

Treasurer's Office

Budget Presentation
Fiscal Year 2025-2026





Office of the County Treasurer (19)

Department Budget Summary by Fund

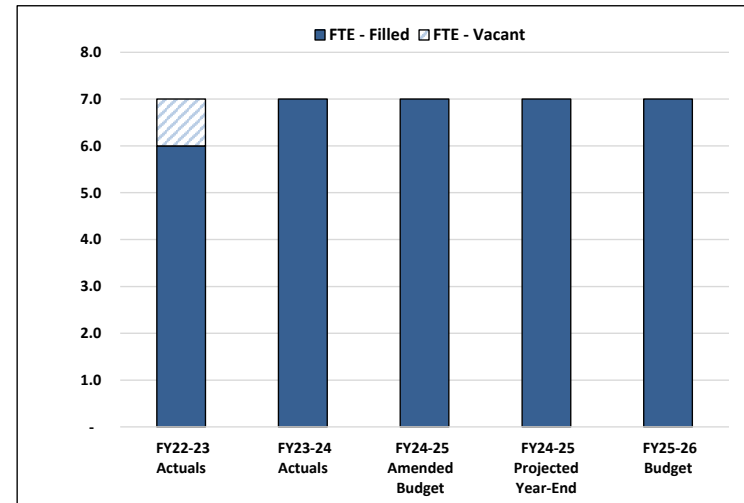
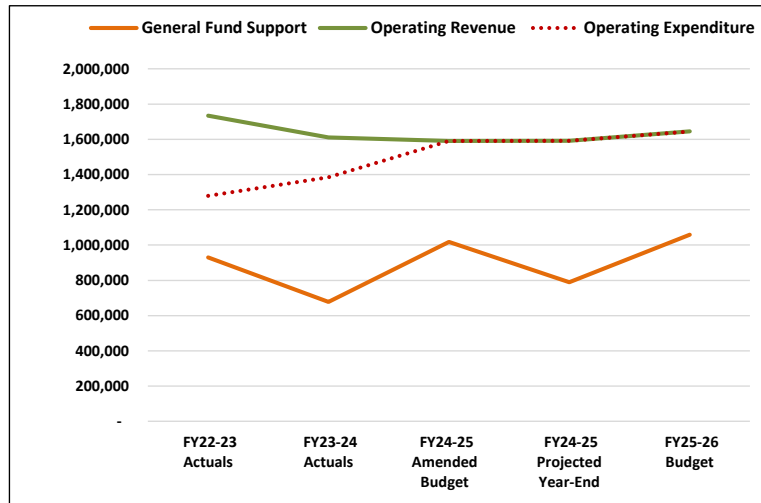
| Line of Business | Program | FY25-26 General Fund (100) | FY25-26 Total Budget | FY25-26 General Fund Support in Budget** | % of Total | FY25-26 FTE ** | | |
|---------------------------------|----------------|-------------------------------------|----------------------------|---|---------------|----------------|--------|--------|
| | | | | | | Total | Filled | Vacant |
| Treasury Services | Treasury | 1,197,770 | 1,197,770 | 611,465 | 51% | 5.0 | 5.0 | - |
| Internal Audit Services | Internal Audit | 447,070 | 447,070 | 447,070 | 100% | 2.0 | 2.0 | - |
| TOTAL | | 1,644,840 | 1,644,840 | 1,058,535 | 64% | 7.0 | 7.0 | 0.0 |
| FY24-25 Budget (Amended) | | 1,590,813 | 1,590,813 | 1,017,822 | 64% | 7.0 | 7.0 | 0.0 |
| \$ Increase (Decrease) | | 54,027 | 54,027 | 40,713 | | 0.0 | 0.0 | 0.0 |
| % Increase (Decrease) | | 3% | 3% | 4% | | 0% | 0% | - |

* 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

**19-Treasurer's Office / 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 |
| Beginning Fund Balance | - | - | - | - | - | - | - | - | - |
| Taxes | - | - | - | - | - | - | - | - | - |
| Federal, State, Local, All Other Gifts | - | - | - | - | - | - | - | - | - |
| Charges, Fees, License, Permits | 804,155 | 932,937 | 572,991 | 802,000 | 586,305 | 13,314 | 2% | (260,059) | -31% |
| Revenue from Bonds & Other Debts | - | - | - | - | - | - | - | - | - |
| All Other Revenue Resources | - | 69 | - | - | - | - | - | (23) | -100% |
| Other Interfund Transfers | - | - | - | - | - | - | - | - | - |
| General Fund Support | 930,281 | 677,475 | 1,017,822 | 789,646 | 1,058,535 | 40,713 | 4% | 259,401 | 32% |
| Operating Revenue | 1,734,436 | 1,610,481 | 1,590,813 | 1,591,646 | 1,644,840 | 54,027 | 3% | (681) | 0% |
| Total Revenue | 1,734,436 | 1,610,481 | 1,590,813 | 1,591,646 | 1,644,840 | 54,027 | 3% | (681) | 0% |
| Personnel Services | 988,918 | 1,142,194 | 1,263,497 | 1,263,495 | 1,329,269 | 65,772 | 5% | 197,733 | 17% |
| Materials and Services | 290,968 | 242,386 | 327,317 | 328,151 | 315,571 | (11,746) | -4% | 28,402 | 10% |
| Capital Outlay | - | - | - | - | - | - | - | - | - |
| Operating Expenditure | 1,279,887 | 1,384,580 | 1,590,813 | 1,591,646 | 1,644,840 | 54,027 | 3% | 226,135 | 16% |
| Debt Service | - | - | - | - | - | - | - | - | - |
| Special Payments | - | - | - | - | - | - | - | - | - |
| Transfers | - | - | - | - | - | - | - | - | - |
| Contingency | - | - | - | - | - | - | - | - | - |
| Total Appropriated | 1,279,887 | 1,384,580 | 1,590,813 | 1,591,646 | 1,644,840 | 54,027 | 3% | 226,135 | 16% |
| Reserve for Future Expenditures | - | - | - | - | - | - | - | - | - |
| Total Expense | 1,279,887 | 1,384,580 | 1,590,813 | 1,591,646 | 1,644,840 | 54,027 | 3% | 226,135 | |
| Revenues Less Expenses | 454,549 | 225,900 | - | - | - | | | | |
| <u>Full Time Equivalent (FTE)</u> As Of 03/2025 | | | | | | | | | |
| FTE - Total | 7.0 | 7.0 | 7.0 | 7.0 | 7.0 | - | | | |
| FTE - Filled | 6.0 | 7.0 | 7.0 | 7.0 | 7.0 | - | | | |
| FTE - Vacant | 1.0 | - | - | - | - | - | | | |



FY25-26 Looking Ahead

CHALLENGES

- Materials and services budget reduced by 11%.
- Cash Management Activities:
 - Courthouse payments anticipated to begin in May of 2025.
 - One-time funding sources ending or decreasing (e.g. ARPA, CARES, FEMA).
- Interest rates expected to decrease.
- Calls to fraud, waste and abuse hotline increasing.
- Federal funding and federal program uncertainty.

OPPORTUNITIES

- Cash handling training being offered to all Clackamas County municipalities beginning in Fall/Winter 2025.
- Working with county offices and departments on system implementations to improve efficiency and effectiveness, as well as customer or client experiences.
- Real-time capital construction audit.
- Advisory and investigative services provided by Internal Audit support collaboration, well-informed operations, and decision-making practices throughout the county while also helping identify cost savings and wasteful or fraudulent transactions.
- Worked with neighboring counties on a request for proposal for banking services to help ensure the county is receiving the best services at a competitive cost.