



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

A Public Hearing for the approval of a Supplemental Budget Resolution for Fiscal Year 2022-2023. Fiscal impact is a net decrease in appropriations of \$904,632. This decrease is due to elimination of Debt Appropriation of \$6 million. Funding includes Beginning Fund Balance, Federal and State Grants, and Charge for Services. County General Funds net increase of \$960,000.

Previous Board Action/Review	Budget Adopted June 9, 2022 and Revised in 2022 on: September 22nd, November 23rd, and December 15 th , and March 30, 2023 Issues Meeting June 20, 2023		
Performance Clackamas	Build public trust through good government by providing budget responsibility and transparency		
Counsel Review	No	Procurement Review	No
Contact Person	Sandra Montoya	Contact Phone	503-742-5424

EXECUTIVE SUMMARY: Each fiscal year it is necessary to reduce 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 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 reduction of \$904,632 in appropriations, primarily due to a budgeted debt issuance that didn't materialize. The resolution also includes a \$960,000 increase in General Fund Support.

RECOMMENDATION: Staff respectfully request a public hearing for the 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 Providing Authorization
Regarding Adoption of a Supplemental
Budget and Making Appropriations for
Fiscal Year 2022-23



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, 2022 through June 30, 2023, inclusive, has been prepared, published and submitted to the taxpayers as provided by statute;

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; a public hearing to discuss the supplemental budget was held before the Board of County Commissioners on June 22, 2023.

WHEREAS; the funds being adjusted are:

General Fund – Non Departmental	Library Network Fund
General Fund – County Administration	Health, Housing, and Human Services (H3S) Fund
General Fund – Sheriff Office	Technology Services Fund
Inmate Welfare Special Fund	Risk Management Claims Fund
CCSO Forfeiture Fund	Fleet Services Fund

It further appearing that it is in the best interest of the County to approve this change in appropriations for the period of July 1, 2022 through June 30, 2023.

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 22nd day of June, 2023

BOARD OF COUNTY COMMISSIONERS

Chair

Recording Secretary

SUMMARY OF PROPOSED BUDGET CHANGES
Exhibit A
June 22, 2023
SUMMARY OF PROPOSED BUDGET CHANGES
 AMOUNTS SHOWN ARE REVISED TOTALS IN THOSE FUNDS BEING MODIFIED

Item	Resources	Original	Change	Revised	Requirement	Original	Change	Revised
1 General Fund 100 - Non Departmental								
	Beginning Fund Balance	70,106,986	-	70,106,986	Operating Expenses	10,006,240	-	10,006,240
	Federal, State, Local, All Other Gifts & Donations	4,285,000		4,285,000	Transfers	155,473,665	960,000	156,433,665
	Charges, Fees, License, Permits, Fines Assessments	16,000		16,000	Reserve for Future Expenditures	25,000,000		25,000,000
	All Other Revenue	381,920		381,920	Contingency	22,071,418	(960,000)	21,111,418
	Taxes	150,947,359		150,947,359	Unappropriated Ending Fund Balance	13,185,947		13,185,947
	Revised Total Fund Resources			225,737,265	Revised Total Fund Requirements			225,737,270
Comments:	The General Fund – Non-Departmental is reducing Contingency and transferring additional General Fund Support to County Administration for Project Turnkey expenses, Library Network for construction projects, and Technology Services phone costs.							
2 General Fund 100 - County Administration								
	Charges, Fees, License, Permits, Fines Assessments	1,050,700	-	1,050,700	Operating Expenses	5,321,600	350,000	5,671,600
	General Fund Support	4,853,900	350,000	5,203,900	Special Payments	583,000		583,000
	Revised Total Fund Resources			6,254,600	Revised Total Fund Requirements			6,254,600
Comments:	The General Fund – County Administration is recognizing additional General Fund Support and increasing Operating Expenses for Project Turnkey costs related to item #1.							
3 General Fund 100 - Sheriff Office								
	Beginning Fund Balance	3,647,590	(838,375)	2,809,215	Operating Expenses	113,154,878	(1,088,300)	112,066,578
	Federal, State, Local, All Other Gifts & Donations	12,573,322	(164,925)	12,408,397	Special Payments	263,970	-	263,970
	Charges, Fees, License, Permits, Fines Assessments	15,415,437	(85,000)	15,330,437	Transfers	146,181		146,181
	Revenue from Bonds & Other Debts	7,000	-	7,000				
	All Other Revenue Sources	7,406,793	-	7,406,793				
	Other Interfund Transfers	359,479	-	359,479				
	General Fund Support	74,155,409	-	74,155,409				
	Revised Total Fund Resources			112,476,730	Revised Total Fund Requirements			112,476,729
Comments:	The General Fund - Sheriff's Office is creating two new funds; Inmate Welfare Special Fund 207 and Forfeitures Fund 209 (referenced in items #4 and #5 below). The corresponding project revenue and expense authority will be moved out of General Fund - Sheriff's Office and into the new funds.							
4 Inmate Welfare Special Fund 207 - Inmate Welfare								
	Beginning Fund Balance	-	128,300	128,300	Operating Expenses	-	213,300	213,300
	Charges, Fees, License, Permits, Fines Assessments	-	85,000	85,000				
	Revised Total Fund Resources			213,300	Revised Total Fund Requirements			213,300
Comments:	The Inmate Welfare Special Fund segregates dollars as required per ORS 169.685.							
5 CCSO Forfeitures Fund 209								
	Beginning Fund Balance	-	710,075	710,075	Operating Expenses	-	875,000	875,000
	Federal, State, Local, All Other Gifts & Donations	-	164,925	164,925				
	Revised Total Fund Resources			875,000	Revised Total Fund Requirements			875,000
Comments:	The CCSO Forfeitures Fund has been create to segregate from the General Fund per ORS 131A.080 and ORS 131A.090 .							
6 Library Network Fund 212								
	Beginning Fund Balance	5,152,239	589,142	5,741,381	Operating Expenses	24,528,408	(3,759,738)	20,768,670
	Charges, Fees, License, Permits, Fines, Assessments	141,996	70,000	211,996	Special Payments	850,000	(780,000)	70,000
	All Other Revenue Resources	969,131	150,000	1,119,131	Contingency	225,908	-	225,908
	Federal, State, Local, All Other Gifts & Donations	3,216,819	-	3,216,819	Debt Service	302,241	(151,120)	151,121
	General Fund Support	2,906,620	500,000	3,406,620	Reserve for Future Expenditures	1,880,247	-	1,880,247
	Revenue from Bonds & Other Debts	15,400,000	(6,000,000)	9,400,000				
	Revised Total Fund Resources			23,095,947	Revised Total Fund Requirements			23,095,946
Comments:	The Library Network Fund is recognizing additional General Fund Support, Beginning Fund Balance, Reimbursements, and Fee revenues and decreasing Revenue from Bonds due to a debt that was not issued. The Library Network Fund is reducing its Operating Expenses, Special Payments, and Debt Service to align with the revenue changes.							
7 Health Housing & Human Services (H3S) Fund 240								
	Beginning Fund Balance	21,705,623	-	21,705,623	Operating Expenses	125,295,406	1,266,005	126,561,411
	Charges, Fees, License, Permits, Fines, Assessments	13,065,953	-	13,065,953	Special Payments	40,464,173	1,460,221	41,924,394
	All Other Revenue Resources	1,935,900	-	1,935,900	Contingency	10,790,533	-	10,790,533
	Federal, State, Local, All Other Gifts & Donations	129,519,529	2,726,226	132,245,755	Transfers	12,220	-	12,220
	General Fund Support	9,720,017	-	9,720,017	Reserve for Future Expenditures	100,000	-	100,000
	Other Interfund Transfers	715,310	-	715,310				
	Revised Total Fund Resources			179,388,558	Revised Total Fund Requirements			179,388,558
Comments:	Impacted Lines of Business: Social Services and Housing & Community Development The Health, Housing and Human Services Fund is recognizing additional Federal and State Grant revenue and increasing Operating Expenses and Special Payments for shelter and emergency hotel services and rent assistance.							

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Item

8 Technology Services Fund 747	Original	Change	Revised	Requirement	Original	Change	Revised
Resources							
Beginning Fund Balance	5,693,642	-	5,693,642	Operating Expenses	22,660,725	110,000	22,770,725
Federal, State, Local, All Other Gifts & Donations	35,000	-	35,000	Reserve for Future Expenditures	800,000	-	800,000
Charges, Fees, License, Permits, Fines, Assessments	17,609,083	-	17,609,083	Contingency	300,000	-	300,000
All Other Revenue Sources	33,000	-	33,000				
Other Interfund Transfers	390,000	-	390,000				
General Fund Support		110,000	110,000				
Revised Total Fund Resources			23,870,725	Revised Total Fund Requirements			23,870,725

Comments: The Technology Services Fund is recognizing General Fund Support and increasing Operating Expenses for higher than-anticipated County phone costs.

9 Risk Management Claims Fund 761	Original	Change	Revised	Requirement	Original	Change	Revised
Resources							
Beginning Fund Balance	12,664,838		12,664,838	Operating Expenses	6,228,424	100,000	6,328,424
Charges, Fees, License, Permits, Fines, Assessments	5,224,626	100,000	5,324,626	Reserve for Future Expenditures	8,842,000	-	8,842,000
All Other Revenue Sources	100,000	-	100,000	Contingency	2,919,040	-	2,919,040
Revised Total Fund Resources			18,089,464	Revised Total Fund Requirements			18,089,464

Comments: The Risk Management Claims Fund is recognizing additional Charges for Service revenue and increasing Operating Expenses due to higher claims' costs.

10 Fleet Services Fund 770	Original	Change	Revised	Requirement	Original	Change	Revised
Resources							
Beginning Fund Balance	454,627	-	454,627	Operating Expenses	6,345,754	500,000	6,845,754
Charges, Fees, License, Permits, Fines, Assessments	5,845,850	500,000	6,345,850	Contingency	93,803	-	93,803
Revenue from Bonds & Other Debts	32,120	-	32,120				
All Other Revenue Resources	6,960	-	6,960				
Other Interfund Transfers	100,000	-	100,000				
Revised Total Fund Resources			6,939,557	Revised Total Fund Requirements			6,939,557

Comments: The Fleet Management Fund is adjusting Charges for Services and Sales revenue and increasing Operating Expenses due to higher fuel costs.

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