



Elizabeth Comfort  
Finance Director

**Department of Finance**

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

June 16, 2021

Board of County Commissioners  
Clackamas County

Members of the Board:

Resolution Adopting the Clackamas County FY 2021-2022 Budget,  
making Appropriations, Imposing and Categorizing Taxes  
for the Period of July 1, 2021 through June 30, 2022

Purpose/Outcome	Budget adoption for Clackamas County FY 2021-2022
Dollar Amount and Fiscal Impact	The effect is to adopt a budget of \$1,035,465,469
Funding Source	Includes Beginning Fund Balance, Other Revenue Resources, Charges, Fees, License, Permits, Fines, Assessments Revenues, Federal, State, Local All Other Gifts & Donations Revenues, General Fund Support, Other Interfund Transfers, Bonds & Other Debt Revenues and Taxes.
Duration	July 1, 2021 - June 30, 2022
Previous Board Action/Review	Budget Committee approval May 27, 2021
Strategic Plan Alignment	Build public trust through good government
County Counsel Review	Reviewed and approved by County Counsel June 7, 2021
Procurement Review	This is a Budget item and Procurement review is not applicable
Contact Person	Sandra Montoya, 503-742-5424
Contract No.	N/A

**BACKGROUND:**

Attached are the Resolution and exhibits to adopt the budget, and categorize and impose taxes, as published and approved by the Budget Committee in accordance with state budget law.

The attached Resolution establishes a budget for Clackamas County July 1, 2021 through June 30, 2022 of \$1,035,465,469.

**RECOMMENDATION:**

Staff respectfully recommends that the Board adopt the attached Resolution and exhibit.

Sincerely,

*Elizabeth Comfort*

Elizabeth Comfort  
Finance Director

**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, 2021 to June 30,  
2022 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, 2021, and ending June 30, 2022, in the sum of \$962,056,716 plus an unappropriated ending fund balance of \$73,408,755, for a total of \$1,035,465,469;

WHEREAS the established appropriations 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 has been given in newspaper and online to allow for public participation;

WHEREAS it is the desire of the Board of Commissioners to manage the budget with a new chart of accounts for uniformity and consistency between Clackamas County and its component units, and a reduction in the number of accounts and merging/closure of funds is necessary as detailed in **Exhibit B** attached;

BE IT RESOLVED that a new chart of account is implemented in FY21-22 for uniformity and consistency between Clackamas County and its component units. Overall changes include a reduction in number of accounts and merging/closure of funds as detailed in the attached **Exhibit B**;

BE IT RESOLVED, that, pursuant to ORS 294.353, the balance of any merged or closed accounts deemed as unnecessary in **Exhibit B** shall be transferred to the corresponding fund identified in **Exhibit B**;

BE IT RESOLVED, that the Clackamas County Administrator and the Clackamas County Director of Finance are hereby delegated authority to execute any and all documents, and take all actions, reasonably necessary to transfer funds in merged or closed accounts, as described above; and

BE IT RESOLVED that the following ad valorem property taxes are hereby imposed for tax year 2020-2021 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 \$0.2480 per \$1,000 of assessed value for local option tax; and

(4) In the amount of \$5,562,566 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, 2021 to June 30,  
2022, 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	\$0.2480/\$1,000

**Excluded from Limitation**

General Obligation Bond Debt Service \$5,562,566

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 16th day of June, 2021.

**DATED** this 16<sup>th</sup> day of June, 2021

**BOARD OF COUNTY COMMISSIONERS**

\_\_\_\_\_  
Chair

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

**Exhibit A**

**SUMMARY OF BUDGETED APPROPRIATIONS  
CLACKAMAS COUNTY, OREGON  
FISCAL YEAR 2021-22**

<u>GENERAL FUND</u>	<u>APPROPRIATION</u>
Board of County Commissioners & County Administration	5,602,621
Assessor	9,435,548
Clerk	3,718,043
County Counsel	3,129,050
Finance	8,577,633
Human Resources	5,063,699
Public & Government Affairs	5,400,881
Treasurer	1,331,971
Sheriff's Office (CCSO)	88,476,503
Community Corrections	17,537,779
Disaster Management	3,838,671
District Attorney	15,028,549
Justice Court	2,042,309
Juvenile	11,237,173
Resolution Services	1,469,894
Transportation & Development (DTD)	12,566,392
Not Allocated to Organizational Unit:	
Personnel Services	23,762,584
Materials & Services	6,007,240
Special Payments	12,845,079
Transfers	146,676,133
Contingency	19,119,186
FUND TOTAL	<u><u>\$ 402,866,940</u></u>
 <u>Transient Lodging Tax Fund</u>	
County Administration	2,661,542
Not Allocated to Organizational Unit:	
Contingency	1,605,503
FUND TOTAL	<u><u>\$ 4,267,045</u></u>
 <u>COUNTY FAIR FUND</u>	
Business & Community Services (BCS)	2,219,670
Not Allocated to Organizational Unit:	
Special Payments	24,250
Contingency	426,410
FUND TOTAL	<u><u>\$ 2,670,330</u></u>

**Exhibit A**

**SUMMARY OF BUDGETED APPROPRIATIONS  
CLACKAMAS COUNTY, OREGON  
FISCAL YEAR 2021-22**

Lottery Fund

Business & Community Services (BCS)	3,900,379
Not Allocated to Organizational Unit:	
Special Payments	513,650
Transfers	63,000
Contingency	2,687,396
FUND TOTAL	<b>\$ 7,164,425</b>

Library Network Fund

Business & Community Services (BCS)	11,334,031
Not Allocated to Organizational Unit:	
Special Payments	850,000
Contingency	248,881
FUND TOTAL	<b>\$ 12,432,912</b>

Property Resources Fund

Business & Community Services (BCS)	1,379,221
Not Allocated to Organizational Unit:	
Special Payments	162,000
Transfers	100,000
Contingency	82,285
FUND TOTAL	<b>\$ 1,723,506</b>

Parks & Forestry Fund

Business & Community Services (BCS)	5,569,419
Not Allocated to Organizational Unit:	
Special Payments	2,000
Contingency	373,520
FUND TOTAL	<b>\$ 5,944,939</b>

Stone Creek Golf Course Fund

Business & Community Services (BCS)	2,632,999
Not Allocated to Organizational Unit:	
Special Payments	1,000
Transfers	200,000
Contingency	388,019
FUND TOTAL	<b>\$ 3,222,018</b>

**Exhibit A**

**SUMMARY OF BUDGETED APPROPRIATIONS  
CLACKAMAS COUNTY, OREGON  
FISCAL YEAR 2021-22**

<u>Development Services Fund</u>		
Transportation & Development (DTD)		9,935,059
Not Allocated to Organizational Unit:		
Contingency		6,275,455
	FUND TOTAL	<u><u>\$ 16,210,514</u></u>
 <u>Road Fund</u>		
Transportation & Development (DTD)		83,451,841
Not Allocated to Organizational Unit:		
Special Payments		5,405,000
Transfers		1,845,813
Contingency		20,087,999
	FUND TOTAL	<u><u>\$ 110,790,653</u></u>
 <u>Countywide Transportation SDC Fund</u>		
Transportation & Development (DTD)		431,747
Not Allocated to Organizational Unit:		
Transfers		759,556
Special Payments		2,250,000
Contingency		7,365,337
	FUND TOTAL	<u><u>\$ 10,806,640</u></u>
 <u>Public Land Cor Pres Fund</u>		
Transportation & Development (DTD)		943,738
Not Allocated to Organizational Unit:		
Contingency		1,351,871
	FUND TOTAL	<u><u>\$ 2,295,609</u></u>
 <u>Fleet Services Fund</u>		
Transportation & Development (DTD)		6,230,993
Not Allocated to Organizational Unit:		
Contingency		352,674
	FUND TOTAL	<u><u>\$ 6,583,667</u></u>

**Exhibit A**

**SUMMARY OF BUDGETED APPROPRIATIONS  
CLACKAMAS COUNTY, OREGON  
FISCAL YEAR 2021-22**

Health Housing & Human Services Fund

Health, Housing & Human Services (H3S)	94,748,896
Not Allocated to Organizational Unit:	
Special Payments	24,161,768
Transfers	212,213
Debt Service	4,000
Contingency	7,558,625
FUND TOTAL	<u><u>\$ 126,685,502</u></u>

Clackamas Health Centers

Health, Housing & Human Services (H3S)	48,481,131
Not Allocated to Organizational Unit:	
Special Payments	6,376
Contingency	10,561,297
FUND TOTAL	<u><u>\$ 59,048,804</u></u>

Sheriff's Operating Levy Fund

Sheriff's Office (CCSO)	13,652,414
Not Allocated to Organizational Unit:	
Special Payments	270,600
Transfers	54,203
FUND TOTAL	<u><u>\$ 13,977,217</u></u>

Law Library Fund

Law Library	481,798
Not Allocated to Organizational Unit:	
Contingency	11,000
FUND TOTAL	<u><u>\$ 492,798</u></u>

911 Center Fund

Clackamas 911 (CCOM)	9,548,325
Not Allocated to Organizational Unit:	
Special Payments	1,045,000
Contingency	609,334
FUND TOTAL	<u><u>\$ 11,202,659</u></u>

**Exhibit A**

**SUMMARY OF BUDGETED APPROPRIATIONS  
CLACKAMAS COUNTY, OREGON**

FISCAL YEAR 2021-22

Facilities Management Fund

Finance		13,624,342
Not Allocated to Organizational Unit:		
Contingency		1,727,577
	FUND TOTAL	<u>\$ 15,351,919</u>

Clackamas Broadband Utility

Technology Services		2,513,348
Not Allocated to Organizational Unit:		
Special Payments		40,000
Contingency		72,086
	FUND TOTAL	<u>\$ 2,625,434</u>

Technology Services Fund

Technology Services		18,039,979
Not Allocated to Organizational Unit:		
Contingency		300,000
	FUND TOTAL	<u>\$ 18,339,979</u>

Self-Insurance Fund

Human Resources		39,330,085
Not Allocated to Organizational Unit:		
Contingency		11,208,346
	FUND TOTAL	<u>\$ 50,538,431</u>

Risk Management Claims Fund

Human Resources		5,451,214
Not Allocated to Organizational Unit:		
Contingency		4,382,590
	FUND TOTAL	<u>\$ 9,833,804</u>



**Exhibit A**

**SUMMARY OF BUDGETED APPROPRIATIONS  
CLACKAMAS COUNTY, OREGON  
FISCAL YEAR 2021-22**

County School Fund

Not Allocated to Organizational Unit:		
Materials and Services		6,000
Special Payments		494,000
	FUND TOTAL	<u>\$ 500,000</u>

Special Grants Fund

Not Allocated to Organizational Unit:		
Special Payments		40,613,961
	FUND TOTAL	<u>\$ 40,613,961</u>

Capital Projects Fund

Not Allocated to Organizational Unit:		
Materials and Services		5,810,553
Capital Outlay		5,357,736
	FUND TOTAL	<u>\$ 11,168,289</u>

Clackamas County Debt Service Fund

Not Allocated to Organizational Unit:		
Debt Service		9,409,140
	FUND TOTAL	<u>\$ 9,409,140</u>

Clackamas County Debt Service - GO Bond Fund

Not Allocated to Organizational Unit:		
Debt Service		5,289,580
	FUND TOTAL	<u>\$ 5,289,580</u>

<b>TOTAL</b>	<b>962,056,716</b>
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TOTAL APPROPRIATED	962,056,716
TOTAL UNAPPROPRIATED	73,408,755
TOTAL ADOPTED BUDGET	<u>\$ 1,035,465,469</u>

## FY21-22 Fund Merger/Closure

Old Fund	Old Name	New Fund	New Name
207	Resolution Services Fund	100	General Fund
209	Disaster Management Fund	100	General Fund
213	Parks Fund	257	Parks & Forestry Fund
214	Planning Fund	100	General Fund
216	Sheriff's Fund	100	General Fund
216	Sheriff's Fund	206	Sheriff's Operating Levy
217	Code Enf, RCSW & SOWP	100	General Fund
217	Code Enf, RCSW & SOWP	205	Development Services Fund
219	Community Corrections Fund	100	General Fund
220	District Attorney's Fund	100	General Fund
221	Justice Court	100	General Fund
241	Behavioral Health Fund	240	Health Housing & Human Services Fund
242	Social Services Fund	240	Health Housing & Human Services Fund
244	Community Development Fund	240	Health Housing & Human Services Fund
246	Children Fam&Comm Connect Fund	240	Health Housing & Human Services Fund
247	Dog Services Fund	100	General Fund
251	Cty SafetyNet Legisl Loc Projs	100	General Fund
252	Public Health Fund	240	Health Housing & Human Services Fund
256	Tourism Development Fund	255	Transient Lodging Tax Fund
260	Juvenile Fund	100	General Fund
742	Records Management Fund	100	General Fund
746	Telecommunications Svcs Fund	747	Technology Services Fund
748	Central Dispatch Fund	605	911 Center Fund






# FINAL FY21-22 Clack Budget Adoption Resolution 6-7-21.Rev.6.07.2021 FINAL

Final Audit Report

2021-06-08

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By:	Jennifer Johnson (JJohnson@clackamas.us)
Status:	Signed
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