



Elizabeth Comfort  
Finance Director

**Department of Finance**

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

December 16, 2025

BCC Agenda Date/Item: \_\_\_\_\_

Board of County Commissioners  
Clackamas County

**Approval of a Supplemental Budget Resolution for  
Fiscal Year 2025-26. Fiscal impact is a net increase in  
appropriations of \$1,563,691. Funding is through charges for services; federal, state  
and local funding; and \$100,000 of County General Funds.**

<b>Previous Board Action/Review</b>	The budget was adopted on 06-18-25 and amended on 10-02-25. Briefed at Issues 12/16/2025		
<b>Performance Clackamas</b>	Build public trust through good government by providing budget responsibility and transparency		
<b>Counsel Review</b>	No	<b>Procurement Review</b>	No
<b>Contact Person</b>	Sandra Montoya	<b>Contact Phone</b>	503-742-5424

**EXECUTIVE SUMMARY:** Each fiscal year it is necessary to make budget adjustments to meet the changing requirements of the departments. The attached resolution reflects such changes requested by departments in keeping with a legally balanced budget. These adjustments 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 \$1,563,691 in appropriations.

**RECOMMENDATION:** Staff respectfully request consideration of this supplemental budget and adoption of the attached Resolution Order.

Sincerely,

*Elizabeth Comfort*

Elizabeth Comfort  
Finance Director

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Attachments: Resolution and Exhibit A

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

In the Matter of Adopting a FY25-26  
Supplemental Budget and Clackamas  
County and Making Appropriations

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



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

**WHEREAS;** a supplemental budget for the period of July 1, 2025, through June 30, 2026 (FY25-26), has been prepared, and published as provided by statute;

**WHEREAS;** a consent item for the supplemental budget was held before the Board of County Commissioners on December 18, 2025.

**WHEREAS;** the funds being adjusted are:

General Fund – Non Departmental	General Fund – Public, Education & Government (PEG)
General Fund – Sheriff's Office	Technology Services Fund
General Fund – Disaster Management	

It further appears that it is in the best interest of the County to approve this change in appropriations for FY25-26;

**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 18th day of December 2025

**BOARD OF COUNTY COMMISSIONERS**

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Chair

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Recording Secretary

**SUMMARY OF PROPOSED BUDGET CHANGES**

**Exhibit A**

**December 18, 2025**

**SUMMARY OF PROPOSED BUDGET CHANGES**

AMOUNTS SHOWN ARE REVISED TOTALS IN THE FUNDS BEING MODIFIED

**Item**

**1 General Fund 100 - Non Departmental**

Resources	Original	Change	Revised	Requirement	Original	Change	Revised
Beginning Fund Balance	104,154,209	-	104,154,209	Operating Expenses	2,081,520	-	2,081,520
Taxes	172,500,000	-	172,500,000	Transfers	180,579,919	566,404	181,146,323
Federal, State, Local, All Other Gifts & Donations	5,650,000	-	5,650,000	Reserve for Future Expenditures	19,450,000	-	19,450,000
All Other Revenue Resources	3,835,000	-	3,835,000	Contingency	22,508,000	(566,404)	21,941,596
				Unappropriated Ending Fund Balance	61,519,770		
<b>Revised Total Fund Resources</b>	<b>286,139,209</b>			<b>Revised Total Fund Requirements</b>			<b>286,139,209</b>

Comments: Reducing Contingency and budgeting two Transfers totaling \$566K: Disaster Management (\$100K for SNAP support), and the Tax Title Land program (\$466K for a settlement payment).

**2 General Fund 100 - Sheriff's Office**

Resources	Original	Change	Revised	Requirement	Original	Change	Revised
All Other Revenue Resources	254,000	-	254,000	Operating Expenses	118,340,000	473,043	118,813,043
Charges, Fees, License, Permits, Fines, Assessments	22,779,837	-	22,779,837	Special Payments	250,000	-	250,000
Federal, State, Local, All Other Gifts & Donations	12,493,163	473,043	12,966,206	Transfers	200,000	-	200,000
General Fund Support	82,802,000	-	82,802,000				
Other Interfund Transfers	400,000	-	400,000				
Revenue from Bonds & Other Debts	61,000	-	61,000				
<b>Revised Total Fund Resources</b>	<b>119,263,043</b>			<b>Revised Total Fund Requirements</b>			<b>119,263,043</b>

Comments: Recognizing a \$473K Urban Area Security Initiative (UASI) grant, and increasing Operating Expenses for the purchase of thermal camera equipment.

**3 General Fund 100 - Disaster Management**

Resources	Original	Change	Revised	Requirement	Original	Change	Revised
Beginning Fund Balance	400,607	-	400,607	Operating Expenses	4,324,930	-	4,324,930
Federal, State, Local, All Other Gifts & Donations	643,430	-	643,430	Special Payments	400,607	100,000	500,607
General Fund Support	3,681,500	100,000	3,781,500				
<b>Revised Total Fund Resources</b>	<b>4,825,537</b>			<b>Revised Total Fund Requirements</b>			<b>4,825,537</b>

Comments: Recognizing \$100K in additional General Fund Support revenue to provide Special Payments for SNAP support.

**4 General Fund 100 - Pass-Through for Public, Education & Government (PEG)**

Resources	Original	Change	Revised	Requirement	Original	Change	Revised
Beginning Fund Balance	66,270	127,648	193,918	Special Payments	250,156	127,648	377,804
Federal, State, Local, All Other Gifts & Donations	122,381	-	122,381				
Charges, Fees, License, Permits, Fines, Assessments	61,505	-	61,505				
<b>Revised Total Fund Resources</b>	<b>377,804</b>			<b>Revised Total Fund Requirements</b>			<b>377,804</b>

Comments: Recognizing additional Beginning Fund Balance and increasing Special Payments for PEG pass-through payments.

**5 Technology Services Fund 747**

Resources	Original	Change	Revised	Requirement	Original	Change	Revised
Beginning Fund Balance	5,542,195	580,000	6,122,195	Operating Expenses	22,167,811	863,000	23,030,811
Charges, Fees, License, Permits, Fines, Assessments	18,851,589	283,000	19,134,589	Reserve for Future Expenditures	1,906,773	-	1,906,773
All Other Revenue Sources	405,800	-	405,800	Contingency	725,000	-	725,000
<b>Revised Total Fund Resources</b>	<b>25,662,584</b>			<b>Revised Total Fund Requirements</b>			<b>25,662,584</b>

Comments: Recognizing additional Beginning Fund Balance and Charge for Services revenue, and increasing Operating Expense authority to cover contract renewals with VMWare and Microsoft.