



**Department of Finance**

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

May 20, 2021

Board of County Commissioners  
Clackamas County

Members of the Board:

Approval of a Resolution for a Clackamas County  
Supplemental Budget for Fiscal Year 2020-2021

Purpose/Outcomes	Public hearing for supplemental budget change for FY 2020-2021 and the closing of the Tourism Development Fund
Dollar Amount and Fiscal Impact	The effect is an increase in appropriations of \$8,055,479
Funding Source	Fund Balance, Federal and State Operating Grants, Charge for Services, and Interfund Transfers
Duration	July 1, 2020-June 30, 2021
Previous Board Action/Review	Budget Adopted June 18, 2020 with amendments on <ul style="list-style-type: none"> <li>• December 3, 2020; and</li> <li>• February 25 2021</li> </ul>
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"/> X 2. If no, provide brief explanation: This is a Budget item and does not require Procurement's involvement
Contact Person	Sandra Montoya, 503-742-5424

**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 \$8,055,479.

Item							
<b>1 General Fund 100 - Non Departmental</b>							
<b>Resources</b>	<b>Original</b>	<b>Change</b>	<b>Revised</b>	<b>Requirement</b>	<b>Original</b>	<b>Change</b>	<b>Revised</b>
Revenues	191,690,657	(650,000)	191,040,657	Operating Expenses	124,687,141	(1,300,000)	123,387,141
Interfund Transfer	4,248,686	-	4,248,686	Interfund Transfers	615,267	650,000	1,265,267
				Special Payments	10,807,954	-	10,807,954
				Debt	244,303	-	244,303
				Reserve	20,280,112	-	20,280,112
				Contingency	23,149,293	-	23,149,293
				General Fund Support	16,155,273	-	16,155,273
<b>Revised Total Fund Resources</b>			<b>195,289,343</b>	<b>Revised Total Fund Requirements</b>			<b>195,289,343</b>
Comments:	The Courthouse project has been moved to the Capital Projects Fund 420. This budget adjustment moves the 50% State revenue, transfers the 50% General Fund match, and removes the project spending authority from General Fund-Non Departmental.						
<b>2 County Fair Fund 201</b>							
<b>Resources</b>	<b>Original</b>	<b>Change</b>	<b>Revised</b>	<b>Requirement</b>	<b>Original</b>	<b>Change</b>	<b>Revised</b>
Fund Balance	390,926	-	390,926	Operating Expenses	2,308,279	46,200	2,354,479
Revenues	1,617,467	-	1,617,467	Contingency	206,568	(46,200)	160,368
Interfund Transfer	507,454	-	507,454	Special Payments	1,000	-	1,000
<b>Revised Total Fund Resources</b>			<b>2,515,847</b>	<b>Revised Total Fund Requirements</b>			<b>2,515,847</b>
Comments:	The County Fair is transferring budget authority from contingency to capital operating equipment for the purchase of a skid steer loader.						
<b>3 Social Services Fund 242</b>							
<b>Resources</b>	<b>Original</b>	<b>Change</b>	<b>Revised</b>	<b>Requirement</b>	<b>Original</b>	<b>Change</b>	<b>Revised</b>
Revenues	55,751,225	1,467,031	57,218,256	Operating Expenses	48,276,583	(2,356,457)	45,920,126
Interfund Transfers	3,073,266	-	3,073,266	Special Payments	8,968,886	3,823,488	12,792,374
				Contingency	1,579,022	-	1,579,022
<b>Revised Total Fund Resources</b>			<b>60,291,522</b>	<b>Revised Total Fund Requirements</b>			<b>60,291,522</b>
Comments:	Recognizing additional Oregon Housing & Community Services revenue for the Support Tenant Access Rent Relief (STARR) program and realigning Federal Rent Assistance program cost from materials and services to special payments.						
<b>4 Children, Family &amp; Community Connections Fund 246</b>							
<b>Resources</b>	<b>Original</b>	<b>Change</b>	<b>Revised</b>	<b>Requirement</b>	<b>Original</b>	<b>Change</b>	<b>Revised</b>
Revenues	8,232,094	-	8,232,094	Operating Expenses	6,474,407	-	6,474,407
Interfund Transfers	2,400,379	33,000	2,433,379	Special Payments	4,065,180	-	4,065,180
				Interfund Transfers	92,886	33,000	125,886
<b>Revised Total Fund Resources</b>			<b>10,665,473</b>	<b>Revised Total Fund Requirements</b>			<b>10,665,473</b>
Comments:	Recognizing revenue from Health, Housing and Administration and appropriating transfer authority to fund the Human Services Coordinator position to the County Administration program.						
<b>5 Dog Services Fund 247</b>							
<b>Resources</b>	<b>Original</b>	<b>Change</b>	<b>Revised</b>	<b>Requirement</b>	<b>Original</b>	<b>Change</b>	<b>Revised</b>
Revenues	1,779,181	-	1,779,181	Operating Expenses	2,881,792	(44,000)	2,837,792
Interfund Transfers	1,595,517	-	1,595,517	Interfund Transfers	-	44,000	44,000
				Contingency	150,000	-	150,000
				Reserves	342,906	-	342,906
<b>Revised Total Fund Resources</b>			<b>3,374,698</b>	<b>Revised Total Fund Requirements</b>			<b>3,374,698</b>
Comments:	Dog Services Fund 247 is reducing operating expenses and appropriating an interfund transfer to the Fleet Mangement Fund 770 to purchase and upfit a new vehicle.						
<b>6 Public Health Fund 252</b>							
<b>Resources</b>	<b>Original</b>	<b>Change</b>	<b>Revised</b>	<b>Requirement</b>	<b>Original</b>	<b>Change</b>	<b>Revised</b>
Revenues	11,928,006	4,402,740	16,330,746	Operating Expenses	13,067,901	4,402,740	17,470,641
Interfund Transfers	2,122,720	-	2,122,720	Special Payments	598,740	-	598,740
				Contingency	384,085	-	384,085
<b>Revised Total Fund Resources</b>			<b>18,453,466</b>	<b>Revised Total Fund Requirements</b>			<b>18,453,466</b>
Comments:	Recognizing revenue from Department of Health and Human Services, Oregon Health Authority, charge for services, and appropriating to hire additional staff needed to support COVID 19 response related activities.						
<b>7 Transient Room Tax Fund 255</b>							
<b>Resources</b>	<b>Original</b>	<b>Change</b>	<b>Revised</b>	<b>Requirement</b>	<b>Original</b>	<b>Change</b>	<b>Revised</b>
Revenues	1,684,267	-	1,684,267	Operating Expenses	1,026,813	727,994	1,754,807
Interfund Transfers	901,046	729,354	1,630,400	Special Payments	254,455	1,360	255,815
				Interfund Transfers	1,154,045	-	1,154,045
				Contingency	150,000	-	150,000
<b>Revised Total Fund Resources</b>			<b>3,314,667</b>	<b>Revised Total Fund Requirements</b>			<b>3,314,667</b>
Comments:	The Tourism Development Fund 256 is merged into Transient Room Tax Fund 255. Fund 255 is appropriating budget authority from the receipt of ending fund balance from Fund 256.						

8 Tourism Development Fund 256								
Resources	Original	Change	Revised	Requirement	Original	Change	Revised	
Fund balance	-	729,354	729,354	Interfund Transfers	-	729,354	729,354	
<b>Revised Total Fund Resources</b>			<b>729,354</b>	<b>Revised Total Fund Requirements</b>			<b>729,354</b>	

Comments: The Tourism Development Fund 256 is merged into Transient Room Tax Fund 255. Authority is requested to transfer the ending balance to Fund 255 and close Fund 256.

9 Juvenile Fund 260								
Resources	Original	Change	Revised	Requirement	Original	Change	Revised	
Fund Balance	1,925,886	-	1,925,886	Operating Expenses	11,291,138	(159,268)	11,131,870	
Revenues	1,774,138	-	1,774,138	Special Payments	-	159,268	159,268	
Interfund Transfer	9,467,000	-	9,467,000	Interfund Transfers	1,875,886		1,875,886	
<b>Revised Total Fund Resources</b>			<b>13,167,024</b>	<b>Revised Total Fund Requirements</b>			<b>13,167,024</b>	

Comments: The Juvenile Fund is adjusting its budget to correctly align payments to the HEART program as special payments.

10 Capital Projects Fund 420								
Resources	Original	Change	Revised	Requirement	Original	Change	Revised	
Fund Balance	5,390,081	-	5,390,081	Operating Expenses	5,390,081	1,300,000	6,690,081	
Revenues	-	650,000	650,000		-	-	-	
Interfund Transfer	-	650,000	650,000					
<b>Revised Total Fund Resources</b>			<b>6,690,081</b>	<b>Revised Total Fund Requirements</b>			<b>6,690,081</b>	

Comments: The Capital Projects Fund 420 is recognizing state revenue and an interfund transfer from the General Fund for the Courthouse project.

11 Fleet Management Fund 770								
Resources	Original	Change	Revised	Requirement	Original	Change	Revised	
Fund Balance	399,102	-	399,102	Operating Expenses	5,878,807	44,000	5,922,807	
Revenues	5,576,512	-	5,576,512	Contingency	96,807	-	96,807	
Interfund Revenue	-	44,000	44,000		-		-	
<b>Revised Total Fund Resources</b>			<b>6,019,614</b>	<b>Revised Total Fund Requirements</b>			<b>6,019,614</b>	

Comments: The Fleet Management Fund 770 is recognizing an interfund transfer from the Dog Services Fund 247 and seeking spending authority for the purchase and upfit a new vehicle.

## RECOMMENDATION:

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

Sincerely,

*Elizabeth Comfort*

Elizabeth Comfort  
Finance Director

# ~May 20 2021 Supplemental Staff Report

Final Audit Report

2021-04-28

Created:	2021-04-27
By:	Jennifer Johnson (JJohnson@clackamas.us)
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## "~May 20 2021 Supplemental Staff Report" History

-  Document created by Jennifer Johnson (JJohnson@clackamas.us)  
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-  Email viewed by Elizabeth Comfort (ecomfort@clackamas.us)  
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**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 to Appropriations  
for Fiscal Year 2020-21



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, 2020 through June 30, 2021, inclusive, has been prepared, published and submitted to the taxpayers as provided by statute;

WHEREAS; a hearing to discuss the supplemental budget and approve any necessary transfer to close the Tourism Development Fund 256 and merge remaining dollars into the Transient Room Tax Fund 255 was held before the Board of County Commissioners on May 20, 2021.

WHEREAS; the funds being adjusted are:

- . General Fund – Non-Departmental
- . County Fair Fund
- . Social Services Fund
- . Children, Family & Community Connections Fund
- . Dog Services Fund
- . Public Health Fund
- . Transient Room Tax Fund
- . Tourism Development Fund (Closing Fund)
- . Juvenile Fund
- . Capital Projects Fund
- . Fleet Management Fund;

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Resolution Order No. \_\_\_\_\_  
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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, 2020 through June 30, 2021.

**BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS THAT:**

Pursuant to its authority under OR 294.433 – ORS 294.481, 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 20th day of May 2021

**BOARD OF COUNTY COMMISSIONERS**

\_\_\_\_\_  
Chair

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