



CHRISTA BOSSERMAN WOLFE, CPA
DIRECTOR

DEPARTMENT OF FINANCE

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

January 16, 2020

Board of County Commissioners
Clackamas County

Members of the Board:

Approval of a Resolution for a Clackamas County Supplemental Budget
(Less Than Ten Percent) and Transfers for Fiscal Year 2019-2020

Purpose/Outcome	Supplemental Budget changes for Clackamas County FY 2019-2020
Dollar Amount and fiscal Impact	The effect has an increase in appropriation of \$12,617,826
Funding Source	Prior Year Revenue, Fund Balance, Federal and State Operating Grant Revenue, Local Government & Other Agencies, Charge for Services Revenue, Miscellaneous Revenue, Other Financing Sources and Interfund Transfer.
Safety Impact	N/A
Duration	July 1, 2019 June 30, 2020
Previous Board Action/Review	Budget Adopted June 27, 2019 and amended October 24, 2019
Strategic Plan Alignment	Build public trust through good government
Contact Person	Haley Fish, 503-742-5425

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 County Fair Fund is recognizing higher than anticipated fund balance and increasing contingency.

The Building Codes Fund is recognizing restricted fund balance and increasing reserves.

The Clackamas County Resolution Services Fund is recognizing additional fund balance and budgeting for program and training costs.

The Disaster Management Fund is recognizing additional fund balance and budgeting for carryover projects not completed until this fiscal year and increasing contingency.

The Planning Fund is recognizing assigned fund balance and budgeting it in reserves for PERS stabilization planning.

The Road Fund is recognizing fund balance and aligning revenue to better align with program actuals and budgeting for prior year program activities not completed and adjusting contingency and reserves.

The Sheriff Fund is reducing their Interfund Transfer to the Juvenile Fund and increasing personnel costs to better reflect actuals.

The Code Enforcement, Resource Conservation & Solid Waste & Septic Onsite Wastewater Program Fund is recognizing additional fund balance and budgeting for prior year program activities not completed and increasing reserves.

The Property Disposition Fund is recognizing higher than anticipated fund balance and budgeting an increase for special payments.

The District Attorney Fund is recognizing prior year revenue, Discovery Provided Revenue and Child Abuse Multidisciplinary Intervention revenue and reducing fund balance and budgeting for special payments and program costs accordingly.

The Public Land Corner Fund is recognizing lower than anticipated fund balance and reducing its budget accordingly.

The Health, Housing and Human Services Administration Fund is reducing professional services and making an interfund transfer to Social Services for Homeless Services.

The Behavioral Health Fund is recognizing additional fund balance and local agency and Oregon Health Share revenue and budgeting for program costs and a settlement payment to Oregon Health Authority and reducing contingency. This fund is also making an interfund transfer to Health, Housing and Human Services Administration Fund.

The Social Services Fund is reducing fund balance and adjusting their revenue account streams to better align with actual state and federal operating grant revenues and budgeting for program support costs and increasing contingency. This fund is also recognizing an interfund transfer from the Health, Housing and Human Services Administration Fund and budgeting for a Warming Centers contract.

The Community Development Fund is recognizing an interfund transfer from Health, Housing and Human Services Administration Fund and budgeting for costs associated with the Homelessness Development Block program.

The Public Health Fund is recognizing additional prior year revenue, Oregon Health Authority revenue and reducing fund balance and Local Health Agreement revenue funding and budgeting for various program support costs and the new Maternal Child Adolescent program.

The Health Centers Fund is recognizing a lower than anticipated fund balance and additional Medicaid and state grant revenue and budgeting to add two full-time Mental Health Specialist and program costs. This fund is also transferring from contingency to capital outlay for the purchase and build out of the Health Center's Sandy Health clinic.

The Tourism Fund is recognizing lower than anticipated fund balance and reducing its budget accordingly.

The Debt Service Fund is recognizing fund balance and reducing interfund transfer revenue.

The Stone Creek Golf Course Fund is recognizing additional fund balance and increasing reserves.

The Clackamas Broadband Utility Fund is recognizing fund balance and budgeting for construction costs.

The Central Dispatch Fund is recognizing fund balance and budgeting to add a part-time office specialist position, computer software purchase, professional services and increasing contingency and reserves.

The Self Insurance Fund is recognizing fund balance and increasing contingency and reserves.

The Risk Management Fund is recognizing fund balance and increasing contingency.

The Fleet Services Fund is recognizing additional fund balance and increasing contingency.

The effect of this Resolution is an increase in appropriations of \$12,617,826 including revenues as detailed below:

Prior Year Revenue	\$ 689,865.
Fund Balance	9,311,676.
Federal Operating Grants	14,387.
State Operating Grants	6,146,223.
Local Government and Other Agencies	839.
Charge for Services	209,268.
Miscellaneous Revenue	(17,595.)
Other Financing Sources	(3,750,000.)
Interfund Transfer	<u>13,163.</u>
Total Recommended	<u>\$ 12,617,826.</u>

RECOMMENDATION:

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

Sincerely,

Haley Fish, Deputy 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 for Transfers
and items Less Than 10 Percent of
the Total Qualifying Expenditures and
Making to Appropriations for Fiscal
2019-20



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, 2019 through June 30, 2020 inclusive, has been prepared, published and submitted to the taxpayers as provided by statute;

WHEREAS; the funds being adjusted are:

- . County Fair Fund
- . Building Codes Fund
- . Clackamas County Resolution Services Fund
- . Disaster Management Fund
- . Law Library Fund
- . Planning Fund
- . Road Fund
- . Sheriff Fund
- . Code Enforcement Resource Conservation & Solid Waste & Septic Onsite Wasterwater Program Fund
- . Property Disposition Fund
- . District Attorney Fund
- . Public Land Corner Fund
- . Health, Housing and Human Services Administration Fund
- . Behavioral Health Fund
- . Social Services Fund
- . Community Development Fund
- . Children, Families and Community Connection Fund
- . Public Health Fund
- . Health Centers Fund
- . Tourism Fund
- . Debt Service Fund
- . Stone Creek Golf Course Fund
- . Clackamas Broadband Utility Fund
- . Central Dispatch Fund
- . Self-Insurance Fund
- . Risk Management Fund
- . Fleet Services Fund;

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

In the Matter of Providing
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Resolution Order No. _____
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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, 2019 through June 30, 2020.

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 16th day of January, 2020

BOARD OF COUNTY COMMISSIONERS

Chair

Recording Secretary

SUMMARY OF SUPPLEMENTAL BUDGET
Exhibit A
CHANGES OF LESS THAN 10% OF BUDGET
January 16, 2020

Recommended items by revenue source:

Prior Year Revenue	\$ 689,865
Fund Balance	9,311,676
Federal Operating Grant	14,387
State Operating Grant	6,146,223
Local Government and Other Agencies	839
Charge for Services	209,268
Miscellaneous Revenue	(17,595)
Other Financing Sources	(3,750,000)
Interfund Transfer	13,163
Total Recommended	<u><u>\$ 12,617,826</u></u>

COUNTY FAIR FUND

Revenues:	
Fund Balance	\$ 122,060
Total Revenue	<u><u>\$ 122,060</u></u>
Expenses:	
Not Allocated to Organizational Unit	
Contingency	\$ 122,060
Total Expenditures	<u><u>\$ 122,060</u></u>

County Fair Fund is recognizing higher than anticipated fund balance and increasing contingency.

BUILDING CODES FUND

Revenues:	
Fund Balance	\$ 814,744
Total Revenue	<u><u>\$ 814,744</u></u>
Expenses:	
Not Allocated to Organizational Unit	
Reserve	\$ 814,744
Total Expenditures	<u><u>\$ 814,744</u></u>

Building Codes Fund is recognizing restricted fund balance and increasing reserves.

SUMMARY OF SUPPLEMENTAL BUDGET
Exhibit A
CHANGES OF LESS THAN 10% OF BUDGET
January 16, 2020

CLACKAMAS COUNTY RESOLUTION SERVICES FUND

Revenues:	
Fund Balance	\$ 25,357
Total Revenue	<u>\$ 25,357</u>
Expenses:	
General Government	\$ 25,357
Total Expenditures	<u>\$ 25,357</u>

Clackamas County Resolution Services Fund is recognizing additional fund balance and budgeting for program and training costs.

DISASTER MANAGEMENT FUND

Revenues:	
Fund Balance	\$ 120,239
Total Revenue	<u>\$ 120,239</u>
Expenses:	
Public Protection	\$ 120,239
Total Expenditures	<u>\$ 120,239</u>

Disaster Management Fund is recognizing additional fund balance and budgeting for carryover projects not completed until this fiscal year and increasing contingency.

PLANNING FUND

Revenues:	
Fund Balance	\$ 422,052
Total Revenue	<u>\$ 422,052</u>
Expenses:	
Not Allocated to Organizational Unit	
Reserve	\$ 422,052
Total Expenditures	<u>\$ 422,052</u>

Planning Fund is recognizing assigned fund balance and budgeting it in reserves for PERS stabilization planning.

SUMMARY OF SUPPLEMENTAL BUDGET
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January 16, 2020

ROAD FUND

Revenues:	
Fund Balance	\$ 6,204,251
Other Financing Sources	(3,750,000)
Interfund Transfer	75,000
Total Revenue	<u>\$ 2,529,251</u>
Expenses:	
Public Ways and Facilities	\$ 603,000
Not Allocated to Organizational Unit	
Special Payments	370,000
Reserve	2,976,044
Contingency	(1,419,793)
Total Expenditures	<u>\$ 2,529,251</u>

Road Fund is recognizing fund balance and aligning revenue to better align with program actuals and budgeting for prior year program activities not completed and adjusting contingency and reserves.

SHERIFF

Expenses:	
Public Safety and Protection	\$ 29,549
Not Allocated to Organizational Unit	
Interfund Transfers	(29,549)
Total Expenditures	<u>\$ -</u>

Sheriff Fund is reducing their Interfund Transfer to the Juvenile Fund and increasing personnel costs to better reflect actuals.

CODE ENFORCEMENT, RESOURCE CONSERVATION AND SOLID WASTE & ONSITE WASTEWATER PROGRAM FUND

Revenues:	
Fund Balance	\$ 592,695
Total Revenue	<u>\$ 592,695</u>
Expenses:	
General Government	\$ 63,202
Not Allocated to Organizational Unit	
Reserve	529,493
Total Expenditures	<u>\$ 592,695</u>

Code Enforcement, Resource Conservation & Solid Waste & Septic Onsite Wastewater Program Fund is recognizing additional fund balance and budgeting for prior year program activities not completed and increasing reserves.

PROPERTY DISPOSITION FUND

Revenues:	
Fund Balance	\$ 119,630
Total Revenue	<u>\$ 119,630</u>
Expenses:	
Not Allocated to Organizational Unit	
Special Payments	\$ 119,630
Total Expenditures	<u>\$ 119,630</u>

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Property Disposition Fund is recognizing higher than anticipated fund balance and budgeting an increase for special payments.

DISTRICT ATTORNEY FUND

Revenues:	
Prior Year Revenue	\$ 480,461
Fund Balance	(540,845)
State Operating Grants	63,893
Charge for Services	10,000
Miscellaneous Revenue	905
Total Revenue	<u>\$ 14,414</u>
Expenses:	
Public Protection	\$ (45,586)
Not Allocated to Organizational Unit	
Special Payments	60,000
Total Expenditures	<u>\$ 14,414</u>

District Attorney Fund is recognizing prior year revenue, Discovery Provided Revenue and Child Abuse Multidisciplinary Intervention revenue and reducing fund balance and budgeting for special payments and program costs accordingly.

PUBLIC LAND CORNER PRESERVATION FUND

Revenues:	
Fund Balance	\$ (14,330)
Total Revenue	<u>\$ (14,330)</u>
Expenses:	
Not Allocated to Organizational Unit	
Reserve	\$ (14,330)
Total Expenditures	<u>\$ (14,330)</u>

Public Land Corner Fund is recognizing lower than anticipated fund balance and reducing its budget accordingly.

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HEALTH, HOUSING AND HUMAN SERVICE ADMINISTRATION FUND

Expenses:	
Health and Human Services	\$ (50,000)
Not Allocated to Organizational Unit	
Interfund Transfer	50,000
Total Expenditures	<u>\$ -</u>

Health, Housing and Human Services Administration Fund is reducing professional services and making an interfund transfer to Social Services for Homeless Services.

BEHAVIORAL HEALTH FUND

Revenues:	
Fund Balance	\$ 1,667,006
State Operating Grants	280,000
Local Government and Other Agencies	16,757
Miscellaneous Revenue	(12,000)
Total Revenue	<u>\$ 1,951,763</u>

Expenses:	
Health and Human Services	\$ 1,995,886
Not Allocated to Organizational Unit	
Interfund Transfer	50,000
Contingency	(94,123)
Total Expenditures	<u>\$ 1,951,763</u>

Behavioral Health Fund is recognizing additional fund balance and local agency and Oregon Health Share revenue and budgeting for program costs and a settlement payment to Oregon Health Authority and reducing contingency. This fund is also making an interfund transfer to Health, Housing and Human Services Administration Fund.

SOCIAL SERVICES FUND

Revenues:	
Fund Balance	\$ (2,522,638)
Federal Operating Grants	28,209
State Operating Grants	5,362,249
Interfund Transfer	50,000
Total Revenue	<u>\$ 2,917,820</u>

Expenses:	
Health and Human Services	\$ 1,119,080
Not Allocated to Organizational Unit	
Contingency	1,798,740
Total Expenditures	<u>\$ 2,917,820</u>

Social Services Fund is reducing fund balance and adjusting their revenue account streams to better align with actual state and federal operating grant revenues and budgeting for program support costs and increasing contingency. This fund is also recognizing an interfund transfer from the Health, Housing and Human Services Administration Fund and budgeting for a Warming Centers contract.

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COMMUNITY DEVELOPMENT FUND

Revenues:	
Interfund Transfer	\$ 50,000
Total Revenue	<u>\$ 50,000</u>
Expenses:	
Health and Human Services	\$ 50,000
Total Expenditures	<u>\$ 50,000</u>

Community Development Fund is recognizing an interfund transfer from Health, Housing and Human Services Administration Fund and budgeting for costs associated with the Homelessness Development Block program.

PUBLIC HEALTH FUND

Revenues:	
Prior Year Revenue	\$ 209,404
Fund Balance	(147,938)
Federal Operating Grant	(13,822)
State Operating Grant	224,039
Local Government and Other Agencies	(15,918)
Charge for Services	34,123
Miscellaneous Revenue	(6,500)
Total Revenue	<u>\$ 283,388</u>
Expenses:	
Health and Human Services	\$ 230,911
Not Allocated to Organizational Unit	
Special Payments	52,477
Total Expenditures	<u>\$ 283,388</u>

Public Health Fund is recognizing additional prior year revenue, Oregon Health Authority revenue and reducing fund balance and Local Health Agreement revenue funding and budgeting for various program support costs and the new Maternal Child Adolescent program.

CLACKAMAS HEALTH CENTERS FUND

Revenues:	
Fund Balance	\$ (299,572)
State Operating Grants	216,042
Charge for Services	165,145
Total Revenue	<u>\$ 81,615</u>
Expenses:	
Health and Human Services	\$ 2,663,093
Not Allocated to Organizational Unit	
Contingency	(2,581,478)
Total Expenditures	<u>\$ 81,615</u>

Health Centers Fund is recognizing a lower than anticipated fund balance and additional Medicaid and state grant revenue and budgeting to add two full-time Mental Health Specialist and program costs. This fund is also transferring from contingency to capital outlay for the purchase and build out of the Health Center's Sandy Health clinic.

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TOURISM FUND

Revenues:	
Fund Balance	\$ (322,124)
Total Revenue	<u>\$ (322,124)</u>
Expenses:	
Cultural, Education and Recreation	\$ (322,124)
Total Expenditures	<u>\$ (322,124)</u>

Tourism Fund is recognizing lower than anticipated fund balance and reducing its budget accordingly.

DEBT SERVICE FUND

Revenues:	
Fund Balance	\$ 161,837
Intefund Transfer	(161,837)
Total Revenue	<u>\$ -</u>

Debt Service Fund is recognizing fund balance and reducing interfund transfer revenue.

STONE CREEK GOLF COURSE FUND

Revenues:	
Fund Balance	\$ 181,925
Total Revenue	<u>\$ 181,925</u>
Not Allocated to Organizational Unit Reserve	\$ 181,925
Total Expenditures	<u>\$ 181,925</u>

Stone Creek Golf Course Fund is recognizing additional fund balance and increasing reserves.

CLACKAMAS BROADBAND UNTILITY FUND

Revenues:	
Fund Balance	\$ 164,442
Total Revenue	<u>\$ 164,442</u>
Broadband Utility (Business-type Activity)	\$ 164,442
Total Expenditures	<u>\$ 164,442</u>

Clackamas Broadband Utility Fund is recognizing fund balance and budgeting for construction costs.

CENTRAL DISPATCH FUND

Revenues:	
Fund Balance	\$ 512,059
Total Revenue	<u>\$ 512,059</u>
Public Safety and Protection	\$ 361,059
Not Allocated to Organizational Unit Reserve	119,000
Contingency	32,000
Total Expenditures	<u>\$ 512,059</u>

Central Dispatch Fund is recognizing fund balance and budgeting to add a part-time office specialist position, computer software purchase, professional services and increasing contingency and reserves.

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SELF-INSURANCE FUND

Revenues:	
Fund Balance	\$ 1,502,264
Total Revenue	<u>\$ 1,502,264</u>
Not Allocated to Organizational Unit	
Reserve	120,600
Contingency	<u>1,381,664</u>
Total Expenditures	<u>\$ 1,502,264</u>

Self Insurance Fund is recognizing fund balance and increasing contingency and reserves.

RISK MANAGEMENT CLAIMS FUND

Revenues:	
Fund Balance	\$ 425,797
Total Revenue	<u>\$ 425,797</u>
Not Allocated to Organizational Unit	
Contingency	<u>425,797</u>
Total Expenditures	<u>\$ 425,797</u>

Risk Management Fund is recognizing fund balance and increasing contingency.

FLEET SERVICES FUND

Revenues:	
Fund Balance	\$ 122,765
Total Revenue	<u>\$ 122,765</u>
Not Allocated to Organizational Unit	
Contingency	<u>122,765</u>
Total Expenditures	<u>\$ 122,765</u>

Fleet Services Fund is recognizing additional fund balance and increasing contingency.