

Elizabeth Comfort Finance Director

## **Department of Finance**

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

June 30, 2022

Board of County Commissioners Clackamas County

Members of the Board:

#### <u>Approval of a Clackamas County Supplemental Budget Resolution</u> <u>for Fiscal Year 2021-2022 (FY21-22)</u>

Purpose/Outcomes	Public hearing for a supplemental budget change for FY21-22
Dollar Amount and	The effect is an increase in appropriations of \$405,950
Fiscal Impact	
Funding Source	Beginning Fund Balance, Federal and State Operating Grants, Charge
	for Services, Miscellaneous Revenue, and Interfund Transfers
Duration	July 1, 2021-June 30, 2022
Previous Board	Budget Adopted June 16, 2021 and revised September 30, 2021,
Action/Review	January 6, March 3, and May 3, 2022.
71011011/1110101	
	Issues June 14, 2022
Strategic Plan	Build public trust through good government by providing budget
Alignment	responsibility and transparency
Counsel Review	N/A
Procurement	1. Was the item processed through Procurement? yes  no X
Review	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.

The effect of this resolution is an increase in revenues and appropriations of \$405,950.

General Fund 100 - Non Departn	iental							
Resources		Original	Change	Revised	Requirement	Original	Change	Revis
Beginning Fund Balance		59,287,058	-	59,287,058	Operating Expenses	6,007,239	250,000	6,257,2
Charges, Fees, License, Pern	nits, Fines, Assessments	10,750	-	10,750	Special Payments	4,083,500		4,083,5
Taxes		139,964,601	-	139,964,601	Interfund Transfer	146,491,875	2,420,000	148,911,8
All Other Revenue Sources		833,550	-	833,550	Reserve	20,889,994		20,889,9
Federal, State, Local, All Oth	er Gifts & Donations	6,027,930	-	6,027,930	Contingency	18,848,580	(4,366,285)	14,482,2
Transfers		-	29,000	29,000	Unappropriated Ending Fund Balance	11,527,986	г	11,527,9
Revised Total Fund Resources			l	206,152,889	Revised Total Fund Requirements		L	206,152,8
Comments: Sheriff's Operating E		ngency and Inter	fund Transfers	-	10 and transferring Non-D Contingency I Support to Assessment & Taxation and L		•	
General Fund 100 - Sheriff				<b>、</b>				
Resources		Original	Change	Revised	Requirement	Original	Change	Revi
Beginning Fund Balance		320,159		320,159	Operating Expenses	88,620,628	1,725,285	90,345,
Federal, State, Local, All Oth		1,588,962	-	1,588,962	Special Payments	480,000	-	480,
Charges, Fees, License, Permi		13,831,320	-	13,831,320	Interfund Transfer	274,662	-	274,
Revenue from Bonds & Oth		10,000	-	10,000				
All Other Revenue Resource	S	7,036,803	-	7,036,803				
Other Interfund Transfers		1,779,489	-	1,779,489				
General Fund Support		66,533,841	- -	66,533,841			г	
Revised Total Fund Resources			l	91,100,574	Revised Total Fund Requirements		L	91,100
	-	Operating Expen	ses for the trai	nsferring from Nor	n-Departmental Contingency (\$1.7M ARF	PA Revenue Loss Rep	plenishment).	
General Fund 100 - Assessment	and Taxation							_
Resources		Original	Change	Revised	Requirement	Original	Change	Rev
Federal, State, Local, All Oth		1,413,268		1,413,268	Operating Expenses	9,516,257	-	9,516
All Other Revenue Resource	S	1,250,000	(1,250,000)	-				
General Fund Support		6,852,989	1,250,000	8,102,989			г	
Revised Total Fund Resources			l	9,516,257	Revised Total Fund Requirements		L	9,516
Comments: The General Fund - A	ssessment and Taxation is	recategorizing re	evenue.					
Library Network Fund 212					<b>.</b>		-	_
Resources		Original	Change	Revised	Requirement	Original	Change	Rev
Beginning Fund Balance		5,441,406	-	5,441,406	Operating Expenses	11,361,981	-	11,361
Federal, State, Local, All Oth		4,561,461	(1,000,000)	3,561,461	Special Payments	850,000	-	850
Charges, Fees, License, Pern		1,145,296	(170,000)	975,296	Reserve for Future Expenditures	2,001,974	-	2,001
All Other Revenue Resource	5	829,250	-	829,250	Contingency	248,881	-	248,
Other Interfund Transfers		27,949	-	27,949				
General Fund Support		2,457,474	1,170,000	3,627,474			г	44.462
Revised Total Fund Resources			L	14,462,836	Revised Total Fund Requirements		L	14,462
	equesting reimbursement	from General Fur	nd for the Glad	stone Library capit	tal expenditures in the amount of \$1.2M			
Special Grant Fund 230			-		<b>.</b>		-	_
Resources		Original	Change	Revised	Requirement	Original	Change	Rev
Federal, State, Local, All Oth	er Gifts & Donations	40,613,961	-	40,613,961	Operating Expenses	13,597,640	38,000	13,635
			-	-	Special Payments	19,192,225	(38,000)	19,154
					Transfers	7,824,096		7,824
Revised Total Fund Resources			ļ	40,613,961	Revised Total Fund Requirements		L	40,613
Comments: The Special Grants F		-		partments/catego	ries to cover investment fees.			
Health Housing & Human Service	s Fund 240 - Children, Fan			Deviced	De su insurant	Original	Channel	Dev
Resources		Original	Change	Revised	Requirement	Original	Change	Rev
Beginning Fund Balance	aite Eines Assessments	32,297,710	107.050	32,297,710	Operating Expenses	111,166,789	107.050	111,166
Charges, Fees, License, Pern All Other Revenue Resource		11,221,611 127,500	197,950	11,419,561 127,500	Special Payments	34,334,498 8,210,022	197,950	34,532 8,210
Federal, State, Local, All Oth		98,874,840	-	98,874,840	Contingency Transfers		-	
General Fund Support			-	98,874,840 9,745,111	1101131013	212,213	-	212,
Other Interfund Transfers		9,745,111	-					
Revised Total Fund Resources		1,656,744	-	1,656,744 154,121,466	Revised Total Fund Requirements		Г	154,121
The Health Housing	& Human Services Fund 24 Concern LEAD program.	0 - Children, Fam	lily & Commur		recognizing new revenue with a correspo	onding expenditure i	ncrease to Speci	,
Comments: for the Central City (								
Comments: for the Central City ( LID Construction Fund 510								
for the Central City (		Original	Change	Revised	Requirement	Original	Change	Rev
LID Construction Fund 510		<b>Original</b> 0	Change 27,937	<b>Revised</b> 27,937	Requirement Interfund Transfer	Original -	Change 29,000	29
LID Construction Fund 510 Resources		-	-		•	Original - -	-	

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

Risk Management Claims Fund - 761							
Resources	Original	Change	Revised	Requirement	Original	Change	Revised
Beginning Fund Balance	12,745,361	-	12,745,361	Operating Expenses	5,451,214	750,000	6,201,214
Charges, Fees, License, Permits, Fines, Assessments	5,105,000	-	5,105,000	Reserve for Future Expenditures	8,360,000	-	8,360,000
All Other Revenue Resources	343,443	-	343,443	Contingency	4,382,590	(750,000)	3,632,590
Revised Total Fund Resources			18,193,804	Revised Total Fund Requirements		Г	18,193,804
The Risk Management Claims Fund is shifting a Comments: change of \$350,000. Due to increased claims ex	•						
Comments:	•						
Comments: change of \$350,000. Due to increased claims ex	•					Change	Revised
Comments: change of \$350,000. Due to increased claims ex Fleet Services Fund 770	penses, a \$400,00	00 change is nee	eded for a total s	upplemental budget request of \$750,000	0.	<b>Change</b> 150,000	
Comments: change of \$350,000. Due to increased claims ex Fleet Services Fund 770 Resources	penses, a \$400,00 Original	00 change is nee	eded for a total s Revised	upplemental budget request of \$750,000	0. Original	0	Revised
Comments: change of \$350,000. Due to increased claims ex Fleet Services Fund 770 Resources Beginning Fund Balance	penses, a \$400,00 Original 436,178	00 change is nee Change	eded for a total s Revised 436,178	upplemental budget request of \$750,000 Requirement Operating Expenses	0. Original 6,230,992	150,000	<b>Revised</b> 6,380,992
Comments: change of \$350,000. Due to increased claims ex Fleet Services Fund 770 Resources Beginning Fund Balance Charges, Fees, License, Permits, Fines, Assessments	original 436,178 6,125,989	Change is nee	eded for a total s <b>Revised</b> 436,178 6,275,989	upplemental budget request of \$750,000 Requirement Operating Expenses	0. Original 6,230,992	150,000	<b>Revised</b> 6,380,992
Comments: change of \$350,000. Due to increased claims ex Fleet Services Fund 770 Resources Beginning Fund Balance Charges, Fees, License, Permits, Fines, Assessments Revenue from Bonds & Other Debts	Original 436,178 6,125,989 20,000	Change is nee	eded for a total s Revised 436,178 6,275,989 20,000	upplemental budget request of \$750,000 Requirement Operating Expenses	0. Original 6,230,992	150,000	<b>Revised</b> 6,380,992

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,

Patrick Williams

Patrick Williams, Deputy Finance Director on behalf of Elizabeth Comfort, Finance Director

## **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.

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, 2021 through June 30, 2022, 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 June 30, 2022;

WHEREAS; pursuant to ORS 294.353 Clackamas County intends to close LID Construction Fund (510) because the fund is unnecessary and transfer the balance to General Fund (100);

WHEREAS; the funds being adjusted are:

General Fund – Non Departmental	Special Grant Fund
General Fund – Sheriff	Health, Housing & Human Services Fund–Children, Family &
	Community Corrections
General Fund – Assessment and Taxation	LID Construction Fund
Library Network Fund	Risk Management Claims Fund
Fleet Services 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, 2021 through June 30, 2022.

BE IT RESOLVED, that, pursuant to ORS 294.353, the balance of LID Construction Fund (510) is deemed unnecessary and shall be transferred to General Fund (100);

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 30th day of June, 2022

## **BOARD OF COUNTY COMMISSIONERS**

Chair

Recording Secretary

## SUMMARY OF PROPOSED BUDGET CHANGES Exhibit A June 30, 2022 AMOUNTS SHOWN ARE REVISED TOTALS IN THOSE FUNDS BEING MODIFIED

1 General Fund 100 - Non Departmental							
Resources	Original	Change	Revised	Requirement	Original	Change	Revised
Beginning Fund Balance	59,287,058	-	59,287,058	Operating Expenses	6,007,239	250,000	6,257,239
Charges, Fees, License, Permits, Fines, Assessments	10,750	-	10,750	Special Payments	4,083,500		4,083,500
Taxes	139,964,601	-	139,964,601	Interfund Transfer	146,491,875	2,420,000	148,911,875
All Other Revenue Sources	833,550	-	833,550	Reserve	20,889,994		20,889,994
Federal, State, Local, All Other Gifts & Donations	6,027,930	-	6,027,930	Contingency	18,848,580	(4,366,285)	14,482,295
Transfers	-	29,000	29,000	Unappropriated Ending Fund Balance	11,527,986	_	11,527,986
Revised Total Fund Resources			206,152,889	<b>Revised Total Fund Requirements</b>			206,152,889

The General Fund - Non-Departmental is recognizing \$29K in Transfer from the closing of Fund 510 and transferring Non-D Contingency (\$1.7M ARPA Revenue Loss Replenishment) to Sheriff's Comments: Operating Expenses. Included in Contingency and Interfund Transfers for General Fund Support to Assessment & Taxation and Library Netword budgets. Non-Departmental is also increasing Operating Expenses to cover increased investment fees.

General Fund 100 - Sheriff	0.1.1.1	<b>C</b> 1	<b>D</b> evice d	<b>B</b>	0.1.1.1	<b>C</b> 1	<b>B</b>
Resources	Original	Change	Revised	Requirement	Original	Change	Revised
Beginning Fund Balance	320,159		320,159	Operating Expenses	88,620,628	1,725,285	90,345,913
Federal, State, Local, All Other Gifts & Donations	1,588,962	-	1,588,962	Special Payments	480,000	-	480,000
Charges, Fees, License, Permits, Fines Assessments	13,831,320	-	13,831,320	Interfund Transfer	274,662	-	274,662
Revenue from Bonds & Other Debts	10,000	-	10,000				
All Other Revenue Resources	7,036,803	-	7,036,803				
Other Interfund Transfers	1,779,489	-	1,779,489				
General Fund Support	66,533,841		66,533,841			_	
Revised Total Fund Resources		L	91,100,574	Revised Total Fund Requirements		L	91,100,575
Comments: The General Fund - Sheriff's Office is increasing	Operating Expenses	for the transfer	ring from Non-Dep	partmental Contingency (\$1.7M ARPA Rev	enue Loss Replenishm	ent).	
General Fund 100 - Assessment and Taxation				<b>-</b> · · ·			<b>.</b> .
Resources	Original	Change	Revised	Requirement	Original	Change	Revise
Federal, State, Local, All Other Gifts & Donations	1,413,268		1,413,268	Operating Expenses	9,516,257	-	9,516,25
All Other Revenue Resources	1,250,000	(1,250,000)					
General Fund Support	6,852,989	1,250,000	8,102,989			_	
Revised Total Fund Resources		L	9,516,257	Revised Total Fund Requirements		L	9,516,25
Comments: The General Fund - Assessment and Taxation is	recategorizing rever	nue.					
Library Network Fund 212		-		<b>.</b>			<b>.</b> .
Resources	Original	Change	Revised	Requirement	Original	Change	Revise
Beginning Fund Balance	5,441,406	-	5,441,406	Operating Expenses	11,361,981	-	11,361,98
Federal, State, Local, All Other Gifts & Donations	4,561,461	(1,000,000)	3,561,461	Special Payments	850,000	-	850,00
Charges, Fees, License, Permits, Fines, Assessments	1,145,296	(170,000)	975,296	Reserve for Future Expenditures	2,001,974	-	2,001,97
All Other Revenue Resources	829,250	-	829,250	Contingency	248,881	-	248,88
Other Interfund Transfers	27,949		27,949				
Other Interfund Transfers	27,515						
General Fund Support	2,457,474	1,170,000	3,627,474				
		1,170,000		Revised Total Fund Requirements			14,462,836
General Fund Support	2,457,474	Ľ	3,627,474 14,462,836			C	14,462,836
General Fund Support Revised Total Fund Resources	2,457,474	Ľ	3,627,474 14,462,836			C	14,462,83
General Fund Support Revised Total Fund Resources Comments: The Library Fund is requesting reimbursement f	2,457,474	Ľ	3,627,474 14,462,836		Original	Change	
General Fund Support Revised Total Fund Resources Comments: The Library Fund is requesting reimbursement f Special Grant Fund 230	2,457,474 rom General Fund fo	or the Gladstone	3,627,474 14,462,836 Library capital ex	penditures in the amount of \$1.2M.	<b>Original</b> 13,597,640	Change 38,000	Revise
General Fund Support Revised Total Fund Resources Comments: The Library Fund is requesting reimbursement f Special Grant Fund 230 Resources	2,457,474 rom General Fund fo Original	or the Gladstone	3,627,474 14,462,836 Library capital ex Revised	penditures in the amount of \$1.2M.			<b>Revise</b> 13,635,64
General Fund Support Revised Total Fund Resources Comments: The Library Fund is requesting reimbursement f Special Grant Fund 230 Resources	2,457,474 rom General Fund fo Original	or the Gladstone	3,627,474 14,462,836 Library capital ex Revised	Requirement Operating Expenses	13,597,640 19,192,225	38,000	14,462,834 Revise 13,635,644 19,154,229 7,824,094
General Fund Support Revised Total Fund Resources Comments: The Library Fund is requesting reimbursement f Special Grant Fund 230 Resources	2,457,474 rom General Fund fo Original	or the Gladstone	3,627,474 14,462,836 Library capital exp <b>Revised</b> 40,613,961	Requirement Operating Expenses Special Payments Transfers	13,597,640	38,000	<b>Revise</b> 13,635,64 19,154,22 7,824,09
General Fund Support Revised Total Fund Resources Comments: The Library Fund is requesting reimbursement f Special Grant Fund 230 Resources Federal, State, Local, All Other Gifts & Donations Revised Total Fund Resources	2,457,474 rom General Fund fo Original 40,613,961	Change - -	3,627,474 14,462,836 Library capital ex Revised 40,613,961	Requirement Operating Expenses Special Payments Transfers Revised Total Fund Requirements	13,597,640 19,192,225	38,000	<b>Revise</b> 13,635,64 19,154,22 7,824,09
General Fund Support Revised Total Fund Resources Comments: The Library Fund is requesting reimbursement f Special Grant Fund 230 Resources Federal, State, Local, All Other Gifts & Donations	2,457,474 rom General Fund fo <b>Original</b> 40,613,961 spriation authority b	Change - - - - - - -	3,627,474 14,462,836 Library capital ex Revised 40,613,961	Requirement Operating Expenses Special Payments Transfers Revised Total Fund Requirements	13,597,640 19,192,225	38,000	<b>Revise</b> 13,635,64 19,154,22 7,824,09
General Fund Support Revised Total Fund Resources Comments: The Library Fund is requesting reimbursement f Special Grant Fund 230 Resources Federal, State, Local, All Other Gifts & Donations Revised Total Fund Resources Comments: The Special Grants Fund (ARPA) is shifting approx	2,457,474 rom General Fund fo <b>Original</b> 40,613,961 spriation authority b	Change - - - - - - -	3,627,474 14,462,836 Library capital ex Revised 40,613,961	Requirement Operating Expenses Special Payments Transfers Revised Total Fund Requirements	13,597,640 19,192,225	38,000	<b>Revise</b> 13,635,64 19,154,22 7,824,09 40,613,96
General Fund Support Revised Total Fund Resources Comments: The Library Fund is requesting reimbursement f Special Grant Fund 230 Resources Federal, State, Local, All Other Gifts & Donations Revised Total Fund Resources Comments: The Special Grants Fund (ARPA) is shifting appro- Health Housing & Human Services Fund 240 - Children, Fami Resources	2,457,474 rom General Fund fo Original 40,613,961 opriation authority b Iy & Community Co Original	Change - - etween departm	3,627,474 14,462,836 Library capital exp Revised 40,613,961 - 40,613,961 nents/categories tr Revised	Requirement Operating Expenses Special Payments Transfers Revised Total Fund Requirements o cover investment fees. Requirement	13,597,640 19,192,225 7,824,096 <b>Original</b>	38,000 (38,000)	Revise 13,635,64 19,154,22 7,824,09 40,613,96 Revise
General Fund Support Revised Total Fund Resources Comments: The Library Fund is requesting reimbursement f Special Grant Fund 230 Resources Federal, State, Local, All Other Gifts & Donations Revised Total Fund Resources Comments: The Special Grants Fund (ARPA) is shifting appro- Health Housing & Human Services Fund 240 - Children, Famil Resources Beginning Fund Balance	2,457,474 rom General Fund fo Original 40,613,961 ppriation authority b Iy & Community Co Original 32,297,710	change change etween departm nnections change	3,627,474 14,462,836 Library capital exp Revised 40,613,961 - 40,613,961 nents/categories t Revised 32,297,710	Requirement Operating Expenses Special Payments Transfers Revised Total Fund Requirements to cover investment fees. Requirement Operating Expenses	13,597,640 19,192,225 7,824,096 Original 111,166,789	38,000 (38,000) Change	Revise 13,635,64 19,154,22 7,824,09 40,613,96 Revise 111,166,78
General Fund Support Revised Total Fund Resources Comments: The Library Fund is requesting reimbursement f Special Grant Fund 230 Resources Federal, State, Local, All Other Gifts & Donations Revised Total Fund Resources Comments: The Special Grants Fund (ARPA) is shifting appro- Health Housing & Human Services Fund 240 - Children, Fami Resources Beginning Fund Balance Charges, Fees, License, Permits, Fines, Assessments	2,457,474 rom General Fund fo Original 40,613,961 bpriation authority b ly & Community Co Original 32,297,710 11,221,611	Change - - etween departm	3,627,474 14,462,836 Library capital exp Revised 40,613,961 - - 40,613,961 nents/categories t Revised 32,297,710 11,419,561	Requirement Operating Expenses Special Payments Transfers Revised Total Fund Requirements o cover investment fees. Requirement Operating Expenses Special Payments	13,597,640 19,192,225 7,824,096 Original 111,166,789 34,334,498	38,000 (38,000)	Revise 13,635,64 19,154,22 7,824,09 40,613,96 40,613,96 Revise 111,166,78 34,532,44
General Fund Support Revised Total Fund Resources Comments: The Library Fund is requesting reimbursement f Special Grant Fund 230 Resources Federal, State, Local, All Other Gifts & Donations Revised Total Fund Resources Comments: The Special Grants Fund (ARPA) is shifting appro- Health Housing & Human Services Fund 240 - Children, Fami Resources Beginning Fund Balance Charges, Fees, License, Permits, Fines, Assessments All Other Revenue Resources	2,457,474 rom General Fund fo Original 40,613,961 bpriation authority b ly & Community Co Original 32,297,710 11,221,611 127,500	change change etween departm nnections change	3,627,474 14,462,836 Library capital ext Revised 40,613,961 - 40,613,961 - 40,613,961 nents/categories t <b>Revised</b> 32,297,710 11,419,561 127,500	Requirement Operating Expenses Special Payments Transfers Revised Total Fund Requirements to cover investment fees. Requirement Operating Expenses Special Payments Contingency	13,597,640 19,192,225 7,824,096 Original 111,166,789 34,334,498 8,210,022	38,000 (38,000) Change	Revise 13,635,64 19,154,22 7,824,09 40,613,96 Revise 111,166,78 34,532,44 8,210,02
General Fund Support Revised Total Fund Resources Comments: The Library Fund is requesting reimbursement f Special Grant Fund 230 Resources Federal, State, Local, All Other Gifts & Donations Revised Total Fund Resources Comments: The Special Grants Fund (ARPA) is shifting appro- Health Housing & Human Services Fund 240 - Children, Famil Resources Beginning Fund Balance Charges, Fees, License, Permits, Fines, Assessments All Other Revenue Resources Federal, State, Local, All Other Gifts & Donations	2,457,474 rom General Fund fo Original 40,613,961 by & Community bo Iy & Community Co Original 32,297,710 11,221,611 1227,500 98,874,840	change change etween departm nnections change	3,627,474 14,462,836 Library capital ext exceed 40,613,961 - - - - - - - - - - - - - - - - - - -	Requirement Operating Expenses Special Payments Transfers Revised Total Fund Requirements o cover investment fees. Requirement Operating Expenses Special Payments	13,597,640 19,192,225 7,824,096 Original 111,166,789 34,334,498	38,000 (38,000) Change	Revise 13,635,64 19,154,22 7,824,09 40,613,96 Revise 111,166,78 34,532,44 8,210,02
General Fund Support Revised Total Fund Resources Comments: The Library Fund is requesting reimbursement f Special Grant Fund 230 Resources Federal, State, Local, All Other Gifts & Donations Revised Total Fund Resources Comments: The Special Grants Fund (ARPA) is shifting appro- Health Housing & Human Services Fund 240 - Children, Famil Resources Beginning Fund Balance Charges, Fees, License, Permits, Fines, Assessments All Other Revenue Resources Federal, State, Local, All Other Gifts & Donations General Fund Support	2,457,474 rom General Fund for Original 40,613,961 opriation authority b Iy & Community Co Original 32,297,710 11,221,611 127,500 98,874,840 9,745,111	change change etween departm nnections change	3,627,474 14,462,836 Library capital exp 40,613,961 - 40,613,961 nents/categories t <b>Revised</b> 32,297,710 11,419,561 127,500 98,874,840 9,745,111	Requirement Operating Expenses Special Payments Transfers Revised Total Fund Requirements to cover investment fees. Requirement Operating Expenses Special Payments Contingency	13,597,640 19,192,225 7,824,096 Original 111,166,789 34,334,498 8,210,022	38,000 (38,000) Change	Revise 13,635,64 19,154,22 7,824,09 40,613,96 Revise 111,166,78 34,532,44 8,210,02
General Fund Support Revised Total Fund Resources Comments: The Library Fund is requesting reimbursement f Special Grant Fund 230 Resources Federal, State, Local, All Other Gifts & Donations Revised Total Fund Resources Comments: The Special Grants Fund (ARPA) is shifting appro Health Housing & Human Services Fund 240 - Children, Famil Resources Beginning Fund Balance Charges, Fees, License, Permits, Fines, Assessments All Other Revenue Resources Federal, State, Local, All Other Gifts & Donations General Fund Support Other Interfund Transfers	2,457,474 rom General Fund fo Original 40,613,961 by & Community bo Iy & Community Co Original 32,297,710 11,221,611 1227,500 98,874,840	change change etween departm nnections change	3,627,474 14,462,836 Library capital exp 40,613,961 - 40,613,961 nents/categories t <b>Revised</b> 32,297,710 11,419,561 127,500 98,874,840 9,745,111 1,656,744	Requirement Operating Expenses Special Payments Transfers Revised Total Fund Requirements o cover investment fees. Requirement Operating Expenses Special Payments Contingency Transfers	13,597,640 19,192,225 7,824,096 Original 111,166,789 34,334,498 8,210,022	38,000 (38,000) Change	Revise 13,635,64 19,154,22 7,824,09 40,613,96 Revise 111,166,78 34,532,44 8,210,02 212,21
General Fund Support Revised Total Fund Resources Comments: The Library Fund is requesting reimbursement f Special Grant Fund 230 Resources Federal, State, Local, All Other Gifts & Donations Revised Total Fund Resources Comments: The Special Grants Fund (ARPA) is shifting appro- Health Housing & Human Services Fund 240 - Children, Famil Resources Beginning Fund Balance Charges, Fees, License, Permits, Fines, Assessments All Other Revenue Resources Federal, State, Local, All Other Gifts & Donations General Fund Support Other Interfund Transfers Revised Total Fund Resources	2,457,474 rom General Fund fo Original 40,613,961 by & Community b Iy & Community Co Original 32,297,710 11,221,611 127,500 98,874,840 9,745,111 1,656,744	change - - - - - - - - - - - - - - - - - - -	3,627,474 14,462,836 Library capital ext Revised 40,613,961 - - 40,613,961 nents/categories t Revised 32,297,710 11,419,561 127,500 98,874,840 9,745,111 1,656,744 154,121,466	Requirement Operating Expenses Special Payments Transfers Revised Total Fund Requirements Operating Expenses Special Payments Contingency Transfers Revised Total Fund Requirements Revised Total Fund Requirements	13,597,640 19,192,225 7,824,096 <b>Original</b> 111,166,789 34,334,498 8,210,022 212,213	38,000 (38,000) - Change - 197,950 - -	Revise 13,635,64 19,154,22 7,824,09 40,613,96 84,532,44 8,210,02 212,21 154,121,47
General Fund Support Revised Total Fund Resources Comments: The Library Fund is requesting reimbursement f Special Grant Fund 230 Resources Federal, State, Local, All Other Gifts & Donations Revised Total Fund Resources Comments: The Special Grants Fund (ARPA) is shifting appro Health Housing & Human Services Fund 240 - Children, Famil Resources Beginning Fund Balance Charges, Fees, License, Permits, Fines, Assessments All Other Revenue Resources Federal, State, Local, All Other Gifts & Donations General Fund Support Other Interfund Transfers	2,457,474 rom General Fund fo Original 40,613,961 by & Community b Iy & Community Co Original 32,297,710 11,221,611 127,500 98,874,840 9,745,111 1,656,744	change - - - - - - - - - - - - - - - - - - -	3,627,474 14,462,836 Library capital ext Revised 40,613,961 - - 40,613,961 nents/categories t Revised 32,297,710 11,419,561 127,500 98,874,840 9,745,111 1,656,744 154,121,466	Requirement Operating Expenses Special Payments Transfers Revised Total Fund Requirements Operating Expenses Special Payments Contingency Transfers Revised Total Fund Requirements Revised Total Fund Requirements	13,597,640 19,192,225 7,824,096 <b>Original</b> 111,166,789 34,334,498 8,210,022 212,213	38,000 (38,000) - Change - 197,950 - -	Revise 13,635,64 19,154,22 7,824,09 40,613,96 84,532,44 8,210,02 212,21 154,121,47
General Fund Support Revised Total Fund Resources Comments: The Library Fund is requesting reimbursement f Special Grant Fund 230 Resources Federal, State, Local, All Other Gifts & Donations Revised Total Fund Resources Comments: The Special Grants Fund (ARPA) is shifting appro- Health Housing & Human Services Fund 240 - Children, Famil Resources Beginning Fund Balance Charges, Fees, License, Permits, Fines, Assessments All Other Revenue Resources Federal, State, Local, All Other Gifts & Donations General Fund Support Other Interfund Transfers Revised Total Fund Resources The Health Housing & Human Services Fund 240 Comments: The Health Housing & Human Services Fund 240 Comments:	2,457,474 rom General Fund fo Original 40,613,961 by & Community b Iy & Community Co Original 32,297,710 11,221,611 127,500 98,874,840 9,745,111 1,656,744	change - - - - - - - - - - - - - - - - - - -	3,627,474 14,462,836 Library capital ext Revised 40,613,961 - - 40,613,961 nents/categories t Revised 32,297,710 11,419,561 127,500 98,874,840 9,745,111 1,656,744 154,121,466	Requirement Operating Expenses Special Payments Transfers Revised Total Fund Requirements Operating Expenses Special Payments Contingency Transfers Revised Total Fund Requirements Revised Total Fund Requirements	13,597,640 19,192,225 7,824,096 <b>Original</b> 111,166,789 34,334,498 8,210,022 212,213	38,000 (38,000) - Change - 197,950 - -	Revise 13,635,64 19,154,22 7,824,09 40,613,96 111,166,78 34,532,44 8,210,02 212,21 154,121,47
General Fund Support Revised Total Fund Resources Comments: The Library Fund is requesting reimbursement f Special Grant Fund 230 Resources Federal, State, Local, All Other Gifts & Donations Revised Total Fund Resources Comments: The Special Grants Fund (ARPA) is shifting appro- Health Housing & Human Services Fund 240 - Children, Famil Resources Beginning Fund Balance Charges, Fees, License, Permits, Fines, Assessments All Other Revenue Resources Federal, State, Local, All Other Gifts & Donations General Fund Support Other Interfund Transfers Revised Total Fund Resources The Health Housing & Human Services Fund 240 Comments: The Special Grants Comments All Other Revised Total Fund Resources Revised Total Fund Resources The Health Housing & Human Services Fund 240 Comments: The Special Grants Fund Categorem Comments: The Health Housing & Human Services Fund 240 Central City Concern LEAD program.	2,457,474 rom General Fund fo Original 40,613,961 by & Community b Iy & Community Co Original 32,297,710 11,221,611 127,500 98,874,840 9,745,111 1,656,744	change - - - - - - - - - - - - - - - - - - -	3,627,474 14,462,836 Library capital ext Revised 40,613,961 - - 40,613,961 nents/categories t Revised 32,297,710 11,419,561 127,500 98,874,840 9,745,111 1,656,744 154,121,466	Requirement Operating Expenses Special Payments Transfers Revised Total Fund Requirements Operating Expenses Special Payments Contingency Transfers Revised Total Fund Requirements Revised Total Fund Requirements	13,597,640 19,192,225 7,824,096 <b>Original</b> 111,166,789 34,334,498 8,210,022 212,213	38,000 (38,000) - Change - 197,950 - -	Revise 13,635,64 19,154,22 7,824,09 40,613,96 8 111,166,78 34,532,44 8,210,02 212,21 154,121,47 ts for the
General Fund Support Revised Total Fund Resources Comments: The Library Fund is requesting reimbursement f Special Grant Fund 230 Resources Federal, State, Local, All Other Gifts & Donations Revised Total Fund Resources Comments: The Special Grants Fund (ARPA) is shifting appro Health Housing & Human Services Fund 240 - Children, Fami Resources Beginning Fund Balance Charges, Fees, License, Permits, Fines, Assessments All Other Revenue Resources Federal, State, Local, All Other Gifts & Donations General Fund Support Other Interfund Transfers Revised Total Fund Resources The Health Housing & Human Services Fund 240 Comments: The Health Housing & Human Services Fund 240 Comments: LID Construction Fund 510	2,457,474 rom General Fund fo Original 40,613,961 priation authority b Iy & Community Co Original 32,297,710 11,221,611 127,500 98,874,840 9,745,111 1,656,744 0- Children, Family &	change - - - - - - - - - - - - - - - - - - -	3,627,474 14,462,836 Library capital ext Revised 40,613,961 - - - - - - - - - - - - - - - - - - -	Requirement Operating Expenses Special Payments Transfers Revised Total Fund Requirements Operating Expenses Special Payments Contingency Transfers Revised Total Fund Requirements lizing new revenue with a corresponding e	13,597,640 19,192,225 7,824,096 <b>Original</b> 111,166,789 34,334,498 8,210,022 212,213 expenditure increase to	38,000 (38,000) Change - 197,950 - - - - - - - - - - - - - - - - - - -	Revise 13,635,64 19,154,22 7,824,09 40,613,96 8 8 8,210,02 212,21 154,121,47 ts for the Revise
General Fund Support Revised Total Fund Resources Comments: The Library Fund is requesting reimbursement f Special Grant Fund 230 Resources Federal, State, Local, All Other Gifts & Donations Revised Total Fund Resources Comments: The Special Grants Fund (ARPA) is shifting appro- Health Housing & Human Services Fund 240 - Children, Famil Resources Beginning Fund Balance Charges, Fees, License, Permits, Fines, Assessments All Other Revenue Resources Federal, State, Local, All Other Gifts & Donations General Fund Support Other Interfund Transfers Revised Total Fund Resources The Health Housing & Human Services Fund 240 Comments: The Health Housing & Human Services Fund 240 Central City Concern LEAD program.	2,457,474 rom General Fund for Original 40,613,961 ppriation authority b ly & Community Co Original 32,297,710 11,221,611 127,500 98,874,840 9,745,111 1,656,744 0 - Children, Family & Original	change - - - - - - - - - - - - - - - - - - -	3,627,474 14,462,836 Library capital ext Revised 40,613,961 - 40,613,961 - 40,613,961 ments/categories tr Revised 32,297,710 11,419,561 127,500 98,874,840 9,745,111 1,656,744 154,121,466 mnection is recogn	Requirement Operating Expenses Special Payments Transfers Revised Total Fund Requirements Operating Expenses Special Payments Contingency Transfers Revised Total Fund Requirements nizing new revenue with a corresponding e Requirement	13,597,640 19,192,225 7,824,096 <b>Original</b> 111,166,789 34,334,498 8,210,022 212,213 expenditure increase to	38,000 (38,000) - - 197,950 - - - - - - - - - - - - - - - - - - -	Revise 13,635,64 19,154,22 7,824,09 40,613,96 84,532,44 8,210,02 212,21 154,121,47
General Fund Support Revised Total Fund Resources Comments: The Library Fund is requesting reimbursement f Special Grant Fund 230 Resources Federal, State, Local, All Other Gifts & Donations Revised Total Fund Resources Comments: The Special Grants Fund (ARPA) is shifting appro- Health Housing & Human Services Fund 240 - Children, Fami Resources Beginning Fund Balance Charges, Fees, License, Permits, Fines, Assessments All Other Revenue Resources Federal, State, Local, All Other Gifts & Donations General Fund Support Other Interfund Transfers Revised Total Fund Resources The Health Housing & Human Services Fund 240 Comments: The Health Housing & Human Services Fund 240 Comments: Beginning Fund Balance Beginning Fund Balance	2,457,474 rom General Fund fo Original 40,613,961 by & Community b ly & Community Co Original 32,297,710 11,221,611 127,500 98,874,840 9,745,111 1,656,744 0 - Children, Family & Original 0	change - - - - - - - - - - - - - - - - - - -	3,627,474 14,462,836 Library capital exi Revised 40,613,961 - 40,613,961 - 40,613,961 nents/categories t Revised 32,297,710 11,419,561 127,500 98,874,840 9,745,111 1,656,744 154,121,466 mnection is recogn	Requirement Operating Expenses Special Payments Transfers Revised Total Fund Requirements Operating Expenses Special Payments Contingency Transfers Revised Total Fund Requirements nizing new revenue with a corresponding e Requirement	13,597,640 19,192,225 7,824,096 <b>Original</b> 111,166,789 34,334,498 8,210,022 212,213 expenditure increase to	38,000 (38,000) - - 197,950 - - - - - - - - - - - - - - - - - - -	Revise 13,635,64 19,154,22 7,224,09 40,613,96 8 8 8,210,02 212,21 154,121,47 ts for the Revise

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

Item

# SUMMARY OF PROPOSED BUDGET CHANGES Exhibit A June 30, 2022 AMOUNTS SHOWN ARE REVISED TOTALS IN THOSE FUNDS BEING MODIFIED

Risk Management Claims Fund - 761							
Resources	Original	Change	Revised	Requirement	Original	Change	Revised
Beginning Fund Balance	12,745,361	-	12,745,361	Operating Expenses	5,451,214	750,000	6,201,214
Charges, Fees, License, Permits, Fines, Assessments	5,105,000	-	5,105,000	Reserve for Future Expenditures	8,360,000	-	8,360,000
All Other Revenue Resources	343,443	-	343,443	Contingency	4,382,590	(750,000)	3,632,590
Revised Total Fund Resources			18,193,804	Revised Total Fund Requirements			18,193,804
Comments: The Risk Management Claims Fund is shifting auti \$350,000. Due to increased claims expenses, a \$4 Fleet Services Fund 770	00,000 change is ne	eded for a total	supplemental bu	dget request of \$750,000.			
Comments: \$350,000. Due to increased claims expenses, a \$4					omittal and newspape Original	r notice identified	
Comments: \$350,000. Due to increased claims expenses, a \$4 Fleet Services Fund 770	00,000 change is ne	eded for a total	supplemental bu	dget request of \$750,000.			a change of Revised 6,380,992
Comments: \$350,000. Due to increased claims expenses, a \$4 Fleet Services Fund 770 Resources	00,000 change is ne Original	eded for a total	Revised	dget request of \$750,000.	Original	Change	Revised
Comments: \$350,000. Due to increased claims expenses, a \$4 Fleet Services Fund 770 Resources Beginning Fund Balance	00,000 change is ne Original 436,178	eded for a total Change	Revised 436,178	dget request of \$750,000.  Requirement Operating Expenses	<b>Original</b> 6,230,992	<b>Change</b> 150,000	<b>Revised</b> 6,380,992
Comments: \$350,000. Due to increased claims expenses, a \$4 Fleet Services Fund 770 Resources Beginning Fund Balance Charges, Fees, License, Permits, Fines, Assessments	00,000 change is ne Original 436,178 6,125,989	change 150,000	Revised 436,178 6,275,989	dget request of \$750,000.  Requirement Operating Expenses	<b>Original</b> 6,230,992	<b>Change</b> 150,000	<b>Revised</b> 6,380,992
Comments: \$350,000. Due to increased claims expenses, a \$4 Fleet Services Fund 770 Resources Beginning Fund Balance Charges, Fees, License, Permits, Fines, Assessments Revenue from Bonds & Other Debts	00,000 change is ne Original 436,178 6,125,989 20,000	change 150,000	Revised 436,178 6,275,989 20,000	dget request of \$750,000.  Requirement Operating Expenses	<b>Original</b> 6,230,992	<b>Change</b> 150,000	<b>Revised</b> 6,380,992