



Elizabeth Comfort
Finance Director

Department of Finance

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

March 3, 2026

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 \$1,797,361. Funding is through Beginning Fund Balance, Other Revenue Resources, Intrafund Transfers and Other Revenue from Auction Proceeds. Transfers include \$566,404 of County General Fund.

Previous Board Action/Review	The budget was adopted on 06-18-25 and amended on 12-18-25.		
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 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 \$1,797,361 in appropriations.

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

Sincerely,

Elizabeth Comfort
Finance Director

Attachments: Resolution and Exhibit A

For Filing Use Only

**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 public hearing to discuss the supplemental budget was held before the Board of County Commissioners on March 5, 2026.

WHEREAS; the funds being adjusted are:

General Fund – District Attorney	Inmate Welfare Special Fund
Property Resources Fund – Transportation & Development	Property Resources Fund – Misc / Pass-Through
Technology Services Fund	

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 5th day of March 2026

BOARD OF COUNTY COMMISSIONERS

Chair

Recording Secretary

SUMMARY OF PROPOSED BUDGET CHANGES

Exhibit A

March 5, 2026

SUMMARY OF PROPOSED BUDGET CHANGES

AMOUNTS SHOWN ARE REVISED TOTALS IN THOSE FUNDS BEING MODIFIED

Item								
1 General Fund 100 - District Attorney								
Resources	Original	Change	Revised	Requirement	Original	Change	Revised	
Beginning Fund Balance	11,102	-	11,102	Operating Expenses	20,127,367	9,749	20,137,116	
Federal, State, Local, All Other Gifts & Donations	4,411,867	96,749	4,508,616	Special Payments	558,000	87,000	645,000	
Charges, Fees, License, Permits, Fines, Assessments	524,999	-	524,999					
General Fund Support	15,737,399	-	15,737,399					
Revised Total Fund Resources			20,782,116	Revised Total Fund Requirements			20,782,116	
Comments: To recognize an increase in Child Abuse Multidisciplinary Intervention (CAMI) state grant revenue and budget funding in Operating Expenses and Special Payments.								
2 Inmate Welfare Special Fund 207								
Resources	Original	Change	Revised	Requirement	Original	Change	Revised	
Beginning Fund Balance	-	152,126	152,126	Operating Expenses	56,500	152,126	208,626	
Charges, Fees, License, Permits, Fines, Assessments	55,000	-	55,000					
All Other Revenue Resources	1,500	-	1,500					
Revised Total Fund Resources			208,626	Revised Total Fund Requirements			208,626	
Comments: To recognize Beginning Fund Balance revenue and budget the spending authority in Operating Expenses.								
3 Property Resources Fund 218 - 50 Transportation & Development								
Resources	Original	Change	Revised	Requirement	Original	Change	Revised	
Beginning Fund Balance	1,882,431	-	1,882,431	Operating Expenses	403,190	-	403,190	
Charges, Fees, License, Permits, Fines, Assessments	5,000	-	5,000	Transfers	-	458,516	458,516	
All Other Revenue Resources	7,570	-	7,570	Reserve for Future Expenditures	1,111,444	-	1,111,444	
Other Interfund Transfers	119,633	-	119,633	Contingency	500,000	(458,516)	41,484	
Revised Total Fund Resources			2,014,634	Revised Total Fund Requirements			2,014,634	
Comments: To reduce Contingency to authorize a funding Transfer to Department 80's Tax Title Land program for a settlement payment (see Item #4).								
4 Property Resources Fund 218 - 80 Misc/ Pass-Through - Tax Title Land Program								
Resources	Original	Change	Revised	Requirement	Original	Change	Revised	
Beginning Fund Balance	862,586	-	862,586	Operating Expenses	3,200	2,466,404	2,469,604	
Charges, Fees, License, Permits, Fines, Assessments	14,000	-	14,000	Transfers	119,633	-	119,633	
All Other Revenue Resources	259,000	528,731	787,731	Contingency	1,012,753	(1,012,753)	-	
Other Interfund Transfers	-	924,920	924,920					
Revised Total Fund Resources			2,589,237	Revised Total Fund Requirements			2,589,237	
Comments: To create authority for a property tax settlement payment from the Tax Title Land program, with revenue from multiple sources; Auction Proceeds and Contingency, plus Transfers from Transportation & Development (see Item #3) and General Fund (approved in FY25-26 Q2 Supplemental).								
5 Technology Services Fund 747								
Resources	Original	Change	Revised	Requirement	Original	Change	Revised	
Beginning Fund Balance	6,122,195	94,835	6,217,030	Operating Expenses	23,030,811	94,835	23,125,646	
Charges, Fees, License, Permits, Fines, Assessments	19,134,589	-	19,134,589	Reserve for Future Expenditures	1,906,773		1,906,773	
All Other Revenues	405,800		405,800	Contingency	725,000		725,000	
Revised Total Fund Resources			25,757,419	Revised Total Fund Requirements			25,757,419	
Comments: To recognize additional Beginning Fund Balance revenue and increase Operating Expenses for the Oracle software contract.								
This is used for balancing the total back to the request checker sheet								
			1,797,361				1,797,361	