



Elizabeth Comfort
Finance Director

Department of Finance

Public Services Building
2051 Kaen Road, Suite 490 | Oregon City, OR 97045

June 22, 2023

BCC Agenda Date/Item: _____

Board of County Commissioners
Clackamas County

Approval of a Resolution adopting and appropriating funds for Fiscal Year 2023-24 Budget, and Imposing and Categorizing Property Tax for 2023-24. The budget is \$1,266,733,717 with appropriations totaling \$1,144,331,087. Funding is through Beginning Fund Balance, Taxes, Federal/State/Local, All Other Gifts & Donations, Charges, Fees, License, Permits, Fines, and Assessments, Revenue from Bonds & Other Debts, All Other Revenue Resources, and Other Interfund Transfers.

| | | | |
|-------------------------------------|--|---------------------------|--------------|
| Previous Board Action/Review | The Clackamas County Budget Committee approved the FY23-24 budget on May 24, 2023 | | |
| Performance Clackamas | Build public trust through good government by providing budget responsibility and transparency | | |
| Counsel Review | No | Procurement Review | No |
| Contact Person | Elizabeth Comfort | Contact Phone | 503-742-5405 |

EXECUTIVE SUMMARY: The Budget Committee met on May 23-24, 2023, to accept the budget message and receive public testimony. Approval was given for: FY23-24 appropriations of \$1,144,391,844, a total budget of \$1,266,794,475, along with the imposing and categorizing of taxes for Clackamas County. The approved budget was published and noticed in accordance with Oregon Budget Law in ORS 294.

Since the budget approval on May 24, 2023, some change have been approved by the County Administrator. These changes are reflected on the next page. The attached budget resolution includes the approved budget, with the adjustments, and results in a FY23-24 appropriation of \$1,144,331,087, and a total budget of \$1,266,733,717; a net reduction from the Budget Committee approved budget of \$60,757.

RECOMMENDATION: Clackamas County staff recommends the Board, acting as the governing body of Clackamas County, approve a resolution for FY23-24 with appropriations of \$1,144,331,087, a total budget of \$1,266,733,717, and imposing and categorizing taxes.

For Filing Use Only

Respectfully submitted,

Patrick Williams

Patrick Williams on behalf of
Elizabeth Comfort
Director, Finance

Attachments: Resolution and Exhibit A



Department of Finance

Public Services Building
2051 Kaen Road, Suite 490 | Oregon City, OR 97045

| Clackamas County (Excluding Districts/Agencies) | | | | | | |
|---|----------------------|----------------------|-------------------------|----------------------|-------------------------|---------------|
| Changes in Resources and Requirements Between Proposed, Approved and Adopted FY23-24 Budget | | | | | | |
| | FY23-24 Proposed | FY23-24 Approved | Approved - Proposed* | FY23-24 Adopted | Adopted - Approved** | % Change |
| Resources by Category | | | | | | |
| Beginning Fund Balance | 343,385,042 | 343,355,124 | (29,918) | 343,355,124 | - | |
| Current Revenues | | | | | | |
| Taxes | 185,073,280 | 185,073,280 | - | 185,073,280 | - | |
| Federal, State, Local, Other Donations | 282,346,413 | 282,346,413 | - | 282,346,413 | - | |
| Charges/Fees/License/Permits/Fines | 197,187,451 | 197,187,451 | - | 197,187,451 | - | |
| Revenue from Bonds & Other Debts | 1,181,584 | 1,181,584 | - | 1,181,584 | - | |
| All Other Revenue Resources | 90,428,859 | 90,428,859 | - | 90,428,859 | - | |
| Interfund Transfers | 13,693,246 | 13,693,246 | - | 13,693,246 | - | |
| General Fund Support | 153,528,518 | 153,528,518 | - | 153,467,761 | (60,757) | -0.04% |
| Subtotal Current Revenues | 923,439,351 | 923,439,351 | 0 | 923,378,594 | (60,757) | -0.01% |
| Total Resources | 1,266,824,393 | 1,266,794,475 | (29,918) | 1,266,733,718 | (60,757) | 0.00% |
| Requirements by Category | | | | | | |
| Personnel Services | 379,828,165 | 379,828,165 | 0 | 379,808,165 | (20,000) | -0.01% |
| Materials & Services | 280,575,707 | 280,575,707 | (0) | 279,405,707 | (1,170,000) | -0.42% |
| Capital Outlay | 103,309,569 | 103,309,569 | - | 103,309,569 | - | |
| Subtotal Current Expenditures | 763,713,441 | 763,713,441 | 0 | 762,523,441 | (1,190,000) | -0.16% |
| Debt Service | 15,044,700 | 15,044,700 | - | 15,044,700 | - | |
| Special Payments | 79,280,743 | 79,280,743 | - | 80,470,743 | 1,190,000 | 1.50% |
| Interfund Transfer | 11,669,459 | 11,669,459 | 0 | 11,669,459 | - | |
| General Fund Support | 153,528,518 | 153,528,518 | (0) | 153,467,761 | (60,757) | -0.04% |
| Contingency | 121,154,983 | 121,154,983 | - | 121,154,983 | - | |
| Total Appropriated | 1,144,391,844 | 1,144,391,844 | 0 | 1,144,331,087 | (60,757) | |
| Reserve for Future Expenditures | 93,134,122 | 93,134,122 | - | 93,134,122 | - | |
| Unappropriated Ending Fund Balance | 29,298,426 | 29,268,508 | (29,918) | 29,268,508 | - | |
| Total Requirements | 1,266,824,392 | 1,266,794,474 | (29,917) | 1,266,733,717 | (60,757) | 0.00% |

* **Proposed to Approved** - This column reflects a change to:

- 1) Move \$30K in fund balance for the merger of Resolution Services Department (Fund 100) into Health, Housing & Human Services Department-Children, Family & Community Connections (Fund 240).

** **Approved to Adopted** - This column reflects changes to:

- 1) Move \$190K within ARPA (Fund 230) from Non Departmental to Health, Housing & Human Services Department-Children, Family & Community Connections.
- 2) Reduce \$61K in General Fund Support to County Administration-Equity Diversity & Inclusion Program (Fund 100-120102). The budget savings has been shifted to Non Departmental's (Fund 100) Materials & Services category.
- 3) Recategorize \$1M within ARPA-County Administration (Fund 230-120102) from Materials & Services to Special Payments.
- 4) Shift Clackamas County Sheriff's Office (CCSO) budget from General Fund-CCSO to two newly created CCSO funds; 207 Inmate Welfare Special Fund and 209 CCSO Forfeiture. The establishment of the two new CCSO funds shifts the budget authority for improved budget and reporting of these legally restricted dollars. Within the CCSO total budget, there is no budget impact.

**BEFORE THE BOARD OF COUNTY COMMISSIONERS
OF CLACKAMAS COUNTY, STATE OF OREGON**

In the Matter of Adopting a Budget,
Making Appropriations and Imposing
and Categorizing Taxes from the
Period of July 1, 2023 to June 30,
2024 for Clackamas County



Resolution No. _____
Page 1 of 2

WHEREAS that the Board of Commissioners, as the governing body of Clackamas County, hereby adopts the expenditure budget approved by the Clackamas County Budget Committee in compliance with Oregon Local Budget Law ORS 294 for the fiscal year beginning July 1, 2023, and ending June 30, 2024, in the sum of \$1,144,391,844 plus an unappropriated ending fund balance of \$122,402,630, for a total of \$1,266,794,475;

WHEREAS; after the Budget Committee meeting the County Administrator approved a reduction of \$60,757 to the Equity, Diversity & Inclusion Program's FY23-24 budget, and this amount reduces the **FY23-24 appropriations to \$1,144,331,087 and FY23-24 Adopted Budget to \$1,266,733,717;**

WHEREAS the established appropriations with adjustments are detailed in the attached **Exhibit A**, which is, by this reference, incorporated herein;

WHEREAS the budget document is now on file at 2051 Kaen Road, in Oregon City, Oregon, and/or available for viewing online at <https://www.clackamas.us/budget>;

WHEREAS proper notice was made to allow for public participation and a public hearing was held on June 22, 2023;

WHEREAS; pursuant to ORS 294.353 Clackamas County intends to close projects/service codes within General Fund 100-Sheriff's Office and transfer the appropriate balances to the newly created Inmate Welfare Special Fund 207 and CCSO Forfeiture Fund 209;

WHEREAS; pursuant to ORS 294.353 Clackamas County declares the Resolution Services Department (Fund 100) unnecessary and intends to transfer the appropriate balances to the newly created Conflict Resolution & Skill's Program within Health, Housing & Human Services' – Children, Family & Community Connections division;

BE IT RESOLVED that the following ad valorem property taxes are hereby imposed for tax year 2023-24 upon the assessed value of all taxable property within the district:

- (1) At the rate of \$2.4042 per \$1,000 of assessed value for permanent rate tax in cities which provide their own police patrol service; and
- (2) At the rate of \$2.9766 per \$1,000 of assessed value for permanent rate tax in remaining cities and unincorporated areas; and
- (3) At the rate of \$0.3680 per \$1,000 of assessed value for local option tax; and
- (4) In the amount of \$5,559,000 for debt service for general obligation bonds.

**BEFORE THE BOARD OF COUNTY COMMISSIONERS
OF CLACKAMAS COUNTY, STATE OF OREGON**

In the Matter of Adopting a Budget,
Making Appropriations and Imposing
and Categorizing Taxes from the
Period of July 1, 2023 to June 30,
2024 for Clackamas County



Resolution No. _____
Page 2 of 2

BE IT RESOLVED that the taxes imposed are hereby categorized for purposes of Article XI section 11b as:

General Government Limitation

| | |
|---|------------------|
| Permanent Rate Tax for Clackamas County - City | \$2.4042/\$1,000 |
| Permanent Rate Tax for Clackamas County - Rural | \$2.9766/\$1,000 |
| Local Option Tax | \$0.3680/\$1,000 |

Excluded from Limitation

General Obligation Bond Debt Service \$5,559,000

BE RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS THAT:

The amounts set forth in **Exhibit A** attached hereto are hereby appropriated and above statements are approved and declared adopted on this 22nd day of June, 2023.

DATED this 22nd day of June, 2023

BOARD OF COUNTY COMMISSIONERS

Chair

Recording Secretary

**SUMMARY OF BUDGETED APPROPRIATIONS
CLACKAMAS COUNTY, OREGON
FY23-24**

| Fund | Appropriation | |
|---|------------------------|-------------|
| <u>100-General Fund</u> | | |
| Assessment & Taxation | 10,169,708 | |
| County Administration | 4,574,431 | |
| County Clerk | 4,218,329 | |
| County Counsel | 3,363,415 | |
| Disaster Management | 3,622,891 | |
| District Attorney (DA) | 18,123,619 | |
| Finance | 7,755,830 | |
| Human Resources (HR) | 5,771,134 | |
| Justice Court | 1,979,710 | |
| Juvenile Department | 10,962,498 | |
| Public & Government Affairs (PGA) | 4,727,527 | |
| Sheriff's Office (CCSO) | 113,853,593 | |
| Transportation & Development (DTD) | 13,047,456 | |
| Treasurer's Office | 1,523,956 | |
| Not Allocated to Organizational Unit | Personnel Services | 25,917,945 |
| Not Allocated to Organizational Unit | Materials and Services | 808,515 |
| Not Allocated to Organizational Unit | Capital Outlay | 250,000 |
| Not Allocated to Organizational Unit | Special Payments | 9,749,969 |
| Not Allocated to Organizational Unit | Transfers | 156,905,897 |
| Not Allocated to Organizational Unit | Contingency | 27,655,013 |
| 100-General Fund Total | 424,981,436 | |
| <u>201-County Fair Fund</u> | | |
| Transportation & Development (DTD) | | |
| Operating | 5,658,402 | |
| Not Allocated to Organizational Unit | Special Payments | 2,000 |
| Not Allocated to Organizational Unit | Contingency | 268,526 |
| 201-County Fair Fund Total | 5,928,928 | |
| <u>204-County School Fund</u> | | |
| Misc/Pass-Through | | |
| Not Allocated to Organizational Unit | Special Payments | 642,821 |
| 204-County School Fund Total | 642,821 | |
| <u>205-Development Services Fund</u> | | |
| Transportation & Development (DTD) | | |
| Operating | 11,143,679 | |
| Not Allocated to Organizational Unit | Contingency | 2,313,490 |
| 205-Development Services Fund Total | 13,457,169 | |

**SUMMARY OF BUDGETED APPROPRIATIONS
CLACKAMAS COUNTY, OREGON
FY23-24**

| Fund | | | Appropriation |
|---|------------------|--|----------------------|
| <u>206-Sheriff's Operating Levy</u> | | | |
| Sheriff's Office (CCSO) | | | |
| Operating | | | 23,524,046 |
| Not Allocated to Organizational Unit | Special Payments | | 20,000 |
| Not Allocated to Organizational Unit | Contingency | | 7,116,661 |
| 206-Sheriff's Operating Levy Total | | | 30,660,707 |
| <u>207-Inmate Welfare Special Fund</u> | | | |
| Sheriff's Office (CCSO) | | | |
| Operating | | | 230,500 |
| 207-Inmate Welfare Special Fund | | | 230,500 |
| <u>208-Lottery Fund</u> | | | |
| Transportation & Development (DTD) | | | |
| Operating | | | 3,612,233 |
| Not Allocated to Organizational Unit | Special Payments | | 1,030,000 |
| Not Allocated to Organizational Unit | Contingency | | 635,900 |
| 208-Lottery Fund | | | 5,278,133 |
| <u>209-CCSO Forfeitures</u> | | | |
| Sheriff's Office (CCSO) | | | |
| Operating | | | 966,893 |
| 209-CCSO Forfeitures | | | 966,893 |
| <u>211-Law Library Fund</u> | | | |
| Law Library | | | |
| Operating | | | 458,549 |
| Not Allocated to Organizational Unit | Contingency | | 100,000 |
| 211-Law Library Fund Total | | | 558,549 |
| <u>212-Library Network</u> | | | |
| Transportation & Development (DTD) | | | |
| Operating | | | 16,808,543 |
| Not Allocated to Organizational Unit | Special Payments | | 67,000 |
| Not Allocated to Organizational Unit | Contingency | | 957,954 |
| 212-Library Network Total | | | 17,833,497 |
| <u>215-Road Fund</u> | | | |
| Transportation & Development (DTD) | | | |
| Operating | | | 87,068,329 |
| Not Allocated to Organizational Unit | Special Payments | | 6,158,754 |
| Not Allocated to Organizational Unit | Transfers | | 2,567,585 |
| Not Allocated to Organizational Unit | Contingency | | 17,175,005 |
| 215-Road Fund Total | | | 112,969,673 |

**SUMMARY OF BUDGETED APPROPRIATIONS
CLACKAMAS COUNTY, OREGON
FY23-24**

| Fund | | | Appropriation |
|--|------------------|--|----------------------|
| <u>218-Property Resources Fund</u> | | | |
| Transportation & Development (DTD) | | | |
| Operating | | | 801,712 |
| Not Allocated to Organizational Unit | Special Payments | | 249,047 |
| Not Allocated to Organizational Unit | Contingency | | 756,391 |
| 218-Property Resources Fund Total | | | 1,807,150 |
| <u>223-Countywide Transportation SDC Fund</u> | | | |
| Transportation & Development (DTD) | | | |
| Operating | | | 370,488 |
| Not Allocated to Organizational Unit | Transfers | | 3,987,711 |
| Not Allocated to Organizational Unit | Contingency | | 5,500,000 |
| 223-Countywide Transportation SDC Fund Total | | | 9,858,199 |
| <u>224-Public Land Cor Pres Fund</u> | | | |
| Transportation & Development (DTD) | | | |
| Operating | | | 1,068,727 |
| Not Allocated to Organizational Unit | Contingency | | 160,309 |
| 224-Public Land Cor Pres Fund Total | | | 1,229,036 |
| <u>230-Special Grants Fund</u> | | | |
| ARPA | | | |
| Operating (multiple departments) | | | 28,979,360 |
| Not Allocated to Organizational Unit | Special Payments | | 3,690,000 |
| 230-Special Grants Fund Total | | | 32,669,360 |

**SUMMARY OF BUDGETED APPROPRIATIONS
CLACKAMAS COUNTY, OREGON
FY23-24**

| Fund | | | Appropriation |
|--|------------------|--|----------------------|
| <u>240-Health Housing & Human Services Fund</u> | | | |
| Health, Housing & Human Services (H3S) | | | |
| Operating | | | 159,370,632 |
| Not Allocated to Organizational Unit | Special Payments | | 57,155,752 |
| Not Allocated to Organizational Unit | Transfers | | 461,797 |
| Not Allocated to Organizational Unit | Contingency | | 10,734,523 |
| 240-Health Housing & Human Services Fund Total | | | 227,722,704 |
| <u>253-Clackamas Health Centers</u> | | | |
| Health, Housing & Human Services (H3S) | | | |
| Operating | | | 55,656,890 |
| Not Allocated to Organizational Unit | Contingency | | 16,771,886 |
| 253-Clackamas Health Centers Total | | | 72,428,776 |
| <u>255-Transient Lodging Tax Fund</u> | | | |
| County Administration | | | |
| Operating | | | 6,523,818 |
| Not Allocated to Organizational Unit | Special Payments | | 700,000 |
| Not Allocated to Organizational Unit | Contingency | | 4,987,742 |
| Not Allocated to Organizational Unit | Transfers | | 589,230 |
| 255-Transient Lodging Tax Fund Total | | | 12,800,790 |
| <u>257-Parks & Forestry Fund</u> | | | |
| Transportation & Development (DTD) | | | |
| Operating | | | 4,430,941 |
| Not Allocated to Organizational Unit | Transfers | | 400,000 |
| Not Allocated to Organizational Unit | Contingency | | 623,983 |
| 257-Parks & Forestry Fund Total | | | 5,454,924 |

**SUMMARY OF BUDGETED APPROPRIATIONS
CLACKAMAS COUNTY, OREGON
FY23-24**

| Fund | | | Appropriation |
|--|--------------------------------------|------------------|----------------------|
| <u>320-Clackamas County Debt Service</u> | | | |
| Non Departmental | | | |
| | Not Allocated to Organizational Unit | Debt Service | 9,463,300 |
| 320-Clackamas County Debt Service Total | | | 9,463,300 |
| <u>321-Clackamas County Debt Service - GO</u> | | | |
| Non Departmental | | | |
| | Not Allocated to Organizational Unit | Debt Service | 5,581,400 |
| 321-Clackamas County Debt Service - GO Total | | | 5,581,400 |
| <u>420-Capital Projects</u> | | | |
| Finance | | | |
| | Operating | Operating | 20,837,002 |
| 420-Capital Projects Total | | | 20,837,002 |
| <u>601-Stone Creek Golf Course</u> | | | |
| Transportation & Development (DTD) | | | |
| | Operating | Operating | 4,785,783 |
| | Not Allocated to Organizational Unit | Transfers | 225,000 |
| | Not Allocated to Organizational Unit | Contingency | 939,399 |
| 601-Stone Creek Golf Course Total | | | 5,950,182 |
| <u>602-Clackamas Broadband Utility</u> | | | |
| Technology Services (TS) | | | |
| | Operating | Operating | 2,671,034 |
| | Not Allocated to Organizational Unit | Special Payments | 45,000 |
| | Not Allocated to Organizational Unit | Contingency | 55,057 |
| 602-Clackamas Broadband Utility Total | | | 2,771,091 |
| <u>605-911 Center Fund</u> | | | |
| Clackamas 911 (CCOM) | | | |
| | Operating | Operating | 10,723,462 |
| | Not Allocated to Organizational Unit | Special Payments | 960,400 |
| | Not Allocated to Organizational Unit | Contingency | 350,000 |
| 605-911 Center Fund Total | | | 12,033,862 |

**SUMMARY OF BUDGETED APPROPRIATIONS
CLACKAMAS COUNTY, OREGON
FY23-24**

| Fund | | | Appropriation |
|---|--------------------------------------|-------------|----------------------|
| <u>744-Facilities Management Fund</u> | | | |
| Finance | | | |
| | Operating | Operating | 15,574,697 |
| | Not Allocated to Organizational Unit | Contingency | 270,776 |
| 744-Facilities Management Fund Total | | | 15,845,473 |
| <u>747-Technology Services Fund</u> | | | |
| Technology Services (TS) | | | |
| | Operating | Operating | 18,970,643 |
| | Not Allocated to Organizational Unit | Contingency | 136,155 |
| 747-Technology Services Fund Total | | | 19,106,798 |
| <u>760-Self-Insurance Fund</u> | | | |
| Human Resources (HR) | | | |
| | Operating | Operating | 37,793,154 |
| | Not Allocated to Organizational Unit | Contingency | 16,027,969 |
| 760-Self-Insurance Fund Total | | | 53,821,123 |
| <u>761-Risk Management Claims Fund</u> | | | |
| Human Resources (HR) | | | |
| | Operating | Operating | 6,436,325 |
| | Not Allocated to Organizational Unit | Contingency | 7,114,443 |
| 761-Risk Management Claims Fund Total | | | 13,550,768 |
| <u>770-Fleet Services Fund</u> | | | |
| Transportation & Development (DTD) | | | |
| | Operating | Operating | 7,387,040 |
| | Not Allocated to Organizational Unit | Contingency | 503,801 |
| 770-Fleet Services Fund Total | | | 7,890,841 |
| Total Appropriated (Above) | | | 1,144,331,087 |
| Total Unappropriated | | | 122,402,630 |
| Total Adopted Budget | | | 1,266,733,717 |