



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:

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

Purpose/Outcomes	Public hearing for a supplemental budget change for FY21-22
Dollar Amount and Fiscal Impact	The effect is an increase in appropriations of \$405,950
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 Action/Review	Budget Adopted June 16, 2021 and revised September 30, 2021, January 6, March 3, and May 3, 2022. Issues June 14, 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"/> 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.

Item

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	Revised Total Fund Requirements			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 Operating Expenses. Included in Contingency and Interfund Transfers for General Fund Support to Assessment & Taxation and Library Network budgets. Non-Departmental is also increasing Operating Expenses to cover increased investment fees.

2 General Fund 100 - Sheriff								
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			91,100,574	Revised Total Fund Requirements			91,100,575	

Comments: The General Fund - Sheriff's Office is increasing Operating Expenses for the transferring from Non-Departmental Contingency (\$1.7M ARPA Revenue Loss Replenishment).

3 General Fund 100 - Assessment and Taxation								
Resources	Original	Change	Revised	Requirement	Original	Change	Revised	
Federal, State, Local, All Other Gifts & Donations	1,413,268	-	1,413,268	Operating Expenses	9,516,257	-	9,516,257	
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			9,516,257	Revised Total Fund Requirements			9,516,257	

Comments: The General Fund - Assessment and Taxation is recategorizing revenue.

4 Library Network Fund 212								
Resources	Original	Change	Revised	Requirement	Original	Change	Revised	
Beginning Fund Balance	5,441,406	-	5,441,406	Operating Expenses	11,361,981	-	11,361,981	
Federal, State, Local, All Other Gifts & Donations	4,561,461	(1,000,000)	3,561,461	Special Payments	850,000	-	850,000	
Charges, Fees, License, Permits, Fines, Assessments	1,145,296	(170,000)	975,296	Reserve for Future Expenditures	2,001,974	-	2,001,974	
All Other Revenue Resources	829,250	-	829,250	Contingency	248,881	-	248,881	
Other Interfund Transfers	27,949	-	27,949					
General Fund Support	2,457,474	1,170,000	3,627,474					
Revised Total Fund Resources			14,462,836	Revised Total Fund Requirements			14,462,836	

Comments: The Library Fund is requesting reimbursement from General Fund for the Gladstone Library capital expenditures in the amount of \$1.2M.

5 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	13,597,640	38,000	13,635,640	
				Special Payments	19,192,225	(38,000)	19,154,225	
				Transfers	7,824,096	-	7,824,096	
Revised Total Fund Resources			40,613,961	Revised Total Fund Requirements			40,613,961	

Comments: The Special Grants Fund (ARPA) is shifting appropriation authority between departments/categories to cover investment fees.

6 Health Housing & Human Services Fund 240 - Children, Family & Community Connections								
Resources	Original	Change	Revised	Requirement	Original	Change	Revised	
Beginning Fund Balance	32,297,710	-	32,297,710	Operating Expenses	111,166,789	-	111,166,789	
Charges, Fees, License, Permits, Fines, Assessments	11,221,611	197,950	11,419,561	Special Payments	34,334,498	197,950	34,532,448	
All Other Revenue Resources	127,500	-	127,500	Contingency	8,210,022	-	8,210,022	
Federal, State, Local, All Other Gifts & Donations	98,874,840	-	98,874,840	Transfers	212,213	-	212,213	
General Fund Support	9,745,111	-	9,745,111					
Other Interfund Transfers	1,656,744	-	1,656,744					
Revised Total Fund Resources			154,121,466	Revised Total Fund Requirements			154,121,472	

Comments: The Health Housing & Human Services Fund 240 - Children, Family & Community Connection is recognizing new revenue with a corresponding expenditure increase to Special Payments for the Central City Concern LEAD program.

7 LID Construction Fund 510								
Resources	Original	Change	Revised	Requirement	Original	Change	Revised	
Beginning Fund Balance	0	27,937	27,937	Interfund Transfer	-	29,000	29,000	
Interest	0	1,063	1,063					
Revised Total Fund Resources			29,000	Revised Total Fund Requirements			29,000	

Comments: The LID Construction Fund is recognizing Beginning Fund Balance and an Interfund Transfer to the General Fund - Non Departmental to close this fund. The ending balance will be transferred to General Fund - Non Departmental and is shown in Fund 100 above.

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

8 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 authority from Contingency to Operating Expenses for increased costs. The original staff report submittal and newspaper notice identified a change of \$350,000. Due to increased claims expenses, a \$400,000 change is needed for a total supplemental budget request of \$750,000.

9 Fleet Services Fund 770

Resources	Original	Change	Revised	Requirement	Original	Change	Revised
Beginning Fund Balance	436,178	-	436,178	Operating Expenses	6,230,992	150,000	6,380,992
Charges, Fees, License, Permits, Fines, Assessments	6,125,989	150,000	6,275,989	Contingency	352,674	-	352,674
Revenue from Bonds & Other Debts	20,000	-	20,000		-	-	-
All Other Revenue Sources	1,500	-	1,500				
Revised Total Fund Resources			6,733,667	Revised Total Fund Requirements			6,733,666

Comments: The Fleet Services Fund is recognizing additional revenue and increasing Operating Expenses for increased fuel and shop costs.

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

Item		Original	Change	Revised	Requirement	Original	Change	Revised
1	General Fund 100 - Non Departmental							
	Resources							
	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
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	Comments: Operating Expenses. Included in Contingency and Interfund Transfers for General Fund Support to Assessment & Taxation and Library Network budgets. Non-Departmental is also increasing Operating Expenses to cover increased investment fees.							
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