

# Finance

## ***Mission Statement***

*Clackamas County Finance provides direction, best practices, and support for the timely and accurate delivery of financial services. Through partnership, we enhance the stewardship of public funds with transparency and accountability.*



Proposed Budget Presentation

Fiscal Year 2026-2027

May 2026



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**CLACKAMAS**  
C O U N T Y



Department Budget Summary by Fund

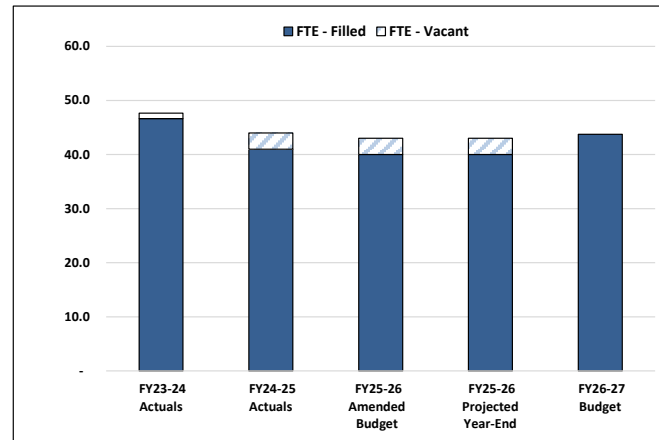
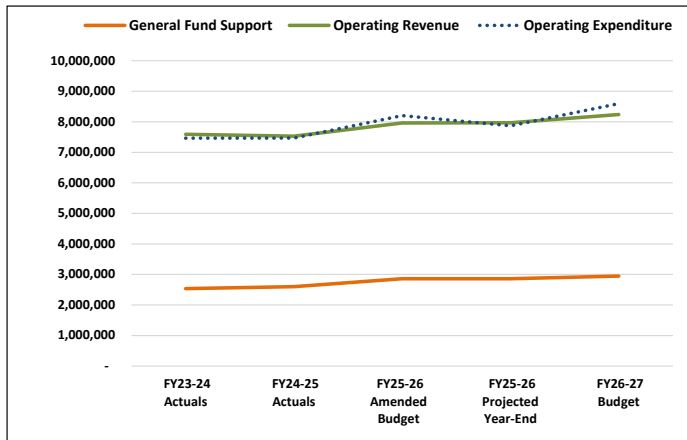
Line of Business	Program	FY26-27	FY26-27	FY26-27	FY26-27	% of	FY26-27 FTE **		
		General Fund (100)	Special Grants Fund (230)	Total Budget	General Fund Support in Budget*	Total	Total	Filled	Vacant
Financial Executive Support	Executive Leadership & Administration	1,019,000		1,019,000	274,000	27%	3.8	3.8	-
	Financial Systems Support	457,000		457,000	220,000	48%	2.0	2.0	-
Accounting Services	Accounts Payable	537,000		537,000	178,000	33%	4.0	4.0	-
	Accounting	1,860,000		1,860,000	500,000	27%	9.2	9.2	-
	Payroll	884,000		884,000	407,000	46%	5.0	5.0	-
Financial Management & Accountability	Budget	1,222,000		1,222,000	422,000	35%	5.0	5.0	-
	Grants	1,256,000	236,500	1,492,500	483,000	32%	7.0	7.0	-
	Procurement & Contract Services	1,360,000		1,360,000	462,000	34%	8.0	8.0	-
<b>TOTAL</b>		<b>8,595,001</b>	<b>236,500</b>	<b>8,831,501</b>	<b>2,946,000</b>	<b>33%</b>	<b>44.0</b>	<b>44.0</b>	<b>-</b>
<i>FY25-26 Budget (Amended)</i>		8,204,000	840,489	9,044,489	2,860,000	32%	44.0	41.0	3.0
<i>\$ Increase (Decrease)</i>		391,001	(603,989)	(212,988)	86,000		-	3.0	(3.0)
<i>% Increase (Decrease)</i>		5%	-72%	-2%	3%		0%	7%	-100%

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

\*\* FY26-27 FTE: The figures align to each department's updated personnel counts.

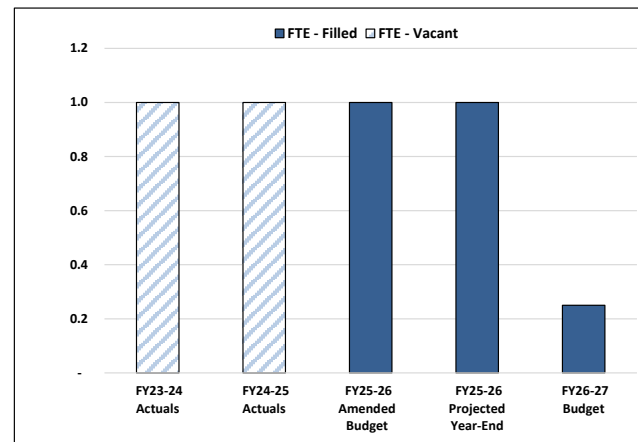
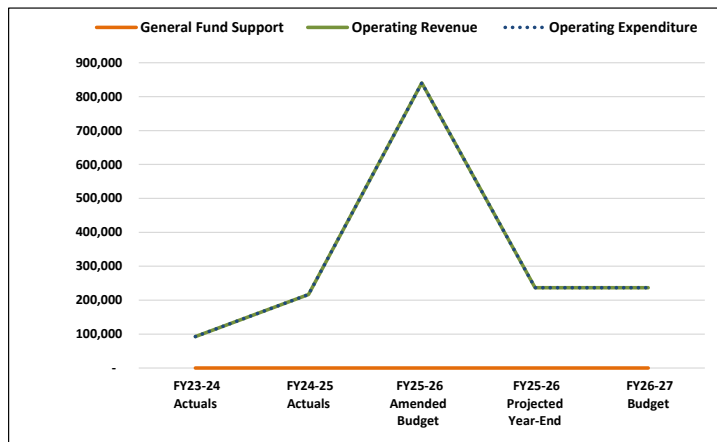
**15-Finance / 100-General Fund  
Summary of Revenue and Expense**

	FY23-24 Actuals	FY24-25 Actuals	FY25-26 Amended Budget	FY25-26 Projected Year-End	FY26-27 Budget	Budget to Budget:	
						\$ Variance	% Variance
<b>Beginning Fund Balance</b>	239,524	198,099	242,005	262,345	356,345	114,340	47%
Taxes	77,149	2,477	175,000	-	-	(175,000)	-100%
Federal, State, Local, All Other Gifts	191	23,907	-	-	-	-	-
Charges, Fees, License, Permits	4,474,450	4,520,585	4,606,995	4,785,655	4,940,300	333,305	7%
Revenue from Bonds & Other Debts	-	-	-	-	-	-	-
All Other Revenue Resources	304,862	379,398	320,000	320,000	352,355	32,355	10%
Other Interfund Transfers	200,000	-	-	-	-	-	-
General Fund Support	2,535,161	2,602,492	2,860,000	2,860,000	2,946,000	86,000	3%
<b>Operating Revenue</b>	<b>7,591,813</b>	<b>7,528,859</b>	<b>7,961,995</b>	<b>7,965,655</b>	<b>8,238,655</b>	<b>276,660</b>	<b>3%</b>
<b>Total Revenue</b>	<b>7,831,337</b>	<b>7,726,958</b>	<b>8,204,000</b>	<b>8,228,000</b>	<b>8,595,000</b>	<b>391,000</b>	<b>5%</b>
Personnel Services	6,433,454	6,556,448	7,108,546	6,908,830	7,756,155	647,609	9%
Materials and Services	1,030,732	908,165	1,095,453	962,825	838,846	(256,607)	-23%
Capital Outlay	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>7,464,186</b>	<b>7,464,613</b>	<b>8,203,999</b>	<b>7,871,655</b>	<b>8,595,001</b>	<b>391,002</b>	<b>5%</b>
Debt Service	-	-	-	-	-	-	-
Special Payments	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-
<b>Total Appropriated</b>	<b>7,464,186</b>	<b>7,464,613</b>	<b>8,203,999</b>	<b>7,871,655</b>	<b>8,595,001</b>	<b>391,002</b>	<b>5%</b>
Reserve for Future Expenditures	-	-	-	-	-	-	-
<b>Total Expense</b>	<b>7,464,186</b>	<b>7,464,613</b>	<b>8,203,999</b>	<b>7,871,655</b>	<b>8,595,001</b>	<b>391,002</b>	<b>5%</b>
<b>Revenues Less Expenses</b>	<b>367,151</b>	<b>262,345</b>	<b>-</b>	<b>356,345</b>	<b>-</b>	<b>-</b>	<b>-</b>
<u>Full Time Equivalent (FTE)</u>				<i>As Of 04/2026</i>			
FTE - Total	47.7	44.0	43.0	43.0	43.8	0.8	
FTE - Filled	46.7	41.0	40.0	40.0	43.8	3.8	
FTE - Vacant	1.0	3.0	3.0	3.0	-	(3.0)	



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

	FY23-24 Actuals	FY24-25 Actuals	FY25-26 Amended Budget	FY25-26 Projected Year-End	FY26-27 Budget	<u>Budget to Budget:</u>	
						\$ Variance	% Variance
<b>Beginning Fund Balance</b>	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-
Federal, State, Local, All Other Gifts	92,628	216,564	840,489	236,500	236,500	(603,989)	-72%
Charges, Fees, License, Permits	-	-	-	-	-	-	-
Revenue from Bonds & Other Debts	-	-	-	-	-	-	-
All Other Revenue Resources	-	-	-	-	-	-	-
Other Interfund Transfers	-	-	-	-	-	-	-
General Fund Support	-	-	-	-	-	-	-
<b>Operating Revenue</b>	<b>92,628</b>	<b>216,564</b>	<b>840,489</b>	<b>236,500</b>	<b>236,500</b>	<b>(603,989)</b>	<b>-72%</b>
<b>Total Revenue</b>	<b>92,628</b>	<b>216,564</b>	<b>840,489</b>	<b>236,500</b>	<b>236,500</b>	<b>(603,989)</b>	<b>-72%</b>
Personnel Services	23,456	93,295	180,505	180,500	180,500	(6)	0%
Materials and Services	69,172	56,368	22,242	56,000	56,000	33,758	152%
Capital Outlay	-	66,902	637,741	-	-	(637,741)	-100%
<b>Operating Expenditure</b>	<b>92,628</b>	<b>216,564</b>	<b>840,488</b>	<b>236,500</b>	<b>236,500</b>	<b>(603,989)</b>	<b>-72%</b>
Debt Service	-	-	-	-	-	-	-
Special Payments	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-
<b>Total Appropriated</b>	<b>92,628</b>	<b>216,564</b>	<b>840,488</b>	<b>236,500</b>	<b>236,500</b>	<b>(603,989)</b>	<b>-72%</b>
Reserve for Future Expenditures	-	-	-	-	-	-	-
<b>Total Expense</b>	<b>92,628</b>	<b>216,564</b>	<b>840,488</b>	<b>236,500</b>	<b>236,500</b>	<b>(603,989)</b>	<b>-72%</b>
<b>Revenues Less Expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<u>Full Time Equivalent (FTE)</u>				<i>As Of 04/2026</i>			
FTE - Total	1.0	1.0	1.0	1.0	0.3	(0.8)	
FTE - Filled	-	-	1.0	1.0	0.3	(0.8)	
FTE - Vacant	1.0	1.0	-	-	-	-	



# FY26-27: Looking Ahead

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## FY26-27 Opportunities

- Strengthen communication through prompt information sharing.
- Increase efficiency through automation.
- Improve accountability through training.

## FY26-27 Challenges

- Redundant processes/systems which require multiple reconciliations.
- Maintain long-term financial stability with expenses outpacing revenue growth.
- Compliance training with decentralized and centralized processes.



Department Budget Summary by Fund

Line of Business	Program	FY26-27	FY26-27	FY26-27	FY26-27	% of	FY26-27 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	1,019,000		1,019,000	274,000	27%	3.8	3.8	-
	Financial Systems Support	457,000		457,000	220,000	48%	2.0	2.0	-
Accounting Services	Accounts Payable	537,000		537,000	178,000	33%	4.0	4.0	-
	Accounting	1,860,000		1,860,000	500,000	27%	9.2	9.2	-
	Payroll	884,000		884,000	407,000	46%	5.0	5.0	-
Financial Management & Accountability	Budget	1,222,000		1,222,000	422,000	35%	5.0	5.0	-
	Grants	1,256,000	236,500	1,492,500	483,000	32%	7.0	7.0	-
	Procurement & Contract Services	1,360,000		1,360,000	462,000	34%	8.0	8.0	-
<b>TOTAL</b>		<b>8,595,001</b>	<b>236,500</b>	<b>8,831,501</b>	<b>2,946,000</b>	<b>33%</b>	<b>44.0</b>	<b>44.0</b>	<b>-</b>
<i>FY25-26 Budget (Amended)</i>		8,204,000	840,489	9,044,489	2,860,000	32%	44.0	41.0	3.0
<i>\$ Increase (Decrease)</i>		391,001	(603,989)	(212,988)	86,000		-	3.0	(3.0)
<i>% Increase (Decrease)</i>		5%	-72%	-2%	3%		0%	7%	-100%

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

\*\* FY26-27 FTE: The figures align to each department's updated personnel counts.



**150101-Executive Leadership & Administration**  
 BCC Priority Alignment: Public Trust in Good Government  
 Program Budget Summary

	<u>Budget-to-Budget:</u>						
	FY23-24	FY24-25	FY25-26	FY25-26	FY26-27	\$	%
	Actuals	Actuals	Amended Budget	Projected Year-End	Budget	Variance	Variance
<b>Beginning Fund Balance</b>	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-
Federal, State, Local, All Other Gifts	-	-	-	-	-	-	-
Charges, Fees, License, Permits, Fines	540,081	535,596	493,200	427,000	413,300	(79,900)	-16%
Revenue from Bonds & Other Debts	-	-	-	-	-	-	-
All Other Revenue Resources	75	62,346	-	300,000	331,700	331,700	-
Other Interfund Transfers	-	-	-	-	-	-	-
General Fund Support	37,397	455,714	449,040	207,000	274,000	(175,040)	-39%
<b>Operating Revenue</b>	<b>577,553</b>	<b>1,053,655</b>	<b>942,240</b>	<b>934,000</b>	<b>1,019,000</b>	<b>76,760</b>	<b>8%</b>
<b>Total Revenue</b>	<b>577,553</b>	<b>1,053,655</b>	<b>942,240</b>	<b>934,000</b>	<b>1,019,000</b>	<b>76,760</b>	<b>8%</b>
Personnel Services	838,934	872,526	922,530	911,849	999,469	76,939	8%
Materials and Services	29,644	24,147	19,710	22,151	19,531	(179)	-1%
Capital Outlay	-	-	-	-	-	-	-
<b>Operating Expense</b>	<b>868,578</b>	<b>896,673</b>	<b>942,240</b>	<b>934,000</b>	<b>1,019,000</b>	<b>76,760</b>	<b>8%</b>
Debt Service	-	-	-	-	-	-	-
Special Payments	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-
<b>Total Appropriated</b>	<b>868,578</b>	<b>896,673</b>	<b>942,240</b>	<b>934,000</b>	<b>1,019,000</b>	<b>76,760</b>	<b>8%</b>
Reserve for Future Expenditures	-	-	-	-	-	-	-
<b>Total Expense</b>	<b>868,578</b>	<b>896,673</b>	<b>942,240</b>	<b>934,000</b>	<b>1,019,000</b>	<b>76,760</b>	<b>8%</b>
<b>Revenues Less Expenses</b>	<b>(291,025)</b>	<b>156,983</b>	<b>-</b>	<b>-</b>	<b>-</b>		

Notes:  
None



	<u>Budget-to-Budget:</u>						
	FY23-24	FY24-25	FY25-26	FY25-26	FY26-27	\$	%
	Actuals	Actuals	Amended Budget	Projected Year-End	Budget	Variance	Variance
<b>Beginning Fund Balance</b>	<b>239,524</b>	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-
Federal, State, Local, All Other Gifts	-	-	-	-	-	-	-
Charges, Fees, License, Permits, Fines	142,281	140,344	209,219	213,000	237,000	27,781	13%
Revenue from Bonds & Other Debts	-	-	-	-	-	-	-
All Other Revenue Resources	-	-	-	-	-	-	-
Other Interfund Transfers	-	-	-	-	-	-	-
General Fund Support	159,007	256,372	200,439	201,000	220,000	19,561	10%
<b>Operating Revenue</b>	<b>301,288</b>	<b>396,716</b>	<b>409,658</b>	<b>414,000</b>	<b>457,000</b>	<b>47,342</b>	<b>12%</b>
<b>Total Revenue</b>	<b>540,812</b>	<b>396,716</b>	<b>409,658</b>	<b>414,000</b>	<b>457,000</b>	<b>47,342</b>	<b>12%</b>
Personnel Services	363,486	375,013	388,585	391,705	406,600	18,016	5%
Materials and Services	38,979	20,700	21,073	22,295	50,400	29,327	139%
Capital Outlay	-	-	-	-	-	-	-
<b>Operating Expense</b>	<b>402,464</b>	<b>395,713</b>	<b>409,658</b>	<b>414,000</b>	<b>457,000</b>	<b>47,343</b>	<b>12%</b>
Debt Service	-	-	-	-	-	-	-
Special Payments	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-
<b>Total Appropriated</b>	<b>402,464</b>	<b>395,713</b>	<b>409,658</b>	<b>414,000</b>	<b>457,000</b>	<b>47,343</b>	<b>12%</b>
Reserve for Future Expenditures	-	-	-	-	-	-	-
<b>Total Expense</b>	<b>402,464</b>	<b>395,713</b>	<b>409,658</b>	<b>414,000</b>	<b>457,000</b>	<b>47,343</b>	<b>12%</b>
<b>Revenues Less Expenses</b>	<b>138,347</b>	<b>1,003</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Notes:  
None



**150202-Accounts Payable**  
 BCC Priority Alignment: Public Trust in Good Government  
 Program Budget Summary

	<u>Budget-to-Budget:</u>						
	FY23-24	FY24-25	FY25-26	FY25-26	FY26-27	\$	%
	Actuals	Actuals	Amended Budget	Projected Year-End	Budget	Variance	Variance
<b>Beginning Fund Balance</b>	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-
Federal, State, Local, All Other Gifts	-	-	-	-	-	-	-
Charges, Fees, License, Permits, Fines	154,989	79,036	320,030	317,000	359,000	38,970	12%
Revenue from Bonds & Other Debts	-	-	-	-	-	-	-
All Other Revenue Resources	273,703	290,690	300,000	-	-	(300,000)	-100%
Other Interfund Transfers	-	-	-	-	-	-	-
General Fund Support	89,857	-	1,131	243,000	178,000	176,869	15638%
<b>Operating Revenue</b>	<b>518,549</b>	<b>369,726</b>	<b>621,161</b>	<b>560,000</b>	<b>537,000</b>	<b>(84,161)</b>	<b>-14%</b>
<b>Total Revenue</b>	<b>518,549</b>	<b>369,726</b>	<b>621,161</b>	<b>560,000</b>	<b>537,000</b>	<b>(84,161)</b>	<b>-14%</b>
Personnel Services	530,294	559,896	599,304	541,615	519,630	(79,674)	-13%
Materials and Services	26,342	35,965	21,857	18,385	17,370	(4,487)	-21%
Capital Outlay	-	-	-	-	-	-	-
<b>Operating Expense</b>	<b>556,636</b>	<b>595,861</b>	<b>621,161</b>	<b>560,000</b>	<b>537,000</b>	<b>(84,161)</b>	<b>-14%</b>
Debt Service	-	-	-	-	-	-	-
Special Payments	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-
<b>Total Appropriated</b>	<b>556,636</b>	<b>595,861</b>	<b>621,161</b>	<b>560,000</b>	<b>537,000</b>	<b>(84,161)</b>	<b>-14%</b>
Reserve for Future Expenditures	-	-	-	-	-	-	-
<b>Total Expense</b>	<b>556,636</b>	<b>595,861</b>	<b>621,161</b>	<b>560,000</b>	<b>537,000</b>	<b>(84,161)</b>	<b>-14%</b>
<b>Revenues Less Expenses</b>	<b>(38,087)</b>	<b>(226,135)</b>	<b>-</b>	<b>-</b>	<b>-</b>		

Notes:  
None



	<u>Budget-to-Budget:</u>						
	FY23-24	FY24-25	FY25-26	FY25-26	FY26-27	\$	%
	Actuals	Actuals	Amended Budget	Projected Year-End	Budget	Variance	Variance
<b>Beginning Fund Balance</b>	-	198,099	242,005	262,345	356,345	114,340	47%
Taxes	77,149	2,477	175,000	-	-	(175,000)	-100%
Federal, State, Local, All Other Gifts	-	15,243	-	-	-	-	-
Charges, Fees, License, Permits, Fines	734,644	958,416	978,111	1,321,655	1,003,000	24,889	3%
Revenue from Bonds & Other Debts	-	-	-	-	-	-	-
All Other Revenue Resources	10,063	-	-	-	655	655	-
Other Interfund Transfers	200,000	-	-	-	-	-	-
General Fund Support	884,375	425,118	395,552	395,000	500,000	104,448	26%
<b>Operating Revenue</b>	<b>1,906,231</b>	<b>1,401,253</b>	<b>1,548,663</b>	<b>1,716,655</b>	<b>1,503,655</b>	<b>(45,008)</b>	<b>-3%</b>
<b>Total Revenue</b>	<b>1,906,231</b>	<b>1,599,353</b>	<b>1,790,668</b>	<b>1,979,000</b>	<b>1,860,000</b>	<b>69,332</b>	<b>4%</b>
Personnel Services	1,078,850	1,063,711	1,239,737	1,192,865	1,466,190	226,453	18%
Materials and Services	361,169	369,027	550,931	429,790	393,810	(157,121)	-29%
Capital Outlay	-	-	-	-	-	-	-
<b>Operating Expense</b>	<b>1,440,019</b>	<b>1,432,738</b>	<b>1,790,668</b>	<b>1,622,655</b>	<b>1,860,000</b>	<b>69,332</b>	<b>4%</b>
Debt Service	-	-	-	-	-	-	-
Special Payments	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-
<b>Total Appropriated</b>	<b>1,440,019</b>	<b>1,432,738</b>	<b>1,790,668</b>	<b>1,622,655</b>	<b>1,860,000</b>	<b>69,332</b>	<b>4%</b>
Reserve for Future Expenditures	-	-	-	-	-	-	-
<b>Total Expense</b>	<b>1,440,019</b>	<b>1,432,738</b>	<b>1,790,668</b>	<b>1,622,655</b>	<b>1,860,000</b>	<b>69,332</b>	<b>4%</b>
<b>Revenues Less Expenses</b>	<b>466,212</b>	<b>166,615</b>	<b>-</b>	<b>356,345</b>	<b>-</b>		

Notes:  
None



**150204-Payroll**  
 BCC Priority Alignment: Public Trust in Good Government  
**Program Budget Summary**

	<u>Budget-to-Budget:</u>						
	FY23-24	FY24-25	FY25-26	FY25-26	FY26-27	\$	%
	Actuals	Actuals	Amended Budget	Projected Year-End	Budget	Variance	Variance
<b>Beginning Fund Balance</b>	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-
Federal, State, Local, All Other Gifts	-	-	-	-	-	-	-
Charges, Fees, License, Permits, Fines	419,581	404,883	397,747	398,000	477,000	79,253	20%
Revenue from Bonds & Other Debts	-	-	-	-	-	-	-
All Other Revenue Resources	-	-	-	-	-	-	-
Other Interfund Transfers	-	-	-	-	-	-	-
General Fund Support	308,560	352,822	426,055	426,000	407,000	(19,055)	-4%
<b>Operating Revenue</b>	<b>728,141</b>	<b>757,705</b>	<b>823,802</b>	<b>824,000</b>	<b>884,000</b>	<b>60,198</b>	<b>7%</b>
<b>Total Revenue</b>	<b>728,141</b>	<b>757,705</b>	<b>823,802</b>	<b>824,000</b>	<b>884,000</b>	<b>60,198</b>	<b>7%</b>
Personnel Services	705,011	757,920	805,040	796,667	855,735	50,696	6%
Materials and Services	22,091	28,724	18,762	27,333	28,265	9,503	51%
Capital Outlay	-	-	-	-	-	-	-
<b>Operating Expense</b>	<b>727,103</b>	<b>786,645</b>	<b>823,802</b>	<b>824,000</b>	<b>884,000</b>	<b>60,199</b>	<b>7%</b>
Debt Service	-	-	-	-	-	-	-
Special Payments	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-
<b>Total Appropriated</b>	<b>727,103</b>	<b>786,645</b>	<b>823,802</b>	<b>824,000</b>	<b>884,000</b>	<b>60,199</b>	<b>7%</b>
Reserve for Future Expenditures	-	-	-	-	-	-	-
<b>Total Expense</b>	<b>727,103</b>	<b>786,645</b>	<b>823,802</b>	<b>824,000</b>	<b>884,000</b>	<b>60,199</b>	<b>7%</b>
<b>Revenues Less Expenses</b>	<b>1,038</b>	<b>(28,940)</b>	<b>-</b>	<b>-</b>	<b>-</b>		

Notes:  
None



**150302-Budget**  
**BCC Priority Alignment: Public Trust in Good Government**  
**Program Budget Summary**

	<u>Budget-to-Budget:</u>						
	FY23-24	FY24-25	FY25-26	FY25-26	FY26-27	\$	%
	Actuals	Actuals	Amended Budget	Projected Year-End	Budget	Variance	Variance
<b>Beginning Fund Balance</b>	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-
Federal, State, Local, All Other Gifts	-	-	-	-	-	-	-
Charges, Fees, License, Permits, Fines	641,701	729,491	647,389	602,000	800,000	152,611	24%
Revenue from Bonds & Other Debts	-	-	-	-	-	-	-
All Other Revenue Resources	-	-	-	-	-	-	-
Other Interfund Transfers	-	-	-	-	-	-	-
General Fund Support	669,317	273,529	531,716	532,000	422,000	(109,716)	-21%
<b>Operating Revenue</b>	<b>1,311,018</b>	<b>1,003,020</b>	<b>1,179,105</b>	<b>1,134,000</b>	<b>1,222,000</b>	<b>42,895</b>	<b>4%</b>
<b>Total Revenue</b>	<b>1,311,018</b>	<b>1,003,020</b>	<b>1,179,105</b>	<b>1,134,000</b>	<b>1,222,000</b>	<b>42,895</b>	<b>4%</b>
Personnel Services	900,082	909,966	977,223	935,423	1,018,443	41,220	4%
Materials and Services	244,223	200,491	201,882	198,577	203,557	1,675	1%
Capital Outlay	-	-	-	-	-	-	-
<b>Operating Expense</b>	<b>1,144,305</b>	<b>1,110,457</b>	<b>1,179,105</b>	<b>1,134,000</b>	<b>1,222,000</b>	<b>42,895</b>	<b>4%</b>
Debt Service	-	-	-	-	-	-	-
Special Payments	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-
<b>Total Appropriated</b>	<b>1,144,305</b>	<b>1,110,457</b>	<b>1,179,105</b>	<b>1,134,000</b>	<b>1,222,000</b>	<b>42,895</b>	<b>4%</b>
Reserve for Future Expenditures	-	-	-	-	-	-	-
<b>Total Expense</b>	<b>1,144,305</b>	<b>1,110,457</b>	<b>1,179,105</b>	<b>1,134,000</b>	<b>1,222,000</b>	<b>42,895</b>	<b>4%</b>
<b>Revenues Less Expenses</b>	<b>166,713</b>	<b>(107,437)</b>	<b>-</b>	<b>-</b>	<b>-</b>		

Notes:  
None



**150303-Grants**  
**BCC Priority Alignment: Public Trust in Good Government**  
**Program Budget Summary**

	<u>Budget-to-Budget:</u>						
	FY23-24	FY24-25	FY25-26	FY25-26	FY26-27	\$	%
	Actuals	Actuals	Amended Budget	Projected Year-End	Budget	Variance	Variance
<b>Beginning Fund Balance</b>	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-
Federal, State, Local, All Other Gifts	92,819	158,307	202,748	236,500	236,500	33,752	17%
Charges, Fees, License, Permits, Fines	1,049,782	1,177,197	717,073	680,000	773,000	55,927	8%
Revenue from Bonds & Other Debts	-	-	-	-	-	-	-
All Other Revenue Resources	-	-	-	-	-	-	-
Other Interfund Transfers	-	-	-	-	-	-	-
General Fund Support	-	152,511	435,039	435,000	483,000	47,961	11%
<b>Operating Revenue</b>	<b>1,142,601</b>	<b>1,488,015</b>	<b>1,354,860</b>	<b>1,351,500</b>	<b>1,492,500</b>	<b>137,640</b>	<b>10%</b>
<b>Total Revenue</b>	<b>1,142,601</b>	<b>1,488,015</b>	<b>1,354,860</b>	<b>1,351,500</b>	<b>1,492,500</b>	<b>137,640</b>	<b>10%</b>
Personnel Services	949,157	1,015,468	1,106,645	1,083,884	1,343,709	237,064	21%
Materials and Services	315,779	237,528	248,215	267,616	148,791	(99,424)	-40%
Capital Outlay	-	-	-	-	-	-	-
<b>Operating Expense</b>	<b>1,264,935</b>	<b>1,252,996</b>	<b>1,354,860</b>	<b>1,351,500</b>	<b>1,492,500</b>	<b>137,640</b>	<b>10%</b>
Debt Service	-	-	-	-	-	-	-
Special Payments	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-
<b>Total Appropriated</b>	<b>1,264,935</b>	<b>1,252,996</b>	<b>1,354,860</b>	<b>1,351,500</b>	<b>1,492,500</b>	<b>137,640</b>	<b>10%</b>
Reserve for Future Expenditures	-	-	-	-	-	-	-
<b>Total Expense</b>	<b>1,264,935</b>	<b>1,252,996</b>	<b>1,354,860</b>	<b>1,351,500</b>	<b>1,492,500</b>	<b>137,640</b>	<b>10%</b>
<b>Revenues Less Expenses</b>	<b>(122,334)</b>	<b>235,019</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Notes:  
None



**150304-Procurement & Contract Services**  
 BCC Priority Alignment: Public Trust in Good Government  
 Program Budget Summary

	<u>Budget-to-Budget:</u>						
	FY23-24	FY24-25	FY25-26	FY25-26	FY26-27	\$	%
	Actuals	Actuals	Amended Budget	Projected Year-End	Budget	Variance	Variance
<b>Beginning Fund Balance</b>	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-
Federal, State, Local, All Other Gifts	-	20	-	-	-	-	-
Charges, Fees, License, Permits, Fines	791,392	495,622	844,226	827,000	878,000	33,774	4%
Revenue from Bonds & Other Debts	-	-	-	-	-	-	-
All Other Revenue Resources	21,020	26,362	20,000	20,000	20,000	-	0%
Other Interfund Transfers	-	-	-	-	-	-	-
General Fund Support	386,648	686,426	421,028	421,000	462,000	40,972	10%
<b>Operating Revenue</b>	<b>1,199,060</b>	<b>1,208,431</b>	<b>1,285,254</b>	<b>1,268,000</b>	<b>1,360,000</b>	<b>74,746</b>	<b>6%</b>
<b>Total Revenue</b>	<b>1,199,060</b>	<b>1,208,431</b>	<b>1,285,254</b>	<b>1,268,000</b>	<b>1,360,000</b>	<b>74,746</b>	<b>6%</b>
Personnel Services	1,091,098	1,095,243	1,249,989	1,235,322	1,326,878	76,889	6%
Materials and Services	61,676	47,950	35,265	32,678	33,122	(2,143)	-6%
Capital Outlay	-	-	-	-	-	-	-
<b>Operating Expense</b>	<b>1,152,774</b>	<b>1,143,194</b>	<b>1,285,254</b>	<b>1,268,000</b>	<b>1,360,000</b>	<b>74,746</b>	<b>6%</b>
Debt Service	-	-	-	-	-	-	-
Special Payments	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-
<b>Total Appropriated</b>	<b>1,152,774</b>	<b>1,143,194</b>	<b>1,285,254</b>	<b>1,268,000</b>	<b>1,360,000</b>	<b>74,746</b>	<b>6%</b>
Reserve for Future Expenditures	-	-	-	-	-	-	-
<b>Total Expense</b>	<b>1,152,774</b>	<b>1,143,194</b>	<b>1,285,254</b>	<b>1,268,000</b>	<b>1,360,000</b>	<b>74,746</b>	<b>6%</b>
<b>Revenues Less Expenses</b>	<b>46,286</b>	<b>65,237</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Notes:  
None



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