



Elizabeth Comfort
Finance Director

Department of Finance

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

September 28, 2023

BCC Agenda Date/Item: _____

Board of County Commissioners
Clackamas County

A Public Hearing to approve a Supplemental Budget Resolution for Fiscal Year 23-24. Fiscal impact is a net increase in appropriations of \$20,216,183. Funding includes Beginning Fund Balance, Federal and State Grants, Charge for Services, Interfund Transfers, and Debt Service. Interfund Transfers include a \$3,425,000 transfer from the General Fund.

Previous Board Action/Review	Budget adopted on June 22, 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 increase of \$20,216,183 in appropriations. The resolution also includes a \$3,425,000 Interfund Transfer from the General Fund.

RECOMMENDATION: Staff respectfully request a public hearing for the consideration of this supplemental budget and adoption of the attached Resolution Order.

Sincerely,

Elizabeth Comfort
Finance Director

For Filing Use Only

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 23-24



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, 2023, through June 30, 2024, inclusive, has been prepared, published, and submitted to the taxpayers as provided by statute;

WHEREAS; a public hearing to discuss the supplemental budget was held before the Board of County Commissioners on September 28, 2023.

WHEREAS; the funds being adjusted are:

General Fund – Non Departmental	Clackamas Health Centers Fund
General Fund – Public Government & Affairs	Clackamas County Debt Service Fund
Library Network Fund	Technology Services Fund
Special Grants Fund	Benefits Administration Fund
Health Housing & Human 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, 2023, through June 30, 2024.

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 28th day of September 2023

BOARD OF COUNTY COMMISSIONERS

Chair

Recording Secretary

SUMMARY OF PROPOSED BUDGET CHANGES
Exhibit A
September 28, 2023
SUMMARY OF PROPOSED BUDGET CHANGES
 AMOUNTS SHOWN ARE REVISED TOTALS IN THOSE FUNDS BEING MODIFIED

Item

1 General Fund 100 - Non Departmental								
Resources	Original	Change	Revised	Requirement	Original	Change	Revised	
Beginning Fund Balance	77,530,649	-	77,530,649	Operating Expenses	1,058,515	-	1,058,515	
Federal, State, Local, All Other Gifts & Donations	5,156,000	-	5,156,000	Transfers	156,643,575	3,425,000	160,068,575	
Charges, Fees, License, Permits, Fines Assessments	13,000	-	13,000	Special Payments	1,586,173	-	1,586,173	
All Other Revenue	2,933,865	-	2,933,865	Reserve for Future Expenditures	27,000,000	-	27,000,000	
Taxes	155,936,480	-	155,936,480	Contingency	26,586,174	(3,425,000)	23,161,174	
				Unappropriated Ending Fund Balance	28,695,558	-	28,695,558	
Revised Total Fund Resources			241,569,994	Revised Total Fund Requirements			241,569,995	

Comments: The General Fund – Non-Departmental is reducing Contingency and transferring of \$2.4 million to the Library Network Fund for the construction of Gladstone and Oak Lodge Libraries, and \$1.0 million to the Clackamas Health Center Fund for the Milwaukie building purchase.

2 General Fund 100 - Public Government & Affairs								
Resources	Original	Change	Revised	Requirement	Original	Change	Revised	
Beginning Fund Balance	70,000	-	70,000	Operating Expenses	4,727,527	167,905	4,895,432	
Charges, Fees, License, Permits, Fines Assessments	1,299,289	-	1,299,289	Special Payments	11,000	-	11,000	
All Other Revenue Resources	2,764,687	167,905	2,932,592					
General Fund Support	604,551	-	604,551					
Revised Total Fund Resources			4,906,432	Revised Total Fund Requirements			4,906,432	

Comments: The General Fund – Public Government & Affairs is recognizing reimbursement revenue and increasing Operating Expenses for a new limited-term position to support the Health, Housing, and Human Services Department.

3 Library Network Fund 212								
Resources	Original	Change	Revised	Requirement	Original	Change	Revised	
Beginning Fund Balance	6,818,540	-	6,818,540	Operating Expenses	16,808,543	2,452,949	19,261,492	
Charges, Fees, License, Permits, Fines, Assessments	215,154	-	215,154	Special Payments	67,000	-	67,000	
All Other Revenue Resources	989,103	-	989,103	Contingency	957,954	-	957,954	
Federal, State, Local, All Other Gifts & Donations	3,984,008	27,949	4,011,957	Debt Service	-	-	-	
Other Interfund Transfers	5,191,673	-	5,191,673	Reserve for Future Expenditures	2,141,671	-	2,141,671	
General Fund Support	2,776,689	2,425,000	5,201,689					
Revised Total Fund Resources			22,428,116	Revised Total Fund Requirements			22,428,117	

Comments: The Library Network Fund is recognizing Interfund Transfer and Federal Grant revenue, and budgeting Operating Expenses for construction of the Gladstone and Oak Lodge libraries. (See Item 1.)

4 Special Grants Fund 230								
Resources	Original	Change	Revised	Requirement	Original	Change	Revised	
Beginning Fund Balance	300,000	-	300,000	Operating Expenses	28,979,360	4,331,805	33,311,165	
All Other Revenue Resources	39,000	-	39,000	Special Payments	3,690,000	-	3,690,000	
Federal, State, Local, All Other Gifts & Donations	32,330,360	4,331,805	36,662,165					
Revised Total Fund Resources			37,001,165	Revised Total Fund Requirements			37,001,165	

Comments: The Special Grants Fund is recognizing additional Federal and State Grant ARPA revenue, and increasing Operating Expenses for the Clackamas Health Center Milwaukie building purchase (\$2.9 million), construction costs for the Gladstone and Oak Lodge libraries (\$930,395), and Operating Expenses for Public Health (\$551,410).

5 Health Housing & Human Services (H3S) Fund 240								
Resources	Original	Change	Revised	Requirement	Original	Change	Revised	
Beginning Fund Balance	74,660,829	-	74,660,829	Operating Expenses	159,370,633	758,942	160,129,575	
Charges, Fees, License, Permits, Fines, Assessments	12,625,694	-	12,625,694	Special Payments	57,155,752	-	57,155,752	
All Other Revenue Resources	1,304,617	-	1,304,617	Contingency	10,734,523	-	10,734,523	
Federal, State, Local, All Other Gifts & Donations	138,128,853	758,942	138,887,795	Transfers	461,797	-	461,797	
Revenue from Bonds & Other Debts	260,000	-	260,000	Reserve for Future Expenditures	9,333,396	-	9,333,396	
General Fund Support	10,076,107	-	10,076,107					
Revised Total Fund Resources			237,815,042	Revised Total Fund Requirements			237,815,043	

Comments: Impacted Lines of Business: Housing & Community Development Public Health, and Behavioral Health. The Health, Housing and Human Services Fund is recognizing additional Federal and State Grant revenue and increasing Operating Expenses.

6 Clackamas Health Centers Fund 253								
Resources	Original	Change	Revised	Requirement	Original	Change	Revised	
Beginning Fund Balance	16,771,886	-	16,771,886	Operating Expenses	55,656,890	8,679,646	64,336,536	
Charges, Fees, License, Permits, Fines, Assessments	49,543,310	529,646	50,072,956	Contingency	16,771,886	(841,870)	15,930,016	
All Other Revenue Resources	170,230	-	170,230	Debt Service	-	60,000	60,000	
Federal, State, Local, All Other Gifts & Donations	5,844,880	-	5,844,880	Interfund Transfers	-	631,870	631,870	
Revenue from Bonds & Other Debts	45,960	7,000,000	7,045,960					
Other Interfund Transfers	-	1,000,000	1,000,000					
General Fund Support	52,510	-	52,510					
Revised Total Fund Resources			80,958,422	Revised Total Fund Requirements			80,958,422	

Comments: The Clackamas Health Centers Fund is recognizing additional revenue from: Loan Proceeds, Charges for Service, and Other Interfund Transfers. On the expense side, Operating Expenses, Debt Service, and Interfund Transfer authority will increase along with a reduction of Contingency for the Milwaukie building purchase and other expansions in the Health Centers programs.

7 Clackamas County Debt Service Fund 320								
Resources	Original	Change	Revised	Requirement	Original	Change	Revised	
All Other Revenue Resources	3,118,360	-	3,118,360	Debt Service	9,463,300	631,870	10,095,170	
Other Interfund Transfers	1,281,960	631,870	1,913,830					
General Fund Support	5,062,980	-	5,062,980					
Revised Total Fund Resources			10,095,170	Revised Total Fund Requirements			10,095,170	

Comments: The Clackamas County Debt Service Fund 320 is recognizing an Interfund Transfer from Clackamas Health Center Fund for a new, August 2023, bank loan. (See item 6.)

8 Technology Services Fund 747								
Resources	Original	Change	Revised	Requirement	Original	Change	Revised	
Beginning Fund Balance	2,103,000	3,343,066	5,446,066	Operating Expenses	18,970,643	2,368,286	21,338,929	
Charges, Fees, License, Permits, Fines, Assessments	18,020,797	-	18,020,797	Reserve for Future Expenditures	1,200,000	-	1,200,000	
All Other Revenue Sources	33,000	-	33,000	Contingency	136,155	974,780	1,110,935	
Other Interfund Transfers	150,000	-	150,000					
Revised Total Fund Resources			23,649,863	Revised Total Fund Requirements			23,649,864	

Comments: The Technology Services Fund is recognizing Beginning Fund Balance, increasing Operating Expenses to complete projects, and increasing Contingency.

SUMMARY OF PROPOSED BUDGET CHANGES
Exhibit A
September 28, 2023
SUMMARY OF PROPOSED BUDGET CHANGES
AMOUNTS SHOWN ARE REVISED TOTALS IN THOSE FUNDS BEING MODIFIED

9 Benefits Administration Fund 760

Resources	Original	Change	Revised	Requirement	Original	Change	Revised
Beginning Fund Balance	25,476,496	-	25,476,496	Operating Expenses	37,793,154	83,495	37,876,649
Charges, Fees, License, Permits, Fines, Assessments	1,989,008	-	1,989,008	Reserve for Future Expenditures	3,283,239	-	3,283,239
All Other Revenue Sources	29,638,858	-	<u>29,638,858</u>	Contingency	16,027,969	(83,495)	<u>15,944,474</u>
Revised Total Fund Resources			57,104,362	Revised Total Fund Requirements			57,104,362

Comments: The Benefits Administration Fund is reducing Contingency and increasing Operating Expenses to add a 6 months limited-term position to implement the new State mandated Oregon Paid Family Leave program.

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

<small>This is used for balancing the total back to the request checker sheet</small>	<small>20,216,183</small>	<small>20,216,183</small>
---	---------------------------	---------------------------