



CHRISTA BOSSERMAN WOLFE, CPA  
DIRECTOR

**DEPARTMENT OF FINANCE**

PUBLIC SERVICES BUILDING  
2051 KAEN ROAD | OREGON CITY, OR 97045

June 20, 2019

Board of County Commissioners  
Clackamas County

Members of the Board:

Approval of a Resolution for a Clackamas County Supplemental Budget  
(Less Than Ten Percent) for Fiscal Year 2018-2019

Purpose/Outcome	Supplemental Budget changes for Clackamas County FY 2018-2019
Dollar Amount and fiscal Impact	The effect has an increase in appropriation of \$2,016,419
Funding Source	Charge for Services and Interfund Transfer.
Safety Impact	N/A
Duration	July 1, 2018-June 30, 2019
Previous Board Action/Review	Budget Adopted June 28, 2018 and amended October 11, and December 6, 2018 and April 11, 2019
Strategic Plan Alignment	Build public trust through good government
Contact Person	Jennifer Chambers, 503-742-5405

**BACKGROUND:**

Each fiscal year it is necessary to 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 O.R.S. 294.480 which allows for governing body approval of supplemental budget changes of less than ten percent of qualifying expenditures in the fund(s) being adjusted.

The Sheriff Fund is recognizing an additional interfund transfer from the General Fund and budgeting for personnel costs associated with hiring new deputy positions to become fully staffed.

The Property Resource Fund is recognizing additional internal county services revenue and budgeting for program costs and increasing reserves for future expenditures.

The Children, Youth and Families Fund is recognizing additional General Fund transfer from marijuana revenue and budgeting for program costs associated with the Youth Substance Abuse Prevention Program.

The Health Centers Fund is recognizing additional Medicaid fee for services revenue and budgeting to add a full-time Case Manager position to support the Adult Drug Court Program.

The effect of this Resolution is an increase in appropriations of \$2,016,419 including revenues as detailed below:

Charge for Services	\$ 718,879.
Interfund Transfer	<u>1,297,540.</u>
Total Recommended	<u>\$ 2,016,419.</u>

**RECOMMENDATION:**

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

Sincerely,

Jennifer Chambers  
Budget Manager

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

In the Matter of Providing  
Authorization Regarding Adoption of a  
Supplemental Budget for items Less  
Than 10 Percent of the Total  
Qualifying Expenditures and Making  
to Appropriations for Fiscal 2018-19



Resolution Order No. \_\_\_\_\_

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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, 2018 through June 30, 2019 inclusive, has been prepared, published and submitted to the taxpayers as provided by statute;

WHEREAS; the funds being adjusted are:

- . Sheriff Fund
- . Property Resources Fund
- . Children, Youth and Families Fund
- . Health Centers Fund,

It further appearing that it is in the best interest of the County to approve this less than 10 percent appropriations for the period of July 1, 2018 through June 30, 2019.

BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS THAT:

Pursuant to its authority under OR 294.471, the supplemental budget be adopted and appropriations established as shown in the attached Exhibit A which by this reference is made a part of this Resolution.

**DATED** this 20<sup>th</sup> day of June, 2019

**BOARD OF COUNTY COMMISSIONERS**

\_\_\_\_\_  
Chair

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

**SUMMARY OF SUPPLEMENTAL BUDGET**  
**Exhibit A**  
**CHANGES OF LESS THAN 10% OF BUDGET**  
**June 20, 2019**

Recommended items by revenue source:

Charge for Services	\$ 718,879
Interfund Transfers	1,297,540
Total Recommended	<u>\$ 2,016,419</u>

**SHERIFF FUND**

Revenues:	
Interfund Transfer	\$ 997,540
Total Revenue	<u>\$ 997,540</u>
Expenses:	
Public Protection	\$ 997,540
Total Expenditures	<u>\$ 997,540</u>

Sheriff Fund is recognizing an additional interfund transfer from the General Fund and budgeting for personnel costs associated with hiring new deputy positions to become fully staffed.

**PROPERTY RESOURCES FUND**

Revenues:	
Charge for Services	\$ 703,000
Total Revenue	<u>\$ 703,000</u>
Expenses:	
General Government	\$ 20,000
Not Allocated to Organizational Unit	
Charge for Services	683,000
Total Expenditures	<u>\$ 703,000</u>

Property Resource Fund is recognizing additional internal county services revenue and budgeting for program costs and increasing reserves for future expenditures.

**CHILDREN, YOUTH AND FAMILIES FUND**

Revenues:	
Interfund Transfer	\$ 300,000
Total Revenue	<u>\$ 300,000</u>
Expenses:	
Health and Human Services	\$ 60,000
Not Allocated to Organizational Unit	
Special Payments	240,000
Total Expenditures	<u>\$ 300,000</u>

Children, Youth and Families Fund is recognizing additional General Fund transfer from marijuana revenue and budgeting for program costs associated with the Youth Substance Abuse Prevention Program.

**SUMMARY OF SUPPLEMENTAL BUDGET**  
**Exhibit A**  
**CHANGES OF LESS THAN 10% OF BUDGET**  
**June 20, 2019**

**HEALTH CENTERS FUND**

Revenues:

Charge for Services	\$ 15,879
Total Revenue	<u>\$ 15,879</u>

Expenses:

Health and Human Services	\$ 15,879
Total Expenditures	<u>\$ 15,879</u>

Health Centers Fund is recognizing additional Medicaid fee for services revenue and budgeting to add a full-time Case Manager position to support the Adult Drug Court Program.



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PUBLIC SERVICES BUILDING  
2051 KAEN ROAD | OREGON CITY, OR 97045

June 20, 2019

Board of County Commissioners  
Clackamas County

Members of the Board:

Approval of a Resolution for Clackamas County for  
Transfer of Appropriations for Fiscal Year 2018-2019

Purpose/Outcome	Budget change FY 2018-2019
Dollar Amount and Fiscal Impact	No fiscal impact. Transfer of existing appropriations.
Funding Source	Includes Interfund Transfers
Duration	July 1, 2018-June 30, 2019
Previous Board Action/Review	Budget Adopted June 28, 2018 and amended October 11 and December 6, 2018 and April 11, 2019
Strategic Plan Alignment	Build public trust through good government
Contact Person	Jennifer Chambers, 503-742-5425

**BACKGROUND:** Periodically during the fiscal year it is necessary to transfer appropriations to more accurately reflect the changing requirements of the operating departments.

Transfers are a method of moving budgeted appropriations during the fiscal year as required by state budget law per ORS 294.463. There is no financial impact incurred as a result of transfers as appropriations for these amounts have been accomplished through the initial budget process.

The attached resolution accomplishes the above mentioned changes as requested by the following operating departments in keeping with a legally accurate budget.

The General Fund – Not allocated to Organizational Unit is budgeting interfund transfers to Children, Youth and Families Fund and the Public Health Fund, from marijuana revenues for program support provided by these funds. This fund is also budgeting an additional interfund transfer to the Sheriff Fund for support towards personnel costs associated with hiring deputy positions to become fully staffed.

The General Fund- Not Allocated to Organizational Unit is reducing contingency and budgeting for higher than anticipated travel and training costs for the Board of County Commissioners.

The County Fair Fund is transferring from contingency and budgeting for higher than anticipated overtime costs.

The Sheriff Fund is re-aligning its budget to better reflect actual program costs.

The Tourism Fund is re-aligning its budget to better reflect actual costs for their Arts and Cultural Affairs Program.

The Stone Creek Golf Course Fund is transferring from contingency and budgeting for additional program cost associated with the golf course.

**RECOMMENDATION:**

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

Sincerely,

Jennifer Chambers  
Budget Manager

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

In the Matter of Providing  
Authorization to Transfer  
Appropriations within the Fiscal Year  
2018-19



Resolution Order No. \_\_\_\_\_

*Page 1 of 1*

WHEREAS, during the fiscal year changes in appropriated expenditures may become necessary and appropriations may need to be increased, decreased or transferred from appropriation category to another;

WHEREAS, transfer of appropriations for the period of July 1, 2018 through June 30, 2019, inclusive is necessary to continue to prudently manage the distribution of those expenditures for the needs of Clackamas County residents;

WHEREAS; the funds being adjusted are:

- . General Fund – Not Allocated to Organizational Unit
- . General Fund – Board of County Commissioners
- . County Fair Fund
- . Sheriff Fund
- . Tourism Fund
- . Stone Creek Golf Course Fund,

It further appearing that it is in the best interest of the County to approve this transfer of appropriations for the period of July 1, 2018 through June 30, 2019.

**BE RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS THAT:**

Pursuant to its authority under OR 294.463, transfer of appropriation within the fiscal year budget is authorized as shown in the attached Exhibit A which by this reference is made a part of this Resolution.

**DATED** this 20<sup>th</sup> day of June, 2019

**BOARD OF COUNTY COMMISSIONERS**

\_\_\_\_\_  
Chair

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



**TRANSFER REQUEST**  
**Exhibit A**  
**June 20, 2019**

**GENERAL FUND - NOT ALLOCATED TO ORGRANIZATIONAL UNIT**

Expenses:

Not Allocated to Organizational Unit	
Materials and Services	(427,000)
Interfund Transfer	1,424,540
Contingency	<u>(997,540)</u>
Total Expenditures	<u><u>\$ -</u></u>

General Fund – Not allocated to Organizational Unit is budgeting interfund transfers to Children, Youth and Families Fund and the Public Health Fund, from marijuana revenues for program support provided by these funds. This fund is also budgeting an additional interfund transfer to the Sheriff Fund for support towards personnel costs associated with hiring deputy positions to become fully staffed.

**GENERAL FUND - NOT ALLOCATED TO ORGRANIZATIONAL UNIT - BOARD OF COUNTY COMMISSIONERS**

Expenses:

Board of County Commissioners	\$ 31,500
Not Allocated to Organizational Unit	
Contingency	<u>(31,500)</u>
Total Expenditures	<u><u>\$ -</u></u>

General Fund- Not Allocated to Organizational Unit is reducing contingency and budgeting for higher than anticipated travel and training costs for the Board of County Commissioners.

**COUNTY FAIR FUND**

Expenses:

Culture, Education and Recreation	\$ 111,446
Not Allocated to Organizational Unit	
Contingency	<u>(111,446)</u>
Total Expenditures	<u><u>\$ -</u></u>

County Fair Fund is transferring from contingency and budgeting for higher than anticipated overtime

**SHERIFF FUND**

Expenses:

Public Protection	\$ 125,000
Not Allocated to Organizational Unit	
Special Payments	<u>(125,000)</u>
Total Expenditures	<u><u>\$ -</u></u>

Sheriff Fund is re-aligning its budget to better reflect actual program costs.

**TOURISM FUND**

Expenses:

Golf Course (Business-type Activities)	\$ 20,000
Not Allocated to Organizational Unit	
Contingency	<u>(20,000)</u>
Total Expenditures	<u><u>\$ -</u></u>

Tourism Fund is re-aligning its budget to better reflect actual costs for their Arts and Cultural Affairs Program.

**STONE CREEK GOLF COURSE FUND**

Expenses:

Culture, Education and Recreation	\$ 299,359
Not Allocated to Organizational Unit	
Special Payments	<u>(299,359)</u>
Total Expenditures	<u>\$ -</u>

Stone Creek Golf Course Fund is transferring from contingency and budgeting for additional program