



Elizabeth Comfort
Finance Director

Department of Finance

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

April 4, 2024

BCC Agenda Date/Item: _____

Board of County Commissioners
Clackamas County

Approval of a Supplemental (Under 10%) Budget Resolution for Fiscal Year 2023-2024. Net increase in appropriations of \$9,865,861. Funding is through Beginning Fund Balance Increases, Other Revenue Sources, Federal Grants, Charges for Services, and Other Interfund Transfers. No County General Funds are involved.

Previous Board Action/Review	Budget adopted on June 22, 2023, and revised on September 28 and December 14, 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 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 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 \$9,865,861 in appropriations.

RECOMMENDATION: Staff respectfully requests a consent hearing item for the consideration of this supplemental budget and adoption of the attached Resolution Order.

Sincerely,

Elizabeth Comfort
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 2023-24



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 item for the supplemental budget was held before the Board of County Commissioners on April 4, 2024.

WHEREAS; the funds being adjusted are:

General Fund – Non-Departmental	Special Grants Fund
General Fund – Finance Department	Health Housing & Human Services Fund
General Fund – Sheriff Operation	Transient Lodging Tax Fund
Sheriff's Operating Levy Fund	Technology 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 4th day of April 2024

BOARD OF COUNTY COMMISSIONERS

Chair

Recording Secretary

SUMMARY OF PROPOSED BUDGET CHANGES
Exhibit A
April 4, 2024
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	75,958,302	-	75,958,302	Operating Expenses	1,058,515	1,000,000	2,058,515		
Taxes	155,936,480	-	155,936,480	Transfers	160,068,575	-	160,068,575		
Federal, State, Local, All Other Gifts & Donations	5,156,000	-	5,156,000	Reserve for Future Expenditures	27,000,000	-	27,000,000		
Charges, Fees, License, Permits, Fines, Assessments	13,000	-	13,000	Contingency	21,575,000	-	21,575,000		
All Other Revenue Resources	1,333,865	1,000,000	2,333,865	Unappropriated Ending Fund Balance	28,695,558	-	28,695,558		
Revised Total Fund Resources			239,397,647	Revised Total Fund Requirements			239,397,648		

Comments: The General Fund – Non-Departmental is recognizing additional interest revenue and increasing Personnel and Materials/Services within the Operating Expenses.

2 General Fund 100 - Finance								
Resources	Original	Change	Revised	Requirement	Original	Change	Revised	
Beginning Fund Balance	230,000	-	230,000	Operating Expenses	7,880,830	75,000	7,955,830	
Charges, Fees, License, Permits, Fines, Assessments	4,348,101	-	4,348,101					
All Other Revenue Resources	330,000	-	330,000					
Other Interfund Transfers	125,000	75,000	200,000					
General Fund Support	2,847,729	-	2,847,729					
Revised Total Fund Resources			7,955,830	Revised Total Fund Requirements			7,955,830	

Comments: The General Fund – Finance Department is recognizing an additional Interfund Transfer from the Transient Lodging Tax Fund to bring the total transfer to \$200,000 and increasing Operating Expenses to administer the Short Term Rental Program (see item 7).

3 General Fund 100 - Sheriff Operation								
Resources	Original	Change	Revised	Requirement	Original	Change	Revised	
All Other Revenue Resources	6,832,188	-	6,832,188	Operating Expenses	113,853,593	290,805	114,144,398	
Beginning Fund Balance	1,718,378	-	1,718,378	Special Payments	202,920	31,680	234,600	
Charges, Fees, License, Permits, Fines, Assessments	18,065,187	322,485	18,387,672	Transfers	186,322	-	186,322	
Federal, State, Local, All Other Gifts & Donations	12,966,385	-	12,966,385					
General Fund Support	74,629,146	-	74,629,146					
Other Interfund Transfers	27,552	-	27,552					
Revenue from Bonds & Other Debts	4,000	-	4,000					
Revised Total Fund Resources			114,565,321	Revised Total Fund Requirements			114,565,320	

Comments: The General Fund - Sheriff's Office is changing the receipt and expensing of \$172,000 in the High-Intensity Drug Trafficking Area (HIDTA) funding from the Sheriff's Operating Levy-Fund 206 to the Sheriff's Office General Fund-100. (See item 4.) Also included is an increase of \$150,485 in the High-Intensity Drug Trafficking Area (HIDTA) funding to increase spending authority.

4 Sheriff's Operating Levy 206								
Resources	Original	Change	Revised	Requirement	Original	Change	Revised	
Beginning Fund Balance	6,610,707	-	6,610,707	Operating Expenses	23,524,046	(152,000)	23,372,046	
Taxes	23,793,000	-	23,793,000	Special Payments	20,000	(20,000)	-	
Federal, State, Local, All Other Gifts & Donations	172,000	(172,000)	-	Contingency	7,116,661	-	7,116,661	
All Other Revenue Resources	85,000	-	85,000					
Revised Total Fund Resources			30,488,707	Revised Total Fund Requirements			30,488,707	

Comments: The Sheriff's Operating Levy Fund is moving the High-Intensity Drug Trafficking Area (HIDTA) revenue to the General Fund - Sheriff's Office and reducing budget authority by the same amount. (See item 3)

SUMMARY OF PROPOSED BUDGET CHANGES
Exhibit A
April 4, 2024
SUMMARY OF PROPOSED BUDGET CHANGES
 AMOUNTS SHOWN ARE REVISED TOTALS IN THOSE FUNDS BEING MODIFIED

5 Special Grants Fund 230

Resources	Original	Change	Revised	Requirement	Original	Change	Revised
Beginning Fund Balance	3,203,824	-	3,203,824	Operating Expenses	34,685,509	3,435,000	38,120,509
All Other Revenue Resources	3,039,000	2,500,000	5,539,000	Special Payments	9,696,125	1,000,000	10,696,125
Federal, State, Local, All Other Gifts & Donations	42,542,634	1,935,000	44,477,634	Contingency	4,403,824	-	4,403,824
Revised Total Fund Resources			53,220,458	Revised Total Fund Requirements			53,220,458

Comments: The Special Grants Fund is recognizing additional Federal ARPA and Interest Revenue and increasing budget authority in Operating Expenses and Special Payments.

6 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	160,089,556	2,487,300	162,576,856
Charges, Fees, License, Permits, Fines, Assessments	12,625,694	30,000	12,655,694	Special Payments	57,155,752	13,359	57,169,111
All Other Revenue Resources	1,304,617	-	1,304,617	Contingency	10,734,523	584,943	11,319,466
Federal, State, Local, All Other Gifts & Donations	138,887,795	3,055,602	141,943,397	Transfers	501,816	-	501,816
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			240,900,644	Revised Total Fund Requirements			240,900,645

Comments: Impacted Health, Housing, and Human Services Fund - Line of Business: Social Services.
 Social Services is adjusting the budget to account for actual funding available from grants and programming the spending authority.

7 Transient Lodging Tax Fund 255 - Tourism

Resources	Original	Change	Revised	Requirement	Original	Change	Revised
Beginning Fund Balance	7,126,829	-	7,126,829	Operating Expenses	6,523,819	(75,000)	6,448,819
Federal, State, Local, All Other Gifts & Donations	424,000	-	424,000	Special Payments	700,000	-	700,000
All Other Revenue Resources	5,249,961	-	5,249,961	Transfers	714,230	75,000	789,230
				Contingency	4,862,742	-	4,862,742
Revised Total Fund Resources			12,800,790	Revised Total Fund Requirements			12,800,791

Comments: The Transient Lodging Tax Fund is shifting budget authority from Operating Expenses to Transfers an additional \$75,000 to fund the administration of the Short Term Rental Program by the County's Finance Department (see item 2).

8 Technology Services Fund 747

Resources	Original	Change	Revised	Requirement	Original	Change	Revised
Beginning Fund Balance	5,446,066	919,774	6,365,840	Operating Expenses	21,038,929	903,774	21,942,703
Charges, Fees, License, Permits, Fines, Assessments	18,020,797	200,000	18,220,797	Reserve for Future Expenditures	1,200,000	-	1,200,000
All Other Revenue Resources	33,000	-	33,000	Contingency	1,410,935	216,000	1,626,935
Other Interfund Transfers	150,000	-	150,000				
Revised Total Fund Resources			24,769,637	Revised Total Fund Requirements			24,769,638

Comments: Technology Services is recognizing additional Beginning Fund Balance and Charges for Services revenue and budgeting spending authority for ongoing projects in Operating Expenses and Contingency.

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