



Department of Finance

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

September 30, 2021

Board of County Commissioners
Clackamas County

Members of the Board:

Approval of a Clackamas County Supplemental Budget Resolution
for Fiscal Year 2021-2022 (FY21-22)

Purpose/Outcomes	Public hearing for supplemental budget change for FY21-22
Dollar Amount and Fiscal Impact	The effect is an increase in appropriations of \$7,995,368
Funding Source	Beginning Fund Balance, Federal and State Operating Grants, Charge for Services, and Reimbursement Revenue
Duration	July 1, 2021-June 30, 2022
Previous Board Action/Review	Budget Adopted June 16, 2021
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, 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 FY21-22 adopted budget includes \$40.6 million for American Rescue Plan Act (ARPA) spending in the Special Payment category. As the Board awards funding to the departments, there is a need to quickly move appropriation authority to the correct spending category. The resolution delegates authority to the County Administrator and/or the Finance Director to make budget appropriation changes related to ARPA, based on the Board's funding award. These budget moves will not change the overall amount of ARPA funding available.

The effect of this resolution is an increase in revenues and appropriations of \$7,995,368.

Item

1 General Fund 100 - Public Government and Affairs							
Resources	Original	Change	Revised	Requirement	Original	Change	Revised
All Other Revenue Resources	3,191,270	140,569	3,331,839	Operating Expenses	5,400,881	140,569	5,541,450
Charges, Fees, License, Permits, Fines, Assessments	1,300,919	-	1,300,919	Special Payments	371,371	-	371,371
Beginning Fund Balance	61,678	-	61,678				
Federal, State, Local, All Other Gifts & Donations	302,673	-	302,673				
General Fund Support	915,711	-	915,711				
Revised Total Fund Resources			5,912,820	Revised Total Fund Requirements			5,912,821

Comments: The General Fund - Public and Government Affairs program is adding a full-time Community Relations Specialist paid by the Public Health Division to provide public health messaging support for the division.

2 General Fund 100 - Sheriff							
Resources	Original	Change	Revised	Requirement	Original	Change	Revised
All Other Revenue Resources	7,036,803	-	7,036,803	Operating Expenses	88,476,503	144,124	88,620,627
Beginning Fund Balance	320,159	-	320,159	Special Payments	480,000	-	480,000
Charges, Fees, License, Permits, Fines, Assessments	13,687,196	144,124	13,831,320	Transfers	274,662	-	274,662
Federal, State, Local, All Other Gifts & Donations	1,588,962	-	1,588,962				
General Fund Support	66,533,841	-	66,533,841				
Other Interfund Transfers	54,203	-	54,203				
Revenue from Bonds & Other Debts	10,000	-	10,000				
Revised Total Fund Resources			89,375,288	Revised Total Fund Requirements			89,375,289

Comments: The General Fund - Sheriff Patrol program is adding a full-time contracted School Resource Officer with the City of Happy Valley and North Clackamas School District for the 2021-22 school year.

3 Lottery Fund 208							
Resources	Original	Change	Revised	Requirement	Original	Change	Revised
Other Interfund Transfers	100,000	-	100,000	Operating Expenses	3,900,379	-	3,900,379
Beginning Fund Balance	3,375,214	2,700,986	6,076,200	Contingency	2,687,396	-	2,687,396
Charges, Fees, License, Permits, Fines, Assessments	1,289,211	-	1,289,211	Special Payments	513,650	2,700,986	3,214,636
Federal, State, Local, All Other Gifts & Donations	2,400,000	-	2,400,000	Interfund Transfers	63,000	-	63,000
Revised Total Fund Resources			9,865,411	Revised Total Fund Requirements			9,865,411

Comments: The Lottery Fund - Economic and Development program recognizing restricted Beginning Fund Balance CARES revenue and increasing Special Payments for the small business grants program.

4 Special Grant Fund 230							
Resources	Original	Change	Revised	Requirement	Original	Change	Revised
Federal, State, Local, All Other Gifts & Donations	40,613,961	-	40,613,961	Operating Expenses		13,000,000	13,000,000
	-	-	-	Special Payments	40,613,961	(13,000,000)	27,613,961
Revised Total Fund Resources			40,613,961	Revised Total Fund Requirements			40,613,961

Comments: The Special Grants program is reducing Special Payments and increasing the Operating Expenses to better align with the program's actual expenses.

5 Health Housing & Human Services Fund 240 - Public Health							
Resources	Original	Change	Revised	Requirement	Original	Change	Revised
All Other Revenue Resources	982,500	-	982,500	Operating Expenses	94,748,896	1,601,567	96,350,463
Beginning Fund Balance	25,855,187	-	25,855,187	Special Payments	24,161,768	-	24,161,768
Charges, Fees, License, Permits, Fines, Assessments	11,511,611	-	11,511,611	Contingency	7,558,625	-	7,558,625
Federal, State, Local, All Other Gifts & Donations	77,605,030	1,601,567	79,206,597	Debt Service	4,000	-	4,000
General Fund Support	9,785,892	-	9,785,892	Interfund Transfer	212,213	-	212,213
Other Interfund Transfers	365,283	-	365,283				
Revenue from Bonds & Other Debts	580,000	-	580,000				
Revised Total Fund Resources			128,287,070	Revised Total Fund Requirements			128,287,069

Comments: The Health Housing & Human Services Fund 240 - Public Health is recognizing additional state operating grant revenue and increasing the Operating Expenses for the Public Health Modernization program. The change will increase personnel services for up to 12 positions and materials and services.

6 Health Centers Fund 253							
Resources	Original	Change	Revised	Requirement	Original	Change	Revised
Beginning Fund Balance	14,061,297	-	14,061,297	Operating Expenses	48,481,131	716,474	49,197,605
Charges, Fees, License, Permits, Fines, Assessments	39,144,948	-	39,144,948	Special Payments	6,376	-	6,376
All Other Revenue Resources	182,234	552,597	734,831	Contingency	10,561,297	-	10,561,297
Federal, State, Local, All Other Gifts & Donations	5,095,453	163,877	5,259,330				
General Fund Support	518,909	-	518,909				
Revenue from Bonds & Other Debts	45,963	-	45,963				
Revised Total Fund Resources			59,765,278	Revised Total Fund Requirements			59,765,278

Comments: The Health Centers Fund is recognizing Local Operating Grants and Medicaid revenue and increasing Operating Expenses for seven new positions to support school-based Health Centers for Clackamas School District at two locations, and one new position to support the Dental Program.

7 Transient Lodging Tax Fund 255							
Resources	Original	Change	Revised	Requirement	Original	Change	Revised
Beginning Fund Balance	1,246,274	-	1,246,274	Operating Expenses	2,661,542	140,629	2,802,171
Federal, State, Local, All Other Gifts & Donations	303,105	-	303,105	Contingency	1,605,503	(140,629)	1,464,874
All Other Revenue Resources	2,717,666	-	2,717,666				
Revised Total Fund Resources			4,267,045	Revised Total Fund Requirements			4,267,045

Comments: The Transient Lodging Tax Fund is transferring budget authority from Contingency to Operating Expenses for a full-time Tourism Specialist Senior position for program support.

8 Clackamas Broadband Utility Fund 602							
Resources	Original	Change	Revised	Requirement	Original	Change	Revised
Beginning Fund Balance	156,434	189,853	346,287	Operating Expenses	2,513,348	189,853	2,703,201
Charges, Fees, License, Permits, Fines, Assessments	2,425,000	-	2,425,000	Special Payments	40,000	-	40,000
All Other Revenue Resources	44,000	-	44,000	Contingency	72,086	-	72,086
Revised Total Fund Resources			2,815,287	Revised Total Fund Requirements			2,815,287

Comments: The Clackamas Broadband Utility Fund is recognizing Beginning Fund Balance to complete several projects postponed or not completed last fiscal year.

9 Technology Services Fund 747							
Resources	Original	Change	Revised	Requirement	Original	Change	Revised
Beginning Fund Balance	2,166,939	2,501,795	4,668,734	Operating Expenses	18,039,979	2,451,795	20,491,774
Charges, Fees, License, Permits, Fines, Assessments	16,431,999	-	16,431,999	Reserves	376,958	50,000	426,958
All Other Revenue Resources	83,000	-	83,000	Contingency	300,000	-	300,000
Federal, State, Local, All Other Gifts & Donations	35,000	-	35,000				
Revised Total Fund Resources			21,218,733	Revised Total Fund Requirements			21,218,732

Comments: The Technology Services Fund is recognizing Beginning Fund Balance to complete several projects postponed or not completed last fiscal year.

RECOMMENDATION:

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

Sincerely,

Elizabeth Comfort

Elizabeth Comfort
Finance Director






~September 30 2021 Supplemental Staff Report DRAFT

Final Audit Report

2021-09-09

Created:	2021-09-09
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"~September 30 2021 Supplemental Staff Report DRAFT" History

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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 2021-22



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, it is the desire of the Board of Commissioners to award the American Rescue Plan Act (ARPA) at regular business meetings, and the awards may require a change in the budget appropriation category within Fund 230;

WHEREAS, a supplemental budget for the period of July 1, 2021 through June 30, 2022, 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 September 30, 2021.

WHEREAS; the funds being adjusted are:

General Fund – Public Government & Affairs	Health Centers Fund
General Fund – Sheriff	Transient Lodging Tax Fund
Lottery Fund	Clackamas Broadband Utility Fund
Special Grants Fund	Technology Services Fund
Health, Housing & Human Services Fund–Public Health	

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, 2021 through June 30, 2022.

BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS THAT:

The Clackamas County Administrator and/or the Director of Finance are hereby delegated authority to execute budget category changes to the appropriation of ARPA awards; and

Pursuant to its authority under OR 294.433 – ORS 294.481, the supplemental budget be adopted and appropriations established as shown in the adjacent staff report.

DATED this 30th day of September 2021

BOARD OF COUNTY COMMISSIONERS

Chair

Recording Secretary