



Department of Finance

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

November 23, 2022

Board of County Commissioners
Clackamas County

Members of the Board:

Approval of a FY 2022-23 Budget Resolution for Transfer of Appropriations

Purpose/Outcomes	Resolution for a FY22-23 budget change to transfer appropriations within the General Fund
Dollar Amount and Fiscal Impact	No fiscal impact; however there will be a change in budget categories of \$4,700,000 from General Fund-Contingency to General Fund-Operating Expenses
Funding Source	General Fund-Contingency
Duration	July 1, 2022-June 30, 2023
Previous Board Action/Review	Board Policy Meeting March 8, 2022 Budget Adopted June 9, 2022 and Revised September 22, 2022 Board Policy Meeting November 22, 2022
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, email smontoya@clackamas.us

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.

Clackamas County completed a county-wide Equal Pay Analysis (EPA) in December 2021, to comply with the Oregon Equal Pay Law. This analysis included a review of all county jobs in order to group jobs with work of comparable character to identify and correct any wage disparities among employees performing work of comparable character (peers). On March 8, 2022, the Board of County Commissioners approved moving forward with salary adjustments for some individual employees to align with the County's compensation philosophy with an effective date of January 1, 2022.

The effect of this resolution is a change in budget appropriation categories of \$4,700,000; from General Fund-Contingency to General Fund-Operating Expenses for the processing of EPA payments to impacted employees.

Item								
1 General Fund 100 - Non Departmental								
Resources	Original	Change	Revised	Requirement	Original	Change	Revised	
Beginning Fund Balance	70,106,986	-	70,106,986	Operating Expenses	34,000	4,700,000	4,734,000	
Charges, Fees, License, Permits, Fines, Assessments	16,000	-	16,000	Interfund Transfers	160,745,905		160,745,905	
Taxes	150,947,359	-	150,947,359	Reserve for Future Expenditures	25,000,000		25,000,000	
All Other Revenue Sources	381,920	-	381,920	Contingency	26,771,418	(4,700,000)	22,071,418	
Federal, State, Local, All Other Gifts & Donations	4,285,000	-	4,285,000	Unappropriated Ending Balance	13,185,947		13,185,947	
Revised Total Fund Resources			225,737,265	Revised Total Fund Requirements			225,737,270	

Comments: The General Fund - Non-Departmental is reducing Contingency and budgeting an increase in Operating Expenses for the Oregon Equal Pay Law expenses, as directed by the Board of County Commissioners on March 8, 2022.

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

RECOMMENDATION:

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

Sincerely,



Elizabeth Comfort
Finance Director

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

In the Matter of Approving an
Appropriation Transfer Resolution and
Making Appropriations for Fiscal Year
2022-23



Resolution 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, an appropriation transfer for the period of July 1, 2022 through June 30, 2023, inclusive, has been prepared, published and submitted to the taxpayers as provided by statute;

WHEREAS; a meeting to discuss the appropriation transfer was held before the Board of County Commissioners on November 23, 2022.

WHEREAS; the funds being adjusted are:

General Fund – Non Departmental

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, 2022 through June 30, 2023.

NOW THEREFORE, the Clackamas County Board of Commissioners resolves as follows:

Pursuant to ORS 294.433 through ORS 294.481, the appropriation transfer be adopted and appropriations established as shown in **Exhibit A**, attached hereto and incorporated by this reference herein; and

DATED this 23rd day of November, 2022

BOARD OF COUNTY COMMISSIONERS

Chair

Recording Secretary

SUMMARY OF PROPOSED BUDGET CHANGES

Exhibit A

November 9, 2022

AMOUNTS SHOWN ARE REVISED TOTALS IN THOSE FUNDS BEING MODIFIED

Item

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COVER SHEET

- New Agreement/Contract
- Amendment/Change/Extension to _____
- Other Resolution

Originating County Department: Finance

Other party to contract/agreement: _____

Description:

Approval of a Resolution Approving an Appropriation Transfer for Fiscal Year 2022-23. Appropriations transfer is \$4.7MM from General Fund Contingency Funds to General Fund Operating Expenses. Funding is through budgeted County General Funds.

After recording please return to: Jennifer Johnson, Finance, jjohnson@clackamas.us

County Admin

Procurement

If applicable, complete the following:

Board Agenda Date/Item Number: _____