



**Department of Finance**

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

June 27, 2024

BCC Agenda Date/Item: \_\_\_\_\_

Board of County Commissioners  
Clackamas County

**A public hearing to approve a supplemental budget resolution for Fiscal Year 2023-24 (FY23-24). The fiscal impact is a net increase in appropriations of \$10,375,299; including Charges for Services, Federal/State/Local funding, Other Interfund Transfers, Other Revenue Sources, and County General Funds.**

<b>Previous Board Action/Review</b>	The budget was adopted on 06-22-23; revised on 09-28-23, 12-14-23, and 04-04-24		
<b>Performance Clackamas</b>	Build public trust through good government by providing budget responsibility and transparency		
<b>Counsel Review</b>	No	<b>Procurement Review</b>	No
<b>Contact Person</b>	Sandra Montoya	<b>Contact Phone</b>	503-742-5424

**EXECUTIVE SUMMARY:** Each fiscal year it is necessary to make budget adjustments 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 \$10,375,299 in appropriations.

**RECOMMENDATION:** Staff respectfully request a public hearing for the consideration of this supplemental budget and adoption of the attached Resolution Order.

Sincerely,

*Elizabeth Comfort*

Elizabeth Comfort  
Finance Director

For Filing Use Only

Attachments: Resolution and Exhibit A

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

In the Matter of Adopting a FY23-24  
Supplemental Budget and Clackamas  
County and Making Appropriations



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 (FY23-24), has been prepared, published, and submitted to the taxpayers as provided by statute;

**WHEREAS;** a public hearing to discuss the supplemental budget was held before the Board of County Commissioners on June 27, 2024.

**WHEREAS;** the funds being adjusted are:

General Fund – Non Departmental	Special Grants Fund
General Fund – County Clerk	Health Housing & Human Services Fund
General Fund – Human Resources	Clackamas Health Centers Fund
General Fund – Sheriff Office	Self Insurance Fund
General Fund – Transportation & Development	Risk Management Claims Fund
Library Services Fund	Technology Services Fund
Road Fund	Fleet Services Fund
Public Land Corner Preservation Fund	

It further appearing that it is in the best interest of the County to approve this change in appropriations for FY23-24.

**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 27th day of June 2024

**BOARD OF COUNTY COMMISSIONERS**

\_\_\_\_\_  
Chair

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

**SUMMARY OF PROPOSED BUDGET CHANGES**  
**Exhibit A (revised on June 26, 2024)**  
**June 27, 2024**  
**SUMMARY OF PROPOSED BUDGET CHANGES**  
 AMOUNTS SHOWN ARE REVISED TOTALS IN THOSE FUNDS BEING MODIFIED

Item	Original	Change	Revised	Requirement	Original	Change	Revised
<b>1 General Fund 100 - Non Departmental</b>							
<b>Resources</b>							
Beginning Fund Balance	75,958,302	-	75,958,302	Operating Expenses	2,058,515	-	2,058,515
Taxes	155,936,480	-	155,936,480	Transfers	160,068,575	4,694,095	164,762,670
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	(4,694,095)	16,880,905
All Other Revenue Resources	2,333,865	-	2,333,865	Unappropriated Ending Fund Balance	28,695,558	-	28,695,558
<b>Revised Total Fund Resources</b>			<b>239,397,647</b>	<b>Revised Total Fund Requirements</b>			<b>239,397,648</b>
Comments: The General Fund – Non-Departmental is transferring from Contingency and budgeting Transfers of \$960,249 to Health, Housing & Human Services, \$233,000 to Technology Services, \$633,918 to County Clerk, \$48,000 to Transportation and Development, and \$2,788,298 to the Sheriff's Office.							
<b>2 General Fund 100 - County Clerk</b>							
<b>Resources</b>							
Beginning Fund Balance	689,418	-	689,418	Operating Expenses	4,218,329	-	4,218,329
Charges, Fees, License, Permits, Fines, Assessments	3,426,913	-	3,426,913	Special Payments	248,000	-	248,000
All Other Revenue Resources	350,000	-	350,000	Contingency	-	663,918	663,918
General Fund Support	-	663,918	663,918				
<b>Revised Total Fund Resources</b>			<b>5,130,249</b>	<b>Revised Total Fund Requirements</b>			<b>5,130,247</b>
Comments: The General Fund – County Clerk Office is recognizing General Fund Support and restricting recording revenue per State requirements (related to item 1).							
<b>3 General Fund 100 - Human Resources</b>							
<b>Resources</b>							
Beginning Fund Balance	100,000	-	100,000	Operating Expenses	5,771,134	131,838	5,902,972
Charges, Fees, License, Permits, Fines, Assessments	4,054,672	-	4,054,672				
All Other Revenue Resources	327,878	-	327,878				
Other Interfund Transfers	-	131,838	131,838				
General Fund Support	1,288,584	-	1,288,584				
<b>Revised Total Fund Resources</b>			<b>5,902,972</b>	<b>Revised Total Fund Requirements</b>			<b>5,902,972</b>
Comments: The General Fund - Human Resources Department is receiving an Other Interfund Transfer revenue from the Self Insurance Fund 760 to add three Limited Term positions (related to item 7).							
<b>4 General Fund 100 - Sheriff Office</b>							
<b>Resources</b>							
Beginning Fund Balance	1,718,378	-	1,718,378	Operating Expenses	114,144,398	4,924,233	119,068,631
Federal, State, Local, All Other Gifts & Donations	13,288,870	1,117,694	14,406,564	Special Payments	234,600	130,000	364,600
Charges, Fees, License, Permits, Fines, Assessments	18,065,187	594,340	18,659,527	Transfers	186,322	-	186,322
Revenue from Bonds & Other Debts	4,000	-	4,000				
All Other Revenue Resources	6,832,188	553,271	7,385,459				
Other Interfund Transfers	27,552	-	27,552				
General Fund Support	74,629,146	2,788,928	77,418,074				
<b>Revised Total Fund Resources</b>			<b>119,619,554</b>	<b>Revised Total Fund Requirements</b>			<b>119,619,553</b>
Comments: The General Fund - Sheriff's Office is recognizing additional revenue and General Fund Support and increasing budget authority in Operating Expenses and Special Payments primarily in Parole and Probation and Personnel (related to item 1).							
<b>5 General Fund 100 - Transportation &amp; Development (50&amp;60)</b>							
<b>Resources</b>							
Beginning Fund Balance	4,508,539	-	4,508,539	Operating Expenses	13,047,456	48,000	13,095,456
Federal, State, Local, All Other Gifts & Donations	1,040,357	-	1,040,357	Transfers	76,000	93,907	169,907
Charges, Fees, License, Permits, Fines, Assessments	3,932,981	-	3,932,981	Reserve for Future Expenditures	2,117,799	-	2,117,799
All Other Revenue Resources	2,226,421	-	2,226,421	Contingency	1,068,839	(93,907)	974,932
General Fund Support	4,601,794	48,000	4,649,794				
<b>Revised Total Fund Resources</b>			<b>16,358,092</b>	<b>Revised Total Fund Requirements</b>			<b>16,358,094</b>
Comments: The Transportation & Development General Fund Programs are reducing the Beginning Fund Balance and increasing General Fund Support revenue, and moving Contingency to Transfers for the Gladstone Library (related to items 1 & 6 ).							
<b>6 Library Services Fund 212</b>							
<b>Resources</b>							
Beginning Fund Balance	6,818,540	-	6,818,540	Operating Expenses	19,261,492	-	19,261,492
Charges, Fees, License, Permits, Fines, Assessments	215,154	10,000	225,154	Special Payments	67,000	10,000	77,000
Federal, State, Local, All Other Gifts & Donations	4,011,957	-	4,011,957	Reserve for Future Expenditures	2,141,671	-	2,141,671
Other Interfund Transfers	7,616,673	93,907	7,710,580	Contingency	957,954	93,907	1,051,861
General Fund Support	2,776,689	-	2,776,689				
All Other Revenue Resources	989,103	-	989,103				
<b>Revised Total Fund Resources</b>			<b>22,532,023</b>	<b>Revised Total Fund Requirements</b>			<b>22,532,024</b>
Comments: The Library Services Fund is recognizing Charges/Fees and Other Interfund Transfers and increasing budget authority for Special Payments and Contingency.							
<b>7 Road Fund 215</b>							
<b>Resources</b>							
Beginning Fund Balance	48,147,496	-	48,147,496	Operating Expenses	87,068,329	314,200	87,382,529
Charges, Fees, License, Permits, Fines, Assessments	16,520,965	-	16,520,965	Special Payments	6,158,754	-	6,158,754
Federal, State, Local, All Other Gifts & Donations	57,189,759	-	57,189,759	Transfers	2,567,585	-	2,567,585
Revenue from Bonds & Other Debts	182,604	-	182,604	Reserve for Future Expenditures	15,435,092	-	15,435,092
Other Interfund Transfers	5,593,315	-	5,593,315	Contingency	17,215,024	(314,200)	16,900,824
General Fund Support	257,961	-	257,961				
All Other Revenue Resources	552,685	-	552,685				
<b>Revised Total Fund Resources</b>			<b>128,444,785</b>	<b>Revised Total Fund Requirements</b>			<b>128,444,784</b>
Comments: The Road Fund is transferring budget authority from Contingency to Operating Expenses due to receiving higher project bids.							
<b>8 Public Land Corner Preservation Fund 224</b>							
<b>Resources</b>							
Beginning Fund Balance	1,044,189	-	1,044,189	Operating Expenses	1,068,727	38,528	1,107,255
Charges, Fees, License, Permits, Fines, Assessments	404,280	38,528	442,808	Reserve for Future Expenditures	219,433	-	219,433
				Contingency	160,309	-	160,309
<b>Revised Total Fund Resources</b>			<b>1,486,997</b>	<b>Revised Total Fund Requirements</b>			<b>1,486,997</b>
Comments: The Public Land Corner Preservation Fund is recognizing additional Charges/Fees revenue and increasing Operating Expenses.							

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**9 Special Grants Fund 230**

Resources	Original	Change	Revised	Requirement	Original	Change	Revised
Beginning Fund Balance	300,000	-	300,000	Operating Expenses	38,120,510	3,436,875	41,557,385
Federal, State, Local, All Other Gifts & Donations	44,477,634	3,436,875	47,914,509	Special Payments	9,696,125	-	9,696,125
All Other Revenue Resources	8,442,824	-	8,442,824	Contingency	5,403,824	-	5,403,824
<b>Revised Total Fund Resources</b>			<b>56,657,333</b>	<b>Revised Total Fund Requirements</b>			<b>56,657,334</b>

Comments: The Special Grants Fund is recognizing additional Federal ARPA funding and increasing budget authority in Operating Expenses for stormwater and infrastructure projects.

**10 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	162,576,856	18,630,709	181,207,565
Charges, Fees, License, Permits, Fines, Assessments	12,655,694	-	12,655,694	Special Payments	57,169,111	(19,130,709)	38,038,402
Federal, State, Local, All Other Gifts & Donations	141,943,397	(960,249)	140,983,148	Transfers	501,816	500,000	1,001,816
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	960,249	11,036,356	Contingency	11,319,466	-	11,319,466
All Other Revenue Resources	1,304,617	-	1,304,617				
<b>Revised Total Fund Resources</b>			<b>240,900,644</b>	<b>Revised Total Fund Requirements</b>			<b>240,900,645</b>

Comments: Impacted Health, Housing, and Human Services Fund - Line of Business: H3S Administration, Social Services, Children, Family & Community Connection, Public Health, Behavioral Health, and Housing & Community Development.  
 H3S Divisions are recognizing additional General Fund Support due to delays in the cost recovery plan implementation (related to item 1), and reclassifying the spending authority from Special Payments to Operating Expenses and Transfers.

**11 Clackamas Health Centers Fund 253**

Resources	Original	Change	Revised	Requirement	Original	Change	Revised
Beginning Fund Balance	16,771,886	-	16,771,886	Operating Expenses	64,393,478	1,173,500	65,566,978
Charges, Fees, License, Permits, Fines, Assessments	50,129,898	-	50,129,898	Debt Service	60,000	-	60,000
Federal, State, Local, All Other Gifts & Donations	5,844,880	-	5,844,880	Transfers	631,870	-	631,870
Revenue from Bonds & Other Debts	7,045,960	-	7,045,960	Contingency	15,930,016	(1,173,500)	14,756,516
Other Interfund Transfers	1,000,000	-	1,000,000				
General Fund Support	52,510	-	52,510				
All Other Revenue Resources	170,230	-	170,230				
<b>Revised Total Fund Resources</b>			<b>81,015,364</b>	<b>Revised Total Fund Requirements</b>			<b>81,015,364</b>

Comments: The Clackamas Health Centers Fund is shifting budget authority from Contingency to Operating Expenses for costs associated with the renovation of the new Lake Road Health Center.

**12 Self Insurance Fund 760**

Resources	Original	Change	Revised	Requirement	Original	Change	Revised
Beginning Fund Balance	25,476,496	-	25,476,496	Operating Expenses	37,876,649	-	37,876,649
Charges, Fees, License, Permits, Fines, Assessments	1,989,008	-	1,989,008	Transfers	-	131,838	131,838
All Other Revenue Resources	29,638,858	-	29,638,858	Reserve for Future Expenditures	3,283,239	-	3,283,239
				Contingency	15,944,474	(131,838)	15,812,636
<b>Revised Total Fund Resources</b>			<b>57,104,362</b>	<b>Revised Total Fund Requirements</b>			<b>57,104,362</b>

Comments: The Self Insurance Fund is moving budget authority from Contingency to Transfers to fund three limited-term support positions in Human Resources (related to item 3).

**13 Risk Management Claims Fund 761**

Resources	Original	Change	Revised	Requirement	Original	Change	Revised
Beginning Fund Balance	11,169,390	-	11,169,390	Operating Expenses	6,436,325	325,000	6,761,325
Charges, Fees, License, Permits, Fines, Assessments	6,000,378	75,000	6,075,378	Reserve for Future Expenditures	3,669,000	-	3,669,000
All Other Revenue Resources	50,000	-	50,000	Contingency	7,114,443	(250,000)	6,864,443
<b>Revised Total Fund Resources</b>			<b>17,294,768</b>	<b>Revised Total Fund Requirements</b>			<b>17,294,768</b>

Comments: The Risk Fund is recognizing an increase in Charges/Fees revenue and Operating Expenses, and moving Contingency budget authority to cover anticipated claims expenses.

**14 Technology Services Fund 747**

Resources	Original	Change	Revised	Requirement	Original	Change	Revised
Beginning Fund Balance	6,365,840	-	6,365,840	Operating Expenses	21,942,703	73,000	22,015,703
Charges, Fees, License, Permits, Fines, Assessments	18,220,797	(160,000)	18,060,797	Reserve for Future Expenditures	1,200,000	-	1,200,000
Other Interfund Transfers	150,000	233,000	383,000	Contingency	1,626,935	-	1,626,935
All Other Revenue Resources	33,000	-	33,000				
<b>Revised Total Fund Resources</b>			<b>24,842,637</b>	<b>Revised Total Fund Requirements</b>			<b>24,842,638</b>

Comments: The Technology Services Fund is reducing Charges/Fees revenue and increasing Other Interfund Transfer revenue to support two embedded positions and Operating Expenses to cover the project costs at the CUP Facility (related to item 1).

**15 Fleet Services Fund 770**

Resources	Original	Change	Revised	Requirement	Original	Change	Revised
Beginning Fund Balance	471,387	-	471,387	Operating Expenses	7,387,040	750,000	8,137,040
Charges, Fees, License, Permits, Fines, Assessments	7,224,550	-	7,224,550	Contingency	503,801	-	503,801
Federal, State, Local, All Other Gifts & Donations	154,200	750,000	904,200				
Revenue from Bonds & Other Debts	35,000	-	35,000				
All Other Revenue Resources	5,704	-	5,704				
<b>Revised Total Fund Resources</b>			<b>8,640,841</b>	<b>Revised Total Fund Requirements</b>			<b>8,640,841</b>

Comments: The Fleet Services Fund is recognizing additional Federal/State/Local revenue and increasing Operating Expenses to account for higher fuel and parts pricing.

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