

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

Policy Session Worksheet

Presentation Date: April 20, 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, April 20, 2021

1:30 pm – 2:30 pm

Via Zoom Meeting: <https://clackamascounty.zoom.us/j/94700473517>

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 – **Attachment A** (pg. 4-13)
3. Covid19 Revenue & Expense Summary – **Attachment B** (pg. 15)
4. General Fund Forecast (Will be provided by 4-19-21) – **Attachment C** (pg. 16-17)
5. Budget Approach – FY21/22 Budget Manual - **Attachment D** (pg. 18-41)
6. Budget Committee Process
 - a. Budget Presentation Format – **Attachment E** (pg. 43-57)
 - b. Updated Budget Calendar Dates – **Attachment F** (pg. 58)

For Review:

- Clackamas County FY 2020-21 FTE Actual Vs Budget (pg. 60)
- Vacancy Savings Report (pg. 61)
- Trailing 13 Month Overtime by Department (pg. 62)

COMPENSATION BOARD FOR ELECTED OFFICIALS

TO: Budget Committee

FROM: Compensation Board for Elected Officials

DATE: April 1, 2021

SUBJECT: Salary Recommendations for Elected Officials FY 21/22

At its March 25, 2021 meeting, the Compensation Board for Elected Officials finalized salary recommendations for all County elected officials: Assessor, Clerk, Commissioner, District Attorney, Justice of the Peace, Sheriff, and Treasurer.

The Compensation Board recognizes it is the Budget Committee's responsibility to balance all budget requests and provide for a budget in which expenses do not exceed revenues. In accordance with ORS 204.112, it is the Compensation Board's responsibility to evaluate and recommend salary adjustments for the County's elected officials in order to maintain competitive wages with the marketplace while considering internal alignment. To accomplish this goal, the Compensation Board compares the salaries paid to elected officials in Clackamas County with those paid to similar positions in comparable jurisdictions, such as Multnomah County, Washington County, Clark County and City of Portland. This board also reviews the salaries of those employees who hold a second-in-command role in a department run by an elected official.

The 2021/22 Compensation Board requested feedback and information from all elected officials to consider the current scope of work, and met with three Elected Officials who provided information for consideration.

It is noted the Compensation Board's recommendations for FY 20/21 were not approved by the Budget Committee, which is understandable amid a year where Clackamas County citizens were affected by a pandemic and wildfires. As a result however, this year several elected positions fall further behind the market as other jurisdictions provided increases to their elected officials.

Historically, the Compensation Board's recommendations are based on achieving or maintaining market parity and/or the desire to maintain internal alignment with second-in-command employees. For many years, the Compensation Board reviewed the salaries of second-in-command employees and made recommendations to rectify situations of salary compression (little to no difference in pay) between an elected official and their second-in-command. In an effort to alleviate such instances of compression, the Compensation Board is now also recommending a 10% salary spread between elected officials who oversee a County department and their second-in-command employees.

This new approach is based on the Compensation Board's review of their guidelines and desire to define compression for elected officials. While ORS 204.112 directs Compensation Boards to "take into account such factors as...the compensation paid to subordinates", the only guidance provided within the statute is related to the Sheriff which states the "sheriff's salary shall be fixed in an amount which is not less than that for any member of the sheriff's department". Historically, the Compensation Board has interpreted the statute's broad definition to mean the Sheriff shall make at least \$1.00 more per month than the highest paid Undersheriff.

In recommending this 10% difference, the Compensation Board considered typical compensation practices where managers receive a higher rate of pay than their subordinate employees within the same occupational specialty. The Compensation Board identified 10% as their desired spread for their purposes in alleviating internal compression. Elected Officials have significant additional leadership and public responsibilities warranting pay differentials above the seconds-in-command.

Recommendations

This year, the Compensation Board's recommendations are based on a three-pronged approach:

- Recommend adjustment where the elected official is more than 1% below market;
- For applicable elected official positions, recommend adjustment where elected official salary is less than 10% above second-in-command salary;
- Recommend a 1.8% Cost of Living Adjustment based on CPI-W used for Non-Represented County Employees and in anticipation for the COLA increase on 7/1/2021.

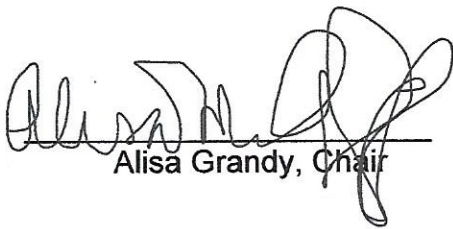
The table below summarizes the Compensation Board's recommendations for FY 2021/2022. The Compensation Board recommends that the elected officials receive the full individual salary increases as specified as well as COLA. A more detailed narrative on these recommendations can be found on the attached Salary Recommendations document.

Elected Official	Recommendations			Total Recommended Increase
	Market Adjustment	Compression Adjustment	COLA	
Assessor	-	-	1.8%	1.8%
Clerk	6.2%	-	1.8%	8.0%
Commissioners	7.7%	N/A	1.8%	9.5%
District Attorney	-	50.09%*	6.25%*	56.34%*
Justice of the Peace	14.9%	-	1.8%	16.7%
Sheriff	-	10%	1.8%	11.8%
Treasurer	3.2%	-	1.8%	5.0%

* The State provides the majority of the District Attorney's salary and this recommendation represents the equivalent of an overall increase (i.e., since the desired salary increase is 14.8% (13% + 1.8%), the actual increase to the County-paid portion is 56.34% which represents an overall increase of 14.8% to the District Attorney's salary).

The total fiscal impact of the Compensation Board's recommended increases is \$151,742 which comprises approximately 0.0485% of the County's total FY 20/21 personnel services budget of \$312,846,306.

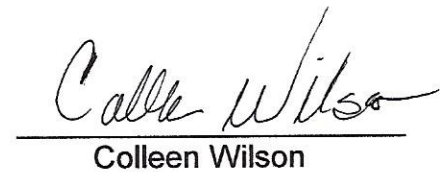
The Compensation Board takes its responsibilities very seriously and is supported by County Human Resources staff who perform the data collection and research for the Compensation Board. Our Salary Recommendation document and Fiscal Impact spreadsheet are attached for your information. We may be contacted if you have questions regarding this information. Heather Pedersen, the County's Compensation Manager, served as staff to our Board and can also provide information. Ms. Pedersen can be reached at (503) 742-5484. Ms. Pedersen will be presenting these recommendations, along with the Compensation Board Chair, at the April 20, 2021 Budget Committee meeting.



Alisa Grandy, Chair



Melissa Fireside



Colleen Wilson

COMPENSATION BOARD FOR ELECTED OFFICIALS SALARY RECOMMENDATIONS FOR FISCAL YEAR 2021/2022

As set out by Board Order 90-498 and Oregon Revised Statute 204.112, the Compensation Board for Elected Officials convened on March 4, March 11, March 18, March 25, and April 1, 2021 to consider relevant information and to make recommendations for elected officials' compensation for fiscal year 2021/2022.

In reviewing the compensation of elected officials, the Compensation Board reviewed salary and deferred compensation for all of the Clackamas County comparators (Clark, Deschutes, Lane, Marion, Multnomah and Washington Counties, Cities of Portland and Vancouver, and Metro). The Compensation Board has endeavored to compare positions with similar responsibilities and accountabilities among comparable jurisdictions that provide similar services. The board also reviews the salaries of those employees who hold a second-in-command role in departments run by an elected official.

The Compensation Board contacted all Elected Officials to better understand the scope of work, leadership responsibilities and other information that should be considered in determining compensation in relation to both the elected positions and the distinctions between their second-in-command positions.

The Compensation Board's recommendations shall be forwarded to the Budget Committee as a flat monthly rate, which includes the fiscal impact of the recommendations, if any.

RECOMMENDATIONS

The Compensation Board recommends all elected officials receive a cost-of-living adjustment (COLA) of 1.8% on July 1, 2021 based on CPI-W used for Non-Represented County Employees. For the District Attorney, this cost of living adjustment is to the County's portion of the official's salary which represents the equivalent overall increase, recognizing that the State provides the majority of the District Attorney's salary.

In addition, the Compensation Board recommends the following market and/or compression salary adjustments for elected officials as outlined below.

Assessor

The Compensation Board reviewed the monthly salaries for Assessor in Clark, Deschutes, Lane, Marion, Multnomah, and Washington Counties. They also reviewed the comparable positions' responsibilities, personal services budgets, the number of direct and indirect reports, the second-in-command's salary range and the incumbent's current salary. This year, the Compensation Board removed Multnomah and Washington Counties as matches noting the jurisdictions' much larger staff size and budget. With the revised market, the Assessor's adjusted salary is 2.7% above market. No individual market or compression adjustment is recommended for Assessor for FY 2021/2022

The recommended cost-of-living adjustment of 1.8% would increase the Assessor base monthly salary from \$10,546.41 to \$10,736.25 effective July 1, 2021.

Clerk

The Compensation Board reviewed the monthly salaries for Clerk in Deschutes, Lane and Marion Counties. They also reviewed the comparable positions' responsibilities, personal services budgets, the number of direct and indirect reports, the second-in-command's salary range and the incumbent's current salary.

The Compensation Board noted that the Clerk's adjusted salary is 6.2% below the adjusted market average. In order to bring the County Clerk to the target salary of market average, the Compensation Board recommends a salary increase of 6.2% for Clerk effective July 1, 2021. No internal compression was noted.

The recommended cost-of-living adjustment and individual salary adjustment would increase the Clerk base monthly salary from \$8,685.90 to \$9,390.47 effective July 1, 2021.

Commissioner

The Compensation Board reviewed the monthly salaries for Commissioner or comparable positions in Lane, Marion, Multnomah and Washington Counties, City of Portland and Metro. They also reviewed the comparable positions' responsibilities, personal services budgets, and number of direct and indirect reports. The Compensation Board noted that the Commissioners' adjusted salary is now 7.7% below the adjusted market average. In order to bring Commissioners to the target salary of market average, the Compensation Board recommends a salary increase of 7.7% for Commissioner effective July 1, 2021.

The recommended cost-of-living increase and individual salary adjustment would increase the Commissioner base monthly salary from \$8,706.21 to \$9,545.37 effective July 1, 2021.

As the Board Chair position receives a 2% add-to-pay, the recommended cost-of-living increase and individual salary adjustment would increase the Board Chair base monthly salary from \$8,880.33 to \$9,736.27 effective July 1, 2021.

District Attorney

The Compensation Board reviewed the monthly salaries for District Attorney in Clark, Lane, Marion and Washington Counties. They also reviewed the comparable positions' responsibilities, personal services budgets, the number of direct and indirect reports, the second-in-command's salary range and the incumbent's current salary. The Compensation Board noted that the District Attorney's total adjusted salary (State and County) is 0.7% below the adjusted market average. No individual market adjustment is recommended for District Attorney at this time.

In addition to the salary provided by the State of Oregon, each County provides an additional salary contribution at their discretion. It was noted there is salary

compression with the Chief Deputy District Attorney, whose salary is currently 2.7% above the District Attorney. The Compensation Board recommends an overall salary increase of 13.0% to the District Attorney salary effective July 1, 2021, which represents a 50.9% increase to the County-paid portion. This increase seeks to achieve a 10% spread between the District Attorney and the Chief Deputy District Attorney.

The recommended cost-of-living increase and individual adjustment for compression would increase the District Attorney base monthly salary from \$4,928.88 to \$7,860.37 effective July 1, 2021, which represents a 56.34% increase to the County-paid portion.

Justice of the Peace

The Compensation Board reviewed the monthly salaries for Justice of the Peace in Deschutes, Marion, Washington Counties, and the Oregon Judicial Department (State Circuit Courts) Hearing Referee. The Compensation Board also reviewed the comparable positions' responsibilities, personal services budgets, the number of direct and indirect reports, types of cases heard, and the second-in-command's salary range and the incumbent's current salary. This year, the Compensation Board removed Marion County as a match, noting that Marion County does not require their Justice of the Peace to be an attorney. With the revised market, the adjusted salary for Justice of the Peace is 14.9% below the adjusted market average. In order to bring Justice of the Peace to the target salary of market average, the Compensation Board recommends a salary increase of 14.9% for Justice of the Peace effective July 1, 2021. No internal compression was noted.

The recommended cost-of-living adjustment and individual salary adjustment would increase the Justice of the Peace base monthly salary from \$8414.85 to \$9,842.70 effective July 1, 2021.

Sheriff

The Compensation Board reviewed the monthly salaries for Sheriff in Clark, Lane, Marion and Washington Counties. They also reviewed the comparable positions' responsibilities, personal services budgets, the number of direct and indirect reports, the second-in-command's salary range and the incumbents' current salaries. The Compensation Board noted the Sheriff's adjusted salary is 11.8% above the adjusted market average. No individual market adjustment is recommended for Sheriff at this time.

The Compensation Board noted the Sheriff currently makes \$1.00 more per month than the highest paid Undersheriff. While this has been the longstanding practice of the Compensation Board to maintain compliance with ORS 204.112, the Compensation Board has revisited this practice and now seeks to achieve a 10% spread between the Sheriff and Undersheriff. As such, the Compensation Board recommends an increase of 10.0% to the Sheriff salary effective July 1, 2021.

The recommended cost-of-living increase and individual adjustment for compression would increase the Sheriff base monthly salary from \$14,967.38 to \$16,760.47 effective July 1, 2021.

Treasurer

The Compensation Board reviewed the monthly salaries for Treasurer in Marion County, City of Portland and City of Vancouver. They also reviewed the comparable positions' responsibilities, personal services budgets, number of direct and indirect reports, size of investment portfolio, the second-in-command's salary range and the incumbent's current salary. The Compensation Board noted that the adjusted salary for Treasurer is 3.2% below the adjusted market average. In order to bring the Treasurer to the target salary of market average, the Compensation Board recommends a 3.2% salary increase for Treasurer effective July 1, 2021. With this increase, no compression concerns are noted.

The recommended cost-of-living adjustment and individual salary adjustment would increase the Treasurer base monthly salary from \$10,384.98 to \$10,910.21 effective July 1, 2021.

COMPENSATION BOARD FOR ELECTED OFFICIALS
RECOMMENDATIONS FOR FY 2021/2022 - COLA, Individual Market and Compression Adjustments

ELECTED OFFICIAL <i>(w/6.27% deferred comp in italics)</i>	CURRENT MONTHLY SALARY	Effective July 1, 2021						TOTAL FISCAL IMPACT** of ALL Recommendations July 1, 2021 - June 30, 2022
		RECOMMENDED COST-OF-LIVING ADJUSTMENT	PROPOSED MONTHLY SALARY with COLA	RECOMMENDED MARKET ADJUSTMENT	PROPOSED MONTHLY SALARY with Market. Adj.	RECOMMENDED COMPRESSION ADJUSTMENT	PROPOSED MONTHLY SALARY with COMPRESSION	
ASSESSOR	\$10,546.41	1.8%	\$10,736.25	0.0%	\$10,736.25	0.0%	\$10,736.25	\$3,277.41
Tami Little	\$11,207.67		\$11,409.41		\$11,409.41		\$11,409.41	
<i>Annual w/ 6.27% def comp</i>	\$134,492		\$136,913		\$136,913		\$136,913	
CLERK	\$8,685.90	1.8%	\$8,842.25	6.2%	\$9,390.47	0.0%	\$9,390.47	\$13,592.96
Sherry Hall	\$9,230.51		\$9,396.66		\$9,979.25		\$9,979.25	
<i>Annual w/ 6.27% def comp</i>	\$110,766		\$112,760		\$119,751		\$119,751	
COMMISSIONER		1.8%		7.7%		0.0%		\$15,932.93
Tootie Smith- Board Chair*	\$8,880.33		\$9,040.18		\$9,736.27		\$9,736.27	
	\$9,437.13		\$9,606.99		\$10,346.73		\$10,346.73	
<i>Annual w/ 6.27% def comp</i>	\$113,246		\$115,284		\$124,161		\$124,161	
Paul Savas - Position 2	\$8,706.21	1.8%	\$8,862.92	7.7%	\$9,545.37	0.0%	\$9,545.37	\$15,200.23
	\$9,252.09		\$9,418.63		\$10,143.86		\$10,143.86	
<i>Annual w/ 6.27% def comp</i>	\$111,025		\$113,024		\$121,726		\$121,726	
Martha Schrader - Position 3	\$8,706.21	1.8%	\$8,862.92	7.7%	\$9,545.37	0.0%	\$9,545.37	\$15,794.15
	\$9,252.09		\$9,418.63		\$10,143.86		\$10,143.86	
<i>Annual w/ 6.27% def comp</i>	\$111,025		\$113,024		\$121,726		\$121,726	
Mark Shull- Position 4	\$8,706.21	1.8%	\$8,862.92	7.7%	\$9,545.37	0.0%	\$9,545.37	\$15,200.23
	\$9,252.09		\$9,418.63		\$10,143.86		\$10,143.86	
<i>Annual w/ 6.27% def comp</i>	\$111,025		\$113,024		\$121,726		\$121,726	
Sonya Fischer - Position 5	\$8,706.21	1.8%	\$8,862.92	7.7%	\$9,545.37	0.0%	\$9,545.37	\$15,794.15
	\$9,252.09		\$9,418.63		\$10,143.86		\$10,143.86	
<i>Annual w/ 6.27% def comp</i>	\$111,025		\$113,024		\$121,726		\$121,726	
DISTRICT ATTORNEY	\$4,928.88	6.25%	\$5,236.94	0.00%	\$5,236.94	50.09%	\$7,860.37	\$53,249.30
John Wentworth	\$5,237.92		\$5,565.29		\$5,565.29		\$8,353.22	
<i>State Compensation</i>	\$12,181.00		\$12,181.00		\$12,181.00		\$12,181.00	
	\$17,109.88		\$17,417.94		\$17,417.94		\$20,041.37	
	\$17,418.92		\$17,746.29		\$17,746.29		\$20,534.22	
<i>Annual w/ 6.27% def comp</i>	\$209,027		\$212,955		\$212,955		\$246,411	
JUSTICE OF THE PEACE	\$8,414.85	1.8%	\$8,566.32	14.9%	\$9,842.70	0.0%	\$9,842.70	\$25,722.49
Karen Brisbin	\$8,942.46		\$9,103.43		\$10,459.84		\$10,459.84	
<i>Annual w/ 6.27% def comp</i>	\$107,310		\$109,241		\$125,518		\$125,518	
SHERIFF	\$14,967.38	1.8%	\$15,236.79	0.0%	\$15,236.79	10.0%	\$16,760.47	\$30,956.73
Angela Brandenburg	\$15,905.83		\$16,192.14		\$16,192.14		\$17,811.35	
<i>Annual w/ 6.27% def comp</i>	\$190,870		\$194,306		\$194,306		\$213,736	
TREASURER	\$10,384.98	1.8%	\$10,571.91	3.2%	\$10,910.21	0.0%	\$10,910.21	\$8,923.55
Brian Nava	\$11,036.12		\$11,234.77		\$11,594.28		\$11,594.28	
<i>Annual w/ 6.27% def comp</i>	\$132,433		\$134,817		\$139,131		\$139,131	

* Compensation of Board Chair position includes a 2.0% add-to-pay approved by Budget Committee effective July 1, 2013.

TOTAL FISCAL IMPACT: \$213,644.13

** Total Fiscal Impact includes PERS and Employer Taxes

*Represents 0.068% of the County's total
FY 20/21 personal services budget.*

Compensation Board for Elected Officials
History of Compensation Board Recommendations and Budget Committee Approvals

ELECTED OFFICIAL	7/1/2011		7/1/2012		7/1/2013		7/1/2014		7/1/2015		7/1/2016		7/1/2017		7/1/2018		7/1/2019		7/1/2020	
	CB Rec	BC Appr	CB Rec	BC Appr	CB Rec	BC Appr	CB Rec	BC Appr	CB Rec	BC Appr	CB Rec	BC Appr	CB Rec	BC Appr	CB Rec	BC Appr	CB Rec	BC Appr	CB Rec	BC Appr
ASSESSOR																				
Monthly Salary	7885.38	7730.76	8091.66	7730.76	8279.64	8279.64	8503.19	8503.19	8855.39	8855.39	9213.15	9032.50	9393.80	9393.80	9675.61	9675.61	10546.41	10546.41	11200.29	10546.41
General/COLA increases	2.0%	0.0%	3.0%	0.0%	2.0%	2.0%	2.7%	2.7%	2.1%	2.1%	2.0%	-	-	-	-	-	-	-	-	-
Adjustment	-	-	1.6%	0.0%	5.0%	5.0%	-	-	2.0%	2.0%	2.0%	2.0%	4.0%	4.0%	3.0%	3.0%	9.0%	9.0%	6.2%	0.0%
CLERK																				
Monthly Salary	7427.09	7281.46	7427.09	7281.46	7427.09	7427.09	7627.62	7627.62	8021.43	8021.43	8247.31	8085.60	8085.6	8085.60	8457.55	8457.55	8685.9	8685.9	9137.57	8685.9
General/COLA increases	2.0%	0.0%	3.0%	0.0%	2.0%	2.0%	2.7%	2.7%	2.1%	2.1%	2.0%	-	-	-	-	-	-	-	-	-
Adjustment	-	-	-	-	-	-	-	-	3.0%	3.0%	0.8%	0.8%	-	-	4.6%	4.6%	2.7%	2.7%	5.2%	0.0%
COMMISSIONER																				
Monthly Salary	6976.70	6738.82	7011.93	6738.82	7011.07	7011.07	7308.37	7200.37	7461.85	7461.85	7611.09	7461.85	7905.83	7905.83	8411.80	8411.80	8706.21	8706.21	8932.57	8706.21
General/COLA increases	2.0%	0.0%	3.0%	0.0%	2.0%	2.0%	2.7%	2.7%	2.1%	2.1%	2.0%	-	-	-	-	-	-	-	-	-
Adjustment	1.5%	0.0%	1.5%	0.0%	2.0%	2.0%	1.5%	0%	1.5%	1.5%	-	-	5.95%	5.95%	6.40%	6.40%	5.50%	3.50%	2.60%	0.00%
COMMISSIONER - CHAIR																				
Monthly Salary	7079.30	6738.82	7327.07	6738.82	7151.29	7151.29	7454.54	7344.37	7611.08	7611.08	7763.30	7611.08	8063.94	8063.94	8580.33	8580.33	8880.33	8880.33	9111.22	8880.33
General/COLA increases	2.0%	0.0%	3.0%	0.0%	2.0%	2.0%	2.7%	2.7%	2.1%	2.1%	2.0%	-	-	-	-	-	-	-	-	-
Adjustment	1.5%	0.0%	1.5%	0.0%	2.0%	2.0%	1.5%	0%	1.5%	1.5%	-	-	5.95%	5.95%	6.40%	6.40%	5.50%	3.50%	2.60%	0.00%
Add-to-Pay	2.0%	0.0%	2.0%	0.0%	2.0%	2.0%	Included in Salary		Included in Salary		Included in Salary		Included in Salary		Included in Salary		Included in Salary		Included in Salary	
DISTRICT ATTORNEY																				
Monthly Salary	3089.15	3028.58	3120.04	3028.58	3263.60	3263.60	3616.07	3616.07	3898.12	3898.12	4174.89	3898.12	3898.12	3898.12	4463.35	4463.35	4928.88	4928.88	5707.15	4928.88
General/COLA increases	2.0%	0.0%	3.0%	0.0%	7.76%	7.76%	10.80%	10.80%	7.80%	7.80%	7.1%	-	-	-	-	-	-	-	-	-
Adjustment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	14.5%	14.5%	10.4%	10.4%	15.8%	0.0%
															*Represents a 4% overall increase.		*Represents a 3% overall increase.		*Represents a 4.8% overall increase.	
JUSTICE OF THE PEACE																				
Monthly Salary	7503.39	7356.26	7578.42	7356.26	7653.45	7653.45	7860.09	7860.09	8185.65	8185.65	8349.36	8185.65	8185.65	8185.65	8414.85	8414.85	8414.85	8414.85	9231.09	8414.85
General/COLA increases	2.0%	0.0%	3.0%	0.0%	2.0%	2.0%	2.7%	2.7%	2.1%	2.1%	2.0%	-	-	-	-	-	-	-	-	-
Adjustment	-	-	-	-	-	-	-	-	2.0%	2.0%	-	-	-	-	2.8%	2.8%	0.0%	0.0%	9.7%	0.0%
SHERIFF																				
Monthly Salary	10766	**10555	11146	**10819	12012	**12012	13030.46	**13467.99	13750.82	**13884.97	14162.66	**14148.75	14148.75	**14,459.99	14460.00	**14864.85	14864.85	14864.85	14864.85	**14967.38
General/COLA increases	2.0%	0.0%	3.0%	0.0%	2.0%	2.0%	2.7%	2.7%	2.1%	2.1%	2.0%	1.8%	-	2.2%	-	2.8%	-	-	-	-
Adjustment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%
TREASURER																				
Monthly Salary	8113.79	7645.81	8128.77	7645.81	8110.68	8110.68	8746.15	8746.15	9197.71	9197.71	9381.66	9197.71	9418.46	9418.46	9606.83	9606.83	10384.98	10384.98	10665.37	10384.98
General/COLA increases	2.0%	0.0%	3.0%	0.0%	2.0%	2.0%	2.7%	2.7%	2.1%	2.1%	2.0%	-	-	-	-	-	-	-	-	-
Adjustment	4% *	0.0%	3.2%	0.0%	4.0%	4.0%	5.0%	5.0%	3.0%	3.0%	-	-	2.4%	-	2.0%	2.0%	8.1%	8.1%	2.7%	0.0%

Sheriff: **Sheriff salary increased to comply with ORS/CB Practice.

Compensation Board for Elected Officials

History of Compensation Board Recommendations and Budget Committee Approvals

- 7/1/2020: The Compensation Board recommended increases for all elected officials except the Sheriff who is 13.2% above the market average. The BC deferred approval of the recommended increases and asked to revisit the topic at a later budget meeting. The CB's recommendations were presented to the BC in a policy session in January 2021 and the BC voted not to approve increases for any elected official position for FY 20/21. Sheriff's salary increased to comply with ORS/CB practice due to Undersheriff Merit on 1/1/21.
- 7/1/2019: The Compensation Board recommended increases for individual elected officials, including Assessor, Clerk, Commissioner, District Attorney, and Treasurer. The BC approved all recommendations, with the exception of the Commissioners. For Commissioners, the BC approved a 3.5% increase (equivalent to the Non-Rep COLA) rather than the recommended 5.5%. The Sheriff's salary did not increase as there was no internal compression and is 16.5% above the adjusted market average.
- 7/1/2018: The Compensation Board recommended increases for individual elected officials, including Assessor, Clerk, Commissioner, District Attorney, Justice of the Peace, and Treasurer. The BC approved all recommendations. Sheriff's salary increased to comply with ORS/CB practice due to Undersheriff COLA on 7/1/18.
- 7/1/2017: The Compensation Board recommended increases for individual elected officials, including Assessor, Commissioner and Treasurer. The BC approved all recommendations. Sheriff's salary increased to comply with ORS/CB practice due to Undersheriff COLA on 7/1/17.
- 7/1/2016: The Compensation Board recommended all elected officials receive a cost-of-living adjustment of 2.0% effective July 1, 2016. Individual market adjustments were recommended for the Assessor and Clerk, effective 7/1/16. BC only approved the individual adjustments for the Assessor and Clerk. Sheriff's salary increased to comply with ORS/CB practice.
- 7/1/2015: The Compensation Board recommended all elected officials receive a cost-of-living adjustment of 2.1% effective July 1, 2015. Individual market adjustments were recommended for all elected positions, except District Attorney and Sheriff, effective 7/1/15. BC approved all recommendations. Sheriff's salary increased to comply with ORS/CB practice. Undersheriff received longevity increase on 6/9/15.
- 7/1/2014: The Compensation Board recommended all elected officials receive a cost-of-living adjustment of 2.7% effective July 1, 2014. It was also recommended that the Treasurer position receive an individual market adjustment of 5.0% effective July 1, 2014 and the Commissioners receive an individual market adjustment of 1.5%. BC approved all recommendations except the individual adjustment for the Commissioners. Sheriff's salary increased to comply with ORS/CB practice. Undersheriff received increase on 12/1/14.
- 7/1/2013: The Compensation Board recommended all elected officials receive a cost-of-living adjustment of 2% and individual market adjustments as noted effective July 1, 2013. BC approved all recommendations. Sheriff's salary increased to comply with ORS/CB practice. Undersheriff received increase on 12/1/13.
- Additional market adjustment recommendation was made for the Assessor, Commissioners, Chair, and Treasurer effective 1/1/12. BC did not approve increases. Sheriff
- 7/1/2012: salary increased to comply with ORS/CB practice. Undersheriff received COLA on 7/1/12 & 12/1/12.
- An additional market adjustment recommendation was made for the Treasurer effective 1/1/12. BC did not approve increases. Sheriff salary increased to comply with
- 7/1/2011: ORS/CB practice. Undersheriff received COLA on 7/1/11.

Covid19 Revenue & Expense Summary

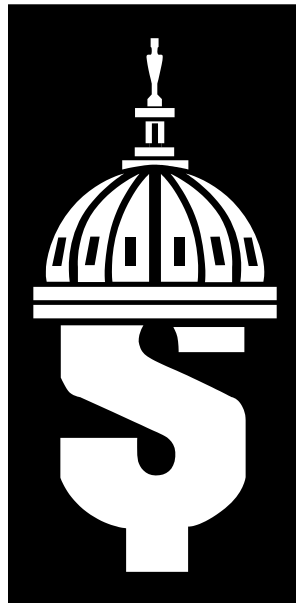
(FY21 March YTD)

		FY 19/20 Total		FY 20/21 Total		To Date Total
Revenues	Total Clack Revenues	\$10,560,122	\$	12,048,562	\$	22,608,684
Expenses	Personal services	\$7,043,105	\$	8,410,089	\$	15,453,194
	Materials and services	\$ 2,252,582		\$6,975,277		\$9,227,859
	Special Payments	\$ 681,098		\$2,020,564		\$2,701,662
	Indirect Costs	\$ 19,753		\$260,388		\$280,141
	Cost Allocation	\$ 17,917		\$438,491		\$456,408
	Capital outlay	\$ 40,259		\$214,859		\$255,118
	Total Clack Expenses	\$ 10,054,714		\$18,319,668		\$28,374,382
	Clack Surplus / Deficit	\$505,408		\$(6,271,106)		\$(5,765,698)
	NCPRD & WES Expenditures	\$60,922		\$126,191		\$187,113
	Total Suprlus / Deficit	\$444,485		\$(6,397,296)		\$(5,952,811)



BUDGET MANUAL

FY 2021-22



Sandra Montoya, Budget Manager, 503-742-5424 (Policies & Procedures)

Blaze Riggins, Sr. Budget Analyst, 503-742-5456

Roxann Fisher, Budget Analyst, 503-742-5414 (Allocated Positions)

Jian Zhang, Budget Analyst, 503-742-5434 (Cost Allocation)

Priscila Montoya, Budget Coordinator, 503-742-5457

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DISTINGUISHED BUDGET AWARD



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

**Clackamas County
Oregon**

For the Fiscal Year Beginning

July 1, 2020

Christopher P. Morill

Executive Director

PERFORMANCE CLACKAMAS

FIVE BCC PRIORITY AREAS



ELECTED OFFICIALS: BOARD OF COUNTY COMMISSIONERS (BCC)

A headshot of Tootie Smith, a woman with short brown hair and glasses, wearing a dark blue floral top.

Tootie Smith

Current term:	2021-2024
Previous terms:	2013-2016

A headshot of Sonya Fischer, a woman with blonde hair, wearing a dark blazer and a pearl necklace.

Sonya Fischer

Current term:	2019-2022
Previous terms:	2017-2018

A headshot of Paul Savas, a man with short grey hair, wearing a dark suit, blue shirt, and red tie.

Paul Savas

Current term:	2019-2022
Previous terms:	2015-2018 2011-2014

A headshot of Martha Schrader, a woman with long brown hair, wearing a red top.

Martha Schrader

Current term:	2017-2020
Previous terms:	2013-2017 2003-2009

A headshot of Mark Shull, a man with glasses, wearing a dark blazer over a blue shirt.

Mark Shull

Current term:	2021-2024
---------------	-----------

BUDGET COMMITTEE (BC)

The Budget Committee is composed of the elected BCC members above and five appointed electors per ORS 294.414. The appointed members are:

- Shaun Coldwell
- Thomas Feely
- Ahn Le
- Jan Lee
- Wilda Parks

A presiding officer is elected at the first meeting in which the proposed fiscal year budget will be discussed. A quorum is required to conduct business and committee majority is required to take action. The Budget Committee receives the budget document, hears the budget message (ORS 294.403), hears and considers public comment (ORS 294.426(4)(c)), discusses and revises the budget as needed (ORS 294.428(2)), approves the budget, and approves the property taxes, and holds quarterly meetings to receive updates.

BUDGET COMMITTEE PRESENTATIONS

A PowerPoint template will be provided to departments by April 8, 2021, and will need to be returned to Budget Support by May 10, 2021. The County Administrator and Budget Office will be presenting to the Budget Committee.

FY2021-22 BUDGET CALENDAR

January 25	Budget Kickoff
February 18	FY 2020-21 Year-End Projections due in OpenGov
March 4	FY 2021-22 Proposed Budget Request due in OpenGov
March 9	Submit MFR and Program Profiles to Budget Support
March 15-25	County Administrator/Departments Budget Review
April 8	Instructions and template for BC presentations emailed
April 16	Final Performance Clackamas forms, departmental narratives, and all remaining supporting documentation due to Budget Office (fund narratives, org charts, CIP sheets).
May 10	FY 2021-22 BC Presentations due to Budget Support
May 17	Budget materials distributed to Budget Committee (BC) members
May 24	BC Meeting: FY 2021-22 Agency presentations
May 25-28	BC Meeting: FY 2021-22 General County presentations
June 17	FY 2021-22 BCC Budget Adoption

GENERAL INFORMATION

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.

GUIDING PRINCIPLES

- Align program budgets with BCC Priority Areas and department strategic goals. The budget is an annual financial and operational plan. It is a clear statement of County priorities as established by the BCC.
- Departments shall plan annual budgets which accurately reflect the service priorities and needs of the community as directed by the BCC.
- Any alteration of the approved plan requires prior approval of the BCC.
- Departments will consider the elimination of entire programs rather than across-the-board reductions. This allows departments to prioritize programs that align with their strategic goals.

- Departments should seek alternative ways to provide services (i.e. collaborations, or consolidations, private partnerships, etc.) and balance workload and capacity (work/life balance) to avoid overburdening staff with additional programs and duties.
- The budget is a measure of the performance of departments. Department heads will be held accountable for performance within the context of their budget.
- 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.

DEPARTMENT PERFORMANCE

Departments are expected to have transitioned to the Performance Clackamas format for department budget summaries. An example and template are available on the intranet or you can contact Budget Support to get a copy of prior year submissions. Please revise and email to Finance-budget@clackamas.us. Do not change fonts, add italics or bolding or otherwise alter the format so all departments and funds in the publication will have a uniform look.

In addition, departments changing budget measures will need to show:

1. The old measure, with data if they are available.
2. The new measure with any available data.
3. A brief explanation of the reasons for the change. (data unavailable, new measure better reflects performance)

Note: Performance Clackamas departments will no longer complete departmental narratives.

BUDGET GUIDELINES

- Any new program proposed must be budget neutral. No new program will be considered without a new revenue source or the elimination of another program to achieve the balance. The County will not add services or commit additional funds without also adding the resources to cover the fully burdened ongoing program costs.
- Budget proposals must include outcomes that are tied to Performance Clackamas goals. Guidelines for restricted funds should be reviewed to determine whether allowable costs can be applied against the balance. Identified costs should support strategic goals rather than continuing or proposing a lower priority programmatic expenditure.
- Grants that require General Fund support should be reviewed with a cost/benefit lens. 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.

- Budget positive amounts only. This applies to both revenues and expenditures.
- Positions:
 - Whenever possible, vacant positions should be transformed to a more appropriate classification that better reflects a Program's needs rather than requesting an additional position.
 - Positions (new or existing) should be budgeted at a minimum of 25% FTE.
 - General Fund Departments should not include new positions in the initial budget proposal. Once the proposed budget process is complete, if a healthy financial position is determined, Budget Support will seek the County Administrator's approval for new position considerations.

BUDGET CHANGES

When revenues are not received as planned, the corresponding expenditures should be reduced or not 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 review their budget to determine the capacity to manage the grant within their existing budget. Should the need for additional budget authority be estimated, a department may 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 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 BCC prior approval to the expenditure of funds, consistent with ORS 294.46.

OTHER CONSIDERATIONS

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.

The budgeting department is responsible for coordinating the transfer request and ensuring the actual transfer of funds. In most cases, accounting standards will dictate the appropriate budget treatment. Budgeting questions may be submitted to Finance-budget@clackamas.us early in the process.

FY20-21 PROJECTIONS and FY21-22 PROPOSED BUDGET

Departments will first complete their FY 2020-21 Projections in OpenGov using the new, consolidated Chart of Accounts (COA). Once completed, departments will enter FY 2021-22 Proposed budget in OpenGov.

Hybrid Maintenance Level Budgets using 3-Year Average as a Benchmark: The FY 2021-22 budget approach will reflect what a department needs to continue to provide substantially the same services, with adjustments for 3-Year Average revenue and expenditures. It is understood that grants and other funding sources may vary between years.

FY 2021-22 personnel costs will be adjusted by Budget Support.

The calculated maintenance level of GF support remains an amount not to be exceeded.

Departments will enter and balance their budget requests in OpenGov.

REVENUE

Clackamas' policy is to maintain to the greatest extent possible a diversified revenue base, limiting reliance on any single source. When revenue estimates change, affecting service priorities, departments will amend their budgets to reflect changed expectations.

The County will aggressively pursue the 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.

GRANTS AND MATCHING FUNDS

Approval to pursue new grant funds will come from the BCC before applications are submitted to the granting agency. Applications for new grant sources will conform to the grants policy. For specific instructions, please see the [Financial Assistance Management Manual](#), located in the Finance Department's intranet pages under policies and procedures. For additional questions, please contact the [Financial Reporting Office](#).

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 the 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 comply with state statutes and County ordinances. When fees are established, the fee will be set to recover the 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.

SPECIAL INSTRUCTION ACCOUNT CODES

While the majority of revenue and expense account codes are calculated and determined by a department's budget preparer, some line items require special instructions. These special instruction line items are provided below.

OBJECT #	DESCRIPTION
39115	<p>Transfers In From General Fund (aka GF Support): This line item should be flat, or lower, in FY21-22. Due to FY20-21 changes to distribute funds based on a percentage of expenditures (actual expenditures / budgeted expenditures), a 1% decrease in GF Support is forecasted. Additionally, the transfer will be reduced by CARES personnel reimbursements.</p> <p><u>Calculation Date</u> January (Expenditures / Budget) * Budgeted GF Support March (Expenditures / Budget) * Budgeted 39115 less prior transfers June (Expenditures / Budget) * Budgeted 39115 less prior transfers Pre-audit (Expenditures / Budget) * Budgeted 39115 less prior transfers</p> <p><u>*Calculation will be reduced by CARES Act personnel reimbursements.</u></p>
41320	Workers' Compensation Insurance costs loaded into the OpenGov base column.
42150	Insurance Liability costs loaded into the OpenGov base column.
46150	Rent for Public Services Building (PSB) and Development Services Building (DSB) costs have been loaded into the OpenGov base column.
<p>Allocations: Allocations are generally flat in FY21-22. However, year-to-year fluctuations may still be experienced due to changes in service levels (cost drivers). Budget Support will input cost allocations in the base budget column in expense codes. Departments may reallocate the amounts to a new program, or adjust between the programs as long as the department's total allocation remains the same.</p>	
47100	Allocated Costs – General Fund costs loaded into the OpenGov base column.
47120	Allocated Costs – Facilities costs loaded into the OpenGov base column.
47130	Allocated Costs – Utilities costs loaded into the OpenGov base column.
47140	Allocated Costs – Technology Services (TS) costs loaded into the OpenGov base column.

49997	Contingency - Any expenditure authority that may be needed during the year should be budgeted in an expenditure line item <u>or</u> Contingency. If Contingency is needed, a request to transfer the funds to a spending category must be approved by the Board of County Commissioners. See the Budget Change Request Form under forms on the Budget Intranet page.
49998-49999	Reserve – Debt & Other Required (49998) and Reserve – Designated (49999) Per Oregon Budget Law, reserves are not appropriated, and therefore no expenditures can be made from this budget category. Exception: If an emergency arises from theft, vandalism, accident, civil disturbance, or natural disasters, reserves may be appropriated with a resolution or ordinance or through a supplemental budget after that event occurs (ORS 294.481).

SPECIAL PAYMENTS (47500-47530):

To better comply with Oregon Local Budget Law relating to payments to subrecipients and other local governments and agencies, changes have been made to Special Payments. Special Payments are not for internal costs. **It is the department's responsibility to both budget and pay for its special payments using the correct account lines. Failure to do so has resulted in several instances of budgets being reported out of compliance in the annual audit.**

47510 Pass-Thru Payments – Other

47520 Pass-Thru Payments – Local Gov't & Other Agencies

47530 Pass-Thru Payments-Subrecipients

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.

MATERIALS & SERVICES

Materials and services budgets should reflect actual expenditures without “cushions” for future use. Departments should budget an overall increase of **0%** so that the total M&S is no greater than the previous year. All accounts that have historically come in under budget should be adjusted in line with the 3-Year Average benchmark. Exceptions can be requested during budget reviews.

Non-General Fund departments: Planning for unforeseen expenses should be budgeted in contingency.

CAPITAL EXPENDITURES

Capital Outlay budgets will include all anticipated expenditures for individual items with a useful life of more than one year and the 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.

New capital outlay items funded with GFs should be minimal. Instead, consider the following: Necessity of item for ongoing operations. Lease vs. purchase. Other sources of revenue. Potential for sharing the cost with another department.

A list of construction-related projects over \$50,000 must be submitted to Oregon's Department of **Bureau of Labor and Industries (BOLI)**. Clackamas County departments must submit appropriate detail for all projects that meet specifications to qualify as capital projects. Finance will file appropriate documentation with BOLI. Budget Support will provide a template that will need to be filled in.

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

USE OF CONTINGENCY

No expenditures may be made from contingency accounts. A transfer to an expenditure account, through a supplemental budget process, must first be approved by the Board of County Commissioners. Requests for transfers must address the following:

- the need for additional expenditures,
- conditions that could not have been anticipated before the adoption of the budget,
- alternatives considered to the use of contingency accounts.

GENERAL FUND - FUND BALANCE:

The prior year's projected ending fund balance (50000) should roll forward into the next year's beginning fund balance. Only positive balances should carryforward. Negative balances indicate the level of General Fund Support anticipated.

Beginning fund balance (may be included to balance a budget with the understanding that these are one-time funds and are not a long-term solution towards a sustainable budget. Ending fund balances must be broken out between non-restrictive (those that can be returned to GF) and restrictive funds (i.e. grants, donations, earmarked fees, etc.).

BUDGET PREPARATION CHECKLIST

PERSONNEL

The goal is to meet BCC priority goals in the most efficient manner. Department directors must identify staffing models that support the optimal functioning of their operations while maintaining a balanced budget.

Budget Support calculates projected salary and fringe benefit costs for all current regular full-time and part-time employees at their current classifications with longevity and merit/step increase calculated as scheduled. Costs for these positions will be entered into the budget software in the appropriate accounts in your budget proposal forms by Budget Support. Review the position listing provided and Finance-Budget@clackamas.us if you need to make changes to current positions.

REVIEW OF POSITION REPORTS

The source database for position data is Human Resources' (HR) Workforce software. Shortly before the budget process begins, a download of current positions will be exported from HR Workforce and uploaded into OpenGov.

OpenGov has been adjusted with: 1.8% COLA increases, 3.5% merit increases, and fringe benefit cost increases. Budget preparers must review their wage costs reports and communicate needed corrections by highlighting the position on the APOS report and returning the change request to the Budget Office. Below is a list of some review items.

- FTE count: Verify that position counts are correct within each fund or program.
- FTE distribution: Verify that the position is costed to the correct program(s).
- Merit increases of 3.5%: OpenGov will calculate a merit increase on each employee's anniversary date. Example: If an employee's anniversary date is May 1st, OpenGov will calculate a 3.5% cost increase on all corresponding personnel account codes for two months of the fiscal year. However, because OpenGov adjusts salaries by percentage, the system doesn't recognize positions near the top of the pay scale and will overstate the wage costs. Budget preparers should identify positions near the top of the range, so the position costs can be manually overridden.
- Vacancies: For FY21-22, vacant positions have been budgeted at the mid-range of wage/salary, and benefits have been set at the family level. Budget preparers should consider their department's hiring experience and request costs adjustments as needed.

Positions that have remained vacant for 3+ years will be recommended for reclassification, repurposing, or elimination.

- Vacancy fill dates: If a department is aware that a position will remain vacant for a period, the budget preparer should request a reduction of the budgeted costs.

NEW POSITIONS

GF departments will be notified by email if there are funds available for new position requests. Non-GF Funds may submit position requests once the budget is balanced at the fund level.

New Position or Reclassification requests require processing two forms: A “New Position or Request for Reclassification of Vacancy” form and a Position Classification Questionnaire (PCQ) must be submitted to Human Resources (HR) for every new position. The forms are available on the County Intranet: Human Resources/Personnel/Classification and Compensation. **Submit signed forms to HR, Jeri Peters.** HR will date stamp and email Budget Support.

Budget Support will add the new position in OpenGov **once approved during the budget review meeting process with the County Administrator** and send the department new position listing reports. Note: Departments will no longer use the position tab to add new positions.

Additionally, departments must calculate costs for temporary/seasonal staff.

- When an increase is proposed, departments must justify the programmatic need and identify revenue sources to cover the increased cost. Overtime line items should be reviewed and reduced where possible.

POSITION COSTS:

Accounts in Red = Do not adjust the budget for this account in OpenGov. Costs in this account code are tied to individual positions and must be adjusted in Workforce.

Account	Description
41100	Regular full-time.
41110	Regular part-time. Employees must be hired under a job class and be paid under the assigned rate structure.
41120	Temporary. For employees who work temporarily, seasonally, irregular periods, on-call, or to cover an employee on leave. A temporary employee's salary is calculated by multiplying hours to be worked by the hourly wage. Staff budgeted in this account need to be separately identified in the department's budget documents. Budget Support will provide personnel estimates using current enrollment electives and next year's benefit costs to develop reports.
41210	Fringe Benefits –combined fringe benefit costs for all positions; full-time, part-time, and temporary positions, including fringe benefit costs for overtime and holiday pay. Personnel services costs are now being

	<p>calculated using the actual health insurance coverage election of each employee as of January 1, 2021. For vacant positions, we assume the highest plan cost per pay group (EA, DTD, etc.)</p> <p>Fringe benefits for temporary employees should be budgeted in account 41120 and are 8.42% of salary. This includes FICA at 7.65% and Tri-Met at 0.7737% of salary.</p>																
41220	<p>Public Employees Retirement System (PERS)</p> <table><tr><th>PERS Plan</th><th>Employer Rate</th><th>Pick-up</th><th>Total</th></tr><tr><td>PERS1 Tier 1&2</td><td>26.81</td><td>6.00%</td><td>32.81</td></tr><tr><td>OPSRP1 General</td><td>21.26%</td><td>6.00%</td><td>27.26%</td></tr><tr><td>OPSRP5 Police & Fire</td><td>25.62%</td><td>6.00%</td><td>31.62%</td></tr></table> <p>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 the chart below to determine the percentage to use based on bargaining group affiliation.</p> <p>Senate Bill 1049 will impact the rehiring of retirees. If Clackamas County chooses to hire (or continue employing) any PERS service retiree during 2020 through 2024, most of those retirees (see exception for early retirees below) can work an unlimited number of hours in those calendar years while continuing to receive their pension benefit.</p> <p>If Clackamas County employs any PERS service retiree:</p> <ol style="list-style-type: none">1. Calendar year 2020-2024: The County pays to PERS the PERS Employer Contribution Rate on the retiree’s wages (the “PERS rate,” not any IAP contributions) as if they were an active member. <ul style="list-style-type: none">• Early retirees can work unlimited hours only if they do not work for any PERS-participating employers for at least six months after their PERS effective retirement date. Early retirees must have had a complete break in all employment with any PERS-participating employer for at least six months (this includes temporary work, work under the existing Work After Retirement limits, etc.) to work unlimited hours under SB 1049.• If the early retiree has not had a complete break from all PERS-participating employment for at least six months from their effective retirement date, the 1,039-hour limitation (Tier One/Tier Two members) or 600-hour limitation (OPSRP members) apply.	PERS Plan	Employer Rate	Pick-up	Total	PERS1 Tier 1&2	26.81	6.00%	32.81	OPSRP1 General	21.26%	6.00%	27.26%	OPSRP5 Police & Fire	25.62%	6.00%	31.62%
PERS Plan	Employer Rate	Pick-up	Total														
PERS1 Tier 1&2	26.81	6.00%	32.81														
OPSRP1 General	21.26%	6.00%	27.26%														
OPSRP5 Police & Fire	25.62%	6.00%	31.62%														
41230	Payroll Taxes																

41310	Unemployment. Risk processes the unemployment claims as received and subsequently charges to the user departments through a cost allocation process.
41320	Workers' Compensation insurance rates are calculated by Risk Management, and entered in OpenGov by Budget Support.
42150	Casualty Insurance rates are calculated by Risk Management, and entered in OpenGov by Budget Support.

OPENGOV PROJECTIONS AND BUDGETING

In OpenGov, each activity (projecting and budgeting) is maintained in a separate budget instance (dataset), and each Program has been crosswalked into the new Chart of Account (COA).

Step #1 – Enter Year-End Projection using the dataset titled<, “FY20-21 Projection MM DD YY”

1. Enter a full year (12 months) estimate for each current year's revenue and expenditure line in your program budget. Reference columns with FY18-19 and FY19-20 Actuals, FY20-21 Amended Budget, and 3-Year Average are shown. They are not used for any system-generated calculations. Starting FY21-22, when PeopleSoft (PS) accounts have been crosswalked into the new COA, actuals will be updated daily in the OpenGov.
2. Beginning Fund Balance (30100) is currently available in PS at the fund level. (Reports have also been made available in the Z drive as part of the Monthly Close process.) The Budget Team is working on a report to provide Beginning Fund Balance at the cross-walked Program level. This report should be available the week of 01/25/21.

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.

3. Once you have finished projecting your department's year-end position, notify Budget Support via email Finance-Budget@clackamas.us so Budget Support knows to begin reviewing your estimate. They are due no later than February 11, 2021.

Step #2 - Enter the Budget Proposal using the dataset titled, “FY21-22 Proposed Budget MM DD YY”

Departments should enter a balanced maintenance level budget for FY21-22, assuming GF Support will remain flat (excluding increase due to escalated personnel costs) and FTE level is the same or reduced from the current year.

The 3-Year Average reference should be used as a benchmark to guide budget levels.

Verify that FY21-22 Beginning Balances are the same as FY20-21 Projected ending balances.

OpenGov provides an “account description” box, as well as the option to “itemize” a budget line item. Departments are encouraged to use these features to detail line item expenditures.

FEES AND FINES – NEW AND/OR CHANGED

Preliminary approval from the BCC must be obtained for new or changes of fees and fines. Please coordinate fee and fine reviews with Anja Mundy at County Counsel (AnjaMun@co.clackamas.or.us or ext. 5396) in February prior to conducting BCC work sessions. BCC work sessions to obtain preliminary approval should be conducted in March and April. Preliminarily approved drafts of fines and fees changes are due to Anja Mundy, by May 3.

PEOPLE SOFT (PS) – CHARTS FOR POSITIONS AND ORGANIZATION

There are two different chart types required. Instructions and guidelines for both charts are included below and available on the Human Resources intranet site under Classification and Compensation. For questions, contact Heather Pedersen at 503-742-5484.

1. **Position Chart** includes all positions budgeted and requested with classifications, and the names of the incumbents, if they are filled. If positions are other than regular status, this should be noted.
2. **Organization Chart** does not include specific positions but is organized by function.

The County continues to request consistency from all departments in the appearance, structure, and format of functional organization charts and position charts. The County is not identifying one software tool to use for the preparation of these charts. Visio, PowerPoint, MS Organization Chart, and Excel are some common tools.

INFORMATION COMMON TO BOTH CHARTS

GENERAL APPEARANCE, STRUCTURE, AND FORMAT

- Landscaped. Boxes are single line, rectangular shape.
- Arial Font. Font size appropriate for ease of reading (probably no smaller than font size 9 and no larger than 12). Headings are no larger than font size 16.

INFORMATION SPECIFIC TO THE DEPARTMENT

- Department and Division Names (at top of the page and within org chart structure)
- Fiscal Year

INFORMATION SPECIFIC TO THE COUNTY

- Departments lead by Appointed Director - organization chart boxes start with BCC, then County Administrator, then Department, then Division, etc.
- Departments lead by Elected Official - organization chart boxes start with Elected Official, then Department, then Division, etc.

ORGANIZATION CHART – *Additional Information*

INFORMATION SPECIFIC TO THE DEPARTMENT

- Functional, Program, Section areas identified

POSITION CHART – *Additional Information*

INFORMATION SPECIFIC TO POSITIONS

- Must include Classification Title. May include Working Title as appropriate.
- Employee Name (first initial and last name) • # of FTE (1 FTE or % of FTE)
- Status of the employee (Assumption that employees are regular status. If the employee is limited-term, temporary, etc., then identify status.)
- Centered under position chart info at bottom of page, provide Total FTE count

BUDGET REVISIONS AFTER ADOPTION

BUDGET CATEGORIES

Oregon Budget Law, ORS 294, governs the rules for budget adoption and changes. The following budget categories are defined in ORS 294.

Budget Categories (Oregon Budget Law)

Personnel Services
Materials and Services (including allocations)
Capital Outlay

= Subtotal Operating Budget/Current Expenditures

Debt Service
Interfund Transfers
Special Payments
Reserves
Contingencies
Unappropriated Ending Balance

= Total Requirements

SUPPLEMENTAL BUDGET and CATEGORY CHANGE REQUEST

A supplemental budget request is defined as an increase or decrease in resources and an equal increase in expenditures that could not have been anticipated at the time of the preparation. A signed Budget Change Request Form should be submitted to Finance-Budget@clackamas.us for the changes listed below. The form is available on the Budget Support intranet page, under the Forms section.

	Budgetary Change	Approval Level	When	Processing Time
1	Transfer within a fund - within operating budget	1. Director 2. Budget Support	As needed	1 month
2	Transfer within a fund - between budget categories	BCC	Quarterly	2-3 months
3	Supplemental budget (reduction or increase)	BCC	Quarterly	2-3 months
4	Supplemental budget for dedicated funding (i.e. grants, bonds, unforeseen revenue, etc.)	BCC	Quarterly	2-3 months
5	Supplemental budget for GF Support - only if all other resources are exhausted	1. Finance Director 2. County Admin 3. BCC	Quarterly	2-3 months

When completing the form, include:

1. The purpose of the increased/decreased appropriation,
2. The reason it was not included in the original budget submission, and
3. The applicable section of ORS 294.471 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 requires a change in financial planning.
 - B. A pressing necessity that 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 to carry on the governmental operation.

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

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. 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.

DEDICATED FUNDS

Budget increases consisting exclusively of new, current year, dedicated revenue and expenditures, require approval from the Board of Commissioners. A copy of the staff report to the BCC for dedicated funding approval should be submitted with the Budget Change Request form. If a grant application includes additional regular positions, forward a copy of the approved application materials or staff report to Budget Support 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 that fall under this circumstance but are not addressed in the manner outlined above, will **NOT** become budgeted, authorized positions.

GENERAL FUND SUPPORT

Requests for additional GF support after budget adoption should be made only when necessary and only after all other avenues have been exhausted. Except in emergencies i.e., such requests will be considered in conjunction with the supplemental budget process.

ALLOCATION OF NEW POSITIONS AFTER BUDGET ADOPTION

The addition of new allocated positions requires a written request to Human Resources for analysis and preliminary approval and the approval of the County Administrator. A Budget Change Request, and justification to fund the new positions, must accompany the position requests. If possible use an existing vacant position rather than adding a new position. If a special project ordered by the Board requires new positions, they will be approved with the project. Once approved, departments would send PCQ and NEWVAC to HR and the Budget Change Request to Budget, along with documentation of County Administrator approval.

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:

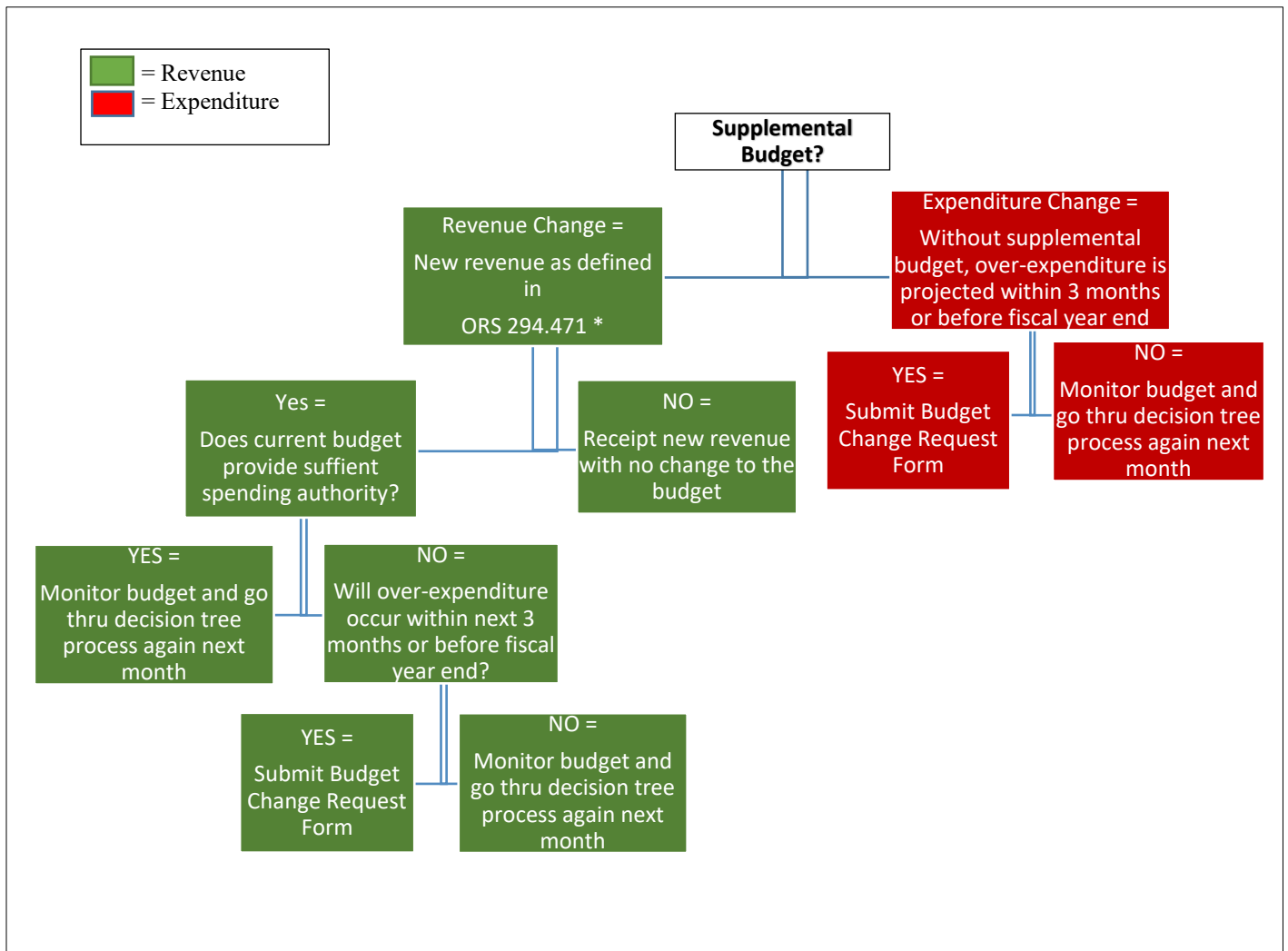
- A copy of the written request with both HR and the County Administrator's approval.
- A copy of the “New Position or Request for Reclassification of Vacancy” form (NewVac).
- Budget change forms increasing the Personal Services line-item budget.

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.

Supplemental Budget Decision Tree



*ORS 294.471: Occurrence or condition not known during the regular budget process, unforeseen pressing necessity requires prompt action, unanticipated money from federal/state/local government, or request for services is to be paid for by others.



Department Name

2021-2022 BUDGET PRESENTATION

2020 Major Accomplishments

AREA	DESCRIPTION

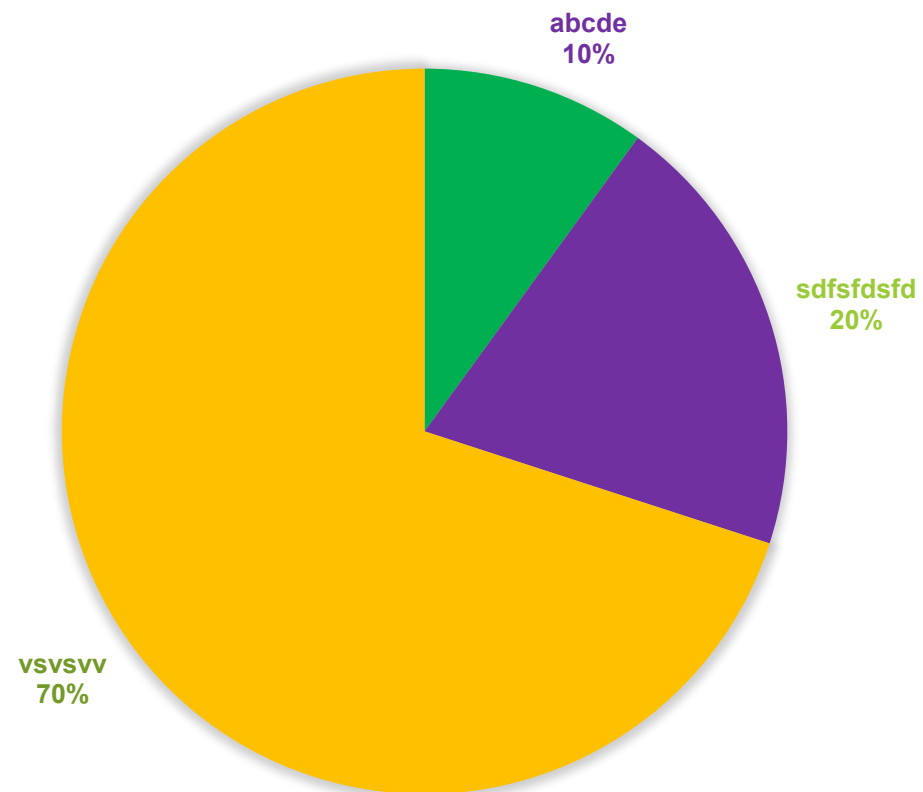
Line of Business/Program	Results Measure		FY 19-20 Actual	FY 20-21 Target	FY 20-21 Projected Performance	FY 21-22 Target

Line of Business	Program	Total Funds (\$ millions)	% County General Funds	% Restricted Funds	Mandate: Fed/State/Cty /IGA/None	% Program Operated by County	Metrics: % Target Meet/Exceed or Improve
Behavior Hlth	BH Admin						
	BH Syst. Of Care						
	BH Peers						
	BH Prevention						
	BH Safety Net						
Health Ctrs	Primary Care						
	Pediatric/School Based						
	Dental						
	Behavioral Health						

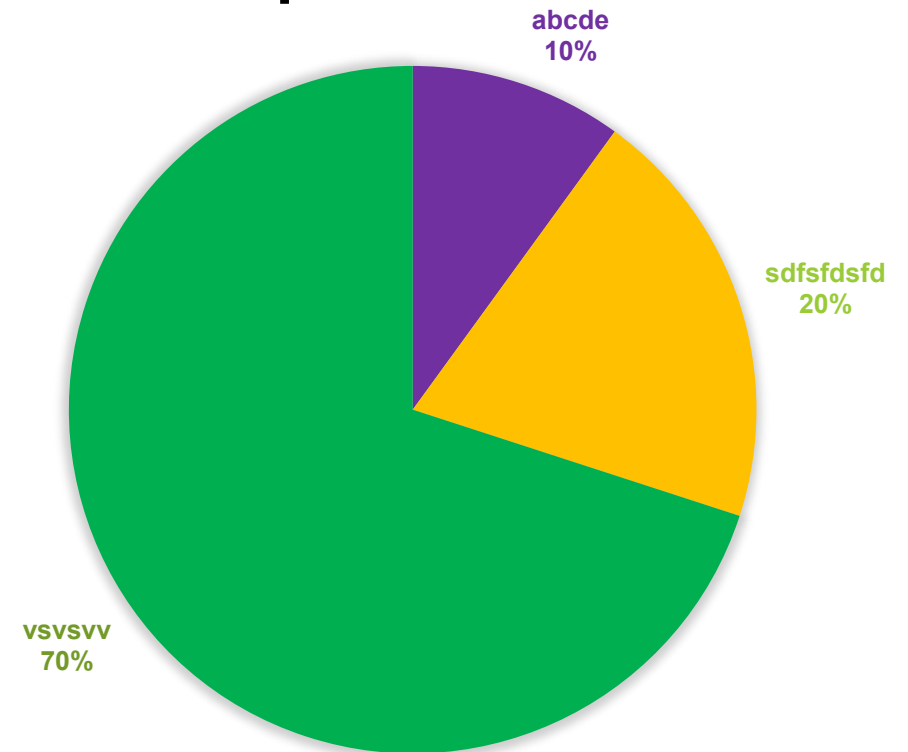
EXAMPLE

2021/22 Revenue and Expenses

Revenue



Expenditures



Department Name

Summary of Revenue & Expenses

	Summary of Revenue and Expense						
	FY 18-19	FY 19-20	FY 20-21 Amended Budget	FY 20-21 Projected Year End	FY 21-22 Proposed Budget	Chg from Prior Yr Budget	% Chg from Prior Yr Budget
Beginning Balance	0	0	0	0	0	0	0%
Federal, State, Local, All Other Gifts & Donations	1,344,547	1,708,856	1,391,650	1,327,105	1,395,000	3,350	0.2%
All Other Revenue Resources	1,267,579	1,028,577	875,000	1,435,000	1,250,000	375,000	42.9%
General Fund Support	5,073,337	5,558,199	6,533,860	5,522,725	6,772,286	238,426	3.6%
Operating Revenue	7,685,463	8,295,632	8,800,510	8,284,830	9,417,286	616,776	7.0%
% Change	NA	7.9%	6.1%	-0.1%	13.7%		
Personnel Services	5,735,323	6,292,930	6,800,352	6,364,441	7,036,455	236,103	3.5%
Materials and Services	1,827,193	1,867,755	1,877,211	1,796,819	2,268,691	391,480	20.9%
Capital Outlay	122,947	134,947	122,947	123,570	112,140	-10,807	-8.8%
Operating Expenditure	7,685,463	8,295,632	8,800,510	8,284,830	9,417,286	616,776	7.0%
% Change	NA	7.9%	6.1%	-0.1%	13.7%		
Reserve for Future Expenditures	0	0	0	0	0	0	0%
Contingency	0	0	0	0	0	0	0%
Total Expenditure	7,685,463	8,295,632	8,800,510	8,284,830	9,417,286	616,776	7.0%
Ending Balance (if applicable) (includes Reserve & Contingency)	0	0	0	0	0	0	0%
Full Time Equiv Positions (FTE) Budgeted	58.5	58.5	60.0	60.0	60.0	0.0	0%



Public and Government Affairs

Department Budget Summary by Fund

<i>Line of Business</i>	FY 20/21	FY 20/21	FY 20/21	FY 20/21
<i>Program</i>	FTE	Public and Government Affairs	Total Proposed Budget	General Fund Subsidy Included in Proposed Budget**
Administration				
Office of the Director	5.00	938,077	938,077	197,822
Public, Educational and Government Access Channels	0.00	298,568	298,568	-
Communications, Engagement & Advocacy				
Communications & Engagement	15.00	3,487,856	3,487,856	579,249
Government Affairs	2.00	469,443	469,443	65,940
TOTAL	22.00	5,193,944	5,193,944	843,011
FY 19/20 Budget	22.00	5,649,234	5,649,234	775,081
\$ Increase (Decrease)	0.00%	-455,290	-455,290	67,930
% Increase (Decrease)	0.00%	-8.06%	-8.06%	0

***** Reque

Significant Policy and/or Financial Issues

DESCRIPTION	IMPACT

Attached you will find the template that all departments and elected officials need to use for your respective 2021-22 budget presentation slides. We tried to keep as much of the format as possible and, consistent with last year, this template highlights key components of your budget at a high level. The presentations will be included in the Budget Committee packets and be displayed on our website.

Please let your budget analyst know if you have any questions and send your completed slides to Finance-Budget@clackamas.us by **Monday, May 3rd**. Thank you!

INSTRUCTIONS

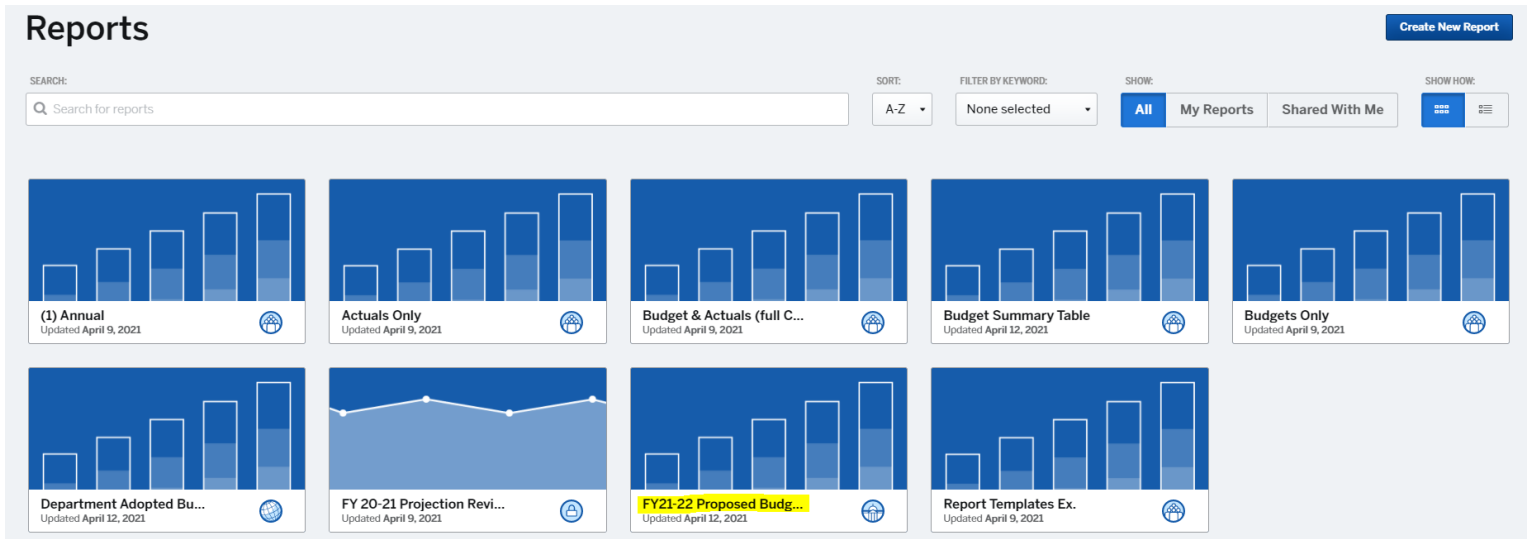
General:

- Add Department's name in footer – Go to “insert” then “date and time” and add your department's name.
- Use “Ariel” font.
- If you need more than one slide for some of the metrics, accomplishments, etc. – please use the same header.

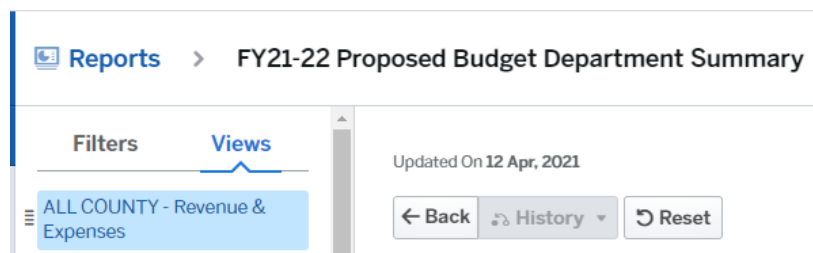
Slide #	Slide Title	Instructions
1	Title Slide	<ol style="list-style-type: none"> 1. You may insert 1, 2, or 3 photos representing your department's services. Please keep diversity, equity, and inclusion in mind when choosing your photos. 2. Insert your department's name. 3. Do <u>not</u> change “2021-2022 BUDGET PRESENTATION”.
2	Major Accomplishments	This is the department's opportunity to “tell their story” about what they have accomplished over the past year.
3	Performance Clackamas Results	This slide should include a <u>sample</u> of your Results Measures . You do not need to list all of them.
4	Program Profiles	<p>Please use the data you provided in the Profiles previously submitted:</p> <ul style="list-style-type: none"> • Column 1 – Line of Business • Column 2 – Program Name • Column 3 – Total 2021-22 Budget (in millions) • Column 4 - % of Column 3 that is County General Funds • Column 5 - % of Column 3 that is Restricted Funds • Column 6 – Mandate: Use (F) (S) (C) (I) or (N) • Column 7 - % of Program Operated by County • Column 8 – Total % that you met/exceeded target AND % improved
5	Revenue and Expenses	Use pie charts from OpenGov and include both the name of the item and % on each chart (do not add a separate legend).
6	Summary of Rev & Exp	Instructions for how to update are on page 4 of this packet.
7	Dept. Summary by Fund	Instructions for how to update are on page 5 of this packet.
8	Significant Changes	<ul style="list-style-type: none"> • Identify any significant policy or financial issues you anticipate in 2021-22.

How to Update Slide #5: 2021/22 Revenue and Expenses

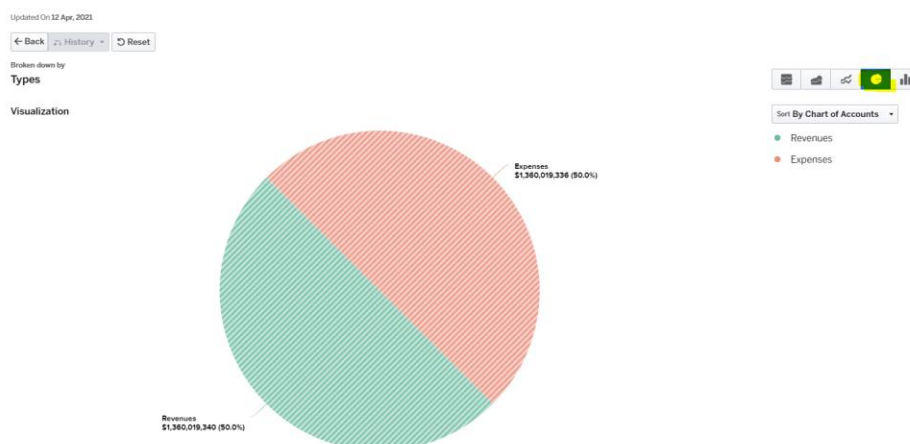
1. To complete slide #5, this requires gathering the appropriate information by recreating a pie chart that will be taken from proposal budget data in OpenGov. First, go to [Reports](#), then click on [FY 21-22 Proposed Budget Department Summary](#).



2. In the report, under [Views](#), find your department number and the view that ends in “Revenue & Expenses”. For example, “[10 Assessor Revenue & Expenses](#)”.



3. By selecting the department view that outlines Revenues & Expenses will bring all current revenue and expense data in the chart and table under [Visualization](#).
 - a. Click the “[Pie Graph](#)” icon. This will change the graph view to a pie chart.



- b. Then separate the pie chart into a revenues pie chart and an expense pie chart. To do so, go to **Filters** (located on the top left-hand side, next to **Views**).
- c. Under the **SHOW** dropdown box, select “**Expenses**”. Once selected, the pie chart will automatically update to include department-wide expenses.

Filters
Views

Changing filters will update visualization automatically.

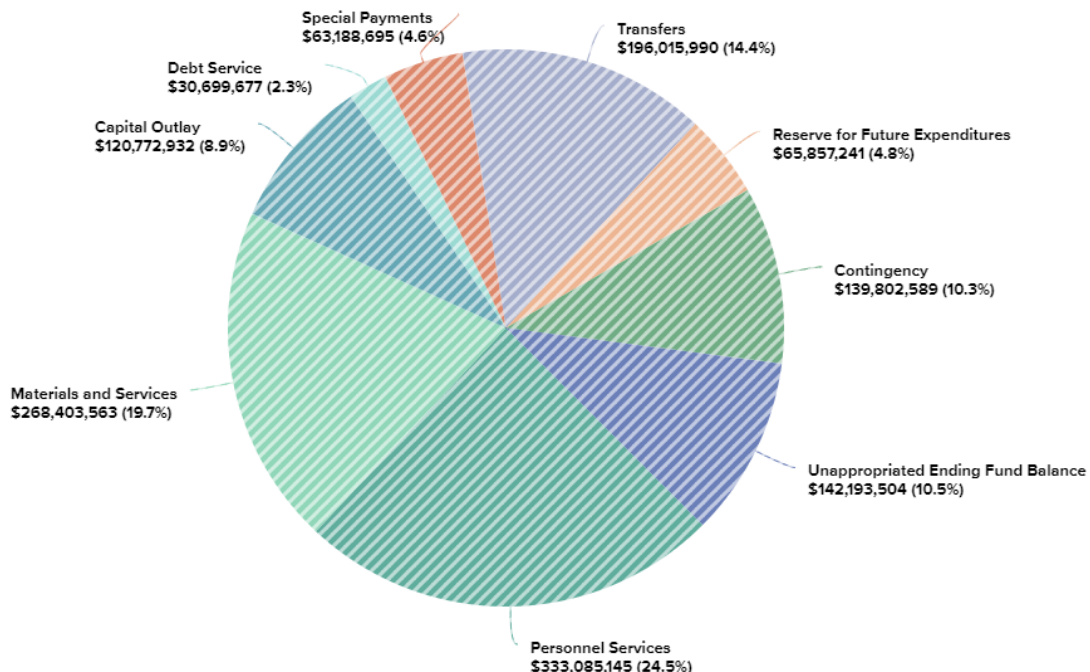
SHOW

Expenses ▼

BROKEN DOWN BY

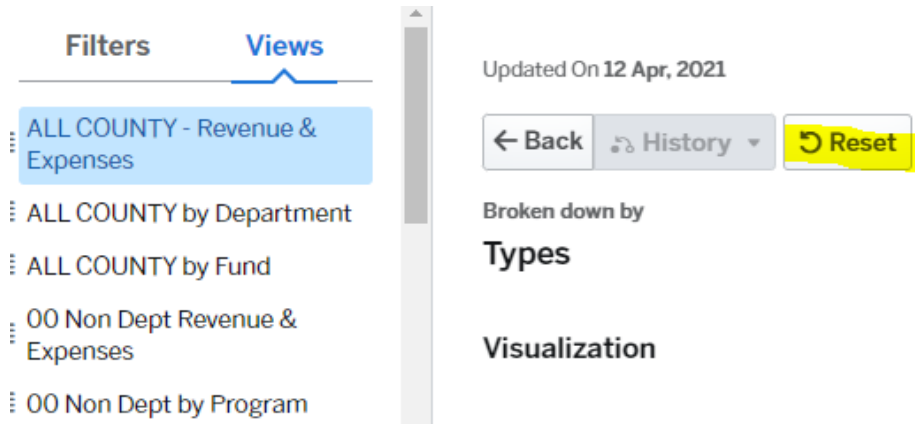
Expense Type ▼

- d. Once the pie chart showing only expenses has been selected, **use the Snipping Tool to take a screenshot of the pie chart only**. The images inserted in the PowerPoint should only contain the revenue and expenses pie charts and the corresponding labels for each color (as below). **Repeat steps C and D for “Revenues” pie chart snip.**

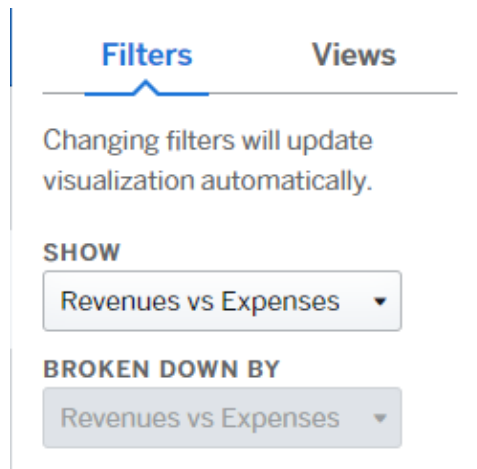


How to Update Slide #6: Summary of Revenue & Expenses

- Before moving on to the next slide, **be sure to reset the report views**, by clicking the **Reset** button (above the visualization) to go back to the original view (Revenue & Expenses).



- To update the Summary of Revenue and Expenses spreadsheet, use the data table below the chart. Ensure that the filters say “Revenue & Expenses”.



- The data table columns are in the same order as the columns in the Summary of Revenue & Expenses spreadsheet. Be sure to update all rows. The Summary of Revenue & Expenses worksheet contains formulas in columns G and H; please do not edit the formula in those columns.

How to Update Slide #7: Department Summary by Fund

1. To update the Department Summary by Fund spreadsheet, be sure to use the first tab in the MFR template called “Roll Up” or “New Roll Up”.
2. To update this spreadsheet, a different report view must be selected. **Use the department view that ends in “by Fund.”** (Example: 27 Law Library By Fund”.)
3. From the OpenGov data table use the columns “**2020-21 Amended**” and “**FY2021-22 Proposed Budget**” to update the Department Summary by Fund spreadsheet.
4. To identify any General Fund Subsidy amounts (MFR Roll Up tab, yellow column to the far right), use the Revenue & Expenses report view. Drill down in the data table under **Revenues**, selecting “**General Fund Support**”. The General Fund Support amount will be to the far right under the **2021-22 Proposed Budget** column.

Data

Collapse All
▼ Revenues
▶ Beginning Fund Balance
▶ Taxes
▶ Federal, State, Local, All Other Gifts & Donations
▶ Charges, Fees, License, Permits, Fines, Assessments
▶ Revenue from Bonds & Other Debts
▶ All Other Revenue Resources
▶ Other Interfund Transfers
▼ General Fund Support
▼ General Fund Support
(39116) Intrafund Transfer In - General Fund Support

For any questions or concerns, please reach out to your budget analyst or Finance-Budget@clackamas.us.

FY 2021-22 BUDGET PLANNING CALENDAR
Updated 4-13-21

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

BUDGET: *Need to begin prepping presentation materials 5 wks before the presentation.

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 8: BC presentation instructions to depts
*Apr 20: BC meeting (Begin prep week of Mar 22)
Apr 23: Performance Clackamas/Narratives (revised)
Apr 29: Budget locks final numbers for FY 21-22

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: Depts submit BC presentations (revised)
May 3-13: Balance FY21-22 proposed budget
May 14: Send out/post proposed budget materials
*May 24-27: BC Budget Meetings - Public
May 24: BC review of Agencies & District budgets
May 25-27: BC review of County budget
Public Comment (26th), Deliberation, Approval
May 28: BC budget approval (option date if needed)

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			

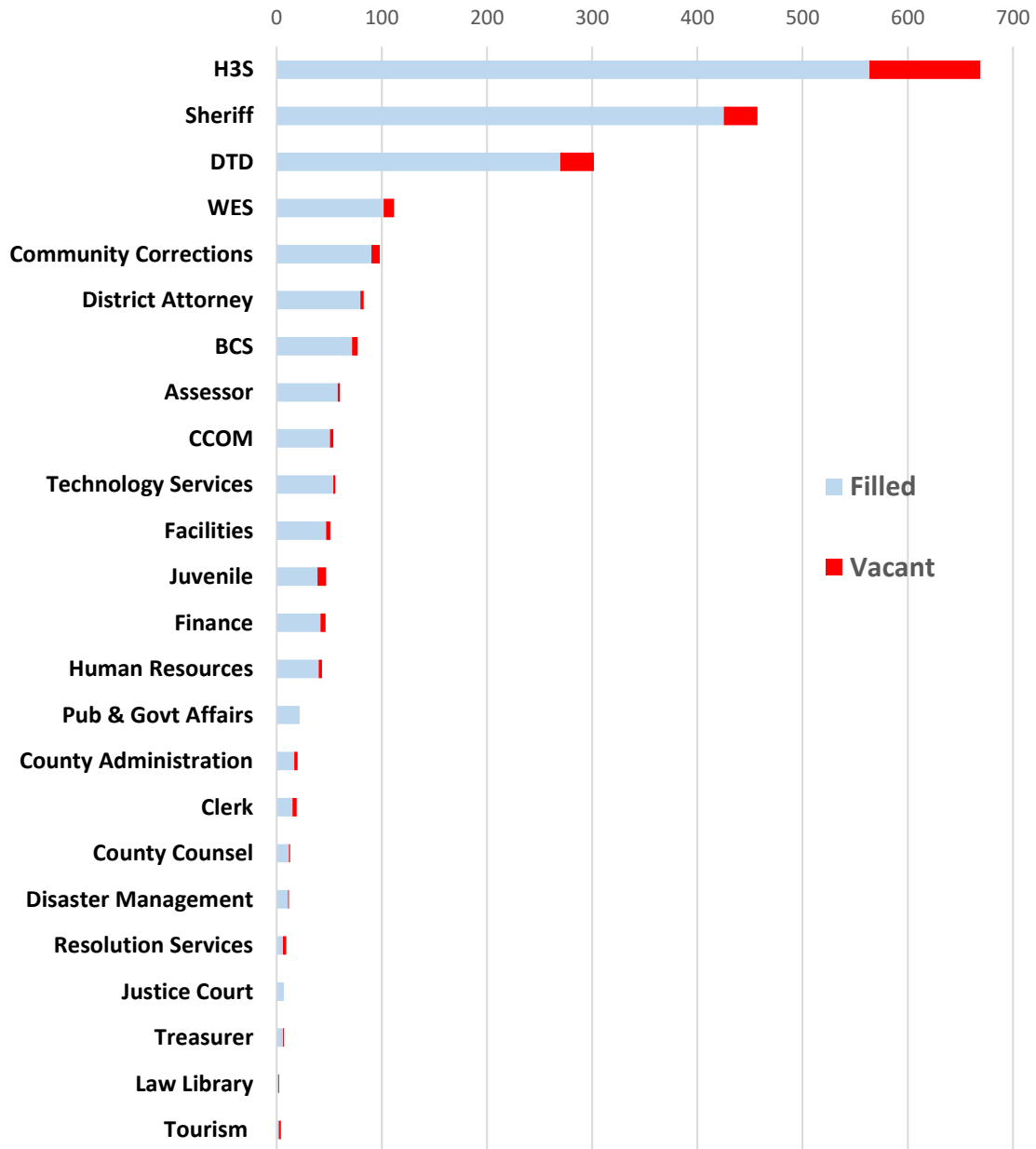
June 1: Budget Adoption Notice/Supplemental Notice
*Jun 10: Supp budget at BCC business mtg
*Jun 17: Budget adoption at BCC business mtg
*Jun 24: BCC (budget continuation if needed)

Clackamas County
FY2020-21 FTE Actual Vs Budget

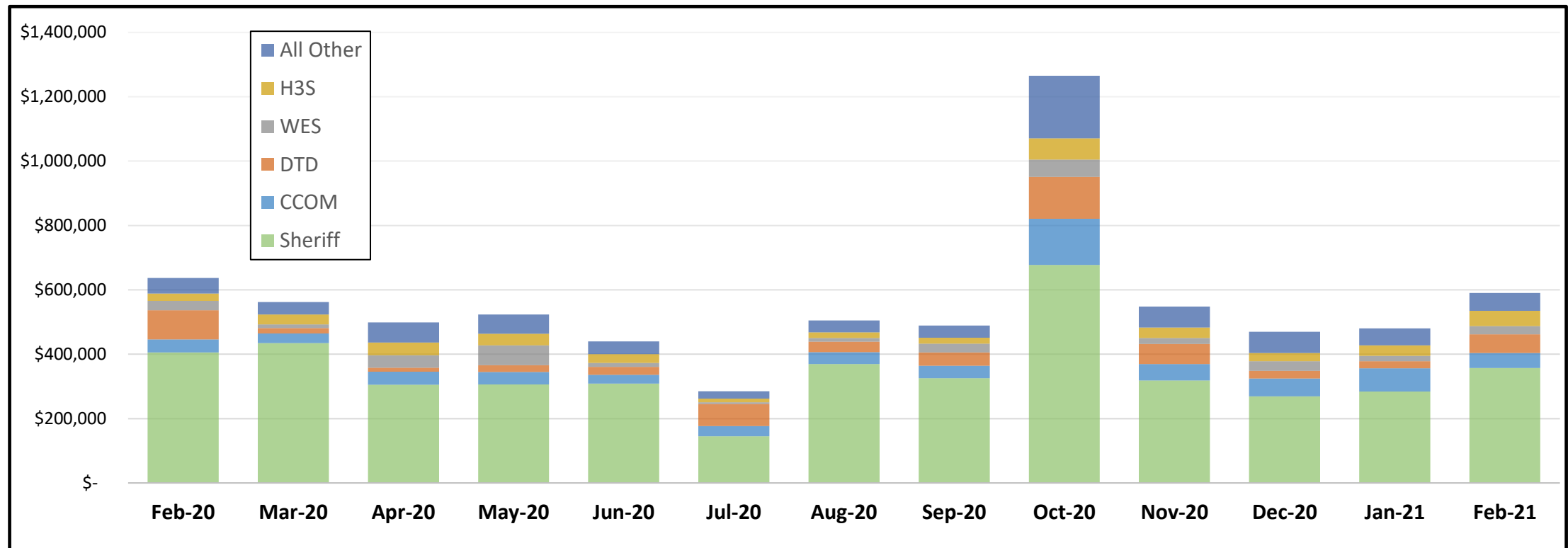
Department	FY21 Budget	Actuals As of 2-28-2021				Total FTE Variance to Budget Explanation
	Total FTE	Filled FTE	Vacant FTE	Total FTE	Vacancy Rate	
Tourism & Cultural Affairs	2.0	2.0	2.0	4.0	50.0%	Reinstate 2 positions previously let go
Law Library	2.4	1.5	0.9	2.4	38.1%	
Treasurer	6.0	6.0	1.0	7.0	14.3%	1 new internal auditor position
Justice Court	7.0	7.0	-	7.0	0.0%	
Resolution Services	9.1	6.1	3.0	9.1	33.1%	
Disaster Management	11.0	10.8	1.0	11.8	8.5%	0.8 increase for new program manager position
County Counsel	12.8	11.8	1.0	12.8	7.8%	
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	41.7	5.0	46.7	10.7%	
Juvenile	47.0	39.0	8.0	47.0	17.0%	
Facilities	51.0	47.0	4.0	51.0	7.8%	
Technology Services	53.0	54.0	2.0	56.0	3.6%	3 new positions related to broadband workload
CCOM	53.8	50.8	3.0	53.8	5.6%	
Assessor	60.0	58.0	2.0	60.0	3.3%	
BCS	77.1	71.6	5.5	77.1	7.1%	
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	269.5	32.0	301.5	10.6%	
Sheriff	456.0	425.0	32.0	457.0	7.0%	1 new Forest Patrol Deputy.
H3S	581.6	563.6	105.4	669.0	15.8%	Additional Covid related positions
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.

February 2021 FTE Status By Department



Trailing 13 Month Overtime By Department



Departments	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21
All Other	\$ 48,792	\$ 39,019	\$ 62,216	\$ 60,001	\$ 39,375	\$ 22,808	\$ 36,710	\$ 37,935	\$ 194,322	\$ 65,114	\$ 66,010	\$ 53,087	\$ 55,536
H3S	\$ 22,528	\$ 30,278	\$ 39,544	\$ 36,057	\$ 26,686	\$ 11,892	\$ 17,864	\$ 18,485	\$ 65,820	\$ 32,382	\$ 25,736	\$ 32,043	\$ 47,023
WES	\$ 29,157	\$ 11,519	\$ 38,237	\$ 61,599	\$ 12,738	\$ 5,579	\$ 11,071	\$ 26,799	\$ 53,978	\$ 18,032	\$ 29,921	\$ 16,881	\$ 25,184
DTD	\$ 90,787	\$ 17,298	\$ 12,479	\$ 20,685	\$ 24,638	\$ 68,248	\$ 32,912	\$ 41,387	\$ 130,610	\$ 62,583	\$ 23,571	\$ 22,132	\$ 58,615
CCOM	\$ 40,699	\$ 29,890	\$ 40,481	\$ 39,179	\$ 26,927	\$ 31,785	\$ 37,023	\$ 38,956	\$ 143,185	\$ 51,168	\$ 55,632	\$ 71,868	\$ 46,598
Sheriff	\$405,170	\$434,259	\$305,460	\$305,704	\$309,076	\$ 144,908	\$369,162	\$325,364	\$ 677,316	\$318,589	\$ 269,107	\$ 284,263	\$ 357,031
Grand Total	\$588,341	\$523,244	\$436,201	\$463,224	\$400,065	\$ 285,219	\$504,742	\$488,926	\$1,265,231	\$547,869	\$ 469,976	\$ 480,273	\$ 589,986

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