



# Finance

Budget Presentation  
Fiscal Year 2025-2026



Finance (15)

Finance Only

Department Budget Summary by Fund

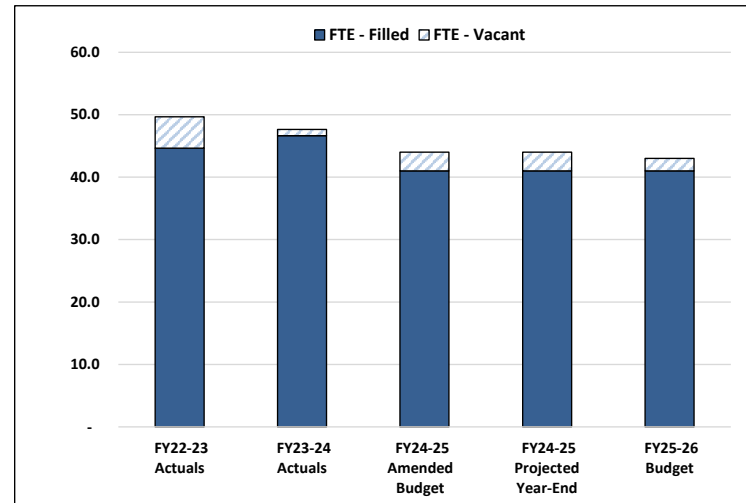
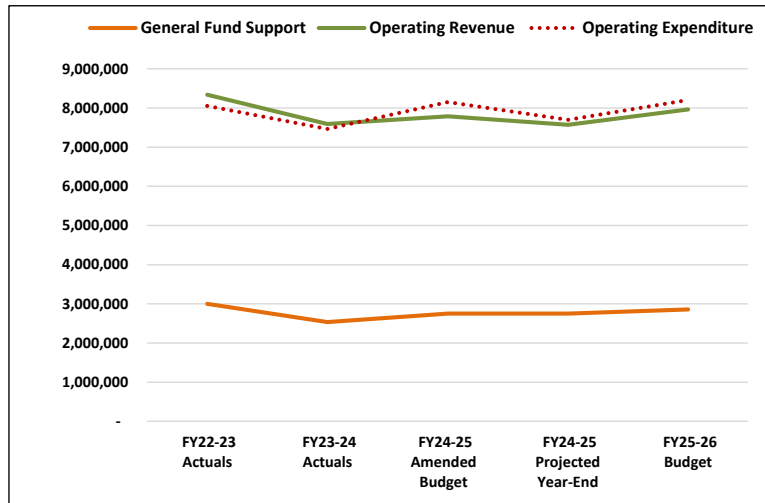
Line of Business	Program	FY25-26 General Fund (100)	FY25-26 Special Grants Fund (230)	FY25-26 Total Budget	FY25-26 General Fund Support in Budget*	% of Total	FY25-26 FTE **		
							Total	Filled	Vacant
Financial Executive Support	Executive Leadership & Administration	942,240	-	942,240	449,040	48%	3.8	3.8	-
	Financial Systems Support	409,658		409,658	200,439	49%	2.0	2.0	-
Accounting Services	Accounts Payable	621,161		621,161	1,131	0%	5.0	5.0	-
	Accounting	1,790,668	-	1,790,668	395,552	22%	8.3	8.3	-
	Payroll	823,802		823,802	426,055	52%	5.0	5.0	-
Financial Management & Accountability	Budget	1,179,105		1,179,105	531,716	45%	5.0	5.0	-
	Grants	1,152,112	202,747	1,354,860	435,039	32%	7.0	6.0	1.0
	Procurement & Contract Services	1,285,254	-	1,285,254	421,028	33%	8.0	7.0	1.0
<b>TOTAL</b>		<b>8,203,999</b>	<b>202,747</b>	<b>8,406,746</b>	<b>2,860,000</b>	<b>34%</b>	<b>44.0</b>	<b>42.0</b>	<b>2.0</b>
<b>FY24-25 Budget (Amended)</b>		<b>8,152,782</b>	<b>267,001</b>	<b>8,419,783</b>	<b>2,750,000</b>	<b>33%</b>	<b>45.0</b>	<b>41.0</b>	<b>4.0</b>
<b>\$ Increase (Decrease)</b>		<b>51,217</b>	<b>(64,254)</b>	<b>(13,036)</b>	<b>110,000</b>		<b>(1.0)</b>	<b>1.0</b>	<b>(2.0)</b>
<b>% Increase (Decrease)</b>		<b>1%</b>	<b>-24%</b>	<b>0%</b>	<b>4%</b>		<b>-2%</b>	<b>2%</b>	<b>-50%</b>

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

\*\* FY25-26 FTE: The figures align to each department's updated personnel counts

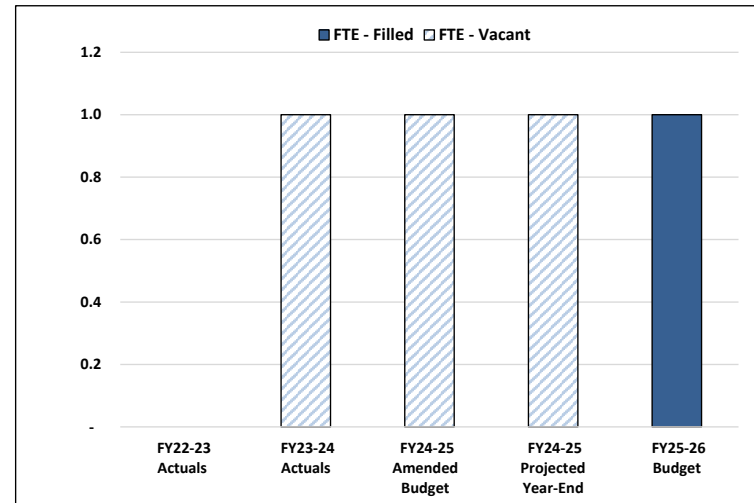
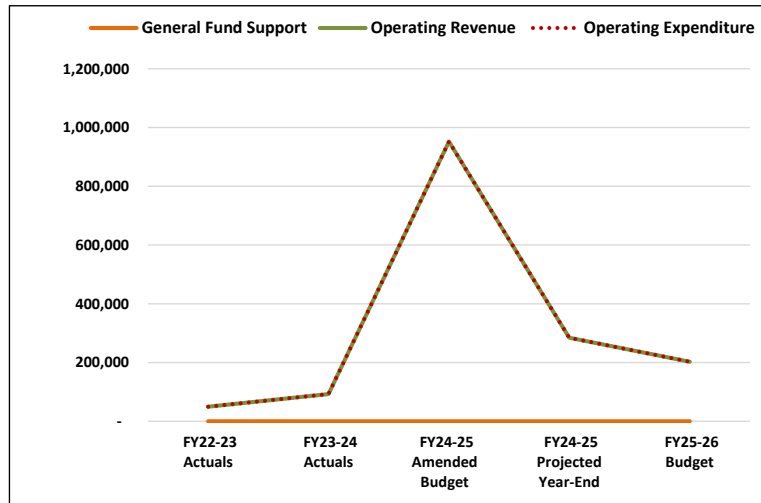
**15-Finance / 100-General Fund  
Summary of Revenue and Expense**

	FY22-23 Actuals	FY23-24 Actuals	FY24-25 Amended Budget	FY24-25 Projected Year-End	FY25-26 Budget	<u>Budget to Budget:</u>		<u>Budget to 3-Year Average:</u>	
						\$ Variance	% Variance	\$ Variance	% Variance
<b>Beginning Fund Balance</b>	492,127	239,524	367,000	367,151	242,005	(124,995)	-34%	(124,262)	-34%
Taxes	-	77,149	120,000	160,000	175,000	55,000	46%	95,950	121%
Federal, State, Local, All Other Gifts	-	191	-	-	-	-	-	(64)	-100%
Charges, Fees, License, Permits	5,047,368	4,474,450	4,265,165	4,365,465	4,606,995	341,830	8%	(22,099)	0%
Revenue from Bonds & Other Debts	-	-	-	-	-	-	-	-	-
All Other Revenue Resources	291,948	304,862	650,619	295,000	320,000	(330,619)	-51%	22,730	8%
Other Interfund Transfers	-	200,000	-	-	-	-	-	(66,667)	-100%
General Fund Support	2,998,840	2,535,161	2,750,000	2,750,000	2,860,000	110,000	4%	98,666	4%
<b>Operating Revenue</b>	<b>8,338,156</b>	<b>7,591,813</b>	<b>7,785,784</b>	<b>7,570,465</b>	<b>7,961,995</b>	<b>176,211</b>	<b>2%</b>	<b>128,517</b>	<b>2%</b>
<b>Total Revenue</b>	<b>8,830,284</b>	<b>7,831,337</b>	<b>8,152,784</b>	<b>7,937,616</b>	<b>8,204,000</b>	<b>51,216</b>	<b>1%</b>	<b>4,255</b>	<b>0%</b>
Personnel Services	6,005,485	6,433,454	6,920,020	6,621,448	7,108,546	188,526	3%	755,083	12%
Materials and Services	2,047,316	1,030,732	1,232,762	1,074,163	1,095,453	(137,309)	-11%	(288,617)	-21%
Capital Outlay	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>8,052,801</b>	<b>7,464,186</b>	<b>8,152,782</b>	<b>7,695,611</b>	<b>8,203,999</b>	<b>51,217</b>	<b>1%</b>	<b>466,466</b>	<b>6%</b>
Debt Service	-	-	-	-	-	-	-	-	-
Special Payments	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-	-	-
<b>Total Appropriated</b>	<b>8,052,801</b>	<b>7,464,186</b>	<b>8,152,782</b>	<b>7,695,611</b>	<b>8,203,999</b>	<b>51,217</b>	<b>1%</b>	<b>466,466</b>	<b>6%</b>
Reserve for Future Expenditures	-	-	-	-	-	-	-	-	-
<b>Total Expense</b>	<b>8,052,801</b>	<b>7,464,186</b>	<b>8,152,782</b>	<b>7,695,611</b>	<b>8,203,999</b>	<b>51,217</b>	<b>1%</b>	<b>466,466</b>	
<b>Revenues Less Expenses</b>	<b>777,483</b>	<b>367,151</b>	<b>-</b>	<b>242,005</b>	<b>-</b>				
<u>Full Time Equivalent (FTE)</u> <span style="float:right">As Of 03/2025</span>									
FTE - Total	49.7	47.7	44.0	44.0	43.0	(1.0)			
FTE - Filled	44.7	46.7	41.0	41.0	41.0	-			
FTE - Vacant	5.0	1.0	3.0	3.0	2.0	(1.0)			



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

	FY22-23	FY23-24	FY24-25	FY24-25	FY25-26	<u>Budget to Budget:</u>		<u>Budget to 3-Year Average:</u>	
	Actuals	Actuals	Amended Budget	Projected Year-End	Budget	\$	%	\$	%
						Variance	Variance	Variance	Variance
<b>Beginning Fund Balance</b>	-	-	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-	-	-
Federal, State, Local, All Other Gifts	49,708	92,628	952,541	284,630	202,748	(749,793)	-79%	60,426	42%
Charges, Fees, License, Permits	-	-	-	-	-	-	-	-	-
Revenue from Bonds & Other Debts	-	-	-	-	-	-	-	-	-
All Other Revenue Resources	-	-	-	-	-	-	-	-	-
Other Interfund Transfers	-	-	-	-	-	-	-	-	-
General Fund Support	-	-	-	-	-	-	-	-	-
<b>Operating Revenue</b>	<b>49,708</b>	<b>92,628</b>	<b>952,541</b>	<b>284,630</b>	<b>202,748</b>	<b>(749,793)</b>	<b>-79%</b>	<b>60,426</b>	<b>42%</b>
<b>Total Revenue</b>	<b>49,708</b>	<b>92,628</b>	<b>952,541</b>	<b>284,630</b>	<b>202,748</b>	<b>(749,793)</b>	<b>-79%</b>	<b>60,426</b>	<b>42%</b>
Personnel Services	-	23,456	169,631	166,493	180,505	10,874	6%	117,189	185%
Materials and Services	49,708	69,172	97,370	118,137	22,242	(75,128)	-77%	(56,764)	-72%
Capital Outlay	-	-	685,541	-	-	(685,541)	-100%	-	-
<b>Operating Expenditure</b>	<b>49,708</b>	<b>92,628</b>	<b>952,542</b>	<b>284,630</b>	<b>202,747</b>	<b>(749,795)</b>	<b>-79%</b>	<b>60,425</b>	<b>42%</b>
Debt Service	-	-	-	-	-	-	-	-	-
Special Payments	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-	-	-
<b>Total Appropriated</b>	<b>49,708</b>	<b>92,628</b>	<b>952,542</b>	<b>284,630</b>	<b>202,747</b>	<b>(749,795)</b>	<b>-79%</b>	<b>60,425</b>	<b>42%</b>
Reserve for Future Expenditures	-	-	-	-	-	-	-	-	-
<b>Total Expense</b>	<b>49,708</b>	<b>92,628</b>	<b>952,542</b>	<b>284,630</b>	<b>202,747</b>	<b>(749,795)</b>	<b>-79%</b>	<b>60,425</b>	
<b>Revenues Less Expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>				
<u>Full Time Equivalent (FTE)</u>				<i>As Of 03/2025</i>					
FTE - Total	-	1.0	1.0	1.0	1.0	-			
FTE - Filled	-	-	-	-	1.0	1.0			
FTE - Vacant	-	1.0	1.0	1.0	-	(1.0)			



# FY25-26 Looking Ahead

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## CHALLENGES

### Internal

- Separate department or office processes reduce efficiency.
- Redundant software systems requiring multiple reconciliations.

### External

- Rapidly changing federal financial landscape resulting in revenue uncertainty which impacts long term forecasting.

## OPPORTUNITIES

### Increase Efficiencies

- Standardization of financial processes.
- Consolidation of redundant software.
- Increased staff training on financial systems.

The logo for Clackamas County features a teal triangle with a white swoosh cutting through it from the bottom left to the top right.

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**CLACKAMAS**  
C O U N T Y



Finance (15)

Finance Only

Department Budget Summary by Fund

Line of Business	Program	FY25-26 General Fund (100)	FY25-26 Special Grants Fund (230)	FY25-26 Total Budget	FY25-26 General Fund Support in Budget*	% of Total	FY25-26 FTE **		
							Total	Filled	Vacant
Financial Executive Support	Executive Leadership & Administration	942,240	-	942,240	449,040	48%	3.8	3.8	-
	Financial Systems Support	409,658		409,658	200,439	49%	2.0	2.0	-
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	Accounting	1,790,668	-	1,790,668	395,552	22%	8.3	8.3	-
	Payroll	823,802		823,802	426,055	52%	5.0	5.0	-
Financial Management & Accountability	Budget	1,179,105		1,179,105	531,716	45%	5.0	5.0	-
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	Procurement & Contract Services	1,285,254	-	1,285,254	421,028	33%	8.0	7.0	1.0
<b>TOTAL</b>		<b>8,203,999</b>	<b>202,747</b>	<b>8,406,746</b>	<b>2,860,000</b>	<b>34%</b>	<b>44.0</b>	<b>42.0</b>	<b>2.0</b>
<b>FY24-25 Budget (Amended)</b>		<b>8,152,782</b>	<b>267,001</b>	<b>8,419,783</b>	<b>2,750,000</b>	<b>33%</b>	<b>45.0</b>	<b>41.0</b>	<b>4.0</b>
<b>\$ Increase (Decrease)</b>		<b>51,217</b>	<b>(64,254)</b>	<b>(13,036)</b>	<b>110,000</b>		<b>(1.0)</b>	<b>1.0</b>	<b>(2.0)</b>
<b>% Increase (Decrease)</b>		<b>1%</b>	<b>-24%</b>	<b>0%</b>	<b>4%</b>		<b>-2%</b>	<b>2%</b>	<b>-50%</b>

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

\*\* FY25-26 FTE: The figures align to each department's updated personnel counts



# Financial Executive Support

## Executive Leadership & Administration

### Purpose Statement

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

### Performance Narrative Statement

The Executive Leadership & Administration Program budget is a continuation of current service funding levels. These resources will allow the program to deliver training, financial policy development and implementation to all departments and County staff. Our support is to guide departments to manage and apply best financial practices. This include procurement and facilities services which benefit County residents through responsible management, furthering the strategic objective of building public trust through good government. Through efficient and effective central services in the Finance department operating Department's can focus their efforts on service delivery to other work units and the public.

### Key Performance Measures

		FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Target	FY 24-25 Actuals	FY 25-26 Target
Result	Period Close - Accounting periods will close by June of Fiscal Year for Timely, Accurate and Transparent Financials	NEW	70%	100%	Annual measurement reported after June	100%
Output	Finance Department employees will say that they are empowered and have the tools they need to do their job.	NEW	NEW	100%	84.4%	100%
Customer Service	Department respondents will "agree" or "strongly agree" that they receive quality professional services from the Finance Department that equip them to do their jobs.	NEW	NEW	Survey being developed	Reporting will begin FY25-26	85%
Ratio	Participants per trainings per quarter/25% of FTEs	NEW	NEW	NEW	Reporting will begin FY25-26	25%

Program includes:

Mandated Services

Shared Services

Grant Funding

Explain all "Yes" boxes below

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

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

Explanation	Oversees the annual production of the County's Budget and Comprehensive Annual Financial Report, as well as all other Lines of Business of the Department, which many are required by regulations. Actively manages the County's debt within statutory limits.
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150101-Executive Leadership & Administration

BCC Priority Alignment: Accountable Government

Program Budget Summary

	FY22-23 Actuals	FY23-24 Actuals	FY24-25 Amended Budget	FY24-25 Projected Year-End	FY25-26 Budget	Budget-to-Budget:		Budget-to-3 Yr Avg:	
						\$ Variance	% Variance	\$ Variance	% Variance
<b>Beginning Fund Balance</b>	-	-	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-	-	-
Federal, State, Local, All Other Gifts	-	-	-	-	-	-	-	-	-
Charges, Fees, License, Permits, Fines	-	540,081	535,071	535,371	493,200	(41,871)	-8%	134,716	38%
Revenue from Bonds & Other Debts	-	-	-	-	-	-	-	-	-
All Other Revenue Resources	317	75	-	-	-	-	-	(131)	-100%
Other Interfund Transfers	-	-	-	-	-	-	-	-	-
General Fund Support	899,333	37,397	403,900	358,552	449,040	45,140	11%	17,279	4%
<b>Operating Revenue</b>	<b>899,650</b>	<b>577,553</b>	<b>938,971</b>	<b>893,923</b>	<b>942,240</b>	<b>3,269</b>	<b>0%</b>	<b>151,865</b>	<b>19%</b>
<b>Total Revenue</b>	<b>899,650</b>	<b>577,553</b>	<b>938,971</b>	<b>893,923</b>	<b>942,240</b>	<b>3,269</b>	<b>0%</b>	<b>151,865</b>	<b>19%</b>
Personnel Services	807,439	838,934	905,044	862,197	922,530	17,486	2%	86,340	10%
Materials and Services	78,417	29,644	33,927	31,726	19,710	(14,217)	-42%	(26,886)	-58%
Capital Outlay	-	-	-	-	-	-	-	-	-
<b>Operating Expense</b>	<b>885,856</b>	<b>868,578</b>	<b>938,971</b>	<b>893,923</b>	<b>942,240</b>	<b>3,269</b>	<b>0%</b>	<b>59,454</b>	<b>7%</b>
Debt Service	-	-	-	-	-	-	-	-	-
Special Payments	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-	-	-
<b>Total Appropriated</b>	<b>885,856</b>	<b>868,578</b>	<b>938,971</b>	<b>893,923</b>	<b>942,240</b>	<b>3,269</b>	<b>0%</b>	<b>59,454</b>	<b>7%</b>
Reserve for Future Expenditures	-	-	-	-	-	-	-	-	-
<b>Total Expense</b>	<b>885,856</b>	<b>868,578</b>	<b>938,971</b>	<b>893,923</b>	<b>942,240</b>	<b>3,269</b>	<b>0%</b>	<b>59,454</b>	
<b>Revenues Less Expenses</b>	<b>13,794</b>	<b>(291,025)</b>	<b>-</b>	<b>-</b>	<b>-</b>				

Notes:

None



## Financial Executive Support

## Financial System Support

### Purpose Statement

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

### Performance Narrative Statement

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

### Key Performance Measures

		FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Target	FY 24-25 Actuals	FY 25-26 Target
Result	Decrease the number of report requests to Financial Systems Support (FSS)	NEW	NEW	N/A	Reporting will begin FY25-26	N/A
Output	FSS will provide 17 PeopleSoft Finance system trainings per year to empower County departments to look up financial information	7	4	17	1	17
Customer Service	Trainees who report that they have the knowledge and tools necessary to record, monitor, manage or report their financial information from the County's systems of record	NEW	NEW	Survey being developed	Reporting will begin FY25-26	85%
Ratio	10% of the Financial System Support time per quarter on preparation, presenting, and following up for PeopleSoft Finance system trainings	NEW	NEW	NEW	Reporting will begin FY25-26	10%

Program includes:

Mandated Services

Shared Services

Grant Funding

Explain all "Yes" boxes below

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

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

Explanation



	FY22-23 Actuals	FY23-24 Actuals	FY24-25 Amended Budget	FY24-25 Projected Year-End	FY25-26 Budget	Budget-to-Budget:		Budget-to-3 Yr Avg:	
						\$ Variance	% Variance	\$ Variance	% Variance
<b>Beginning Fund Balance</b>	<b>483,810</b>	<b>239,524</b>	-	-	-	-	-	<b>(241,111)</b>	<b>-100%</b>
Taxes	-	-	-	-	-	-	-	-	-
Federal, State, Local, All Other Gifts	-	-	-	-	-	-	-	-	-
Charges, Fees, License, Permits, Fines	-	142,281	140,344	140,344	209,219	68,875	49%	115,011	122%
Revenue from Bonds & Other Debts	-	-	-	-	-	-	-	-	-
All Other Revenue Resources	-	-	-	-	-	-	-	-	-
Other Interfund Transfers	-	-	-	-	-	-	-	-	-
General Fund Support	154,301	159,007	258,216	248,484	200,439	(57,777)	-22%	13,175	7%
<b>Operating Revenue</b>	<b>154,301</b>	<b>301,288</b>	<b>398,560</b>	<b>388,828</b>	<b>409,658</b>	<b>11,098</b>	<b>3%</b>	<b>128,186</b>	<b>46%</b>
<b>Total Revenue</b>	<b>638,111</b>	<b>540,812</b>	<b>398,560</b>	<b>388,828</b>	<b>409,658</b>	<b>11,098</b>	<b>3%</b>	<b>(112,926)</b>	<b>-22%</b>
Personnel Services	341,236	363,486	373,418	364,696	388,585	15,166	4%	32,112	9%
Materials and Services	57,349	38,979	25,142	24,132	21,073	(4,069)	-16%	(19,080)	-48%
Capital Outlay	-	-	-	-	-	-	-	-	-
<b>Operating Expense</b>	<b>398,586</b>	<b>402,464</b>	<b>398,560</b>	<b>388,828</b>	<b>409,658</b>	<b>11,097</b>	<b>3%</b>	<b>13,031</b>	<b>3%</b>
Debt Service	-	-	-	-	-	-	-	-	-
Special Payments	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-	-	-
<b>Total Appropriated</b>	<b>398,586</b>	<b>402,464</b>	<b>398,560</b>	<b>388,828</b>	<b>409,658</b>	<b>11,097</b>	<b>3%</b>	<b>13,031</b>	<b>3%</b>
Reserve for Future Expenditures	-	-	-	-	-	-	-	-	-
<b>Total Expense</b>	<b>398,586</b>	<b>402,464</b>	<b>398,560</b>	<b>388,828</b>	<b>409,658</b>	<b>11,097</b>	<b>3%</b>	<b>13,031</b>	
<b>Revenues Less Expenses</b>	<b>239,525</b>	<b>138,347</b>	-	-	-				

Notes:

None



## Accounting Services

### Accounts Payable

#### Purpose Statement

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

#### Performance Narrative Statement

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

#### Key Performance Measures

		FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Target	FY 24-25 Actuals	FY 25-26 Target
Result	Decrease the PCard average day's outstanding unreconciled charges later than 30 days	NEW	NEW	N/A	Reporting will begin FY25-26	N/A
Output	Vouchers & payments processed within the Fiscal Year	V: 32,696 P: 17,430	V: 28,595 P: 15,014	N/A	Annual end of FY measure	N/A
Customer Service	Department respondents will "agree" or "strongly agree" that they receive quality professional services from the Finance Accounts Payable staff	NEW	NEW	NEW	Reporting will begin FY25-26	85%
Ratio	ACH Payments vs Checks	ACH: 50% CHK: 50%	ACH: 50% CHK: 50%	ACH: 55% CHK: 45%	Annual end of FY measure	ACH: 60% CHK: 40%

Program includes:

Mandated Services ☐ Y

Shared Services ☐ N

Grant Funding ☐ N

Explain all "Yes" boxes below

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

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

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



150202-Accounts Payable

BCC Priority Alignment: Accountable Government

Program Budget Summary

	FY22-23 Actuals	FY23-24 Actuals	FY24-25 Amended Budget	FY24-25 Projected Year-End	FY25-26 Budget	Budget-to-Budget:		Budget-to-3 Yr Avg:	
						\$ Variance	% Variance	\$ Variance	% Variance
<b>Beginning Fund Balance</b>	<b>488</b>	-	-	-	-	-	-	(163)	-100%
Taxes	-	-	-	-	-	-	-	-	-
Federal, State, Local, All Other Gifts	-	-	-	-	-	-	-	-	-
Charges, Fees, License, Permits, Fines	502,965	154,989	79,036	79,036	320,030	240,994	305%	74,367	30%
Revenue from Bonds & Other Debts	-	-	-	-	-	-	-	-	-
All Other Revenue Resources	265,172	273,703	530,619	275,000	300,000	(230,619)	-43%	28,708	11%
Other Interfund Transfers	-	-	-	-	-	-	-	-	-
General Fund Support	-	89,857	-	241,279	1,131	1,131	-	(109,248)	-99%
<b>Operating Revenue</b>	<b>768,137</b>	<b>518,549</b>	<b>609,655</b>	<b>595,315</b>	<b>621,161</b>	<b>11,506</b>	<b>2%</b>	<b>(6,173)</b>	<b>-1%</b>
<b>Total Revenue</b>	<b>768,625</b>	<b>518,549</b>	<b>609,655</b>	<b>595,315</b>	<b>621,161</b>	<b>11,506</b>	<b>2%</b>	<b>(6,336)</b>	<b>-1%</b>
Personnel Services	397,666	530,294	575,542	556,541	599,304	23,762	4%	104,470	21%
Materials and Services	73,078	26,342	34,113	38,774	21,857	(12,256)	-36%	(24,208)	-53%
Capital Outlay	-	-	-	-	-	-	-	-	-
<b>Operating Expense</b>	<b>470,743</b>	<b>556,636</b>	<b>609,655</b>	<b>595,315</b>	<b>621,161</b>	<b>11,506</b>	<b>2%</b>	<b>80,263</b>	<b>15%</b>
Debt Service	-	-	-	-	-	-	-	-	-
Special Payments	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-	-	-
<b>Total Appropriated</b>	<b>470,743</b>	<b>556,636</b>	<b>609,655</b>	<b>595,315</b>	<b>621,161</b>	<b>11,506</b>	<b>2%</b>	<b>80,263</b>	<b>15%</b>
Reserve for Future Expenditures	-	-	-	-	-	-	-	-	-
<b>Total Expense</b>	<b>470,743</b>	<b>556,636</b>	<b>609,655</b>	<b>595,315</b>	<b>621,161</b>	<b>11,506</b>	<b>2%</b>	<b>80,263</b>	
<b>Revenues Less Expenses</b>	<b>297,882</b>	<b>(38,087)</b>	<b>-</b>	<b>-</b>	<b>-</b>				

Notes:

None



# Accounting Services

## Accounting

### Purpose Statement

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

### Performance Narrative Statement

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

### Key Performance Measures

		FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Target	FY 24-25 Actuals	FY 25-26 Target
Result	Period Close--Accounting periods will close 100% of the time by June of Fiscal Year for Timely, Accurate and Transparent Financials	NEW	NEW	100%	Annual end of FY measure	100%
Output	Number of customer billings issued monthly	NEW	NEW	N/A	Reporting will begin FY25-26	N/A
Customer Service	Department respondents will "agree" or "strongly agree" that they receive quality professional services from Accounting staff	NEW	NEW	NEW	Survey being developed	85%
Ratio	Percentage of cash accounts reconciled within 60 days of Treasury upload	NEW	NEW	NEW	Reporting will begin FY25-26	90%

Program includes:

Mandated Services

Shared Services

Grant Funding

Explain all "Yes" boxes below

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

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

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



	FY22-23 Actuals	FY23-24 Actuals	FY24-25 Amended Budget	FY24-25 Projected Year-End	FY25-26 Budget	Budget-to-Budget:		Budget-to-3 Yr Avg:	
						\$ Variance	% Variance	\$ Variance	% Variance
<b>Beginning Fund Balance</b>	-	-	167,000	367,151	242,005	75,005	45%	119,621	98%
Taxes	-	77,149	120,000	160,000	175,000	55,000	46%	95,950	121%
Federal, State, Local, All Other Gifts	-	-	-	-	-	-	-	-	-
Charges, Fees, License, Permits, Fines	702,380	734,644	803,675	803,675	978,111	174,436	22%	231,211	31%
Revenue from Bonds & Other Debts	-	-	-	-	-	-	-	-	-
All Other Revenue Resources	45	10,063	-	-	-	-	-	(3,369)	-100%
Other Interfund Transfers	-	200,000	-	-	-	-	-	(66,667)	-100%
General Fund Support	-	884,375	467,820	447,907	395,552	(72,268)	-15%	(48,542)	-11%
<b>Operating Revenue</b>	<b>702,425</b>	<b>1,906,231</b>	<b>1,391,495</b>	<b>1,411,582</b>	<b>1,548,663</b>	<b>157,168</b>	<b>11%</b>	<b>208,584</b>	<b>16%</b>
<b>Total Revenue</b>	<b>702,425</b>	<b>1,906,231</b>	<b>1,558,495</b>	<b>1,778,733</b>	<b>1,790,668</b>	<b>232,173</b>	<b>15%</b>	<b>328,205</b>	<b>22%</b>
Personnel Services	390,872	1,078,850	1,126,820	1,111,797	1,239,737	112,917	10%	379,231	44%
Materials and Services	145,068	361,169	431,675	424,931	550,931	119,256	28%	240,542	77%
Capital Outlay	-	-	-	-	-	-	-	-	-
<b>Operating Expense</b>	<b>535,940</b>	<b>1,440,019</b>	<b>1,558,495</b>	<b>1,536,728</b>	<b>1,790,668</b>	<b>232,173</b>	<b>15%</b>	<b>619,773</b>	<b>53%</b>
Debt Service	-	-	-	-	-	-	-	-	-
Special Payments	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-	-	-
<b>Total Appropriated</b>	<b>535,940</b>	<b>1,440,019</b>	<b>1,558,495</b>	<b>1,536,728</b>	<b>1,790,668</b>	<b>232,173</b>	<b>15%</b>	<b>619,773</b>	<b>53%</b>
Reserve for Future Expenditures	-	-	-	-	-	-	-	-	-
<b>Total Expense</b>	<b>535,940</b>	<b>1,440,019</b>	<b>1,558,495</b>	<b>1,536,728</b>	<b>1,790,668</b>	<b>232,173</b>	<b>15%</b>	<b>619,773</b>	
<b>Revenues Less Expenses</b>	<b>166,485</b>	<b>466,212</b>	<b>-</b>	<b>242,005</b>	<b>-</b>				

Notes:

None



## Accounting Services

### Payroll

#### Purpose Statement

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

#### Performance Narrative Statement

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

#### Key Performance Measures

		FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Target	FY 24-25 Actuals	FY 25-26 Target
Result	% Employees paid accurately and on time per pay period	95%	96%	100%	98%	100%
Output	Number of checks cut per month	5,367	5,378	N/A	5,614	N/A
Customer Service	Department respondents will "agree" or "strongly agree" that they receive quality professional services from the Payroll staff	NEW	NEW	NEW	Survey being developed	85%
Ratio	Program cost per check	\$12.35/ check	\$11.27/ check	N/A	\$8.36/ check	N/A

Program includes:

Mandated Services

Shared Services

Grant Funding

Explain all "Yes" boxes below

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

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

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





	FY22-23 Actuals	FY23-24 Actuals	FY24-25 Amended Budget	FY24-25 Projected Year-End	FY25-26 Budget	Budget-to-Budget:		Budget-to-3 Yr Avg:	
						\$ Variance	% Variance	\$ Variance	% Variance
<b>Beginning Fund Balance</b>	-	-	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-	-	-
Federal, State, Local, All Other Gifts	-	-	-	-	-	-	-	-	-
Charges, Fees, License, Permits, Fines	504,985	419,581	404,883	404,883	397,747	(7,136)	-2%	(45,403)	-10%
Revenue from Bonds & Other Debts	-	-	-	-	-	-	-	-	-
All Other Revenue Resources	-	-	-	-	-	-	-	-	-
Other Interfund Transfers	-	-	-	-	-	-	-	-	-
General Fund Support	122,298	308,560	352,822	360,779	426,055	73,233	21%	162,176	61%
<b>Operating Revenue</b>	<b>627,283</b>	<b>728,141</b>	<b>757,705</b>	<b>765,662</b>	<b>823,802</b>	<b>66,097</b>	<b>9%</b>	<b>116,773</b>	<b>17%</b>
<b>Total Revenue</b>	<b>627,283</b>	<b>728,141</b>	<b>757,705</b>	<b>765,662</b>	<b>823,802</b>	<b>66,097</b>	<b>9%</b>	<b>116,773</b>	<b>17%</b>
Personnel Services	721,952	705,011	728,542	740,699	805,040	76,498	11%	82,485	11%
Materials and Services	73,747	22,091	29,163	24,963	18,762	(10,401)	-36%	(21,505)	-53%
Capital Outlay	-	-	-	-	-	-	-	-	-
<b>Operating Expense</b>	<b>795,700</b>	<b>727,103</b>	<b>757,705</b>	<b>765,662</b>	<b>823,802</b>	<b>66,097</b>	<b>9%</b>	<b>60,980</b>	<b>8%</b>
Debt Service	-	-	-	-	-	-	-	-	-
Special Payments	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-	-	-
<b>Total Appropriated</b>	<b>795,700</b>	<b>727,103</b>	<b>757,705</b>	<b>765,662</b>	<b>823,802</b>	<b>66,097</b>	<b>9%</b>	<b>60,980</b>	<b>8%</b>
Reserve for Future Expenditures	-	-	-	-	-	-	-	-	-
<b>Total Expense</b>	<b>795,700</b>	<b>727,103</b>	<b>757,705</b>	<b>765,662</b>	<b>823,802</b>	<b>66,097</b>	<b>9%</b>	<b>60,980</b>	
<b>Revenues Less Expenses</b>	<b>(168,417)</b>	<b>1,038</b>	<b>-</b>	<b>-</b>	<b>-</b>				

Notes:

None



# Financial Management & Accountability

## Budget

### Purpose Statement

The purpose of the Budget program is to provide financial planning, analysis, monitoring and support services so the County's departments, districts, and agencies, may be in compliance with Oregon Local Budget Law per Oregon Revised Statutes, Chapter 294.

### Performance Narrative Statement

These resources allow county leaders and employees with timely services for the management of public funds. This furthers the countywide strategic objective of building public trust through good government.

### Key Performance Measures

		FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Target	FY 24-25 Actuals	FY 25-26 Target
Result	Appropriation in which year-end actual is within 5% of final budget	NEW	NEW	75%	TBD	80%
Output	% of departmental budgets where expenditures do not exceed appropriations at end of fiscal year.	98%	100%	100%	TBD	100%
Customer Service	Conduct 4 budget trainings during the fiscal year to promote understanding of the law, the budgeting system, and the County's process.	100%	100%	100%	100%	100%
Ratio	Year-end Actuals reflect a General Fund Operating Surplus Ratio (Surplus Revenue / Operating Revenue) between 1%-15%, indicating the government's ability to cover its costs and capital projects.	1.1%	2.9%	1.6%	TBD	1%-15%

Program includes:

Mandated Services

Shared Services

Grant Funding

Explain all "Yes" boxes below

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

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

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



150302-Budget

BCC Priority Alignment: Accountable Government

Program Budget Summary

	FY22-23 Actuals	FY23-24 Actuals	FY24-25 Amended Budget	FY24-25 Projected Year-End	FY25-26 Budget	Budget-to-Budget:		Budget-to-3 Yr Avg:	
						\$ Variance	% Variance	\$ Variance	% Variance
<b>Beginning Fund Balance</b>	-	-	200,000	-	-	(200,000)	-100%	-	-
Taxes	-	-	-	-	-	-	-	-	-
Federal, State, Local, All Other Gifts	-	-	-	-	-	-	-	-	-
Charges, Fees, License, Permits, Fines	457,730	641,701	729,490	729,490	647,389	(82,101)	-11%	37,749	6%
Revenue from Bonds & Other Debts	-	-	-	-	-	-	-	-	-
All Other Revenue Resources	-	-	-	-	-	-	-	-	-
Other Interfund Transfers	-	-	-	-	-	-	-	-	-
General Fund Support	686,310	669,317	303,780	358,770	531,716	227,936	75%	(39,750)	-7%
<b>Operating Revenue</b>	<b>1,144,040</b>	<b>1,311,018</b>	<b>1,033,270</b>	<b>1,088,260</b>	<b>1,179,105</b>	<b>145,835</b>	<b>14%</b>	<b>(2,001)</b>	<b>0%</b>
<b>Total Revenue</b>	<b>1,144,040</b>	<b>1,311,018</b>	<b>1,233,270</b>	<b>1,088,260</b>	<b>1,179,105</b>	<b>(54,165)</b>	<b>-4%</b>	<b>(2,001)</b>	<b>0%</b>
Personnel Services	845,924	900,082	921,901	875,290	977,223	55,322	6%	103,457	12%
Materials and Services	378,892	244,223	311,369	212,970	201,882	(109,487)	-35%	(76,813)	-28%
Capital Outlay	-	-	-	-	-	-	-	-	-
<b>Operating Expense</b>	<b>1,224,816</b>	<b>1,144,305</b>	<b>1,233,270</b>	<b>1,088,260</b>	<b>1,179,105</b>	<b>(54,165)</b>	<b>-4%</b>	<b>26,644</b>	<b>2%</b>
Debt Service	-	-	-	-	-	-	-	-	-
Special Payments	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-	-	-
<b>Total Appropriated</b>	<b>1,224,816</b>	<b>1,144,305</b>	<b>1,233,270</b>	<b>1,088,260</b>	<b>1,179,105</b>	<b>(54,165)</b>	<b>-4%</b>	<b>26,644</b>	<b>2%</b>
Reserve for Future Expenditures	-	-	-	-	-	-	-	-	-
<b>Total Expense</b>	<b>1,224,816</b>	<b>1,144,305</b>	<b>1,233,270</b>	<b>1,088,260</b>	<b>1,179,105</b>	<b>(54,165)</b>	<b>-4%</b>	<b>26,644</b>	
<b>Revenues Less Expenses</b>	<b>(80,776)</b>	<b>166,713</b>	<b>-</b>	<b>-</b>	<b>-</b>				

Notes:

None



# Financial Management & Accountability

## Grants

### Purpose Statement

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

### Performance Narrative Statement

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

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

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

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

### Key Performance Measures

		FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Target	FY 24-25 Actuals	FY 25-26 Target
Result	% of grant reports and draws will be submitted timely based on identified deadlines	NEW	NEW	100%	Reporting will begin FY25-26	100%
Output	Number of reports, invoices, and draws submitted for the reporting period.	NEW	NEW	N/A	Reporting will begin FY25-26	N/A
Customer Service	Department respondents will "agree" or "strongly agree" that they receive quality professional services from the Grants staff	NEW	NEW	85%	Reporting will begin FY25-26	85%
Ratio	Grant revenue divided by grant program expenses for each reporting period.	NEW	NEW	N/A	Reporting will begin FY25-26	N/A

Program includes:

Mandated Services ☐ Y

Shared Services ☐ N

Grant Funding ☐ N

Explain all "Yes" boxes below

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

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

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

The County is required to prepare an annual financial report, for each of its governmental entities, and submit the report to the Secretary of State Audits Division by December 31st, as outlined in OAR 162-010-0010 through OAR 162-010-0330.



150303-Grants

BCC Priority Alignment: Accountable Government

Program Budget Summary

	FY22-23 Actuals	FY23-24 Actuals	FY24-25 Amended Budget	FY24-25 Projected Year-End	FY25-26 Budget	Budget-to-Budget:		Budget-to-3 Yr Avg:	
						\$ Variance	% Variance	\$ Variance	% Variance
<b>Beginning Fund Balance</b>	<b>7,829</b>	-	-	-	-	-	-	<b>(2,610)</b>	<b>-100%</b>
Taxes	-	-	-	-	-	-	-	-	-
Federal, State, Local, All Other Gifts	49,708	92,819	267,000	284,630	202,748	(64,252)	-24%	60,362	42%
Charges, Fees, License, Permits, Fines	1,232,850	1,049,782	1,177,197	1,177,197	717,073	(460,124)	-39%	(436,203)	-38%
Revenue from Bonds & Other Debts	-	-	-	-	-	-	-	-	-
All Other Revenue Resources	-	-	-	-	-	-	-	-	-
Other Interfund Transfers	-	-	-	-	-	-	-	-	-
General Fund Support	855,638	-	188,821	92,341	435,039	246,218	130%	119,046	38%
<b>Operating Revenue</b>	<b>2,138,196</b>	<b>1,142,601</b>	<b>1,633,018</b>	<b>1,554,168</b>	<b>1,354,860</b>	<b>(278,158)</b>	<b>-17%</b>	<b>(256,795)</b>	<b>-16%</b>
<b>Total Revenue</b>	<b>2,146,025</b>	<b>1,142,601</b>	<b>1,633,018</b>	<b>1,554,168</b>	<b>1,354,860</b>	<b>(278,158)</b>	<b>-17%</b>	<b>(259,405)</b>	<b>-16%</b>
Personnel Services	1,231,548	949,157	1,246,518	1,175,157	1,106,645	(139,874)	-11%	(11,976)	-1%
Materials and Services	737,226	315,779	386,500	379,011	248,215	(138,285)	-36%	(229,123)	-48%
Capital Outlay	-	-	-	-	-	-	-	-	-
<b>Operating Expense</b>	<b>1,968,773</b>	<b>1,264,935</b>	<b>1,633,018</b>	<b>1,554,168</b>	<b>1,354,860</b>	<b>(278,159)</b>	<b>-17%</b>	<b>(241,099)</b>	<b>-15%</b>
Debt Service	-	-	-	-	-	-	-	-	-
Special Payments	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-	-	-
<b>Total Appropriated</b>	<b>1,968,773</b>	<b>1,264,935</b>	<b>1,633,018</b>	<b>1,554,168</b>	<b>1,354,860</b>	<b>(278,159)</b>	<b>-17%</b>	<b>(241,099)</b>	<b>-15%</b>
Reserve for Future Expenditures	-	-	-	-	-	-	-	-	-
<b>Total Expense</b>	<b>1,968,773</b>	<b>1,264,935</b>	<b>1,633,018</b>	<b>1,554,168</b>	<b>1,354,860</b>	<b>(278,159)</b>	<b>-17%</b>	<b>(241,099)</b>	
<b>Revenues Less Expenses</b>	<b>177,252</b>	<b>(122,334)</b>	<b>-</b>	<b>-</b>	<b>-</b>				

Notes:

None



## Financial Management & Accountability

### Procurement and Contract Services

#### Purpose Statement

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

#### Performance Narrative Statement

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

#### Key Performance Measures

		FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Target	FY 24-25 Actuals	FY 25-26 Target
Result	Decreased incomplete Procurement and Contracts Service (PACS) requests from departments	NEW	N/A	N/A	Annual end of FY measure	N/A
Output	Purchase Orders Created	968	1613	N/A	1416	N/A
Customer Service	% of customers surveyed respond that communication from procurement was clear and supportive for a timely and smooth process	NEW	NEW	NEW	Survey is being developed	80%
Ratio	% of procurement staff time per quarter on procurement individual and formal trainings	NEW	NEW	NEW	Reporting will begin FY25-26	10%

Program includes:

Mandated Services

Shared Services

Grant Funding

Explain all "Yes" boxes below

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

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

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



150304-Procurement & Contract Services

BCC Priority Alignment: Accountable Government

Program Budget Summary

	FY22-23 Actuals	FY23-24 Actuals	FY24-25 Amended Budget	FY24-25 Projected Year-End	FY25-26 Budget	Budget-to-Budget:		Budget-to-3 Yr Avg:	
						\$ Variance	% Variance	\$ Variance	% Variance
<b>Beginning Fund Balance</b>	-	-	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-	-	-
Federal, State, Local, All Other Gifts	-	-	-	-	-	-	-	-	-
Charges, Fees, License, Permits, Fines	895,067	791,392	395,469	495,469	844,226	448,757	113%	116,917	16%
Revenue from Bonds & Other Debts	-	-	-	-	-	-	-	-	-
All Other Revenue Resources	26,358	21,020	120,000	20,000	20,000	(100,000)	-83%	(2,459)	-11%
Other Interfund Transfers	-	-	-	-	-	-	-	-	-
General Fund Support	178,567	386,648	774,641	641,888	421,028	(353,613)	-46%	18,660	5%
<b>Operating Revenue</b>	<b>1,099,991</b>	<b>1,199,060</b>	<b>1,290,110</b>	<b>1,157,357</b>	<b>1,285,254</b>	<b>(4,856)</b>	<b>0%</b>	<b>133,118</b>	<b>12%</b>
<b>Total Revenue</b>	<b>1,099,991</b>	<b>1,199,060</b>	<b>1,290,110</b>	<b>1,157,357</b>	<b>1,285,254</b>	<b>(4,856)</b>	<b>0%</b>	<b>133,118</b>	<b>12%</b>
Personnel Services	916,352	1,091,098	1,211,867	1,101,564	1,249,989	38,122	3%	213,651	21%
Materials and Services	147,447	61,676	78,243	55,793	35,265	(42,978)	-55%	(53,040)	-60%
Capital Outlay	-	-	-	-	-	-	-	-	-
<b>Operating Expense</b>	<b>1,063,798</b>	<b>1,152,774</b>	<b>1,290,110</b>	<b>1,157,357</b>	<b>1,285,254</b>	<b>(4,856)</b>	<b>0%</b>	<b>160,611</b>	<b>14%</b>
Debt Service	-	-	-	-	-	-	-	-	-
Special Payments	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-	-	-
<b>Total Appropriated</b>	<b>1,063,798</b>	<b>1,152,774</b>	<b>1,290,110</b>	<b>1,157,357</b>	<b>1,285,254</b>	<b>(4,856)</b>	<b>0%</b>	<b>160,611</b>	<b>14%</b>
Reserve for Future Expenditures	-	-	-	-	-	-	-	-	-
<b>Total Expense</b>	<b>1,063,798</b>	<b>1,152,774</b>	<b>1,290,110</b>	<b>1,157,357</b>	<b>1,285,254</b>	<b>(4,856)</b>	<b>0%</b>	<b>160,611</b>	
<b>Revenues Less Expenses</b>	<b>36,193</b>	<b>46,286</b>	<b>-</b>	<b>-</b>	<b>-</b>				

Notes:

None