
Finance

Budget Presentation FY24-25





Department Budget Summary by Fund

Line of Business Name	Program Name	FY24-25	FY24-25	FY24-25	FY24-25	% of	FY24-25 FTE **		
		General Fund (100)	Special Grants Fund (230)	Total Budget	General Fund Support in Budget*	Total	Total	Filled	Vacant
Financial Executive Support	Executive Leadership & Administration	938,971	-	938,971	403,900	43%	4.0	4.0	-
	Financial Systems Support	398,560		398,560	258,216	65%	2.0	2.0	-
Accounting Services	Accounts Payable	609,655		609,655	-	0%	5.0	5.0	-
	Accounting	1,558,495	-	1,558,495	467,820	30%	8.0	8.0	-
	Payroll	757,705		757,705	352,822	47%	5.0	5.0	-
Financial Management & Accountability	Budget	1,233,270		1,233,270	303,780	25%	5.0	5.0	-
	Grants	1,366,017	267,001	1,633,018	188,821	12%	8.0	7.0	1.0
	Procurement & Contract Services	1,290,110	-	1,290,110	774,641	60%	8.0	8.0	-
TOTAL		8,152,782	267,001	8,419,783	2,750,000	33%	45.0	44.0	1.0
FY23-24 Budget (Amended)		7,955,830	208,109	8,163,939	2,847,729	35%	45.0	44.0	1.0
\$ Increase (Decrease)		196,951	58,893	255,844	(97,729)		-	-	-
% Increase (Decrease)		2%	28%	3%	-3%		0%	0%	0%

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

** FY24-25 FTE aligns to department's final budgeted All Position Report (APOS).

**15-Finance / 100-General Fund
Summary of Revenue and Expense**

	FY21-22	FY22-23	FY23-24	FY23-24	FY24-25	Budget-to-Budget Changes:		3-Year	% Change
	Actuals	Actuals	Amended Budget	Projected Year-End	Budget	\$ FY23-24 to FY24-25	% FY23-24 to FY24-25	Average	from 3-Year Average
Beginning Fund Balance	1,092,116	492,127	230,000	239,524	367,000	137,000	60%	607,922	-40%
Taxes	-	-	-	-	-	-	-	-	-
Federal, State, Local, All Other Gifts	897	-	-	-	-	-	-	299	-100%
Charges, Fees, License, Permits	5,058,830	5,047,368	4,348,101	4,372,660	4,265,165	(82,936)	-2%	4,826,286	-12%
Revenue from Bonds & Other Debts	-	-	-	-	-	-	-	-	-
All Other Revenue Resources	313,736	291,948	330,000	630,200	650,619	320,619	97%	411,961	58%
Other Interfund Transfers	-	-	200,000	200,000	120,000	(80,000)	-40%	66,667	80%
General Fund Support	2,073,206	2,998,840	2,847,729	2,601,711	2,750,000	(97,729)	-3%	2,557,919	8%
Operating Revenue	7,446,669	8,338,156	7,725,830	7,804,571	7,785,784	59,954	1%	7,863,132	-1%
Total Revenue	8,538,785	8,830,284	7,955,830	8,044,095	8,152,784	196,954	2%	8,471,054	-4%
Personnel Services	5,434,069	6,005,485	6,550,117	6,370,600	6,920,020	369,902	6%	5,936,718	17%
Materials and Services	2,620,906	2,047,316	1,405,713	1,306,495	1,232,762	(172,951)	-12%	1,991,572	-38%
Capital Outlay	-	-	-	-	-	-	-	-	-
Operating Expenditure	8,054,975	8,052,801	7,955,830	7,677,095	8,152,782	196,951	2%	7,928,290	3%
Debt Service	-	-	-	-	-	-	-	-	-
Special Payments	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-	-	-
Reserve for Future Expenditures	-	-	-	-	-	-	-	-	-
Total Expense	8,054,975	8,052,801	7,955,830	7,677,095	8,152,782	196,951	2%	7,928,290	3%
Revenues Less Expenses	483,810	777,483	-	367,000	-			542,764	

**15-Finance / 230-Special Grants Fund
Summary of Revenue and Expense**

	FY21-22	FY22-23	FY23-24	FY23-24	FY24-25	Budget-to-Budget Changes:		3-Year	% Change
	Actuals	Actuals	Amended Budget	Projected Year-End	Budget	\$ FY23-24 to FY24-25	% FY23-24 to FY24-25	Average	from 3-Year Average
Beginning Fund Balance	-	-	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-	-	-
Federal, State, Local, All Other Gifts	217,333	49,708	208,108	115,380	267,000	58,892	28%	127,474	109%
Charges, Fees, License, Permits	-	-	-	-	-	-	-	-	-
Revenue from Bonds & Other Debts	-	-	-	-	-	-	-	-	-
All Other Revenue Resources	-	-	-	-	-	-	-	-	-
Other Interfund Transfers	-	-	-	-	-	-	-	-	-
General Fund Support	-	-	-	-	-	-	-	-	-
Operating Revenue	217,333	49,708	208,108	115,380	267,000	58,892	28%	127,474	109%
Total Revenue	217,333	49,708	208,108	115,380	267,000	58,892	28%	127,474	109%
Personnel Services	217,333	-	154,060	34,850	169,631	15,572	10%	84,061	102%
Materials and Services	-	49,708	54,049	80,530	97,370	43,321	80%	43,413	124%
Capital Outlay	-	-	-	-	-	-	-	-	-
Operating Expenditure	217,333	49,708	208,109	115,380	267,001	58,893	28%	127,474	109%
Debt Service	-	-	-	-	-	-	-	-	-
Special Payments	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-	-	-
Reserve for Future Expenditures	-	-	-	-	-	-	-	-	-
Total Expense	217,333	49,708	208,109	115,380	267,001	58,893	28%	127,474	109%
Revenues Less Expenses	-	-	-	-	-			-	

Significant
Changes
from
FY23-24
Budget

Program	Changes
Accounts Payable	The County uses a purchasing card for small dollar, direct purchases. The use of the card is efficient and provides an annual cash rebate based on the amount spent. In FY24-25 it is estimated that the cash rebate will increase to \$300,000.
Finance Systems	In-house upgrade of financial systems will save approximately \$170,000 in external consultant fees.
Grants	Approximately \$267,000 of ARPA operating costs (e.g. audit and grant reporting) will be paid with federal funding.
All Programs	The Finance department continues to implement efficiencies and accounting procedures to improve processes for the County. Through fully implementing the AR and Contracts modules, updating the timekeeping system, and monthly balance sheet reconciliations, all departments will experience more streamlined accounting.



Financial Executive Support Executive Leadership & Administration



Purpose Statement

The purpose of the Executive Leadership & Administration program is to provide leadership, administrative, financial, communications and strategic planning services to Department Employees and other County Leadership so they can make informed decisions that further the achievement of both strategic and operational results.

Performance Narrative Statement

The Executive Leadership & Administration Program budget is a continuation of current service funding levels. These resources will allow the program to deliver training, financial policy development and implementation, and contract generation and management services to department and County staff so they can effectively manage and apply the finances of the County, and provide procurement and facilities services which benefit County residents through responsible management, furthering the strategic objective of building public trust through good government. These resources will also allow us to effectively manage staffing and benefits in the Finance department, so that Department staff can focus their efforts on service delivery to other work units and the public, and support the strategic goal of building public trust through good government.

Key Performance Measures

		FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Target	FY 23-24 Actuals	FY 24-25 Target
	Result	87%	N/A	Survey in development	Annual Survey	85%
	Result	NEW	NEW	100%	End of FY reporting	100%

Program includes:

Mandated Services Y

Shared Services N

Grant Funding N

Explain all "Yes" boxes below

For help with shared services, see AOC Shared State-County Services page on intranet

If grant funding, include length of grant and any match requirement (w/funding source)

Explanation Oversees the annual production of the County's Budget and Comprehensive Annual Financial Report, as well as all other Lines of Business of the Department, which many are required by regulations. Actively manages the County's debt within statutory limits.



150101-Executive Leadership & Administration
 BCC Priority Alignment: Accountable Government

Budget Summary

	FY21-22 Actuals	FY22-23 Actuals	FY23-24 Amended Budget	FY23-24 Projected Year-End	FY24-25 Budget	Budget-to-Budget Changes:		3-Year Average	% Change from 3-Year Avg
						\$ FY23-24 to FY24-25	% FY23-24 to FY24-25		
Beginning Fund Balance	-	-	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-	-	-
Federal, State, Local, All Other Gifts	2,035	-	-	-	-	-	-	678	-100%
Charges, Fees, License, Permits, Fines	-	-	539,738	539,740	535,071	(4,667)	-1%	179,913	197%
Revenue from Bonds & Other Debts	-	-	-	-	-	-	-	-	-
All Other Revenue Resources	-	317	-	200	-	-	-	172	-100%
Other Interfund Transfers	-	-	-	-	-	-	-	-	-
General Fund Support	472,702	899,333	529,690	317,900	403,900	(125,790)	-24%	563,312	-28%
Operating Revenue	474,737	899,650	1,069,428	857,840	938,971	(130,457)	-12%	744,076	26%
Total Revenue	474,737	899,650	1,069,428	857,840	938,971	(130,457)	-12%	744,076	26%
Personnel Services	774,034	807,439	1,008,525	820,680	905,044	(103,481)	-10%	800,718	13%
Materials and Services	71,989	78,417	60,903	37,160	33,927	(26,976)	-44%	62,522	-46%
Capital Outlay	-	-	-	-	-	-	-	-	-
Operating Expense	846,023	885,856	1,069,428	857,840	938,971	(130,457)	-12%	863,240	9%
Debt Service	-	-	-	-	-	-	-	-	-
Special Payments	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
Reserve for Future Expenditures	-	-	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-	-	-
Unappropriated Ending Fund Balance	-	-	-	-	-	-	-	-	-
Total Expense	846,023	885,856	1,069,428	857,840	938,971	(130,457)	-12%	863,240	9%
Revenues Less Expenses	(371,286)	13,794	-	-	-	-	-	(119,164)	-

Notes:
None.



Financial Executive Support

Financial System Support


Purpose Statement

The purpose of the Financial Systems Support program is to provide systems implementations, updates, training and ongoing support services to system users so they can record, monitor, manage and report their financial information from the County's accounting system of record.

Performance Narrative Statement

The Financial System Support Program proposed budget is a continuation of current service funding levels. These resources will allow the program to develop and implement financial system improvements and to maintain and train department staff so they can effectively manage the finances of the County, which benefits County residents through responsible financial management furthering the strategic objective of building public trust through good government.

Key Performance Measures

		FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Target	FY 23-24 Actuals	FY 24-25 Target
	Result	NEW	65%	85%	Annual Survey	85%
	% of PeopleSoft Financial System trainees who report that they have the knowledge and tools necessary to record, monitor, manage or report their financial information from the County's systems of record					

Program includes:

Mandated Services N

Shared Services N

Grant Funding N

Explain all "Yes" boxes below

For help with shared services, see AOC Shared State-County Services page on intranet

If grant funding, include length of grant and any match requirement (w/funding source)

Explanation



Budget Summary

	Budget-to-Budget Changes:								
	FY21-22 Actuals	FY22-23 Actuals	FY23-24 Amended Budget	FY23-24 Projected Year-End	FY24-25 Budget	\$ FY23-24 to FY24-25	% FY23-24 to FY24-25	3-Year Average	% Change from 3-Year Avg
Beginning Fund Balance	1,092,116	483,810	230,000	239,524	-	(230,000)	-100%	605,150	-100%
Taxes	-	-	-	-	-	-	-	-	-
Federal, State, Local, All Other Gifts	-	-	-	-	-	-	-	-	-
Charges, Fees, License, Permits, Fines	-	-	142,281	142,280	140,344	(1,937)	-1%	47,427	196%
Revenue from Bonds & Other Debts	-	-	-	-	-	-	-	-	-
All Other Revenue Resources	-	-	-	-	-	-	-	-	-
Other Interfund Transfers	-	-	-	-	-	-	-	-	-
General Fund Support	107,088	154,301	243,143	181,096	258,216	15,073	6%	147,495	75%
Operating Revenue	107,088	154,301	385,424	323,376	398,560	13,136	3%	194,922	104%
Total Revenue	1,199,204	638,111	615,424	562,900	398,560	(216,864)	-35%	800,072	-50%
Personnel Services	326,790	341,236	361,285	362,070	373,418	12,133	3%	343,365	9%
Materials and Services	557,682	57,349	254,138	200,830	25,142	(228,996)	-90%	271,954	-91%
Capital Outlay	-	-	-	-	-	-	-	-	-
Operating Expense	884,472	398,586	615,423	562,900	398,560	(216,863)	-35%	615,319	-35%
Debt Service	-	-	-	-	-	-	-	-	-
Special Payments	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
Reserve for Future Expenditures	-	-	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-	-	-
Unappropriated Ending Fund Balance	-	-	-	-	-	-	-	-	-
Total Expense	884,472	398,586	615,423	562,900	398,560	(216,863)	-35%	615,319	-35%
Revenues Less Expenses	314,732	239,525	-	-	-	-	-	184,753	-

Notes:
 None.



Accounting Services

Accounts Payable



Purpose Statement

The purpose of the Accounts Payable Program is to provide invoice processing and payment support services to County Departments, so their vendors are paid timely and accurately.

Performance Narrative Statement

The Accounts Payable Program budget is a continuation of current service funding levels. These resources will allow us to continue to provide county leaders and employees with accounting, audit, consultation and review services so they can manage public funds effectively, tie resources to expected performance and achieve results that matter to taxpayers. This furthers the countywide strategic objective of building public trust through good government.

Key Performance Measures

		FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Target	FY 23-24 Actuals	FY 24-25 Target
 Result	Payments issued within 7 days of Accounts Payable receiving properly completed payment request	23%	24%	100%	50%	N/A
 Result	% of vendor payments issued via ACH	49%	40%	50%	50%	60%

Program includes:

Mandated Services Y

Shared Services N

Grant Funding N

Explain all "Yes" boxes below

For help with shared services, see AOC Shared State-County Services page on intranet

If grant funding, include length of grant and any match requirement (w/funding source)

Explanation The county is legally and contractually obligated to pay its vendors.



150202-Accounts Payable

BCC Priority Alignment: Accountable Government

Budget Summary

	FY21-22 Actuals	FY22-23 Actuals	FY23-24 Amended Budget	FY23-24 Projected Year-End	FY24-25 Budget	Budget-to-Budget Changes:		3-Year Average	% Change from 3-Year Avg
						\$ FY23-24 to FY24-25	% FY23-24 to FY24-25		
Beginning Fund Balance	-	488	-	-	-	-	-	163	-100%
Taxes	-	-	-	-	-	-	-	-	-
Federal, State, Local, All Other Gifts	-	-	-	-	-	-	-	-	-
Charges, Fees, License, Permits, Fines	512,154	502,965	265,695	57,900	79,036	(186,659)	-70%	357,673	-78%
Revenue from Bonds & Other Debts	-	-	-	-	-	-	-	-	-
All Other Revenue Resources	-	265,172	200,000	500,000	530,619	330,619	165%	255,057	108%
Other Interfund Transfers	-	-	-	-	-	-	-	-	-
General Fund Support	-	-	89,857	-	-	(89,857)	-100%	-	-
Operating Revenue	512,154	768,137	555,552	557,900	609,655	54,103	10%	612,730	-1%
Total Revenue	512,154	768,625	555,552	557,900	609,655	54,103	10%	612,893	-1%
Personnel Services	378,421	397,666	528,185	531,000	575,542	47,356	9%	435,696	32%
Materials and Services	207,847	73,078	27,367	26,900	34,113	6,746	25%	102,608	-67%
Capital Outlay	-	-	-	-	-	-	-	-	-
Operating Expense	586,268	470,743	555,552	557,900	609,655	54,102	10%	538,304	13%
Debt Service	-	-	-	-	-	-	-	-	-
Special Payments	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
Reserve for Future Expenditures	-	-	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-	-	-
Unappropriated Ending Fund Balance	-	-	-	-	-	-	-	-	-
Total Expense	586,268	470,743	555,552	557,900	609,655	54,102	10%	538,304	13%
Revenues Less Expenses	(74,114)	297,882	-	-	-	-	-	74,589	-

Notes:
None.



Accounting Services

Accounting


Purpose Statement

The purpose of the Accounting Program is to provide general accounting support to County Departments which includes accounts receivable and cash management, account reconciliations, chart of account management, and the preparation of the County's Annual Comprehensive Financial Report.

Performance Narrative Statement

The Accounting Program budget is a continuation of current service funding levels. These resources will allow us to continue to provide county leaders and employees with accounting, audit, consultation and review services so they can manage public funds effectively, tie resources to expected performance and achieve results that matter to taxpayers. This furthers the countywide strategic objective of building public trust through good government.

Key Performance Measures

		FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Target	FY 23-24 Actuals	FY 24-25 Target
	Result % Accounts and billings collected within 60 days	NEW	NEW	75%	N/A	75%

Program includes:

Mandated Services Y

Shared Services N

Grant Funding N

Explain all "Yes" boxes below

For help with shared services, see AOC Shared State-County Services page on intranet

If grant funding, include length of grant and any match requirement (w/funding source)

Explanation This program includes revenue functions such as collection and administration of the following: transient lodging taxes as defined by County Code, vehicle registration fees, and marijuana taxes.



	FY21-22 Actuals	FY22-23 Actuals	FY23-24 Amended Budget	FY23-24 Projected Year-End	FY24-25 Budget	Budget-to-Budget Changes:		3-Year Average	% Change from 3-Year Avg
						\$ FY23-24 to FY24-25	% FY23-24 to FY24-25		
Beginning Fund Balance	-	-	-	-	167,000	167,000	-	-	-
Taxes	-	-	-	-	-	-	-	-	-
Federal, State, Local, All Other Gifts	10,177	-	-	-	-	-	-	3,392	-100%
Charges, Fees, License, Permits, Fines	655,020	702,380	597,675	829,520	803,675	206,000	34%	728,974	10%
Revenue from Bonds & Other Debts	-	-	-	-	-	-	-	-	-
All Other Revenue Resources	-	45	-	-	-	-	-	15	-100%
Other Interfund Transfers	-	-	200,000	200,000	120,000	(80,000)	-40%	66,667	80%
General Fund Support	-	-	791,859	589,535	467,820	(324,039)	-41%	196,512	138%
Operating Revenue	665,197	702,425	1,589,534	1,619,055	1,391,495	(198,039)	-12%	995,559	40%
Total Revenue	665,197	702,425	1,589,534	1,619,055	1,558,495	(31,039)	-2%	995,559	57%
Personnel Services	362,893	390,872	1,073,677	1,074,700	1,126,820	53,142	5%	609,488	85%
Materials and Services	85,444	145,068	515,857	377,355	431,675	(84,182)	-16%	202,622	113%
Capital Outlay	-	-	-	-	-	-	-	-	-
Operating Expense	448,337	535,940	1,589,534	1,452,055	1,558,495	(31,040)	-2%	812,111	92%
Debt Service	-	-	-	-	-	-	-	-	-
Special Payments	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
Reserve for Future Expenditures	-	-	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-	-	-
Unappropriated Ending Fund Balance	-	-	-	-	-	-	-	-	-
Total Expense	448,337	535,940	1,589,534	1,452,055	1,558,495	(31,040)	-2%	812,111	92%
Revenues Less Expenses	216,861	166,485	-	167,000	-	-	-	183,449	-

Notes:
 None.



Accounting Services

Payroll



Purpose Statement

The purpose of the Payroll Program is to provide payroll consultation, inquiry response, report, and reconciliation services to County employees and departments so that employees are paid correctly and on-time.

Performance Narrative Statement

The Payroll Program budget is a continuation of current service funding levels. These resources allow the program to serve County employees and departments, processing approximately 61,000 paychecks annually so employees are paid accurately and on time, while providing payroll consultation, inquiry response, reporting and reconciliation services. This will result in the responsible management of public funds.

Key Performance Measures

		FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Target	FY 23-24 Actuals	FY 24-25 Target	
	Result	% Employees paid accurately and on time per pay period	95%	96%	100%	98%	100%
	Output	Number of timesheet amendments completed	4,041	2,117	N/A	949	N/A

Program includes:

Mandated Services

Shared Services

Grant Funding

Explain all "Yes" boxes below

For help with shared services, see AOC Shared State-County Services page on intranet

If grant funding, include length of grant and any match requirement (w/funding source)

Explanation Wage and hour law - BOLI and the Internal Revenue Service.



	FY21-22 Actuals	FY22-23 Actuals	FY23-24 Amended Budget	FY23-24 Projected Year-End	FY24-25 Budget	Budget-to-Budget Changes:		3-Year Average	% Change from 3-Year Avg
						\$ FY23-24 to FY24-25	% FY23-24 to FY24-25		
Beginning Fund Balance	-	-	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-	-	-
Federal, State, Local, All Other Gifts	-	-	-	-	-	-	-	-	-
Charges, Fees, License, Permits, Fines	632,721	504,985	419,581	419,580	404,883	(14,698)	-4%	519,095	-22%
Revenue from Bonds & Other Debts	-	-	-	-	-	-	-	-	-
All Other Revenue Resources	-	-	-	-	-	-	-	-	-
Other Interfund Transfers	-	-	-	-	-	-	-	-	-
General Fund Support	116,382	122,298	309,325	257,820	352,822	43,497	14%	165,500	113%
Operating Revenue	749,103	627,283	728,906	677,400	757,705	28,799	4%	684,595	11%
Total Revenue	749,103	627,283	728,906	677,400	757,705	28,799	4%	684,595	11%
Personnel Services	668,032	721,952	705,759	652,400	728,542	22,783	3%	680,795	7%
Materials and Services	62,507	73,747	23,147	25,000	29,163	6,016	26%	53,751	-46%
Capital Outlay	-	-	-	-	-	-	-	-	-
Operating Expense	730,539	795,700	728,906	677,400	757,705	28,799	4%	734,546	3%
Debt Service	-	-	-	-	-	-	-	-	-
Special Payments	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
Reserve for Future Expenditures	-	-	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-	-	-
Unappropriated Ending Fund Balance	-	-	-	-	-	-	-	-	-
Total Expense	730,539	795,700	728,906	677,400	757,705	28,799	4%	734,546	3%
Revenues Less Expenses	18,564	(168,417)	-	-	-	-	-	(49,951)	-

Notes:
 None.



Financial Management & Accountability

Budget



Purpose Statement

The purpose of the Budget program is to provide financial planning, analysis, monitoring and support services to County leadership, County Departments, and Agencies so they can effectively manage resources to achieve their strategic and operational results in a fiscally sustainable manner.

Performance Narrative Statement

These resources will allow us to provide county leaders and employees with timely budget development, consultation and review services so they can manage public funds effectively, tie resources to expected performance and achieve results that matter to taxpayers. This furthers the countywide strategic objective of building public trust through good government.

Key Performance Measures

		FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Target	FY 23-24 Actuals	FY 24-25 Target
 Result	Appropriation in which year-end actual is within 5% of final budget	NEW	NEW	75%	10%	75%
 Result	% of departmental budgets where expenditures do not exceed appropriations at end of fiscal year.	98%	100%	100%	100%	N/A

Program includes:

Mandated Services

Shared Services

Grant Funding

Explain all "Yes" boxes below

For help with shared services, see AOC Shared State-County Services page on intranet

If grant funding, include length of grant and any match requirement (w/funding source)

Explanation Per Oregon Revised Statutes, Chapter 294, local governments are required to adopt a budget, make appropriations, and declare and categorize property taxes prior to the beginning of the fiscal year and before money is spent or obligations incurred.



	FY21-22 Actuals	FY22-23 Actuals	FY23-24 Amended Budget	FY23-24 Projected Year-End	FY24-25 Budget	Budget-to-Budget Changes:		3-Year Average	% Change from 3-Year Avg
						\$ FY23-24 to FY24-25	% FY23-24 to FY24-25		
Beginning Fund Balance	-	-	-	-	200,000	200,000	-	-	-
Taxes	-	-	-	-	-	-	-	-	-
Federal, State, Local, All Other Gifts	-	-	-	-	-	-	-	-	-
Charges, Fees, License, Permits, Fines	457,633	457,730	641,701	641,700	729,490	87,789	14%	519,021	41%
Revenue from Bonds & Other Debts	-	-	-	-	-	-	-	-	-
All Other Revenue Resources	-	-	-	-	-	-	-	-	-
Other Interfund Transfers	-	-	-	-	-	-	-	-	-
General Fund Support	544,837	686,310	469,317	660,300	303,780	(165,537)	-35%	630,482	-52%
Operating Revenue	1,002,470	1,144,040	1,111,018	1,302,000	1,033,270	(77,748)	-7%	1,149,503	-10%
Total Revenue	1,002,470	1,144,040	1,111,018	1,302,000	1,233,270	122,252	11%	1,149,503	7%
Personnel Services	866,578	845,924	874,427	865,000	921,901	47,473	5%	859,167	7%
Materials and Services	236,372	378,892	236,591	237,000	311,369	74,778	32%	284,088	10%
Capital Outlay	-	-	-	-	-	-	-	-	-
Operating Expense	1,102,951	1,224,816	1,111,018	1,102,000	1,233,270	122,251	11%	1,143,256	8%
Debt Service	-	-	-	-	-	-	-	-	-
Special Payments	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
Reserve for Future Expenditures	-	-	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-	-	-
Unappropriated Ending Fund Balance	-	-	-	-	-	-	-	-	-
Total Expense	1,102,951	1,224,816	1,111,018	1,102,000	1,233,270	122,251	11%	1,143,256	8%
Revenues Less Expenses	(100,481)	(80,776)	-	200,000	-			6,248	

Notes:
 None.



Financial Management & Accountability

Grants

Purpose Statement

The purpose of the Grants program is to provide grants management services including financial reporting, fiscal compliance and oversight, grant-related training, technical assistance, and subrecipient fiscal monitoring to the County and County Departments supporting timely and accurate financial reports to make informed decisions.

Performance Narrative Statement


The Grants Program budget is a continuation of current service funding levels. These resources allow us to complete the required grant-related financial management and reporting for Federal, State, and Local awards, fiscal oversight, and preparation of the Schedule of Expenditures of Federal Awards (SEFA) for the annual Single Audit.

The resources support the program's work for maintaining compliance with funding requirements and delivering services to the County including timely submission for an annual combined total of approximately 400 grant-related draws, invoices, and reports.

Resources support approximately 30 new subrecipient federal grant awards per year as well as monitoring of on-going multi-year awards to not-for-profit organizations and local governments delivering services in the community. This work is reflected in the performance metrics through maintaining compliance, timely submission of reporting, and supporting the work between the County and subrecipients.

Achieving these performance targets allows the County departments to remain in compliance with funding requirements, support retention of existing funding and obtain new funding, and remain in good standing with grantors.

Key Performance Measures

		FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Target	FY 23-24 Actuals	FY 24-25 Target
Result	Grants without financial audit & monitoring findings	N/A	N/A	100%	N/A	100%
 Result	% Financial reports filed on or before the due date	83%	94%	100%	97%	100%

Program includes:

Mandated Services Y

Shared Services N

Grant Funding N

Explain all "Yes" boxes below

For help with shared services, see AOC Shared State-County Services page on intranet

If grant funding, include length of grant and any match requirement (w/funding source)

Explanation The County is required under 2 CFR 200, as recipient of Federal grant funds to maintain a financial management system, policies and procedures, and internal controls in accordance with these regulations. The County must also have a Single Audit of its Federal expenditures each year, to remain eligible for Federal funding.



150303-Grants

BCC Priority Alignment: Accountable Government

Budget Summary

	Budget-to-Budget Changes:								
	FY21-22 Actuals	FY22-23 Actuals	FY23-24 Amended Budget	FY23-24 Projected Year-End	FY24-25 Budget	\$ FY23-24 to FY24-25	% FY23-24 to FY24-25	3-Year Average	% Change from 3-Year Avg
Beginning Fund Balance	-	7,829	-	-	-	-	-	2,610	-100%
Taxes	-	-	-	-	-	-	-	-	-
Federal, State, Local, All Other Gifts	7,576	49,708	208,108	115,380	267,000	58,892	28%	57,555	364%
Charges, Fees, License, Permits, Fines	1,088,161	1,232,850	1,050,038	1,050,540	1,177,197	127,159	12%	1,123,850	5%
Revenue from Bonds & Other Debts	-	-	-	-	-	-	-	-	-
All Other Revenue Resources	-	-	-	-	-	-	-	-	-
Other Interfund Transfers	-	-	-	-	-	-	-	-	-
General Fund Support	578,044	855,638	-	176,460	188,821	188,821	-	536,714	-65%
Operating Revenue	1,673,782	2,138,196	1,258,146	1,342,380	1,633,018	374,872	30%	1,718,119	-5%
Total Revenue	1,673,782	2,146,025	1,258,146	1,342,380	1,633,018	374,872	30%	1,720,729	-5%
Personnel Services	934,856	1,231,548	978,529	923,600	1,246,518	267,989	27%	1,030,001	21%
Materials and Services	682,651	737,226	279,617	418,780	386,500	106,883	38%	612,885	-37%
Capital Outlay	-	-	-	-	-	-	-	-	-
Operating Expense	1,617,507	1,968,773	1,258,146	1,342,380	1,633,018	374,872	30%	1,642,887	-1%
Debt Service	-	-	-	-	-	-	-	-	-
Special Payments	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
Reserve for Future Expenditures	-	-	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-	-	-
Unappropriated Ending Fund Balance	-	-	-	-	-	-	-	-	-
Total Expense	1,617,507	1,968,773	1,258,146	1,342,380	1,633,018	374,872	30%	1,642,887	-1%
Revenues Less Expenses	56,275	177,252	-	-	-	-	-	77,842	-

Notes:
None.



Financial Management & Accountability

Procurement and Contract Services



Purpose Statement

The purpose of the Procurement and Contract Services program is to provide policy training, and the acquisition of goods and contracted services to County Departments and agencies so they can acquire the goods and services needed within established timelines and in compliance with public procurement requirements.

Performance Narrative Statement

The Procurement and Contract Services Program budget is a continuation of current service funding levels. These resources will provide County departments, agencies and districts with timely procurement and contract services, personal property repurposing and disposition services so they can successfully fulfill their strategic goals.

Key Performance Measures

		FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Target	FY 23-24 Actuals	FY 24-25 Target	
	Result	% of customers surveyed respond that communication from Procurement was clear and supportive for a timely and smooth process	80%	N/A	Survey in development	Annual Survey	100%
	Output	Purchase Orders Created	947	968	N/A	657	N/A

Program includes:

Mandated Services

Shared Services

Grant Funding

Explain all "Yes" boxes below

For help with shared services, see AOC Shared State-County Services page on intranet

If grant funding, include length of grant and any match requirement (w/funding source)

Explanation The process for procuring goods and services is governed by County codes, State law (ORS 279), and Federal regulations.



150304-Procurement & Contract Services
 BCC Priority Alignment: Accountable Government

Budget Summary

	FY21-22 Actuals	FY22-23 Actuals	FY23-24 Amended Budget	FY23-24 Projected Year-End	FY24-25 Budget	Budget-to-Budget Changes:		3-Year Average	% Change from 3-Year Avg
						\$ FY23-24 to FY24-25	% FY23-24 to FY24-25		
Beginning Fund Balance	-	-	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-	-	-
Federal, State, Local, All Other Gifts	4,798	-	-	-	-	-	-	1,599	-100%
Charges, Fees, License, Permits, Fines	995,371	895,067	691,392	691,400	395,469	(295,923)	-43%	860,613	-54%
Revenue from Bonds & Other Debts	31,884	19,837	30,000	30,000	20,000	(10,000)	-33%	27,240	-27%
All Other Revenue Resources	281,487	6,521	100,000	100,000	100,000	-	0%	129,336	-23%
Other Interfund Transfers	-	-	-	-	-	-	-	-	-
General Fund Support	151,840	178,567	414,538	418,600	774,641	360,103	87%	249,669	210%
Operating Revenue	1,465,381	1,099,991	1,235,930	1,240,000	1,290,110	54,180	4%	1,268,457	2%
Total Revenue	1,465,381	1,099,991	1,235,930	1,240,000	1,290,110	54,180	4%	1,268,457	2%
Personnel Services	803,370	916,352	1,173,788	1,176,000	1,211,867	38,079	3%	965,241	26%
Materials and Services	240,939	147,447	62,142	64,000	78,243	16,101	26%	150,795	-48%
Capital Outlay	-	-	-	-	-	-	-	-	-
Operating Expense	1,044,309	1,063,798	1,235,930	1,240,000	1,290,110	54,180	4%	1,116,036	16%
Debt Service	-	-	-	-	-	-	-	-	-
Special Payments	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
Reserve for Future Expenditures	-	-	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-	-	-
Unappropriated Ending Fund Balance	-	-	-	-	-	-	-	-	-
Total Expense	1,044,309	1,063,798	1,235,930	1,240,000	1,290,110	54,180	4%	1,116,036	16%
Revenues Less Expenses	421,072	36,193	-	-	-	-	-	152,422	-

Notes:
 None.