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DIRECTOR

DEPARTMENT OF FINANCE

PUBLIC SERVICES BUILDING
2051 KAEN ROAD | OREGON CITY, OR 97045

June 20, 2019

Board of County Commissioners
Clackamas County

Members of the Board:

Approval of a Resolution for a Clackamas County Supplemental Budget
(Greater Than Ten Percent and Budget Reduction) for Fiscal Year 2018-2019

Purpose/Outcome	Supplemental budget change FY 2018-2019
Dollar Amount and Fiscal Impact	The effect is a decrease in appropriations of (\$12,505,443)
Funding Source	Federal Operating Grants, Charge for services and Other Financing Sources
Duration	July 1, 2018-June 30, 2019
Previous Board Action/Review	Budget Adopted June 28, 2018 and amended December 6, 2018 and April 11, 2019
Strategic Plan Alignment	Build public trust through good government
Contact Person	Jennifer Chambers, 503-742-5425

BACKGROUND:

Each fiscal year it is necessary to reduce allocations or allocate additional sources of revenue and appropriate additional expenditures to more accurately meet the changing requirements of the operating departments. The attached resolution reflects such changes requested by departments in keeping with a legally accurate budget. These changes are in compliance with ORS 294.471, which allows for governing body approval of supplemental budget changes for items ten percent or greater of the qualifying expenditures of the budget funds(s) being adjusted. The required notices have been published.

The County School Fund is recognizing additional US Forest Reserve funding and budgeting for payments to local governments.

The Property Resources recognizing higher than anticipated land sale proceeds and budgeting for tax distribution and appropriating the balance to the General Government category.

The Transportation System Development Charge Fund is adjusting their appropriation categories to better align with actual costs.

The Forest Management Fund recognizing lower than anticipated bond sales proceeds and adjusting appropriations accordingly.

The Capital Projects Reserve Fund is reducing its budget to better align with actual capital improvement work project completions and increasing reserves.

The effect of this Resolution is a decrease in appropriations of (\$12,505,443) including revenues as detailed below

Federal Operating Grants	\$ 155,557.
Charge for Services	(9,000,000.)
Other Financing Sources	<u>(3,661,000.)</u>
Total Recommended	<u>\$ (12,505,443.)</u>

RECOMMENDATION:

Staff respectfully recommends adoption of the attached Resolution Order and Exhibit A in keeping with a legally accurate budget.

Sincerely,

Jennifer Chambers
Budget Manager

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

In the Matter of Providing
Authorization Regarding Adoption of a
Supplemental Budget for items
Greater Than 10 Percent of the Total
Qualifying Expenditures and Making
to Appropriations for Fiscal 2018-19



Resolution Order No. _____
Page 1 of 1

WHEREAS, during the fiscal year changes in appropriated expenditures may become necessary and appropriations may need to be increased, decreased or transferred from one appropriation category to another;

WHEREAS, a supplemental budget for the period of July 1, 2018 through June 30, 2019, inclusive, has been prepared, published and submitted to the taxpayers as provided by statute;

WHEREAS; a hearing to discuss the supplemental budget was held before the Board of County Commissioners on June 20, 2019.

WHEREAS; the funds being adjusted are:

- . County School Fund
- . Property Resources Fund
- . Countywide Transportation SDC Fund
- . Forest Management Fund
- . Capital Projects Reserve Fund,

It further appearing that it is in the best interest of the County to approve this greater than 10 percent change in appropriations for the period of July 1, 2018 through June 30, 2019.

BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS THAT:

Pursuant to its authority under OR 294.473, the supplemental budget be adopted and appropriations established as shown in the attached Exhibit A which by this reference is made a part of this Resolution.

DATED this 20th day of June, 2019

BOARD OF COUNTY COMMISSIONERS

Chair

Recording Secretary

SUMMARY OF SUPPLEMENTAL BUDGET
Exhibit A
CHANGES OF GREATER THAN 10% OF BUDGET
June 20, 2019

Recommended items by revenue source:

Federal Operating Grants	\$ 155,557
Charge for Services	(9,000,000)
Other Financing Sources	(3,661,000)
Total Recommended	<u>\$ (12,505,443)</u>

COUNTY SCHOOL FUND

Revenues:	
Federal Operating Grants	\$ 155,557
Total Revenue	<u>\$ 155,557</u>
Expenses:	
Not Allocated to Organizational Unit	
Special Payments	\$ 155,557
Total Expenditures	<u>\$ 155,557</u>

County School Fund is recognizing additional US Forest Reserve funding and budgeting for payments to local governments.

PROPERTY RESOURCES FUND

Revenues:	
Other Financing Sources	\$ 839,000
Total Revenue	<u>\$ 839,000</u>
Expenses:	
General Government	\$ 703,000
Not Allocated to Organizational Unit	
Special Payments	136,000
Total Expenditures	<u>\$ 839,000</u>

Property Resources recognizing higher than anticipated land sale proceeds and budgeting for tax distribution and appropriating the balance to the General Government category.

TRANSPORTATION SYSTEM DEVELOPMENT CHARGE FUND

Expenses:	
Not Allocated to Organizational Unit	
Special Payments	\$ 46,000
Contingency	(46,000)
Total Expenditures	<u>\$ -</u>

Transportation System Development Charge Fund is adjusting their appropriation categories to better align with actual costs.

SUMMARY OF SUPPLEMENTAL BUDGET
Exhibit A
CHANGES OF GREATER THAN 10% OF BUDGET
June 20, 2019

FOREST MANAGEMENT FUND

Revenues:	
Other Financing Sources	\$ (4,500,000)
Total Revenue	<u>\$ (4,500,000)</u>
Expenses:	
Culture, Education and Recreation	\$ (4,500,000)
Total Expenditures	<u>\$ (4,500,000)</u>

Forest Management Fund recognizing lower than anticipated bond sales proceeds and adjusting appropriations accordingly.

CAPTIAL PROJECTS RESERVE FUND

Revenues:	
Charge for Services	\$ (9,000,000)
Total Revenue	<u>\$ (9,000,000)</u>
Expenses:	
Public Ways and Facilities	\$ (11,280,000)
Not Allocated to Organizational Unit Reserve	2,280,000
Total Expenditures	<u>\$ (9,000,000)</u>

Capital Projects Reserve Fund is reducing its budget to better align with actual capital improvement work project completions and increasing reserves.