



CHRISTA BOSSERMAN WOLFE, CPA
DIRECTOR

DEPARTMENT OF FINANCE

PUBLIC SERVICES BUILDING
2051 KAEN ROAD | OREGON CITY, OR 97045

January 16, 2020

Board of County Commissioners
Clackamas County

Members of the Board:

Approval of a Resolution for a Clackamas County Supplemental Budget
(Greater Than Ten Percent and Budget Reduction) for Fiscal Year 2019-2020

Purpose/Outcome	Supplemental budget change FY 2019-2020
Dollar Amount and Fiscal Impact	The effect is an increase in appropriations of \$32,436,097
Funding Source	Prior year revenue, fund balance, state operating grants, charge for services, miscellaneous revenue, other financing sources and interfund transfer
Duration	July 1, 2019-June 30, 2020
Previous Board Action/Review	Budget Adopted June 27, 2019
Strategic Plan Alignment	Build public trust through good government
Contact Person	Haley Fish, 503-742-5425

BACKGROUND:

Each fiscal year it is necessary to reduce allocations 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 ORS 294.471, which allows for governing body approval of supplemental budget changes for items ten percent or greater of the qualifying expenditures of the budget funds(s) being adjusted. The required notices have been published.

The General Fund - Not Allocated to Organizational Unit is recognizing fund balance and increasing special payments for GO Bonds and increasing contingency.

The General Fund – Not Allocated to Organizational Unit is recognizing an interfund transfer from the Justice Court and increasing contingency.

The General Fund - Not Allocated to Organizational Unit is adjusting both revenue and expense interfund transfers with the Juvenile Fund to better align with actual operating support needed for the Juvenile Fund.

The General Fund - Not Allocated to Organizational Unit - is reducing its support to Clackamas Debt Service Fund due to higher than anticipated fund balance therein increasing contingency.

The General Fund - Not Allocated to Organizational Unit is recognizing an interfund transfer from the Local Improvement District Construction Fund and appropriating it in contingency.

The General Fund – Public Government and Affairs program is recognizing fund balance and contract revenue and budgeting for professional services contract work.

The County School Fund is recognizing US Forest Reserve and interest revenues and budgeting for payments to local governments.

The Law Library is recognizing lower than anticipated fund balance and additional miscellaneous revenue and budgeting for book purchases.

The Library Services Fund is recognizing additional fund balance and budgeting for program costs and increasing reserves.

The Parks Fund is recognizing additional fund balance and appropriating an increase in contingency.

The Community Corrections Fund is recognizing additional fund balance and budgeting to better align programs costs with actuals and appropriating in contingency.

The Justice Court Fund is recognizing additional fund balance and budgeting for an interfund transfer to the General Fund.

The Transportation System Development Charge Fund is recognizing fund balance and budgeting for program cost, an interfund transfer to the Road Fund and increasing reserves.

The Health, Housing and Human Services Administration Fund is recognizing fund balance and interfund transfers from Behavioral Health Fund, Children, Family and Community Connections Fund and the Sheriff Fund and budgeting to reduce interfund transfer support to the Juvenile Fund and a budgeting a transfer to the Community Development Fund and increasing contingency.

The Children, Families and Community Connection Fund is recognizing fund balance and various additional contract agreement revenues and budgeting for special payments and adjusting program expenses. This fund is also making an interfund transfer to Health, Housing and Human Services Administration Fund.

The Dog Services Fund is recognizing additional fund balance and increasing reserves.

The Forest Management Fund recognizing higher than anticipated fund balance and additional Major Timber Sale proceeds and budgeting program costs and increasing reserves and contingency.

The Juvenile Fund is recognizing additional fund balance and budgeting an interfund transfer of its total fund balance to the General Fund. This fund is also reducing 7.0 vacant FTE and operational expenses, and budgeting an interfund transfer from the General Fund for operational support.

The Local Improvement District Construction Fund is recognizing lower than anticipated fund balance and reducing its budget accordingly.

The Telecommunication Services Fund is recognizing additional fund balance and increasing capital for the close circuit TV storage and camera replacement scheduled.

The Technology Services Fund is recognizing additional fund balance from carryover projects and budgeting for completion of those projects and anticipated increase costs for temporary employees.

The effect of this Resolution is an increase in appropriations of \$32,436,097 including revenues as detailed below

Fund Balance	\$ 24,390,913.
Federal Operating Grants	1,278,303.
State Operating Grants	100,555.
Local Government and Other Agencies	272,650.
Charge for Services	130,482.
Miscellaneous Revenue	145,141.
Other Financing Sources	179,360.
Interfund Transfer	<u>5,938,693.</u>
Total Recommended	<u>\$ 32,436,097.</u>

RECOMMENDATION:

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

Sincerely,

Haley Fish
Deputy 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 for items
Greater Than 10 Percent of the Total
Qualifying Expenditures and Making
to Appropriations for Fiscal 2019-20



Resolution Order No. _____

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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, 2019 through June 30, 2020, inclusive, has been prepared, published and submitted to the taxpayers as provided by statute;

WHEREAS; a hearing to discuss the supplemental budget was held before the Board of County Commissioners on January 16, 2020.

WHEREAS; the funds being adjusted are:

- . General Fund – Not Allocated to Organizational Unit
- . General Fund – Public Government and Affairs
- . County School Fund
- . Law Library Fund
- . Library Services Fund
- . Parks Fund
- . Community Corrections Fund
- . Justice Court Fund
- . Transportation System Development Charge Fund
- . Health, Housing and Human Services Administration Fund
- . Children, Families and Community Connections Fund
- . Dog Services Fund
- . Forest Management Fund
- . Juvenile Fund
- . Local Improvement District Construction Fund
- . Telecommunication Services Fund
- . Technology Services Fund;

**BEFORE THE BOARD OF COUNTY COMMISSIONERS
OF CLACKAMAS COUNTY, STATE OF OREGON**

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It further appearing that it is in the best interest of the County to approve this greater than 10 percent change in appropriations for the period of July 1, 2019 through June 30, 2020.

BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS THAT:

Pursuant to its authority under OR 294.473, the supplemental budget be adopted and appropriations established as shown in the attached Exhibit A which by this reference is made a part of this Resolution.

DATED this 16th day of January 2020

BOARD OF COUNTY COMMISSIONERS

Chair

Recording Secretary

SUMMARY OF SUPPLEMENTAL BUDGET
Exhibit A
CHANGES OF GREATER THAN 10% OF BUDGET
January 16, 2020

Recommended items by revenue source:

Fund Balance	\$	24,390,913
Federal Operating Grants		1,278,303
State Operating Grants		100,555
Local Government and Other Agencies		272,650
Charge for Services		130,482
Miscellaneous Revenue		145,141
Other Financing Sources		179,360
Interfund Transfer		5,938,693
Total Recommended	<u>\$</u>	<u>32,436,097</u>

GENERAL FUND - NOT ALLOCATED to ORGANIZATIONAL UNIT and PUBLIC AND GOVERNMENT AFFAIRS

Revenues:

Fund Balance	\$	11,307,211
Charge for Services		30,492
Miscellaneous Revenue		43,645
Interfund Transfer		4,482,155
Total Revenue	<u>\$</u>	<u>15,863,503</u>

Expenses:

Public Government and Affairs	\$	234,121
Not Allocated to Organizational Unit		
Interfund Transfer		1,039,799
Special Payments		8,092,075
Contingency		6,497,508
Total Expenditures	<u>\$</u>	<u>15,863,503</u>

General Fund - Not Allocated to Organizational Unit is recognizing fund balance and increasing special payments for GO Bonds and increasing contingency.

General Fund – Not Allocated to Organizational Unit is recognizing an interfund transfer from the Justice Court and increasing contingency.

General Fund - Not Allocated to Organizational Unit is adjusting both revenue and expnese interfund transfers with the Juvenile Fund to better align with actual operating supported needed for the Juvenile Fund.

General Fund - Not Allocated to Organizational Unit - is reducing its support to Clackamas Debt Service Fund due to higher than anticipated fund balance therein increasing contingency.

General Fund - Not Allocated to Organizational Unit is recognizing an interfund transfer from the Local Improvement District Construction Fund and appropriating it in contingency.

General Fund – Public Government and Affairs program is recognizing fund balance and contract revenue and budgeting for professional services contract work.

SUMMARY OF SUPPLEMENTAL BUDGET
Exhibit A
CHANGES OF GREATER THAN 10% OF BUDGET
January 16, 2020

COUNTY SCHOOL FUND

Revenues:	
Federal Operating Grants	\$ 440,000
Miscellaneous Revenue	5,000
Total Revenue	<u>\$ 445,000</u>
Expenses:	
Not Allocated to Organizational Unit	
Special Payments	\$ 445,000
Total Expenditures	<u>\$ 445,000</u>

County School Fund is recognizing US Forest Reserve and interest revenues and budgeting for payments to local governments.

LAW LIBRARY

Revenues:	
Fund Balance	\$ (16,749)
Miscellaneous Revenue	96,496
Total Revenue	<u>\$ 79,747</u>
Expenses:	
Public Safety and Protection	\$ 79,474
Total Expenditures	<u>\$ 79,474</u>

Law Library is recognizing lower than anticipated fund balance and additional miscellaneous revenue and budgeting for book purchases.

LIBRARY SERVICES FUND

Revenues:	
Fund Balance	\$ 817,916
Total Revenue	<u>\$ 817,916</u>
Expenses:	
Cultural, Education and Recreation	\$ 472,041
Not Allocated to Organizational Unit	
Reserve	345,875
Total Expenditures	<u>\$ 817,916</u>

Library Services Fund is recognizing additional fund balance and budgeting for program costs and increasing reserves.

SUMMARY OF SUPPLEMENTAL BUDGET
Exhibit A
CHANGES OF GREATER THAN 10% OF BUDGET
January 16, 2020

PARKS FUND

Revenues:	
Fund Balance	\$ 333,712
Total Revenue	<u>\$ 333,712</u>
Expenses:	
Not Allocated to Organizational Unit	
Contingency	\$ 333,712
Total Expenditures	<u>\$ 333,712</u>

Parks Fund is recognizing additional fund balance and appropriating an increase in contingency.

COMMUNITY CORRECTIONS FUND

Revenues:	
Fund Balance	\$ 786,673
Total Revenue	<u>\$ 786,673</u>
Expenses:	
Public Safety and Protection	\$ 321,097
Not Allocated to Organizational Unit	
Contingency	465,576
Total Expenditures	<u>\$ 786,673</u>

Community Corrections Fund is recognizing additional fund balance and budgeting to better align programs costs with actuals and appropriating in contingency.

JUSTICE COURT FUND

Revenues:	
Fund Balance	\$ 958,991
Total Revenue	<u>\$ 958,991</u>
Expenses:	
Not Allocated to Organizational Unit	
Interfund Transfer	\$ 958,991
Total Expenditures	<u>\$ 958,991</u>

Justice Court Fund is recognizing additional fund balance and budgeting for an interfund transfer to the General Fund.

TRANSPORTATION SYSTEM DEVELOPMENT CHARGE FUND

Revenues:	
Fund Balance	\$ 1,453,984
Total Revenue	<u>\$ 1,453,984</u>
Expenses:	
Public Ways and Facilities	\$ 100,000
Not Allocated to Organizational Unit	
Reserve	1,353,984
Total Expenditures	<u>\$ 1,453,984</u>

Transportation System Development Charge Fund is recognizing fund balance and budgeting for program cost, an interfund transfer to the Road Fund and increasing reserves.

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January 16, 2020

HEALTH, HOUSING AND HUMAN SERVICES ADMINISTRATION FUND

Revenues:	
Fund Balance	\$ 1,024,141
Interfund Transfer	281,000
Total Revenue	<u>\$ 1,305,141</u>
Expenses:	
Health and Human Services	\$ 26,650
Not Allocated to Organizational Unit	
Contingency	1,278,491
Total Expenditures	<u>\$ 1,305,141</u>

Health, Housing and Human Services Administration Fund is recognizing fund balance and interfund transfers from Behavioral Health Fund, Children, Family and Community Connections Fund and the Sheriff Fund and budgeting to reduce interfund transfer support to the Juvenile Fund and a budgeting a transfer to the Community Development Fund and increasing contingency.

CHILDREN, FAMILIES AND COMMUNITY CONNECTION FUND

Revenues:	
Fund Balance	\$ 792,586
Federal Operating Grants	838,303
State Operating Grants	155,000
Local Government and Other Agencies	272,650
Charge for Services	99,990
Interfund Transfer	33,000
Total Revenue	<u>\$ 2,191,529</u>
Expenses:	
Health and Human Services	\$ (6,093)
Not Allocated to Organizational Unit	
Interfund Transfer	151,000
Special Payments	2,046,622
Total Expenditures	<u>\$ 2,191,529</u>

Children and Families Community Connection Fund is recognizing fund balance and various additional contract agreement revenues and budgeting for special payments and adjusting program expenses. This fund is also making an interfund transfer to Health, Housing and Human Services Administration Fund.

DOG SERVICES FUND

Revenues:	
Fund Balance	\$ 333,381
Total Revenue	<u>\$ 333,381</u>
Expenses:	
Not Allocated to Organizational Unit	
Reserve	333,381
Total Expenditures	<u>\$ 333,381</u>

Dog Services Fund is recognizing additional fund balance and increasing reserves.

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January 16, 2020

FOREST MANAGEMENT FUND

Revenues:	
Fund Balance	\$ 296,668
Other Financing Sources	179,360
Total Revenue	<u>\$ 476,028</u>
Expenses:	
Culture, Education and Recreation	\$ 46,160
Not Allocated to Organizational Unit	
Reserve	361,457
Contingency	68,411
Total Expenditures	<u>\$ 476,028</u>

Forest Management Fund recognizing higher than anticipated fund balance and additional Major Timber Sale proceeds and budgeting program costs and increasing reserves and contingency.

JUVENILE FUND

Revenues:	
Fund Balance	\$ 1,817,184
State Operating Grants	(54,445)
Interfund Transfer	1,142,538
Total Revenue	<u>\$ 2,905,277</u>
Expenses:	
Public Safety and Protection	\$ (590,032)
Not Allocated to Organizational Unit	
Interfund Transfer	3,495,309
Total Expenditures	<u>\$ 2,905,277</u>

Juvenile Fund is recognizing additional fund balance and budgeting an interfund transfer of its total fund balance to the General Fund. This fund is also reducing 7.0 vacant FTE and operational expenses, and budgeting an interfund transfer from the General Fund for operational support.

LOCAL IMPROVEMENT DISTRICT CONSTRUCTION FUND

Revenues:	
Fund Balance	\$ (1,574)
Total Revenue	<u>\$ (1,574)</u>
Expenses:	
Not Allocated to Organizational Unit	
Interfund Transfer	\$ (1,574)
Total Expenditures	<u>\$ (1,574)</u>

Local Improvement District Construction Fund is recognizing lower than anticipated fund balance and reducing its budget accordingly.

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January 16, 2020

TELECOMMUNICATIONS SERVICES FUND

Revenues:	
Fund Balance	\$ 828,978
Total Revenue	<u>\$ 828,978</u>
Expenses:	
General Government	\$ 828,978
Total Expenditures	<u>\$ 828,978</u>

Telecommunication Services Fund is recognizing additional fund balance and increasing capital for the close circuit TV storage and camera replacement scheduled.

TECHNOLOGY SERVICES FUND

Revenues:	
Fund Balance	\$ 3,657,811
Total Revenue	<u>\$ 3,657,811</u>
Expenses:	
General Government	\$ 3,657,811
Total Expenditures	<u>\$ 3,657,811</u>

Technology Services Fund is recognizing additional fund balance from carryover projects and budgeting for completion of those projects and anticipated increase costs for temporary employees.