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DIRECTOR

DEPARTMENT OF FINANCE

PUBLIC SERVICES BUILDING

205 I KAEN ROAD | OREGON CITY, OR 97045

December 10, 2015

Board of County Commissioners
Clackamas County

Members of the Board:

Approval of a Resolution for a Clackamas County Supplemental Budget
(Greater Than Ten Percent and Budget Reduction) for Fiscal Year 2015-2016

Purpose/Outcome	Supplemental Budget changes for Clackamas County FY 2015-2016
Dollar Amount and fiscal Impact	The effect is an increase in appropriations of \$15,824,347.
Funding Source	Includes changes in Prior Year Revenue, Fund Balance, State Operating Grants, Charge for Services, Miscellaneous Revenue and Interfund Transfers.
Safety Impact	N/A
Duration	July 1, 2015-June 30, 2016
Previous Board Action/Review	Budget Adopted June 25, 2015 and amended on October 29, 2015
Contact Person	Diane Padilla, 503-742-5425
Contract No.	N/A

BACKGROUND:

Each fiscal year it is necessary to reduce allocations 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 O.R.S. 294.480 (4) which allows for governing body approval of supplemental budget changes for items ten percent or greater of the qualifying expenditures of the budget funds(s) being adjusted. The required notices have been published.

In the General Fund - Not Allocated to Organizational Unit (Water Environment Services payroll) budget is being reduced and the Soils Program moving to Transportation and Development. Four positions formerly in Water Environment Services will now be budgeted as part of Code Enforcement, Resource Conservation and Solid Waste beginning in January 2016.

Business and Community Services is recognizing additional fund balance and budgeting it in contingency for County Fair.

Business and Community Services is recognizing additional fund balance and budgeting to transfer to County Schools.

Transportation and Development is recognizing lower than anticipated fund balance and salary reimbursement revenue and reducing contingency for Building Codes.

Business and Community Services is recognizing additional fund balance, revenue from other internal county services and the Urban Lumber Pilot Program and budgeting for program and project costs and contingency for Economic Development.

Law Library is recognizing additional fund balance and budgeting it in contingency.

Transportation and Development is recognizing additional fund balance and grant revenue and reduced interfund transfer revenue and adjusting program costs, contingency, reserves and interfund transfer expense accordingly for Roads.

Sheriff is recognizing additional fund balance and budgeting for personnel costs. It is also reclassifying how it accounts for payments to other governments and agencies.

Transportation and Development is creating a budget for the Soils Program and also recognizing additional fund balance and contingency in Code Enforcement, Resource Conservation and Solid Waste.

Transportation and Development is recognizing additional fund balance and Tax Title Land revenue and budgeting for administrative costs associated with the Property Disposition Program and the foreclosed property Brownsfield Reserve.

District Attorney is recognizing additional fund balance and budgeting for personnel costs and building improvement costs at the Multnomah Lodge and Butler buildings.

Justice Court is recognizing additional fund balance, reducing contingency and increasing its transfer to the General Fund.

Transportation and Development is recognizing additional fund balance and interfund transfer revenue from the Happy Valley/Clackamas Joint Transportation Fund and budgeting for debt service and contingency in Countywide Transportation SDC.

Transportation and Development is recognizing additional fund balance and internal county reimbursement revenue and budgeting it in contingency for Public Land Corners.

Transportation and Development is recognizing additional fund balance and budgeting for an interfund transfer to the Countywide Transportation SDC Fund and contingency.

Health, Housing and Human Services is recognizing additional fund balance and budgeting to add a full-time Policy Analyst Senior position and program costs for Health Housing and Human Services Administration.

Health, Housing and Human Services is recognizing prior year Community Mental Health Program revenue and budgeting for costs associated with the program and also reclassifying payments to sub-recipients for Behavioral Health.

Health, Housing and Human Services is realigning expenditures to better reflect actual costs and reclassifying payments to sub-recipients for Community Development.

Health, Housing and Human Services is recognizing lower than anticipated fund balance and reducing contingency for the Health Centers.

Business and Community Services is recognizing additional fund balance and budgeting it in contingency for Forest Management.

Transportation and Development is recognizing an interfund transfer from Roads and also recognizing lower than anticipated fund balance and reducing contingency and capital outlay for the DTD Capital Projects Fund.

Business and Community Services is recognizing additional fund balance and budgeting for new radios and a security system and contingency for Stone Creek Golf Course.

Emergency Communications is reclassifying payments to other government and agencies for Central Dispatch.

Human Resources is reclassifying payments to other government and agencies in Self-Insurance.

The effect of this Resolution is an increase in appropriations of \$15,824,347 including revenues as detailed below:

Prior Year Revenue	\$ 566,124.
Fund Balance	12,743,991.
State Operating Grants	650,000.
Charge for Services	1,308,770.
Miscellaneous Revenue	(284,200.)
Interfund Transfer	<u>839,662.</u>
Total Recommended	<u>\$ 15,824,347.</u>

RECOMMENDATION:

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

Sincerely,



Diane Padilla
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 Greater Than 10
Percent of the Total Qualifying Expenditures
and Making Appropriations for Fiscal
Year 2015-16



Resolution 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, 2015 through June 30, 2016, inclusive, has been prepared, published and submitted to the taxpayers as provided by statute;

WHEREAS; a hearing to discuss the supplemental budget was held before the Board of County Commissioners on December 10, 2015.

WHEREAS; the funds being adjusted are:

- . General Fund – Water Environment Services Payroll
- . County Fair Fund
- . County School Fund
- . Building Codes Fund
- . Business and Economic Development Fund
- . Law Library Fund
- . Roads Fund
- . Sheriff Fund
- . Code Enforcement, Resource Conservation & Solid Waste Fund
- . Property Resources Fund
- . District Attorney Fund
- . Justice Court Fund
- . Countywide Transportation SDC Fund
- . Public Land Corner Preservation Fund
- . Happy Valley/Clackamas Joint Transportation Fund
- . Health, Housing and Human Services Administration Fund
- . Behavioral Health Fund
- . Community Development Fund
- . Health Centers Fund
- . Stone Creek Golf Course Fund
- . Central Dispatch Fund
- . Self-Insurance Fund;

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

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It further appearing that it is in the best interest of the County to approve this greater than 10 percent change in appropriations for the period of July 1, 2015 through June 30, 2016.

BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS THAT:

Pursuant to its authority under OR 294.480, 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 ____ day of _____, 2015

CLACKAMAS COUNTY BOARD OF COMMISSIONERS

Chair

Recording Secretary

SUMMARY OF SUPPLEMENTAL BUDGET
Exhibit A
CHANGES OF GREATER THAN 10% OF BUDGET
December 10, 2015

Recommended items by revenue source:

Prior Year Revenue	\$ 566,124.
Fund Balance	12,743,991.
State Operating Grants	650,000.
Charge for Services	1,308,770.
Miscellaneous Revenue	(284,200.)
Interfund Transfers	<u>839,662.</u>
Total Recommended	<u>\$ 15,824,347.</u>

GENERAL FUND – WATER ENVIRONMENT SERVICES PAYROLL

Revenues:	
Miscellaneous Revenue	\$ (222,000.)
Total Revenues	<u>\$ (222,000.)</u>
Expenses:	
Not Allocated to Organizational Unit	
Personnel Services	\$ (222,000.)
Total Expenses	<u>\$ (222,000.)</u>

In the General Fund - Not Allocated to Organizational Unit (Water Environment Services payroll) budget is being reduced and the Soils Program moving to Transportation and Development. Four positions formerly in Water Environment Services will now be budgeted as part of Code Enforcement, Resource Conservation and Solid Waste beginning in January 2016.

COUNTY FAIR FUND

Revenues:	
Fund Balance	\$ 204,635.
Total Revenues	<u>\$ 204,635.</u>
Expenses:	
Not Allocated to Organizational Unit	
Contingency	\$ 204,635.
Total Expenses	<u>\$ 204,635.</u>

Business and Community Services is recognizing additional fund balance and budgeting it in contingency.

COUNTY SCHOOL FUND

Revenues:	
Fund Balance	\$ 272,797.
Total Revenues	<u>\$ 272,797.</u>
Expenses:	
Not Allocated to Organizational Unit	
Special Payments	\$ 272,797.
Total Expenses	<u>\$ 272,797.</u>

Business and Community Services is recognizing additional fund balance and budgeting to transfer to county schools.

BUILDING CODES FUND

Revenues:	
Fund Balance	\$ (10,092.)
Miscellaneous Revenue	(62,200.)
Total Revenues	<u>\$ (72,292.)</u>
Expenses:	
Not Allocated to Organizational Unit	
Contingency	\$ (72,292.)
Total Expenses	<u>\$ (72,292.)</u>

Transportation and Development is recognizing lower than anticipated fund balance and salary reimbursement revenue and reducing contingency.

BUSINESS AND ECONOMIC DEVELOPMENT FUND

Revenues:	
Fund Balance	\$ 349,946.
State Operating Grants	400,000.
Charge for Services	330,230.
Total Revenues	<u>\$ 1,080,176.</u>
Expenses:	
Business & Community Services	\$ 443,216.
Not Allocated to Organizational Unit	
Contingency	636,960.
Total Expenses	<u>\$ 1,080,176.</u>

Business and Community Services is recognizing additional fund balance, revenue from other internal county services and the Urban Lumber Pilot Program and budgeting for program and project costs and contingency.

LAW LIBRARY FUND

Revenues:

Fund Balance	\$ 110,618.
Total Revenues	<u>\$ 110,618.</u>

Expenses:

Not Allocated to Organizational Unit	
Contingency	\$ 110,618.
Total Expenses	<u>\$ 110,618.</u>

Law Library is recognizing additional fund balance and budgeting it in contingency.

ROAD FUND

Revenues:

Fund Balance	\$ 4,841,856.
State Operating Grants	250,000.
Interfund Transfer	(60,338.)
Total Revenues	<u>\$ 5,031,518.</u>

Expenses:

Transportation & Development	\$ 4,814,662.
Not Allocated to Organizational Unit	
Interfund Transfer	100,000.
Reserve	2,000,000.
Contingency	(1,883,144.)
Total Expenses	<u>\$ 5,031,518.</u>

Transportation and Development is recognizing additional fund balance and grant revenue and reduced interfund transfer revenue and adjusting program costs, contingency, reserves and interfund transfer expense accordingly.

SHERIFF FUND

Revenues:

Fund Balance	\$ 1,322,082.
Total Revenues	<u>\$ 1,322,082.</u>

Expenses:

Sheriff	\$ 1,312,082.
Not Allocated to Organizational Unit	
Special Payments	10,000.
Total Expenses	<u>\$ 1,322,082.</u>

Sheriff is recognizing additional fund balance and budgeting for personnel costs. It is also reclassifying how it accounts for payments to other governments and agencies.

CODE ENFORCEMENT, RESOURCE CONSERVATION & SOLID WASTE FUND

Revenues:	
Fund Balance	\$ 339,740.
Charge for Services	<u>370,750.</u>
Total Revenues	<u>\$ 710,490.</u>
Expenses:	
Transportation & Development	\$ 230,000.
Not Allocated to Organizational Unit	
Contingency	<u>480,490.</u>
Total Expenses	<u>\$ 710,490.</u>

Transportation and Development is creating a budget for the Soils Program and also recognizing additional fund balance and contingency in Code Enforcement, Resource Conservation and Solid Waste.

PROPERTY RESOURCES FUND

Revenues:	
Fund Balance	\$ 337,585.
Charge for Services	<u>330,230.</u>
Total Revenues	<u>\$ 667,815.</u>
Expenses:	
Business & Community Services	<u>\$ 667,815.</u>
Total Expenses	<u>\$ 667,815.</u>

Transportation and Development is recognizing additional fund balance and Tax Title Land revenue and budgeting for administrative costs associated with the Property Disposition Program and the foreclosed property Brownsfield Reserve.

DISTRICT ATTORNEY FUND

Revenues:	
Fund Balance	\$ 362,768.
Total Revenues	<u>\$ 362,768.</u>
Expenses:	
District Attorney	<u>\$ 362,768.</u>
Total Expenses	<u>\$ 362,768.</u>

District Attorney is recognizing additional fund balance and budgeting for personnel costs and building improvement costs at the Multnomah Lodge and Butler buildings.

JUSTICE COURT FUND

Revenues:	
Fund Balance	\$ 456,697.
Total Revenues	<u>\$ 456,697.</u>
Expenses:	
Not Allocated to Organizational Unit	
Interfund Transfer	\$ 721,150.
Contingency	<u>(264,453.)</u>
Total Expenses	<u>\$ 456,697.</u>

Justice Court is recognizing additional fund balance, reducing contingency and increasing its transfer to the General Fund.

COUNTYWIDE TRANSPORTATION SDC FUND

Revenues:	
Fund Balance	\$ 2,702,353.
Interfund Transfer	<u>800,000.</u>
Total Revenues	<u>\$ 3,502,353.</u>
Expenses:	
Not Allocated to Organizational Unit	
Debt Service	\$ 2,000,000.
Contingency	<u>1,502,353.</u>
Total Expenses	<u>\$ 3,502,353.</u>

Transportation and Development is recognizing additional fund balance and interfund transfer revenue from the Happy Valley/Clackamas Joint Transportation Fund and budgeting for debt service and contingency.

PUBLIC LAND CORNER PRESERVATION FUND

Revenues:	
Fund Balance	\$ 156,345.
Charge for Services	<u>277,560.</u>
Total Revenues	<u>\$ 433,905.</u>
Expenses:	
Not Allocated to Organizational Unit	
Contingency	<u>\$ 433,905.</u>
Total Expenses	<u>\$ 433,905.</u>

Transportation and Development is recognizing additional fund balance and internal county reimbursement revenue and budgeting it in contingency.

HAPPY VALLEY/CLACKAMAS JOINT TRANSPORTATION FUND

Revenues:	
Fund Balance	\$ 873,891.
Total Revenues	<u>\$ 873,891.</u>
Expenses:	
Not Allocated to Organizational Unit	
Interfund Transfer	\$ 800,000.
Contingency	<u>73,891.</u>
Total Expenses	<u>\$ 873,891.</u>

Transportation and Development is recognizing additional fund balance and budgeting for an interfund transfer to the Countywide Transportation SDC Fund and contingency.

HEALTH, HOUSING AND HUMAN SERVICES ADMINISTRATION FUND

Revenues:	
Fund Balance	\$ 372,829.
Total Revenues	<u>\$ 372,829</u>
Expenses:	
Health Housing and Human Services	<u>\$ 372,829.</u>
Total Expenses	<u>\$ 372,829.</u>

Health, Housing and Human Services is recognizing additional fund balance and budgeting to add a full-time Policy Analyst Senior position and program costs.

BEHAVIORAL HEALTH FUND

Revenues:	
Fund Balance	\$ 566,124.
Total Revenues	<u>\$ 566,124</u>
Expenses:	
Health Housing and Human Services	\$ 167,053.
Not Allocated to Organizational Unit	
Special Payments	<u>399,071.</u>
Total Expenses	<u>\$ 566,124.</u>

Health, Housing and Human Services is recognizing prior year Community Mental Health Program revenue and budgeting for costs associated with the program and also reclassifying payments to sub-recipients.

COMMUNITY DEVELOPMENT FUND

Expenses:	
Health, Housing and Human Services	\$ (200,000.)
Not Allocated to Organizational Unit	
Special Payment	<u>200,000.</u>
Total Expenses	<u>\$ 0.</u>

Health, Housing and Human Services is realigning expenditures to better reflect actual costs and reclassifying payments to sub-recipients.

HEALTH CENTERS FUND

Revenue:

Fund Balance	\$ (202,908.)
Total Revenues	<u>\$ (202,908.)</u>

Expenses:

Not Allocated to Organizational Unit	
Contingency	\$ (202,908.)
Total Expenses	<u>\$ (202,908.)</u>

Health, Housing and Human Services is recognizing lower than anticipated fund balance and reducing contingency.

FOREST MANAGEMENT FUND

Revenue:

Fund Balance	\$ 183,128.
Total Revenues	<u>\$ 183,128.</u>

Expenses:

Not Allocated to Organizational Unit	
Contingency	\$ 183,128.
Total Expenses	<u>\$ 183,128.</u>

Business and Community Services is recognizing additional fund balance and budgeting it in contingency.

DTD CAPITAL PROJECTS FUND

Revenue:

Fund Balance	\$ (317,266.)
Interfund Transfer	100,000.
Total Revenues	<u>\$ (217,266.)</u>

Expenses:

Not Allocated to Organizational Unit	
Capital Outlay	\$ (70,902.)
Contingency	\$ (146,364.)
Total Expenses	<u>\$ (217,266.)</u>

Transportation and Development is recognizing an interfund transfer from Roads and also recognizing lower than anticipated fund balance and reducing contingency and capital outlay.

STONE CREEK GOLF COURSE FUND

Revenue:

Fund Balance	\$ 386,987.
Total Revenues	<u>\$ 386,987.</u>

Expenses:

Not Allocated to Organizational Unit	
Materials & Services	\$ 21,000.
Contingency	<u>\$ 365,987.</u>
Total Expenses	<u>\$ 386,987.</u>

Business and Community Services is recognizing additional fund balance and budgeting for new radios and a security system and contingency.

CENTRAL DISPATCH FUND

Expenses:

Emergency Communications	\$ (315,000.)
Not Allocated to Organizational Unit	
Special Payments	<u>315,000.</u>
Total Expenses	<u>\$ 0.</u>

Emergency Communications is reclassifying payments to other government and agencies for Central Dispatch.

SELF-INSURANCE FUND

Expenses:

Not Allocated to Organizational Unit	
Materials & Services	\$ (8,000.)
Special Payments	<u>8,000.</u>
Total Expenses	<u>\$ 0.</u>

Self-Insurance is reclassifying payments to other government and agencies.