

Budget Highlights: *Fiscal Year 2025-2026*

General Fund Distribution and Forecast

Presentation to Budget Committee 5.27.25



General Fund 100 and GFS

General Fund 100

This fund includes departments that are funded primarily with Property Tax and other discretionary revenue.

General Fund Support (GFS)

Departments needing a subsidy will show GFS in their revenue section. The majority of these departments are in Fund 100.

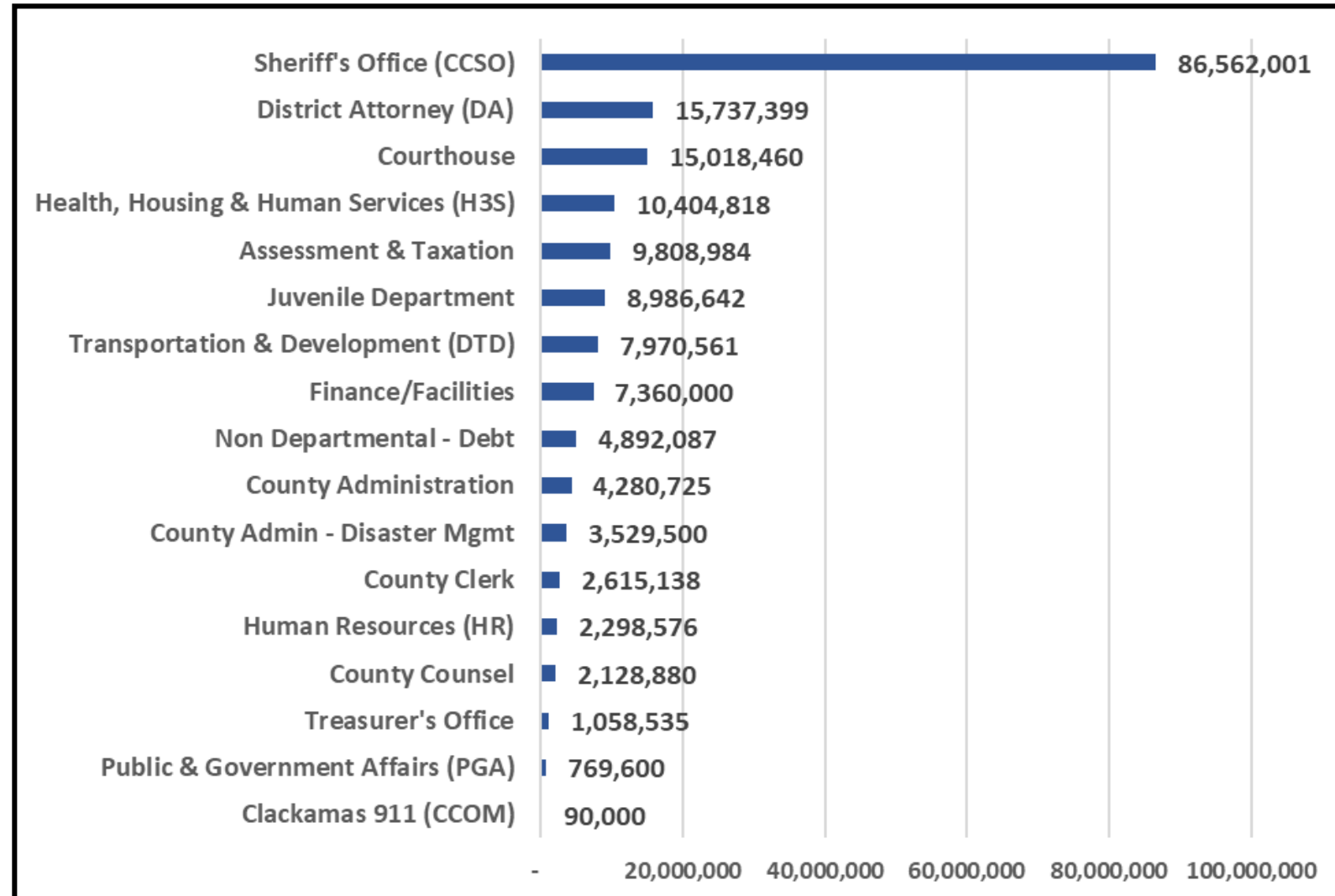
GFS ranges from \$90,000 for C-COM to \$86.5 million for the Sheriff's Office.

Who Receives General Fund Support (GFS)?

Public Safety	Elected Officials (not in Public Safety)	Operating Departments	Internal Services
<ul style="list-style-type: none">• CCOM/911• Courthouse• Disaster Mgmt.• District Attorney• Juvenile• Sheriff	<ul style="list-style-type: none">• Assessor• County Clerk• Treasurer	<ul style="list-style-type: none">• Health, Housing & Human Services• Transportation & Development	<ul style="list-style-type: none">• County Admin/BCC• County Counsel• Finance/Facilities• Human Resources• Public & Govt. Affairs

Justice Court and Technology Services do not receive General Fund Support.





Distribution of GFS by Department/Office



Change from FY 24-25 Budget		
A&T*	\$608,038	6.6%
CA/Dis. Mgt	\$135,750	4.0%
CA/Law Library	(\$6,011)	-100.0%
CCOM	(\$285,185)	-76.0%
CCSO	\$9,021,312	11.5%
County Admin	\$164,643	4.0%
County Clerk	(\$33,112)	-1.3%
County Counsel	\$81,880	4.0%
Courthouse	\$15,018,460	100.0%
DA	\$605,285	4.0%
DTD	\$179,517	3.8%
Finance	(\$590,000)	-7.4%
H3S	\$400,185	4.0%
HR*	\$938,576	69.0%
Justice Court	(\$7,969)	-100.0%
Juvenile	\$345,641	4.0%
Non-D	(\$25,790)	-0.5%
PGA	\$29,600	4.0%
Treasurer	\$40,713	4.0%

*Primarily one-time tech. investment

Distribution of General Fund Support by Groups

	FY23-24	FY24-25	FY25-26	Change from FY24-25	
Internal Services	16%	13%	9%		4%
Public Safety	66%	68%	73%		5%
Operating Departments	12%	11%	10%		1%
Elected Officials (not in PS)	6%	8%	8%		0%

Forecast

General Fund Forecast FY25-26 through FY55-56

	Actual FY 22-23	Actual FY 23-24	Proj FY 24-25	Yr 1 FY 25-26	Debt Prepay Yr 2 FY 26-27	Balloon Pymt Yr 3 FY 27-28	Yr 4 FY 28-29	Yr 5 FY 29-30	Yr 11 FY 35-36	Final CH Pymt Yr 30 FY 54-55	Yr 31 FY 55-56
Beginning Fund Balance	83,717,166	87,305,803	98,967,746	110,310,049	103,253,492	88,714,332	78,706,623	77,395,660	61,358,615	(113,835,600)	(127,482,657)
Taxes	152,567,794	158,702,048	166,960,000	172,675,000	179,498,897	186,778,996	194,358,032	201,655,097	251,643,678	508,732,478	527,975,773
Federal, State, Local, All Other Gifts & Donations	23,580,761	26,865,638	28,106,556	27,846,473	25,356,242	25,605,202	26,768,090	27,042,018	31,878,222	54,676,488	55,540,751
Charges, Fees, License, Permits	41,095,650	44,290,227	47,091,406	50,491,090	53,970,397	55,872,425	57,846,637	59,895,824	72,740,847	136,613,590	141,297,324
All Other Revenue Resources	37,196,671	43,574,916	45,291,430	44,828,413	46,052,676	47,897,760	49,454,458	51,394,904	63,492,564	127,612,617	133,338,514
Other Interfund Transfers	158,394	398,535	715,997	1,166,633	1,181,032	1,216,463	1,252,957	1,290,546	1,540,979	2,702,116	2,783,179
GF Support Transfer Revenue	122,989,012	124,208,251	133,676,790	139,023,862	145,975,055	152,543,932	158,645,689	164,991,517	199,891,506	350,510,965	361,026,294
Operating Revenue	377,588,282	398,039,615	421,842,179	436,031,470	452,034,299	469,914,778	488,325,864	506,269,906	621,187,795	1,180,848,254	1,221,961,835
Personnel Services	166,812,968	176,254,736	186,840,588	195,543,087	201,762,207	211,327,546	219,323,766	229,384,217	291,979,525	626,705,223	656,883,250
Materials and Services	48,178,686	45,122,728	51,393,859	54,763,310	56,329,939	57,956,911	59,639,901	61,380,961	72,297,935	124,997,649	128,798,308
Capital Outlay	3,742,348	2,081,310	1,862,391	2,275,000	2,343,250	2,425,264	2,510,148	2,598,003	3,117,211	5,466,048	5,630,029
Special Payments	5,489,493	4,779,946	5,950,249	5,898,521	6,353,294	6,575,660	6,805,808	7,044,011	8,410,918	14,748,595	15,191,053
GF Support Transfer Departments	135,993,267	147,575,972	154,477,476	160,198,819	166,994,584	174,509,340	181,489,714	188,749,302	228,674,679	400,982,434	413,011,907
GF Support Transfer Debt	4,897,989	5,062,980	4,775,313	4,892,087	13,206,240	7,433,526					
Operating Expense	365,114,751	380,877,672	405,299,876	423,570,824	446,989,514	460,228,247	469,769,336	489,156,495	604,480,267	1,172,899,948	1,219,514,547
Net Operating Income (Loss)	12,473,531	17,161,943	16,542,303	12,460,646	5,044,785	9,686,531	18,556,528	17,113,411	16,707,528	7,948,306	2,447,288
Courthouse Annual Pymt Transfer	3,726,397	2,000,000	1,967,850	15,017,203	15,083,945	15,194,240	15,367,490	15,687,919	16,430,635	17,095,363	1,456,357
Other Capital Projects Transfer	4,413,735	3,500,000	3,232,150	4,500,000	4,500,000	4,500,000	4,500,000	4,500,000	4,500,000	4,500,000	4,500,000
Total GF Support Transfers	149,031,388	158,138,952	164,452,789	184,608,109	199,784,768	201,637,106	201,357,204	208,937,222	249,605,314	422,577,796	418,968,264
Ending Fund Balance	88,050,565	98,967,746	110,310,049	103,253,492	88,714,332	78,706,623	77,395,660	74,321,152	57,135,508	(127,482,657)	(130,991,726)
Contingency - 5% of Operating	18,255,738	19,043,884	20,264,994	21,178,541	22,349,476	23,011,412	23,488,467	24,457,825	30,224,013	58,644,997	60,975,727
Reserves - 10% of Taxes, Fees, Fines & Permits	17,960,208	18,385,298	18,662,166	19,447,434	20,137,106	20,929,555	21,754,132	22,552,823	27,958,840	55,578,917	57,638,117
Unappropriated Ending Fund Balance	51,834,619	61,538,565	71,382,889	62,627,517	46,227,750	34,765,655	32,153,062	27,310,504	(1,047,345)	(241,706,572)	(249,605,571)

Forecast Assumptions

- FY24-25 includes 13 additional CCSO positions starting January 2025
- FY24-25 GFS Transfers includes 1 time library transfer \$6.5M
- FY25-26 GFS Transfers includes 1 time transfer of \$1.2M to HR, Assessor, CCOM
- FY25-26 GFS Transfers includes \$676K to ELED
- FY26-27 \$8.3M Debt payoff for 2012 Series Refund (PSB & CCSO Training Ctr), interest savings \$825K
- FY27-28 \$6.7M Debt balloon payment on 2020 Series (PDX-Milwaukie Light Rail Proj)
- Personnel Vacancy: 3.5% assumed vacancy rate
- Personnel COLA: Yr 1: 2.8%, Yr 2-5: 3.5%, Yr 6+: 3.0% (+1.0% Merit)
- PERS (Personnel): alternating fiscal years at 8.0% and 1.5% beginning FY31-32
- Property tax assessed value growth: Yr 1-4: 4.0%, Yr 5+: 3.8%
- GF Support: Yr 2: 5.0%, Yr 3: 4.5%, Yr 4-5 4.0%, Yr 6-8: 3.5% and 3.0% forward
- CPI growth: Yr 1: 3.0%, Yr 2-5: 3.5%, and 3.0% forward
- Cost allocation revenue and expense growth: 4.0%
- Ongoing transfer of \$1.5M to Capital Projects Reserves
- Unappropriated Fund Balance is used for long term financial stabilization

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