



Elizabeth Comfort  
Finance Director

**Department of Finance**

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

December 5, 2024

BCC Agenda Date/Item: \_\_\_\_\_

Board of County Commissioners  
Clackamas County

**Approval of a Board Order adopting a supplemental budget resolution for Fiscal Year 2025. Total Net Increase of Appropriations is \$3,527,064. Funding is through charges for services, federal, state and local Grants, bond and other debt revenue, interfund transfers and other revenue sources.  
No County General Funds are involved.**

<b>Previous Board Action/Review</b>	The budget was adopted on 06-20-24, revised on 09-26-24, and presented at the Board Issue’s meeting on 12-03-24.		
<b>Performance Clackamas</b>	Build public trust through good government by providing budget responsibility and transparency		
<b>Counsel Review</b>	No	<b>Procurement Review</b>	No
<b>Contact Person</b>	Sandra Montoya	<b>Contact Phone</b>	503-742-5424

**EXECUTIVE SUMMARY:** Each fiscal year it is necessary to make budget adjustments to meet the changing requirements of the operating departments. The attached resolution reflects such changes requested by departments in keeping with a legally balanced budget. These adjustments are in compliance with Oregon Local Budget Law ORS 294.433 - ORS 294.481, which allows for governing body approval of budget changes under qualified circumstances. The required notice has been published.

The effect of this resolution is a net increase of \$3,527,064 in appropriations.

**RECOMMENDATION:** Staff respectfully request consideration of this supplemental budget and adoption of the attached Resolution Order.

Sincerely,

*Elizabeth Comfort*

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Finance Director

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Attachments: Resolution and Exhibit A

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

In the Matter of Adopting a FY24-25  
Supplemental Budget and Clackamas  
County and Making Appropriations



Resolution Order No. \_\_\_\_\_

**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, 2024, through June 30, 2025 (FY24-25), has been prepared, and published as provided by statute;

**WHEREAS;** a consent item for the supplemental budget was held before the Board of County Commissioners on December 5, 2024.

**WHEREAS;** the funds being adjusted are:

General Fund – Sheriff’s Office	Health, Housing & Human Services Fund
General Fund – Miscellaneous Pass-Through	Clackamas Broadband Utility Fund
Countywide Transportation SDC Fund	Technology Services Fund
Special Grants Fund	

It further appears that it is in the best interest of the County to approve this change in appropriations for FY24-25;

**NOW THEREFORE,** the Clackamas County Board of Commissioners resolves as follows:

Pursuant to ORS 294.433 through ORS 294.481, the supplemental budget be adopted and appropriations established as shown in **Exhibit A**, attached hereto and incorporated by this reference herein; and

**DATED** this 5th day of December 2024

**BOARD OF COUNTY COMMISSIONERS**

\_\_\_\_\_  
Chair

\_\_\_\_\_  
Recording Secretary

**SUMMARY OF PROPOSED BUDGET CHANGES**  
**Exhibit A**  
**December 5, 2024**  
**SUMMARY OF PROPOSED BUDGET CHANGES**  
 AMOUNTS SHOWN ARE REVISED TOTALS IN THOSE FUNDS BEING MODIFIED

**Item**

<b>1 General Fund 100 - Sheriff's Office</b>							
<b>Resources</b>	<b>Original</b>	<b>Change</b>	<b>Revised</b>	<b>Requirement</b>	<b>Original</b>	<b>Change</b>	<b>Revised</b>
Beginning Fund Balance	80,904.00	-	80,904	Operating Expenses	119,666,074	(6,852,587)	112,813,487
Charges, Fees, License, Permits, Fines, Assessments	20,625,423.00	-	20,625,423	Special Payments	232,920	-	232,920
Federal, State, Local, All Other Gifts & Donations	13,577,726.00	-	13,577,726	Transfers	260,696	-	260,696
Revenue from Bonds & Other Debts	49,000.00	-	49,000				
Other Interfund Transfers	441,720	-	441,720				
General Fund Support	78,281,487	(64,783)	78,216,704				
All Other Revenue Resources	7,103,429	(6,787,804)	315,625				
<b>Revised Total Fund Resources</b>			<b>113,307,102</b>	<b>Revised Total Fund Requirements</b>			<b>113,307,103</b>

Comments: The General Fund - Sheriff's Office has two reporting segments for the Enhanced Law Enforcement District program; one program shown in Fund 216 ELED and a second in the General Fund 100. The General Fund program of Enhanced Law Enforcement will be closed so all transactions can be posted into Fund 216 ELED. Note: Similar to other Clackamas County districts/agencies, payroll will be posted in the General Fund 100 - Miscellaneous Pass-Through program, and ELED will reimburse the General Fund each payroll. See item 2.

<b>2 General Fund 100 - Miscellaneous Pass-Through ELED Payroll</b>							
<b>Resources</b>	<b>Original</b>	<b>Change</b>	<b>Revised</b>	<b>Requirement</b>	<b>Original</b>	<b>Change</b>	<b>Revised</b>
All Other Revenue Resources	-	6,723,021	6,723,021	Operating Expenses	-	6,787,804	6,787,804
General Fund Support	-	64,783	64,783				
<b>Revised Total Fund Resources</b>			<b>6,787,804</b>	<b>Revised Total Fund Requirements</b>			<b>6,787,804</b>

Comments: A new General Fund 100 - Miscellaneous Pass-Through ELED program was created to process payroll consistent with the other Clackamas County districts/agencies and close the program in General Fund 100-ELED. Fund 216 ELED will reimburse the General Fund 100 each payroll. See item 1.

<b>3 Countywide Transportation SDC Fund 223</b>							
<b>Resources</b>	<b>Original</b>	<b>Change</b>	<b>Revised</b>	<b>Requirement</b>	<b>Original</b>	<b>Change</b>	<b>Revised</b>
Beginning Fund Balance	18,664,547.96	-	18,664,548	Operating Expenses	464,697	-	464,697
Charges, Fees, License, Permits, Fines, Assessments	1,030,300	-	1,030,300	Transfers	2,752,932	146,866	2,899,798
All Other Revenue Resources	600,000	-	600,000	Reserve for Future Expenditures	11,577,219	-	11,577,219
				Contingency	5,500,000	(146,866)	5,353,134
<b>Revised Total Fund Resources</b>			<b>20,294,848</b>	<b>Revised Total Fund Requirements</b>			<b>20,294,848</b>

Comments: The Countywide Transportation SDC Fund 223 is increasing its Transfer budget authority to cover costs increases due to changes made to SE 172nd project, which required additional TSDC contributions.

<b>4 Special Grants Fund 230</b>							
<b>Resources</b>	<b>Original</b>	<b>Change</b>	<b>Revised</b>	<b>Requirement</b>	<b>Original</b>	<b>Change</b>	<b>Revised</b>
Beginning Fund Balance	55,923	-	55,923	Operating Expenses	38,933,698	(1,026,535)	37,907,163
Federal, State, Local, All Other Gifts & Donations	48,638,673	-	48,638,673	Special Payments	18,517,580	1,026,535	19,544,115
All Other Revenue Resources	8,756,682	-	8,756,682				
<b>Revised Total Fund Resources</b>			<b>57,451,278</b>	<b>Revised Total Fund Requirements</b>			<b>57,451,278</b>

Comments: The Special Grants Fund is transferring from Operating Expenses to Special Payments to align budget authority to actuals.

<b>5 Health Housing &amp; Human Services (H3S) Fund 240</b>							
<b>Resources</b>	<b>Original</b>	<b>Change</b>	<b>Revised</b>	<b>Requirement</b>	<b>Original</b>	<b>Change</b>	<b>Revised</b>
Beginning Fund Balance	125,496,534	-	125,496,534	Operating Expenses	245,449,216	1,148,918	246,598,134
Charges, Fees, License, Permits, Fines, Assessments	13,790,957	(32,000)	13,758,957	Special Payments	46,920,634	(158,255)	46,762,379
Federal, State, Local, All Other Gifts & Donations	175,610,942	1,269,532	176,880,474	Contingency	953,570	296,869	1,250,439
Revenue from Bonds & Other Debts	260,000	-	260,000	Transfers	14,730,067	-	14,730,067
Other Interfund Transfers	-	50,000	50,000	Reserve for Future Expenditures	18,544,971	-	18,544,971
General Fund Support	10,004,633	-	10,004,633				
All Other Revenue Resources	1,435,391	-	1,435,391				
<b>Revised Total Fund Resources</b>			<b>327,885,989</b>	<b>Revised Total Fund Requirements</b>			<b>327,885,990</b>

Comments: H3S lines of business (Housing & Community Development, Children, Family & Community Connections and Social Services) are recognizing additional Federal and State funding and Other Interfund Transfer revenue and reducing Special Payments and increasing Operating Expenses for two new positions and program costs and an increase in Contingency.

<b>6 Clackamas Broadband Utility Fund 602</b>							
<b>Resources</b>	<b>Original</b>	<b>Change</b>	<b>Revised</b>	<b>Requirement</b>	<b>Original</b>	<b>Change</b>	<b>Revised</b>
Beginning Fund Balance	114,000	56,117	170,117	Operating Expenses	2,971,674	56,117	3,027,791
Charges, Fees, License, Permits, Fines, Assessments	2,861,672	-	2,861,672	Special Payments	41,000	-	41,000
All Other Revenue Sources	37,000	-	37,000				
<b>Revised Total Fund Resources</b>			<b>3,068,789</b>	<b>Revised Total Fund Requirements</b>			<b>3,068,791</b>

Comments: The Clackamas Broadband Utility Fund is recognizing Beginning Fund Balance and increasing Operating Expenses for computer maintenance work.

<b>7 Technology Services Fund 747</b>							
<b>Resources</b>	<b>Original</b>	<b>Change</b>	<b>Revised</b>	<b>Requirement</b>	<b>Original</b>	<b>Change</b>	<b>Revised</b>
Beginning Fund Balance	4,327,955	2,248,198	6,576,153	Operating Expenses	24,290,832	1,141,889	25,432,721
Charges, Fees, License, Permits, Fines, Assessments	20,891,176	-	20,891,176	Reserve for Future Expenditures	650,000	1,106,309	1,756,309
All Other Revenue Sources	118,000	-	118,000	Contingency	396,300	-	396,300
<b>Revised Total Fund Resources</b>			<b>27,585,329</b>	<b>Revised Total Fund Requirements</b>			<b>27,585,330</b>

Comments: The Technology Services Fund is recognizing Beginning Fund Balance and increasing Operating Expenses to complete projects and increasing Reserves for future replacement costs.

*Small differences between Resources and Requirements may exist due to rounding.*