



Department of Finance

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

May 5, 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 supplemental budget change for FY21-22
Dollar Amount and Fiscal Impact	The effect is an increase in appropriations of \$25,670,949
Funding Source	Beginning Fund Balance, Federal and State Operating Grants, and Charge for Services
Duration	July 1, 2021-June 30, 2022
Previous Board Action/Review	Budget Adopted June 16, 2021 and revised September 30, 2021, January 6 and March 3, 2022. Issues April 19, 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 \$25,670,949.

Item

1 General Fund 100 - Finance								
Resources	Original	Change	Revised	Requirement	Original	Change	Revised	
Beginning Fund Balance	860,914	1,092,116	1,953,030	Operating Expenses	8,577,633	1,092,116	9,669,749	
Charges, Fees, License, Permits, Fines	5,013,442	-	5,013,442					
Revenue from Bonds & Other Debt	3,000	-	3,000					
All Other Revenue Sources	245,000	-	245,000					
Other Interfund Transfers	60,000	-	60,000					
General Fund Support	2,395,278	-	2,395,278					
Revised Total Fund Resources			9,669,750	Revised Total Fund Requirements			9,669,749	

Comments: The General Fund - Finance is recognizing FY21-22 Beginning Fund Balance revenue and increasing Operating Expenses for Financial System Support costs.

2 General Fund 100 - Non Departmental								
Resources	Original	Change	Revised	Requirement	Original	Change	Revised	
Beginning Fund Balance	60,379,174	(1,092,116)	59,287,058	Operating Expenses	6,007,239	-	6,007,239	
Taxes	139,964,601	-	139,964,601	Special Payments	4,083,500	-	4,083,500	
Federal, State, Local, All Other	6,027,930	-	6,027,930	Interfund Transfer	146,491,875	-	146,491,875	
Charges, Fees, License, Permits, Fines	10,750	-	10,750	Reserve	20,889,994	-	20,889,994	
All Other Revenue Resources	833,550	-	833,550	Contingency	19,940,696	(1,092,116)	18,848,580	
				Unappropriated Ending Fund				
				Balance	11,527,986		11,527,986	
Revised Total Fund Resources			206,123,889	Revised Total Fund Requirements			207,849,174	

Comments: The General Fund – Non Departmental is reducing Beginning Balance and Contingency to correctly transfer the amount to Finance (see Item #1 above). Note: variance between revenue and expenses is due to American Rescue Plan Act (ARPA) funding in Non Departmental Contingency.

3 County Fair Fund 201								
Resources	Original	Change	Revised	Requirement	Original	Change	Revised	
Beginning Fund Balance	509,639	-	509,639	Operating Expenses	2,219,670	4,790,800	7,010,470	
Federal, State, Local, All Other	58,167	4,790,800	4,848,967	Contingency	592,970	-	592,970	
Charges, Fees, License, Permits, Fines	552,436	-	552,436	Special Payments	24,250	-	24,250	
All Other Revenue Resources	1,033,500	-	1,033,500					
Other Interfund Transfers	683,148	-	683,148					
Revised Total Fund Resources			7,627,690	Revised Total Fund Requirements			7,627,690	

Comments: The County Fair Fund is recognizing Coronavirus State Fiscal Recovery Grant revenue and increasing Operating Expenses for capital improvement projects.

4 Lottery Fund 208								
Resources	Original	Change	Revised	Requirement	Original	Change	Revised	
Beginning Fund Balance	6,076,200	-	6,076,200	Operating Expenses	3,900,378	(300,000)	3,600,378	
Federal, State, Local, All Other	2,550,000	-	2,550,000	Special Payments	3,364,636	300,000	3,664,636	
Charges, Fees, License, Permits, Fines	1,289,211	-	1,289,211	Transfer	63,000	-	63,000	
Other Interfund Transfers	100,000.00	-	100,000	Contingency	2,687,396	-	2,687,396	
Revised Total Fund Resources			10,015,411	Revised Total Fund Requirements			10,015,410	

Comments: The Lottery Fund is moving budget authority from Operating Expenses to Special Payments.

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	17,597,640	(4,000,000)	13,597,640	
				Special Payments	15,192,225	4,000,000	19,192,225	
				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 moving budget authority from Operating Expense to Special Payments.

6 Health Housing & Human Services Fund 240 - Children, Family & Community Connections, Social Services, Public Health and Behavioral Health								
Resources	Original	Change	Revised	Requirement	Original	Change	Revised	
Beginning Fund Balance	32,297,710	-	32,297,710	Operating Expenses	107,346,955	3,819,834	111,166,789	
Charges, Fees, License, Permits, Fines	11,221,611	-	11,221,611	Special Payments	21,452,016	12,882,482	34,334,498	
All Other Revenue Resources	127,500	-	127,500	Contingency	8,210,022	-	8,210,022	
Federal, State, Local, All Other	82,172,524	16,702,316	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					
Revenue from Bonds & Other Debts								
Revised Total Fund Resources			153,923,516	Revised Total Fund Requirements			153,923,522	

Comments: The Health Housing & Human Services Fund 240 - Children, Family & Community Connection, Social Services, Public Health, and Behavioral Health are recognizing additional Federal/State grant revenue to support the Emergency Rental Assistant program and Low-Income Home Energy Assistant program. The Fund is also transferring budget authority between Operating Expenses and Special Payments.

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

Health Centers Fund 253

7

Resources	Original	Change	Revised	Requirement	Original	Change	Revised
Beginning Fund Balance	14,061,297	3,358,777	17,420,074	Operating Expenses	49,249,865	3,509,833	52,759,698
Charges,Fees,License,Permits,Fines	39,197,208	151,056	39,348,264	Special Payments	6,376	-	6,376
All Other Revenue Resources	734,831	-	734,831	Contingency	10,561,297	-	10,561,297
Federal, State, Local, All Other	5,259,330	-	5,259,330				
General Fund Support	518,909	-	518,909				
Revenue from Bonds & Other Debts	45,963	-	45,963				

Revised Total Fund Resources

63,327,371

Revised Total Fund Requirements

63,327,371

Comments: The Health Centers Fund is recognizing Beginning Fund Balance and Charges/Fees (Medicaid) revenue and increasing Operating Expenses to add four positions and increase capital outlay for the ongoing construction of the new Sandy Clinic.

8 Technology Services Fund 747

Resources	Original	Change	Revised	Requirement	Original	Change	Revised
Beginning Fund Balance	4,993,742	-	4,993,742	Operating Expenses	20,816,782	668,000	21,484,782
Federal, State, Local, All Other	35,000	-	35,000	Reserve	426,958	-	426,958
Charges,Fees,License,Permits,Fines	16,431,999	668,000	17,099,999	Contingency	300,000	-	300,000
All Other Revenue Resources	83,000	-	83,000				

Revised Total Fund Resources

22,211,741

Revised Total Fund Requirements

22,211,740

Comments: The Technology Services Fund is recognizing additional Charge/Fee revenue and increasing Operating Expenses for services provided to county departments.

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 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 May 5, 2022.

WHEREAS; the funds being adjusted are:

General Fund – Finance	Special Grant Fund
General Fund – Non Departmental	Health, Housing & Human Services Fund–Children Family and Community Connections, Social Services, Public Health and Behavioral Health
County Fair Fund	Health Centers Fund
Lottery Fund	Technology 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.

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 5th day of May, 2022

BOARD OF COUNTY COMMISSIONERS

Chair

Recording Secretary

SUMMARY OF PROPOSED BUDGET CHANGES

Exhibit A

May 5, 2022

AMOUNTS SHOWN ARE REVISED TOTALS IN THOSE FUNDS BEING MODIFIED

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