



Elizabeth Comfort
Finance Director

Department of Finance

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

December 14, 2023

BCC Agenda Date/Item: _____

Board of County Commissioners
Clackamas County

A Public Hearing to approve a Supplemental Budget Resolution for Fiscal Year 2023-24. Fiscal impact is a net increase in appropriations of \$11,334,707. Funding includes Beginning Fund Balance, Other Revenue Sources, Federal Grants, Charges for Services, and Other Interfund Transfers, and no County General Funds are involved.

Previous Board Action/Review	Budget adopted on June 22, 2023, and revised on September 28, 2023		
Performance Clackamas	Build public trust through good government by providing budget responsibility and transparency		
Counsel Review	No	Procurement Review	No
Contact Person	Sandra Montoya	Contact Phone	503-742-5424

EXECUTIVE SUMMARY: Each fiscal year it is necessary to reduce or allocate additional sources of revenue and appropriate additional expenditures 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 \$11,334,707 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 Providing Authorization
Regarding Adoption of a Supplemental
Budget and Making Appropriations for
Fiscal Year 2023-24



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, inclusive, 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 December 14, 2023.

WHEREAS; the funds being adjusted are:

General Fund – Non Departmental	Special Grants Fund
General Fund – Finance Department	Health Housing & Human Services Fund
County Fair Fund	Clackamas Health Centers Fund
County School Fund	Tourism Fund
Road Fund	

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, 2023, through June 30, 2024.

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 14th day of December 2023

BOARD OF COUNTY COMMISSIONERS

Chair

Recording Secretary

SUMMARY OF PROPOSED BUDGET CHANGES
Exhibit A
December 14, 2023
SUMMARY OF PROPOSED BUDGET CHANGES
 AMOUNTS SHOWN ARE REVISED TOTALS IN THOSE FUNDS BEING MODIFIED

Item

1 General Fund 100 - Non Departmental								
Resources	Original	Change	Revised	Requirement	Original	Change	Revised	
Beginning Fund Balance	77,530,649	(1,572,347)	75,958,302	Operating Expenses	1,058,515	-	1,058,515	
Federal, State, Local, All Other Gifts & Donations	5,156,000	-	5,156,000	Transfers	160,068,575	-	160,068,575	
Charges, Fees, License, Permits, Fines Assessments	13,000	-	13,000	Special Payments	1,586,173	(1,586,173)	-	
All Other Revenue Resources	2,933,865	(1,600,000)	1,333,865	Reserve for Future Expenditures	27,000,000	-	27,000,000	
Taxes	155,936,480	-	155,936,480	Contingency	23,161,174	(1,586,174)	21,575,000	
				Unappropriated Ending Fund Balance	28,695,558	-	28,695,558	
Revised Total Fund Resources			238,397,647	Revised Total Fund Requirements			238,397,648	

Comments: The General Fund – Non-Departmental was initially given authority over the Opioid Settlement dollars until the appropriate fund could be decided. Opioid Settlement dollars will now be tracked in Fund 230 (see Item 6), and this amendment gives the budget authority for the change.

2 General Fund 100 - Finance								
Resources	Original	Change	Revised	Requirement	Original	Change	Revised	
Beginning Fund Balance	230,000	-	230,000	Operating Expenses	7,755,830	125,000	7,880,830	
Charges, Fees, License, Permits, Fines Assessments	4,348,101	-	4,348,101					
All Other Revenue Resources	330,000	-	330,000					
Other Interfund Transfers	-	125,000	125,000					
General Fund Support	2,847,729	-	2,847,729					
Revised Total Fund Resources			7,880,830	Revised Total Fund Requirements			7,880,830	

Comments: The General Fund – Finance Department recognizes Interfund Transfer from the Tourism Fund and increases Operating Expenses to administer the Short Term Rental Program (see item 9).

3 County Fair Fund 201								
Resources	Original	Change	Revised	Requirement	Original	Change	Revised	
Beginning Fund Balance	324,162	-	324,162	Operating Expenses	5,658,402	2,000,800	7,659,202	
Charges, Fees, License, Permits, Fines, Assessments	725,500	-	725,500	Special Payments	2,000	-	2,000	
All Other Revenue Resources	1,169,092	-	1,169,092	Contingency	268,526	-	268,526	
Federal, State, Local, All Other Gifts & Donations	3,120,944	2,000,800	5,121,744					
Other Interfund Transfers	589,230	-	589,230					
Revised Total Fund Resources			7,929,728	Revised Total Fund Requirements			7,929,728	

Comments: The County Fair Fund is recognizing additional State ARPA Grant revenue and budgeting for the construction of the new Multipurpose Building.

4 County School Fund 204								
Resources	Original	Change	Revised	Requirement	Original	Change	Revised	
Beginning Fund Balance	142,821	-	142,821	Operating Expenses	-	10,000	10,000	
Federal, State, Local, All Other Gifts & Donations	500,000	500,000	1,000,000	Special Payments	642,821	490,000	1,132,821	
Revised Total Fund Resources			1,142,821	Revised Total Fund Requirements			1,142,821	

Comments: The County School Fund is recognizing additional Federal Operating Grant revenue and increasing authority in Special Payments, plus new authority in Operating Expenses.

5 Road Fund 215								
Resources	Original	Change	Revised	Requirement	Original	Change	Revised	
Beginning Fund Balance	48,147,496	-	48,147,496	Operating Expenses	87,068,329	-	87,068,329	
Charges, Fees, License, Permits, Fines, Assessments	16,520,965	-	16,520,965	Special Payments	6,158,754	-	6,158,754	
All Other Revenue Resources	735,289	-	735,289	Contingency	17,175,005	40,019	17,215,024	
Federal, State, Local, All Other Gifts & Donations	57,189,759	-	57,189,759	Transfers	2,567,585	-	2,567,585	
Other Interfund Transfers	5,553,296	40,019	5,593,315	Reserve for Future Expenditures	15,435,092	-	15,435,092	
General Fund Support	257,961	-	257,961					
Revised Total Fund Resources			128,444,785	Revised Total Fund Requirements			128,444,784	

Comments: The Road Fund is recognizing an Interfund Transfer to receive revenue incorrectly posted in Social Services.

6 Special Grants Fund 230								
Resources	Original	Change	Revised	Requirement	Original	Change	Revised	
Beginning Fund Balance	300,000	2,903,824	3,203,824	Operating Expenses	33,311,165	1,374,344	34,685,509	
All Other Revenue Resources	39,000	3,000,000	3,039,000	Special Payments	3,690,000	6,006,125	9,696,125	
Federal, State, Local, All Other Gifts & Donations	36,662,165	5,880,469	42,542,634	Contingency	-	4,403,824	4,403,824	
Revised Total Fund Resources			48,785,458	Revised Total Fund Requirements			48,785,458	

The Special Grants Fund will manage the Opioid Settlement revenue by recognizing the Beginning Fund Balance and new All Other Revenue Resources. The fund is also recognizing an award of Federal ARPA revenue awards. Budget spending authority is created in Operating Expenses, Special Payments, and Contingency. (See item #1).

SUMMARY OF PROPOSED BUDGET CHANGES
Exhibit A
December 14, 2023
SUMMARY OF PROPOSED BUDGET CHANGES
 AMOUNTS SHOWN ARE REVISED TOTALS IN THOSE FUNDS BEING MODIFIED

7 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	160,129,575	(40,019)	160,089,556
Charges, Fees, License, Permits, Fines, Assessments	12,625,694	-	12,625,694	Special Payments	57,155,752	-	57,155,752
All Other Revenue Resources	1,304,617	-	1,304,617	Contingency	10,734,523	-	10,734,523
Federal, State, Local, All Other Gifts & Donations	138,887,795	-	138,887,795	Transfers	461,797	40,019	501,816
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	-	10,076,107				
Revised Total Fund Resources			237,815,042	Revised Total Fund Requirements			237,815,043

Comments: Impacted Health, Housing, and Human Services Fund - Line of Business: Social Services.
 The fund is moving budget authority from Operating Expenses to Interfund Transfers to correctly post revenue to the Road Fund (see item 5).

8 Clackamas Health Centers Fund 253

Resources	Original	Change	Revised	Requirement	Original	Change	Revised
Beginning Fund Balance	16,771,886	-	16,771,886	Operating Expenses	64,336,536	56,942	64,393,478
Federal, State, Local, All Other Gifts & Donations	5,844,880	-	5,844,880	Debt Service	60,000	-	60,000
Charges, Fees, License, Permits, Fines, Assessments	50,072,956	56,942	50,129,898	Transfers	631,870	-	631,870
Revenue from Bonds & Other Debts	7,045,960	-	7,045,960	Contingency	15,930,016	-	15,930,016
All Other Revenue Resources	170,230	-	170,230				
Other Interfund Transfers	1,000,000	-	1,000,000				
General Fund Support	52,510	-	52,510				
Revised Total Fund Resources			81,015,364	Revised Total Fund Requirements			81,015,364

Comments: The Clackamas Health Centers Fund - Health Center's is recognizing additional Charges for Service revenue and increasing Operating Expenses.

9 Tourism Fund 255

Resources	Original	Change	Revised	Requirement	Original	Change	Revised
Beginning Fund Balance	7,126,829	-	7,126,829	Operating Expenses	6,523,819	-	6,523,819
Federal, State, Local, All Other Gifts & Donations	424,000	-	424,000	Special Payments	700,000	-	700,000
All Other Revenue Resources	5,249,961	-	5,249,961	Transfers	589,230	125,000	714,230
				Contingency	4,987,742	(125,000)	4,862,742
Revised Total Fund Resources			12,800,790	Revised Total Fund Requirements			12,800,791

Comments: The Tourism Fund is reducing Contingency and budgeting an Interfund Transfer to the Finance Department to administer the Short Term Rental Program (see item 2).

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