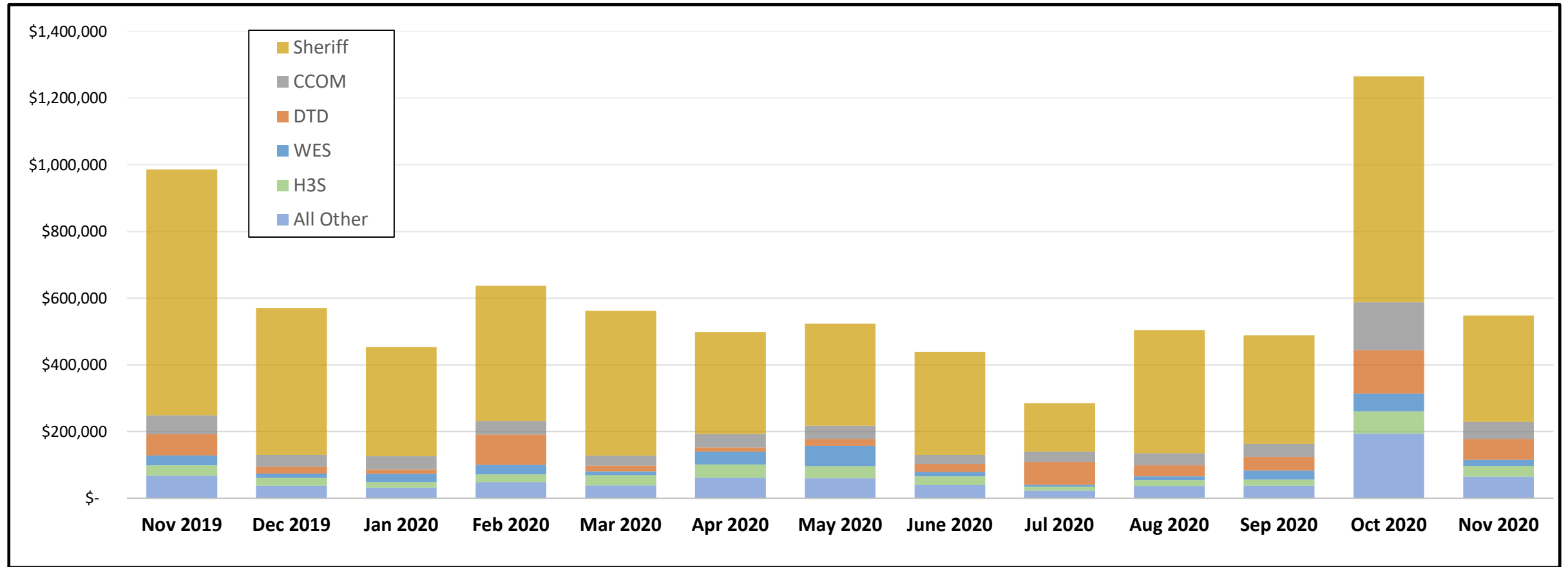
The adopted Full-Time Equivalent (FTE) count is compared to the current FTE, and the vacancy percentage rate is reflected. Changes vs Budget are detailed in the Notes Column.

November 2020 FTE Status By Department



Department	November YTD Salary Savings	
H3S	\$	1,785,861
Sheriff	\$	681,086
DTD	\$	831,564
WES	\$	360,324
Community Corrections	\$	136,390
District Attorney	\$	153,411
BCS	\$	188,074
Assessor	\$	47,553
CCOM	\$	92,688
Technology Services	\$	115,544
Facilities	\$	160,614
Juvenile	\$	185,156
Finance	\$	155,780
Human Resources	\$	68,234
Pub & Govt Affairs	\$	-
Clerk	\$	62,404
County Administration	\$	148,409
County Counsel	\$	-
Disaster Management	\$	14,648
Resolution Services	\$	77,125
Justice Court	\$	35,210
Treasurer	\$	15,946
Law Library	\$	11,761
Tourism	\$	14,438
Total	\$	5,327,783

Trailing 13 Month Overtime By Department



Departments	Nov 2019	Dec 2019	Jan 2020	Feb 2020	Mar 2020	Apr 2020	May 2020	June 2020	Jul 2020	Aug 2020	Sep 2020	Oct 2020	Nov 2020
Sheriff	\$ 737,750	\$ 440,231	\$ 327,555	\$ 405,170	\$ 434,259	\$ 305,460	\$ 305,704	\$ 309,076	\$ 144,908	\$ 369,162	\$ 325,364	\$ 677,316	\$ 318,589
CCOM	\$ 56,729	\$ 35,026	\$ 39,107	\$ 40,699	\$ 29,890	\$ 40,481	\$ 39,179	\$ 26,927	\$ 31,785	\$ 37,023	\$ 38,956	\$ 143,185	\$ 51,168
DTD	\$ 62,899	\$ 20,579	\$ 13,350	\$ 90,787	\$ 17,298	\$ 12,479	\$ 20,685	\$ 24,638	\$ 68,248	\$ 32,912	\$ 41,387	\$ 130,610	\$ 62,583
WES	\$ 29,953	\$ 12,843	\$ 24,884	\$ 29,157	\$ 11,519	\$ 38,237	\$ 61,599	\$ 12,738	\$ 5,579	\$ 11,071	\$ 26,799	\$ 53,978	\$ 18,032
H3S	\$ 30,987	\$ 23,128	\$ 16,221	\$ 22,528	\$ 30,278	\$ 39,544	\$ 36,057	\$ 26,686	\$ 11,892	\$ 17,864	\$ 18,485	\$ 65,820	\$ 32,382
All Other	\$ 67,984	\$ 38,263	\$ 32,298	\$ 48,792	\$ 39,019	\$ 62,216	\$ 60,001	\$ 39,375	\$ 22,808	\$ 36,710	\$ 37,935	\$ 194,322	\$ 65,114
Grand Total	\$ 918,318	\$ 531,807	\$ 421,116	\$ 588,341	\$ 523,244	\$ 436,201	\$ 463,224	\$ 400,065	\$ 285,219	\$ 504,742	\$ 488,926	\$ 1,265,231	\$ 547,869

The above 5 departments' overtime costs represent approximately 90% of the total of county-wide overtime.