



Elizabeth Comfort
Finance Director

Department of Finance

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

September 28, 2023

BCC Agenda Date/Item: 20230928 I.A

Board of County Commissioners
Clackamas County

Approval of a Supplemental Budget Resolution for Fiscal Year 23-24. Fiscal impact is a net increase in appropriations of \$20,216,183. Funding includes Beginning Fund Balance, Federal and State Grants, Charge for Services, Interfund Transfers, and Debt Service. Interfund Transfers include a \$3,425,000 transfer from the General Fund.

Previous Board Action/Review	Budget adopted on June 22, 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 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 a net increase of \$20,216,183 in appropriations. The resolution also includes a \$3,425,000 Interfund Transfer from the General Fund.

RECOMMENDATION: Staff respectfully request a public hearing for the consideration of this supplemental budget and adoption of the attached Resolution Order.

Sincerely,

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 23-24



Resolution Order No. 2023-099

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 September 28, 2023.

WHEREAS; the funds being adjusted are:

General Fund – Non Departmental	Clackamas Health Centers Fund
General Fund – Public Government & Affairs	Clackamas County Debt Service Fund
Library Network Fund	Technology Services Fund
Special Grants Fund	Benefits Administration Fund
Health Housing & Human Services Fund	

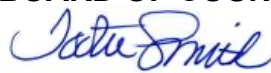
It further appearing that it is in the best interest of the County to approve this change in appropriations for the period of July 1, 2023, through June 30, 2024.

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 28th day of September 2023

BOARD OF COUNTY COMMISSIONERS



Chair



Recording Secretary

SUMMARY OF PROPOSED BUDGET CHANGES
Exhibit A
September 28, 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	-	77,530,649	Operating Expenses	1,058,515	-	1,058,515	
Federal, State, Local, All Other Gifts & Donations	5,156,000	-	5,156,000	Transfers	156,643,575	3,425,000	160,068,575	
Charges, Fees, License, Permits, Fines Assessments	13,000	-	13,000	Special Payments	1,586,173	-	1,586,173	
All Other Revenue	2,933,865	-	2,933,865	Reserve for Future Expenditures	27,000,000	-	27,000,000	
Taxes	155,936,480	-	155,936,480	Contingency	26,586,174	(3,425,000)	23,161,174	
				Unappropriated Ending Fund Balance	28,695,558	-	28,695,558	
Revised Total Fund Resources			241,569,994	Revised Total Fund Requirements			241,569,995	

Comments: The General Fund – Non-Departmental is reducing Contingency and transferring of \$2.4 million to the Library Network Fund for the construction of Gladstone and Oak Lodge Libraries, and \$1.0 million to the Clackamas Health Center Fund for the Milwaukie building purchase.

2 General Fund 100 - Public Government & Affairs								
Resources	Original	Change	Revised	Requirement	Original	Change	Revised	
Beginning Fund Balance	70,000	-	70,000	Operating Expenses	4,727,527	167,905	4,895,432	
Charges, Fees, License, Permits, Fines Assessments	1,299,289	-	1,299,289	Special Payments	11,000	-	11,000	
All Other Revenue Resources	2,764,687	167,905	2,932,592					
General Fund Support	604,551	-	604,551					
Revised Total Fund Resources			4,906,432	Revised Total Fund Requirements			4,906,432	

Comments: The General Fund – Public Government & Affairs is recognizing reimbursement revenue and increasing Operating Expenses for a new limited-term position to support the Health, Housing, and Human Services Department.

3 Library Network Fund 212								
Resources	Original	Change	Revised	Requirement	Original	Change	Revised	
Beginning Fund Balance	6,818,540	-	6,818,540	Operating Expenses	16,808,543	2,452,949	19,261,492	
Charges, Fees, License, Permits, Fines, Assessments	215,154	-	215,154	Special Payments	67,000	-	67,000	
All Other Revenue Resources	989,103	-	989,103	Contingency	957,954	-	957,954	
Federal, State, Local, All Other Gifts & Donations	3,984,008	27,949	4,011,957	Debt Service	-	-	-	
Other Interfund Transfers	5,191,673	-	5,191,673	Reserve for Future Expenditures	2,141,671	-	2,141,671	
General Fund Support	2,776,689	2,425,000	5,201,689					
Revised Total Fund Resources			22,428,116	Revised Total Fund Requirements			22,428,117	

Comments: The Library Network Fund is recognizing Interfund Transfer and Federal Grant revenue, and budgeting Operating Expenses for construction of the Gladstone and Oak Lodge libraries. (See Item 1.)

4 Special Grants Fund 230								
Resources	Original	Change	Revised	Requirement	Original	Change	Revised	
Beginning Fund Balance	300,000	-	300,000	Operating Expenses	28,979,360	4,331,805	33,311,165	
All Other Revenue Resources	39,000	-	39,000	Special Payments	3,690,000	-	3,690,000	
Federal, State, Local, All Other Gifts & Donations	32,330,360	4,331,805	36,662,165					
Revised Total Fund Resources			37,001,165	Revised Total Fund Requirements			37,001,165	

Comments: The Special Grants Fund is recognizing additional Federal and State Grant ARPA revenue, and increasing Operating Expenses for the Clackamas Health Center Milwaukie building purchase (\$2.9 million), construction costs for the Gladstone and Oak Lodge libraries (\$930,395), and Operating Expenses for Public Health (\$551,410).

5 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	159,370,633	758,942	160,129,575	
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	138,128,853	758,942	138,887,795	Transfers	461,797	-	461,797	
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 Lines of Business: Housing & Community Development Public Health, and Behavioral Health. The Health, Housing and Human Services Fund is recognizing additional Federal and State Grant revenue and increasing Operating Expenses.

6 Clackamas Health Centers Fund 253								
Resources	Original	Change	Revised	Requirement	Original	Change	Revised	
Beginning Fund Balance	16,771,886	-	16,771,886	Operating Expenses	55,656,890	8,679,646	64,336,536	
Charges, Fees, License, Permits, Fines, Assessments	49,543,310	529,646	50,072,956	Contingency	16,771,886	(841,870)	15,930,016	
All Other Revenue Resources	170,230	-	170,230	Debt Service	-	60,000	60,000	
Federal, State, Local, All Other Gifts & Donations	5,844,880	-	5,844,880	Interfund Transfers	-	631,870	631,870	
Revenue from Bonds & Other Debts	45,960	7,000,000	7,045,960					
Other Interfund Transfers	-	1,000,000	1,000,000					
General Fund Support	52,510	-	52,510					
Revised Total Fund Resources			80,958,422	Revised Total Fund Requirements			80,958,422	

Comments: The Clackamas Health Centers Fund is recognizing additional revenue from: Loan Proceeds, Charges for Service, and Other Interfund Transfers. On the expense side, Operating Expenses, Debt Service, and Interfund Transfer authority will increase along with a reduction of Contingency for the Milwaukie building purchase and other expansions in the Health Centers programs.

7 Clackamas County Debt Service Fund 320								
Resources	Original	Change	Revised	Requirement	Original	Change	Revised	
All Other Revenue Resources	3,118,360	-	3,118,360	Debt Service	9,463,300	631,870	10,095,170	
Other Interfund Transfers	1,281,960	631,870	1,913,830					
General Fund Support	5,062,980	-	5,062,980					
Revised Total Fund Resources			10,095,170	Revised Total Fund Requirements			10,095,170	

Comments: The Clackamas County Debt Service Fund 320 is recognizing an Interfund Transfer from Clackamas Health Center Fund for a new, August 2023, bank loan. (See item 6.)

8 Technology Services Fund 747								
Resources	Original	Change	Revised	Requirement	Original	Change	Revised	
Beginning Fund Balance	2,103,000	3,343,066	5,446,066	Operating Expenses	18,970,643	2,368,286	21,338,929	
Charges, Fees, License, Permits, Fines, Assessments	18,020,797	-	18,020,797	Reserve for Future Expenditures	1,200,000	-	1,200,000	
All Other Revenue Sources	33,000	-	33,000	Contingency	136,155	974,780	1,110,935	
Other Interfund Transfers	150,000	-	150,000					
Revised Total Fund Resources			23,649,863	Revised Total Fund Requirements			23,649,864	

Comments: The Technology Services Fund is recognizing Beginning Fund Balance, increasing Operating Expenses to complete projects, and increasing Contingency.

SUMMARY OF PROPOSED BUDGET CHANGES
Exhibit A
September 28, 2023
SUMMARY OF PROPOSED BUDGET CHANGES
AMOUNTS SHOWN ARE REVISED TOTALS IN THOSE FUNDS BEING MODIFIED

9 Benefits Administration Fund 760

Resources	Original	Change	Revised	Requirement	Original	Change	Revised
Beginning Fund Balance	25,476,496	-	25,476,496	Operating Expenses	37,793,154	83,495	37,876,649
Charges, Fees, License, Permits, Fines, Assessments	1,989,008	-	1,989,008	Reserve for Future Expenditures	3,283,239	-	3,283,239
All Other Revenue Sources	29,638,858	-	<u>29,638,858</u>	Contingency	16,027,969	(83,495)	<u>15,944,474</u>
Revised Total Fund Resources			57,104,362	Revised Total Fund Requirements			57,104,362

Comments: The Benefits Administration Fund is reducing Contingency and increasing Operating Expenses to add a 6 months limited-term position to implement the new State mandated Oregon Paid Family Leave program.

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

<small>This is used for balancing the total back to the request checker sheet</small>	<small>20,216,183</small>	<small>20,216,183</small>
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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: 20231214 I.A

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. 2023-110

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.



Elizabeth Comfort
Finance Director

Department of Finance

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

April 4, 2024

BCC Agenda Date/Item: 20240404 IV.B.1

Board of County Commissioners
Clackamas County

Approval of a Supplemental (Under 10%) Budget Resolution for Fiscal Year 2023-2024. Net increase in appropriations of \$9,865,861. Funding is through Beginning Fund Balance Increases, Other Revenue Sources, Federal Grants, Charges for Services, and Other Interfund Transfers. No County General Funds are involved.

Previous Board Action/Review	Budget adopted on June 22, 2023, and revised on September 28 and December 14, 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 \$9,865,861 in appropriations.

RECOMMENDATION: Staff respectfully requests a consent hearing item for the consideration of this supplemental budget and adoption of the attached Resolution Order.

Sincerely,

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. 2024-020

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 item for the supplemental budget was held before the Board of County Commissioners on April 4, 2024.

WHEREAS; the funds being adjusted are:

General Fund – Non-Departmental	Special Grants Fund
General Fund – Finance Department	Health Housing & Human Services Fund
General Fund – Sheriff Operation	Transient Lodging Tax Fund
Sheriff's Operating Levy 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, 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 4th day of April 2024

BOARD OF COUNTY COMMISSIONERS

Chair

Recording Secretary

SUMMARY OF PROPOSED BUDGET CHANGES
Exhibit A
April 4, 2024
SUMMARY OF PROPOSED BUDGET CHANGES
AMOUNTS SHOWN ARE REVISED TOTALS IN THOSE FUNDS BEING MODIFIED

Item	Resources	Original	Change	Revised	Requirement	Original	Change	Revised
1 General Fund 100 - Non Departmental								
	Beginning Fund Balance	75,958,302	-	75,958,302	Operating Expenses	1,058,515	1,000,000	2,058,515
	Taxes	155,936,480	-	155,936,480	Transfers	160,068,575	-	160,068,575
	Federal, State, Local, All Other Gifts & Donations	5,156,000	-	5,156,000	Reserve for Future Expenditures	27,000,000	-	27,000,000
	Charges, Fees, License, Permits, Fines, Assessments	13,000	-	13,000	Contingency	21,575,000	-	21,575,000
	All Other Revenue Resources	1,333,865	1,000,000	2,333,865	Unappropriated Ending Fund Balance	28,695,558	-	28,695,558
	Revised Total Fund Resources			239,397,647	Revised Total Fund Requirements			239,397,648

Comments: The General Fund – Non-Departmental is recognizing additional interest revenue and increasing Personnel and Materials/Services within the Operating Expenses.

Item	Resources	Original	Change	Revised	Requirement	Original	Change	Revised
2 General Fund 100 - Finance								
	Beginning Fund Balance	230,000	-	230,000	Operating Expenses	7,880,830	75,000	7,955,830
	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	75,000	200,000				
	General Fund Support	2,847,729	-	2,847,729				
	Revised Total Fund Resources			7,955,830	Revised Total Fund Requirements			7,955,830

Comments: The General Fund – Finance Department is recognizing an additional Interfund Transfer from the Transient Lodging Tax Fund to bring the total transfer to \$200,000 and increasing Operating Expenses to administer the Short Term Rental Program (see item 7).

Item	Resources	Original	Change	Revised	Requirement	Original	Change	Revised
3 General Fund 100 - Sheriff Operation								
	All Other Revenue Resources	6,832,188	-	6,832,188	Operating Expenses	113,853,593	290,805	114,144,398
	Beginning Fund Balance	1,718,378	-	1,718,378	Special Payments	202,920	31,680	234,600
	Charges, Fees, License, Permits, Fines, Assessments	18,065,187	322,485	18,387,672	Transfers	186,322	-	186,322
	Federal, State, Local, All Other Gifts & Donations	12,966,385	-	12,966,385				
	General Fund Support	74,629,146	-	74,629,146				
	Other Interfund Transfers	27,552	-	27,552				
	Revenue from Bonds & Other Debts	4,000	-	4,000				
	Revised Total Fund Resources			114,565,321	Revised Total Fund Requirements			114,565,320

Comments: The General Fund - Sheriff's Office is changing the receipt and expensing of \$172,000 in the High-Intensity Drug Trafficking Area (HIDTA) funding from the Sheriff's Operating Levy-Fund 206 to the Sheriff's Office General Fund-100. (See item 4.) Also included is an increase of \$150,485 in the High-Intensity Drug Trafficking Area (HIDTA) funding to increase spending authority.

Item	Resources	Original	Change	Revised	Requirement	Original	Change	Revised
4 Sheriff's Operating Levy 206								
	Beginning Fund Balance	6,610,707	-	6,610,707	Operating Expenses	23,524,046	(152,000)	23,372,046
	Taxes	23,793,000	-	23,793,000	Special Payments	20,000	(20,000)	-
	Federal, State, Local, All Other Gifts & Donations	172,000	(172,000)	-	Contingency	7,116,661	-	7,116,661
	All Other Revenue Resources	85,000	-	85,000				
	Revised Total Fund Resources			30,488,707	Revised Total Fund Requirements			30,488,707

Comments: The Sheriff's Operating Levy Fund is moving the High-Intensity Drug Trafficking Area (HIDTA) revenue to the General Fund - Sheriff's Office and reducing budget authority by the same amount. (See item 3)

SUMMARY OF PROPOSED BUDGET CHANGES
Exhibit A
April 4, 2024
SUMMARY OF PROPOSED BUDGET CHANGES
AMOUNTS SHOWN ARE REVISED TOTALS IN THOSE FUNDS BEING MODIFIED

5 Special Grants Fund 230

Resources	Original	Change	Revised	Requirement	Original	Change	Revised
Beginning Fund Balance	3,203,824	-	3,203,824	Operating Expenses	34,685,509	3,435,000	38,120,509
All Other Revenue Resources	3,039,000	2,500,000	5,539,000	Special Payments	9,696,125	1,000,000	10,696,125
Federal, State, Local, All Other Gifts & Donations	42,542,634	1,935,000	44,477,634	Contingency	4,403,824	-	4,403,824
Revised Total Fund Resources			53,220,458	Revised Total Fund Requirements			53,220,458

Comments: The Special Grants Fund is recognizing additional Federal ARPA and Interest Revenue and increasing budget authority in Operating Expenses and Special Payments.

6 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	160,089,556	2,487,300	162,576,856
Charges, Fees, License, Permits, Fines, Assessments	12,625,694	30,000	12,655,694	Special Payments	57,155,752	13,359	57,169,111
All Other Revenue Resources	1,304,617	-	1,304,617	Contingency	10,734,523	584,943	11,319,466
Federal, State, Local, All Other Gifts & Donations	138,887,795	3,055,602	141,943,397	Transfers	501,816	-	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			240,900,644	Revised Total Fund Requirements			240,900,645

Comments: Impacted Health, Housing, and Human Services Fund - Line of Business: Social Services.
Social Services is adjusting the budget to account for actual funding available from grants and programming the spending authority.

7 Transient Lodging Tax Fund 255 - Tourism

Resources	Original	Change	Revised	Requirement	Original	Change	Revised
Beginning Fund Balance	7,126,829	-	7,126,829	Operating Expenses	6,523,819	(75,000)	6,448,819
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	714,230	75,000	789,230
				Contingency	4,862,742	-	4,862,742
Revised Total Fund Resources			12,800,790	Revised Total Fund Requirements			12,800,791

Comments: The Transient Lodging Tax Fund is shifting budget authority from Operating Expenses to Transfers an additional \$75,000 to fund the administration of the Short Term Rental Program by the County's Finance Department (see item 2).

8 Technology Services Fund 747

Resources	Original	Change	Revised	Requirement	Original	Change	Revised
Beginning Fund Balance	5,446,066	919,774	6,365,840	Operating Expenses	21,038,929	903,774	21,942,703
Charges, Fees, License, Permits, Fines, Assessments	18,020,797	200,000	18,220,797	Reserve for Future Expenditures	1,200,000	-	1,200,000
All Other Revenue Resources	33,000	-	33,000	Contingency	1,410,935	216,000	1,626,935
Other Interfund Transfers	150,000	-	150,000				
Revised Total Fund Resources			24,769,637	Revised Total Fund Requirements			24,769,638

Comments: Technology Services is recognizing additional Beginning Fund Balance and Charges for Services revenue and budgeting spending authority for ongoing projects in Operating Expenses and Contingency.

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