



**Department of Finance**

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

December 15, 2022

Board of County Commissioners  
Clackamas County

Members of the Board:

Approval of a Clackamas County Supplemental Budget Resolution  
for Fiscal Year 2022-2023 (FY22-23)

Purpose/Outcomes	Consent item for supplemental budget change for FY22-23
Dollar Amount and Fiscal Impact	The effect is an increase in appropriations of \$2,514,642
Funding Source	Beginning Fund Balance, Federal and State Operating Grants, and Charge for Services
Duration	July 1, 2022-June 30, 2023
Previous Board Action/Review	Budget Adopted June 9, 2022 and Revised September 22, and November 23, 2022 County Administrator Issues/Updates-December 13, 2022
Strategic Plan Alignment	Build public trust through good government by providing budget responsibility and transparency
Counsel Review	N/A
Procurement Review	1. Was the item processed through Procurement? yes <input type="checkbox"/> no <input checked="" type="checkbox"/> 2. If no, provide brief explanation: This is a Budget item and does not require Procurement's involvement
Contact Person	Sandra Montoya, email <a href="mailto:smontoya@clackamas.us">smontoya@clackamas.us</a>

**BACKGROUND:**

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 an increase in revenues and appropriations of \$2,514,642.

Item

1 General Fund 100 - Human Resources

Resources	Original	Change	Revised	Requirement	Original	Change	Revised
Beginning Fund Balance	103,644	-	103,644	Operating Expenses	5,624,016	327,916	5,951,932
Charges, Fees, License, Permits, Fines Assessments	4,054,669	-	4,054,669				
All Other Revenue	-	327,916	327,916				
General Fund Support	1,465,704	-	1,465,704				
<b>Revised Total Fund Resources</b>			<b>5,951,933</b>	<b>Revised Total Fund Requirements</b>			<b>5,951,932</b>

Comments: The General Fund - Human Resources is recognizing salary reimbursement revenue from Health, Housing and Human Services Department (H3S) to add two limited-term, full-time Human Resources Analyst positions to assist with recruitment work.

2 General Fund 100 - Community Corrections

Resources	Original	Change	Revised	Requirement	Original	Change	Revised
Beginning Fund Balance	2,309,395	(2,309,395)	-	Operating Expenses	18,531,822	(18,531,822)	-
Federal, State, Local, All Other Gifts & Donations	10,198,863	(10,198,863)	-	Special Payments	122,100	(122,100)	-
Charges, Fees, License, Permits, Fines Assessments	590,500	(590,500)	-				
All Other Revenue	383,365	(383,365)	-				
Other Interfund Transfers	27,552	(27,552)	-				
General Fund Support	5,144,247	(5,144,247)	-				
<b>Revised Total Fund Resources</b>			<b>0</b>	<b>Revised Total Fund Requirements</b>			<b>0</b>

Comments: The General Fund - Community Corrections Department is merging with the Sheriff's Office. This change eliminates the budget authority in the Community Corrections Department.

3 General Fund 100 - Sheriff's Office

Resources	Original	Change	Revised	Requirement	Original	Change	Revised
Beginning Fund Balance	1,338,198	2,309,395	3,647,593	Operating Expenses	94,764,927	18,248,083	113,013,010
Federal, State, Local, All Other Gifts & Donations	2,374,462	10,198,863	12,573,325	Transfers	146,181	-	146,181
Charges, Fees, License, Permits, Fines Assessments	14,824,937	590,500	15,415,437	Special Payments	-	405,839	405,839
Revenue from Bonds & Other Debts	7,000	-	7,000				
All Other Revenue	7,023,419	383,365	7,406,784				
Other Interfund Transfers	331,927	27,552	359,479				
General Fund Support	69,011,165	5,144,247	74,155,412				
<b>Revised Total Fund Resources</b>			<b>113,565,030</b>	<b>Revised Total Fund Requirements</b>			<b>113,565,030</b>

Comments: The General Fund - Sheriff's Office is merging with the Community Corrections Department, this change transfers the budget authority to the newly created Parole and Probation Program within the Sheriff's Office. Additionally, the Parole and Probation Program is shifting some budget authority from Operating Expenses to Special Payments.

4 Special Grant Fund 230

Resources	Original	Change	Revised	Requirement	Original	Change	Revised
Beginning Fund Balance	11,882,522	-	11,882,522	Operating Expenses	20,231,585	-	20,231,585
Federal, State, Local, All Other Gifts & Donations	40,694,368	-	40,694,368	Special Payments	19,577,655	-	19,577,655
All Other Revenue Resources	160,000	-	160,000	Transfers	12,927,650	-	12,927,650
<b>Revised Total Fund Resources</b>			<b>52,736,890</b>	<b>Revised Total Fund Requirements</b>			<b>52,736,890</b>

Comments: The Special Grants Fund (ARPA) is changing its adopted budget authority from program level to the fund level in accordance with Oregon Budget Law. There is no dollar change in this budget.

5 Health Housing & Human Services (H3S) Fund 240

Resources	Original	Change	Revised	Requirement	Original	Change	Revised
Beginning Fund Balance	20,786,204	376,069	21,162,273	Operating Expenses	102,320,988	1,245,208	103,566,196
Charges, Fees, License, Permits, Fines, Assessments	13,000,953	-	13,000,953	Special Payments	37,756,342	660,469	38,416,811
All Other Revenue Resources	237,900	-	237,900	Contingency	10,247,183	-	10,247,183
Federal, State, Local, All Other Gifts & Donations	105,976,349	1,529,608	107,505,957	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				
<b>Revised Total Fund Resources</b>			<b>152,342,410</b>	<b>Revised Total Fund Requirements</b>			<b>152,342,410</b>

Impacted Lines of Business: Public Health and Behavioral Health

Comments: Recognizing Beginning Fund Balance for the Center for Population Health Program, new revenue from Oregon Health Authority, and Ballot Measure 108-Cigarette Tax, and budgeting additional expenditure authority in Operating Expenses and Special Payments.

6 Health Centers Fund 253

Resources	Original	Change	Revised	Requirement	Original	Change	Revised
Beginning Fund Balance	11,842,567	-	11,842,567	Operating Expenses	50,444,277	281,049	50,725,326
Federal, State, Local, All Other Gifts & Donations	7,662,727	91,373	7,754,100	Contingency	11,842,567	-	11,842,567
Charges, Fees, License, Permits, Fines, Assessments	42,553,350	189,676	42,743,026				
Revenue from Bonds & Other Debts	45,970	-	45,970				
All Other Revenue Resources	182,230	-	182,230				
<b>Revised Total Fund Resources</b>			<b>62,567,893</b>	<b>Revised Total Fund Requirements</b>			<b>62,567,893</b>

Comments: The Health Center Fund is recognizing additional grants and Charges/Fee revenue and increasing Operating Expenses for new positions.

7 Transient Lodging Tax Fund 255

Resources	Original	Change	Revised	Requirement	Original	Change	Revised
Beginning Fund Balance	7,691,007	-	7,691,007	Operating Expenses	7,338,421	-	7,338,421
Federal, State, Local, All Other Gifts & Donations	319,731	-	319,731	Special Payments	525,000	-	525,000
All Other Revenue Resources	4,769,195	-	4,769,195	Transfers	555,000	-	555,000
				Contingency	4,361,512	-	4,361,512
<b>Revised Total Fund Resources</b>			<b>12,779,933</b>	<b>Revised Total Fund Requirements</b>			<b>12,779,933</b>

Comments: The Transient Lodging Tax Fund is changing its adopted budget authority from program level to the fund level in accordance with Oregon Budget Law. There is no dollar change in this budget.

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

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**8 Self Insurance Fund 760**

Resources	Original	Change	Revised	Requirement	Original	Change	Revised
Beginning Fund Balance	26,671,097	-	26,671,097	Operating Expenses	34,543,386	143,750	34,687,136
Charges, Fees, License, Permits, Fines, Assessments	1,732,490	-	1,732,490	Reserve for Future Expenditures	3,003,552	-	3,003,552
All Other Revenue Sources	31,012,785	-	31,012,785	Contingency	21,869,434	(143,750)	21,725,684
<b>Revised Total Fund Resources</b>			<b>59,416,372</b>	<b>Revised Total Fund Requirements</b>			<b>59,416,372</b>

Comments: The Self Insurance Fund is adding two Human Resources Assistant positions for Benefits Administration support and reducing Contingency.

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**9 Risk Management Claims Fund 761**

Resources	Original	Change	Revised	Requirement	Original	Change	Revised
Beginning Fund Balance	12,664,838	-	12,664,838	Operating Expenses	5,378,424	850,000	6,228,424
Charges, Fees, License, Permits, Fines, Assessments	5,224,626	-	5,224,626	Reserve for Future Expenditures	8,842,000	-	8,842,000
All Other Revenue Sources	100,000	-	100,000	Contingency	3,769,040	(850,000)	2,919,040
<b>Revised Total Fund Resources</b>			<b>17,989,464</b>	<b>Revised Total Fund Requirements</b>			<b>17,989,464</b>

Comments: The Risk Management Claims Fund is increasing Operating Expenses for workers' compensation costs and reducing Contingency.

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

**RECOMMENDATION:**

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

Sincerely,

*Elizabeth Comfort*

Elizabeth Comfort  
Finance Director

**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; a meeting to discuss the supplemental budget was held before the Board of County Commissioners on December 15, 2022.

WHEREAS; the funds being adjusted are:

General Fund – Human Resources	Health Centers Fund
General Fund – Community Corrections	Transient Lodging Tax Fund
General Fund – Sheriff Office	Self-Insurance Fund
Special Grant Fund	Risk & Safety Management Fund
Health, Housing & Human Services (H3S) 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 15th day of December, 2022

**BOARD OF COUNTY COMMISSIONERS**

\_\_\_\_\_  
Chair

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

**SUMMARY OF PROPOSED BUDGET CHANGES**  
**Exhibit A**  
**December 15, 2022**  
 AMOUNTS SHOWN ARE REVISED TOTALS IN THOSE FUNDS BEING MODIFIED

**Item**

<b>1 General Fund 100 - Human Resources</b>		<b>Original</b>	<b>Change</b>	<b>Revised</b>	<b>Requirement</b>	<b>Original</b>	<b>Change</b>	<b>Revised</b>
<b>Resources</b>								
Beginning Fund Balance		103,644	-	103,644	Operating Expenses	5,624,016	327,916	5,951,932
Charges, Fees, License, Permits, Fines Assessments		4,054,669	-	4,054,669				
All Other Revenue		-	327,916	327,916				
General Fund Support		1,465,704	-	1,465,704				
<b>Revised Total Fund Resources</b>				<b>5,951,933</b>	<b>Revised Total Fund Requirements</b>			<b>5,951,932</b>

Comments: The General Fund - Human Resources is recognizing salary reimbursement revenue from Health, Housing and Human Services Department (H35) to add two limited-term, full-time Human Resources Analyst positions to assist with recruitment work.

<b>2 General Fund 100 - Community Corrections</b>		<b>Original</b>	<b>Change</b>	<b>Revised</b>	<b>Requirement</b>	<b>Original</b>	<b>Change</b>	<b>Revised</b>
<b>Resources</b>								
Beginning Fund Balance		2,309,395	(2,309,395)	-	Operating Expenses	18,531,822	(18,531,822)	-
Federal, State, Local, All Other Gifts & Donations		10,198,863	(10,198,863)	-	Special Payments	122,100	(122,100)	-
Charges, Fees, License, Permits, Fines Assessments		590,500	(590,500)	-				
All Other Revenue		383,365	(383,365)	-				
Other Interfund Transfers		27,552	(27,552)	-				
General Fund Support		5,144,247	(5,144,247)	-				
<b>Revised Total Fund Resources</b>				<b>0</b>	<b>Revised Total Fund Requirements</b>			<b>0</b>

Comments: The General Fund - Community Corrections Department is merging with the Sheriff's Office. This change eliminates the budget authority in the Community Corrections Department.

<b>3 General Fund 100 - Sheriff's Office</b>		<b>Original</b>	<b>Change</b>	<b>Revised</b>	<b>Requirement</b>	<b>Original</b>	<b>Change</b>	<b>Revised</b>
<b>Resources</b>								
Beginning Fund Balance		1,338,198	2,309,395	3,647,593	Operating Expenses	94,764,927	18,248,083	113,013,010
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Other Interfund Transfers		331,927	27,552	359,479				
General Fund Support		69,011,165	5,144,247	74,155,412				
<b>Revised Total Fund Resources</b>				<b>113,565,030</b>	<b>Revised Total Fund Requirements</b>			<b>113,565,030</b>

Comments: The General Fund - Sheriff's Office is merging with the Community Corrections Department, this change transfers the budget authority to the newly created Parole and Probation Program within the Sheriff's Office. Additionally, the Parole and Probation Program is shifting some budget authority from Operating Expenses to Special Payments.

<b>4 Special Grant Fund 230</b>		<b>Original</b>	<b>Change</b>	<b>Revised</b>	<b>Requirement</b>	<b>Original</b>	<b>Change</b>	<b>Revised</b>
<b>Resources</b>								
Beginning Fund Balance		11,882,522	-	11,882,522	Operating Expenses	20,231,585	-	20,231,585
Federal, State, Local, All Other Gifts & Donations		40,694,368	-	40,694,368	Special Payments	19,577,655	-	19,577,655
All Other Revenue Resources		160,000	-	160,000	Transfers	12,927,650	-	12,927,650
<b>Revised Total Fund Resources</b>				<b>52,736,890</b>	<b>Revised Total Fund Requirements</b>			<b>52,736,890</b>

Comments: The Special Grants Fund (ARPA) is changing its adopted budget authority from program level to the fund level in accordance with Oregon Budget Law. There is no dollar change in this budget.

<b>5 Health Housing &amp; Human Services (H35) Fund 240</b>		<b>Original</b>	<b>Change</b>	<b>Revised</b>	<b>Requirement</b>	<b>Original</b>	<b>Change</b>	<b>Revised</b>
<b>Resources</b>								
Beginning Fund Balance		20,786,204	376,069	21,162,273	Operating Expenses	102,320,988	1,245,208	103,566,196
Charges, Fees, License, Permits, Fines, Assessments		13,000,953	-	13,000,953	Special Payments	37,756,342	660,469	38,416,811
All Other Revenue Resources		237,900	-	237,900	Contingency	10,247,183	-	10,247,183
Federal, State, Local, All Other Gifts & Donations		105,976,349	1,529,608	107,505,957	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				
<b>Revised Total Fund Resources</b>				<b>152,342,410</b>	<b>Revised Total Fund Requirements</b>			<b>152,342,410</b>

Comments: Impacted Lines of Business: Public Health and Behavioral Health  
 Recognizing Beginning Fund Balance for the Center for Population Health Program, new revenue from Oregon Health Authority, and Ballot Measure 108-Cigarette Tax, and budgeting additional expenditure authority in Operating Expenses and Special Payments.

<b>6 Health Centers Fund 253</b>		<b>Original</b>	<b>Change</b>	<b>Revised</b>	<b>Requirement</b>	<b>Original</b>	<b>Change</b>	<b>Revised</b>
<b>Resources</b>								
Beginning Fund Balance		11,842,567	-	11,842,567	Operating Expenses	50,444,277	281,049	50,725,326
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Revenue from Bonds & Other Debts		45,970	-	45,970				
All Other Revenue Resources		182,230	-	182,230				
<b>Revised Total Fund Resources</b>				<b>62,567,893</b>	<b>Revised Total Fund Requirements</b>			<b>62,567,893</b>

Comments: The Health Center Fund is recognizing additional grants and Charges/Fee revenue and increasing Operating Expenses for new positions.

<b>7 Transient Lodging Tax Fund 255</b>		<b>Original</b>	<b>Change</b>	<b>Revised</b>	<b>Requirement</b>	<b>Original</b>	<b>Change</b>	<b>Revised</b>
<b>Resources</b>								
Beginning Fund Balance		7,691,007	-	7,691,007	Operating Expenses	7,338,421	-	7,338,421
Federal, State, Local, All Other Gifts & Donations		319,731	-	319,731	Special Payments	525,000	-	525,000
All Other Revenue Resources		4,769,195	-	4,769,195	Transfers	555,000	-	555,000
<b>Revised Total Fund Resources</b>				<b>12,779,933</b>	<b>Revised Total Fund Requirements</b>			<b>12,779,933</b>

Comments: The Transient Lodging Tax Fund is changing its adopted budget authority from program level to the fund level in accordance with Oregon Budget Law. There is no dollar change in this budget.

<b>8 Self Insurance Fund 760</b>		<b>Original</b>	<b>Change</b>	<b>Revised</b>	<b>Requirement</b>	<b>Original</b>	<b>Change</b>	<b>Revised</b>
<b>Resources</b>								
Beginning Fund Balance		26,671,097	-	26,671,097	Operating Expenses	34,543,386	143,750	34,687,136
Charges, Fees, License, Permits, Fines, Assessments		1,732,490	-	1,732,490	Reserve for Future Expenditures	3,003,552	-	3,003,552
All Other Revenue Sources		31,012,785	-	31,012,785	Contingency	21,869,434	(143,750)	21,725,684
<b>Revised Total Fund Resources</b>				<b>59,416,372</b>	<b>Revised Total Fund Requirements</b>			<b>59,416,372</b>

Comments: The Self Insurance Fund is adding two Human Resources Assistant positions for Benefits Administration support and reducing Contingency.

**SUMMARY OF PROPOSED BUDGET CHANGES**

**Exhibit A**

**December 15, 2022**

AMOUNTS SHOWN ARE REVISED TOTALS IN THOSE FUNDS BEING MODIFIED

**Item**

<b>9 Risk Management Claims Fund 761</b>	<b>Original</b>	<b>Change</b>	<b>Revised</b>	<b>Requirement</b>	<b>Original</b>	<b>Change</b>	<b>Revised</b>
<b>Resources</b>							
Beginning Fund Balance	12,664,838	-	12,664,838	Operating Expenses	5,378,424	850,000	6,228,424
Charges, Fees, License, Permits, Fines, Assessments	5,224,626	-	5,224,626	Reserve for Future Expenditures	8,842,000	-	8,842,000
All Other Revenue Sources	100,000	-	100,000	Contingency	3,769,040	(850,000)	2,919,040
<b>Revised Total Fund Resources</b>			<b>17,989,464</b>	<b>Revised Total Fund Requirements</b>			<b>17,989,464</b>

Comments: The Risk Management Claims Fund is increasing Operating Expenses for workers' compensation costs and reducing Contingency.

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

# COVER SHEET

New Agreement/Contract

Amendment/Change/Extension to \_\_\_\_\_

Other FY22-23 Budget Resolution for Transfer of Appropriations  
\_\_\_\_\_

Originating County Department: **Finance** \_\_\_\_\_

Other party to contract/agreement: \_\_\_\_\_

## Description:

Approval of a Clackamas County Supplemental Budget Resolution for Fiscal Year 2022-2023 (FY22-23)

After recording please return to: Jennifer Johnson, Finance, jjohnson@clackamas.us

County Admin

Procurement

If applicable, complete the following:  
\_\_\_\_\_

Board Agenda Date/Item Number: \_\_\_\_\_