



Elizabeth Comfort
Finance Director

Department of Finance

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

May 21, 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 \$18,956,801. Funding is through Beginning Fund Balance, Taxes, Charges for Services,
Federal/State/Local Funding, Other Revenue Resources, Intrafund
Transfers, and \$3,950,000 of Budgeted County General Funds.**

Previous Board Action/Review: The budget was adopted on 06-18-25 and amended on 03-05-26.
Performance Clackamas: Build public trust through good government by providing budget responsibility and transparency.
Counsel Review: No
Contact Person: Sandra Montoya
Procurement Review: No
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 \$18,956,801 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
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 May 21, 2026.

WHEREAS; the funds being adjusted are:

General Fund – Non-Departmental	Road Fund
General Fund – County Counsel	Property Resources Fund
General Fund – Sheriff’s Office	Countywide Transportation SDC Fund
General Fund – Justice Court	Special Grants Fund
General Fund – Miscellaneous Pass-Through	Clackamas Health Centers Fund
County Fair Fund	Transient Lodging Tax Fund
Sheriff’s Operating Levy Fund	Capital Projects Fund
Community Services Fund	Technology Services Fund
CCSO Forfeitures Fund	Self-Insurance Fund
Library 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 21st day of May 2026

BOARD OF COUNTY COMMISSIONERS

Chair

Recording Secretary

SUMMARY OF PROPOSED BUDGET CHANGES

Exhibit A

May 21, 2026

SUMMARY OF PROPOSED BUDGET CHANGES

AMOUNTS SHOWN ARE REVISED TOTALS IN THOSE FUNDS BEING MODIFIED

Item	Original	Change	Revised	Requirement	Original	Change	Revised
1 General Fund 100 - Non-Departmental							
Resources							
Beginning Fund Balance	104,154,209	-	104,154,209	Operating Expenses	2,081,525	80,000	2,161,525
Taxes	172,500,000	-	172,500,000	Transfers	181,146,323	3,950,000	185,096,323
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	3,835,005	-	3,835,005	Contingency	21,941,596	(4,030,000)	17,911,596
				Unappropriated Ending Fund Balance	61,519,770	-	61,519,770
Revised Total Fund Resources			286,139,214	Revised Total Fund Requirements			286,139,214
Comments: To move authority from Contingency to Transfers for use by County Counsel (item 2) and Sheriff's Office (item 4).							
2 General Fund 100 - County Counsel							
Resources							
Charges, Fees, License, Permits, Fines, Assessments	1,654,540	(110,000)	1,544,540	Operating Expenses	3,783,420	290,000	4,073,420
General Fund Support	2,128,880	400,000	2,528,880				
Revised Total Fund Resources			4,073,420	Revised Total Fund Requirements			4,073,420
Comments: To recognize an increase in General Fund Support to cover unexpected Operating Expenses in County Counsel transition.							
3 General Fund 100 - Sheriff's Office							
Resources							
Federal, State, Local, All Other Gifts & Donations	12,966,206	311,923	13,278,129	Operating Expenses	118,813,043	4,273,323	123,086,366
Charges, Fees, License, Permits, Fines, Assessments	22,779,837	-	22,779,837	Special Payments	250,000	38,600	288,600
Revenue from Bonds & Other Debts	61,000	-	61,000	Transfers	200,000	-	200,000
All Other Revenue Resources	254,000	-	254,000				
Other Interfund Transfers	400,000	450,000	850,000				
General Fund Support	82,802,000	3,550,000	86,352,000				
Revised Total Fund Resources			123,574,966	Revised Total Fund Requirements			123,574,966
Comments: To recognize additional General Fund Support, State Operating Grant revenue, and Justice Court Fines, to cover projected cost overages in Operating Expenses and Special Payments authority.							
4 General Fund 100 - Justice Court							
Resources							
Beginning Fund Balance	300,000	-	300,000	Operating Expenses	1,870,563	-	1,870,563
Charges, Fees, License, Permits, Fines, Assessments	3,050,000	450,000	3,500,000	Special Payments	1,300,000	-	1,300,000
All Other Revenue Resources	75,000	-	75,000	Transfers	-	450,000	450,000
				Unappropriated Ending Fund Balance	254,437	-	254,437
Revised Total Fund Resources			3,875,000	Revised Total Fund Requirements			3,875,000
Comments: To recognize Justice Court Fine revenue (based on year-to-date actuals) and establish authority to Transfer the funds to the Sheriff's Office (item #4).							
5 General Fund 100 - Misc./Pass-Through (DTD - Development Services)							
Resources							
Beginning Fund Balance	683,418	-	683,418	Operating Expenses	36,245,188	-	36,245,188
Federal, State, Local, All Other Gifts & Donations	122,381	-	122,381	Special Payments	3,378,062	173,192	3,551,254
Charges, Fees, License, Permits, Fines, Assessments	3,061,763	173,192	3,234,955	Transfers	20,000	-	20,000
All Other Revenue Resources	36,222,188	-	36,222,188	Reserve for Future Expenditures	351,600	-	351,600
				Contingency	94,900	-	94,900
Revised Total Fund Resources			40,262,942	Revised Total Fund Requirements			40,262,942
Comments: To recognize additional fees collected by Development Services to be paid to other local government agencies via IGA's or State Statute.							
6 County Fair Fund 201							
Resources							
Beginning Fund Balance	1,193,730	-	1,193,730	Operating Expenses	11,229,733	-	11,229,733
Federal, State, Local, All Other Gifts & Donations	5,121,744	-	5,121,744	Transfers	-	2,500,000	2,500,000
Charges, Fees, License, Permits, Fines, Assessments	794,850	-	794,850	Contingency	1,255,014	-	1,255,014
Revenue from Bonds & Other Debts	1,856,423	-	1,856,423				
All Other Revenue Resources	2,886,000	-	2,886,000				
Other Interfund Transfers	632,000	2,500,000	3,132,000				
Revised Total Fund Resources			14,984,747	Revised Total Fund Requirements			14,984,747
Comments: To recognize an advance Transfer from Economic Development Fund 208 (see #9) and provide budget authority to repay the advance upon State reimbursements.							
7 Sheriff's Operating Levy Fund 206							
Resources							
Beginning Fund Balance	7,370,281	-	7,370,281	Operating Expenses	29,474,039	3,106,242	32,580,281
Taxes	24,910,000	-	24,910,000	Contingency	3,106,242	(3,106,242)	-
All Other Revenue Resources	300,000	-	300,000				
Revised Total Fund Resources			32,580,281	Revised Total Fund Requirements			32,580,281
Comments: To recognize a reduction in Contingency and increase spending authority for unexpected operating expenses.							
8 Community Services Fund 208							
Resources							
Beginning Fund Balance	9,372,782	-	9,372,782	Operating Expenses	3,540,494	-	3,540,494
Federal, State, Local, All Other Gifts & Donations	2,750,500	-	2,750,500	Special Payments	1,100,000	-	1,100,000
Charges, Fees, License, Permits, Fines, Assessments	627,233	-	627,233	Transfers	-	2,500,000	2,500,000
All Other Revenue Resources	403,290	-	403,290	Reserve for Future Expenditures	6,706,888	-	6,706,888
Other Interfund Transfers	-	3,600,000	3,600,000	Contingency	1,806,423	1,100,000	2,906,423
Revised Total Fund Resources			16,753,805	Revised Total Fund Requirements			16,753,805
Comments: To recognize an advance Transfer to the County Fair Fund 201 (item #7) to provide budget authority and cashflow while awaiting State reimbursement. Accept \$1.1M in Tourism funding to administer a grant program in FY26-27. The Tourism funding will be held in Contingency in the current fiscal year.							

SUMMARY OF PROPOSED BUDGET CHANGES

Exhibit A

May 21, 2026

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AMOUNTS SHOWN ARE REVISED TOTALS IN THOSE FUNDS BEING MODIFIED

9 CCSO Forfeitures Fund 209								
Resources	Original	Change	Revised	Requirement	Original	Change	Revised	
Beginning Fund Balance	-	80,051	80,051	Operating Expenses	44,500	186,551	231,051	
Federal, State, Local, All Other Gifts & Donations	43,500	106,500	150,000					
All Other Revenue Resources	1,000	-	1,000					
Revised Total Fund Resources			231,051	Revised Total Fund Requirements			231,051	

Comments: To recognize Beginning Fund Balance and additional Federal revenue and increase Operating Expenses.

10 Library Services Fund 212								
Resources	Original	Change	Revised	Requirement	Original	Change	Revised	
Beginning Fund Balance	9,596,768	-	9,596,768	Operating Expenses	9,467,712	772,013	10,239,725	
Federal, State, Local, All Other Gifts & Donations	3,183,873	-	3,183,873	Special Payments	360,000	-	360,000	
Charges, Fees, License, Permits, Fines, Assessments	305,021	-	305,021	Reserve for Future Expenditures	2,299,342	-	2,299,342	
All Other Revenue Resources	1,918,344	-	1,918,344	Contingency	5,877,044	(772,013)	5,105,031	
Other Interfund Transfers	100,000	-	100,000					
General Fund Support	2,900,092	-	2,900,092					
Revised Total Fund Resources			18,004,098	Revised Total Fund Requirements			18,004,098	

Comments: To reduce Contingency and increase Operating Expenses to complete construction of Oak Lodge Library.

11 Road Fund 215								
Resources	Original	Change	Revised	Requirement	Original	Change	Revised	
Beginning Fund Balance	50,670,586	-	50,670,586	Operating Expenses	89,326,938	7,805,287	97,132,225	
Federal, State, Local, All Other Gifts & Donations	51,720,672	806,255	52,526,927	Special Payments	5,200,302	1,357,698	6,558,000	
Charges, Fees, License, Permits, Fines, Assessments	16,987,372	-	16,987,372	Transfers	2,506,700	-	2,506,700	
Revenue from Bonds & Other Debts	96,582	-	96,582	Reserve for Future Expenditures	11,055,008	-	11,055,008	
All Other Revenue Resources	5,532,549	1,999,004	7,531,553	Contingency	23,507,595	(2,472,065)	21,035,530	
Other Interfund Transfers	6,588,782	3,885,661	10,474,443					
Revised Total Fund Resources			138,287,463	Revised Total Fund Requirements			138,287,463	

Comments: To recognize revenue from multiple sources and move Contingency funds to increase Operating Expenses and Special Payments for projects.

12 Property Resources Fund 218								
Resources	Original	Change	Revised	Requirement	Original	Change	Revised	
Beginning Fund Balance	2,745,017	-	2,745,017	Operating Expenses	2,872,794	50,000	2,922,794	
Charges, Fees, License, Permits, Fines, Assessments	19,000	-	19,000	Transfers	578,149	-	578,149	
Revenue from Bonds & Other Debts	643,731	-	643,731	Reserve for Future Expenditures	1,111,444	-	1,111,444	
All Other Revenue Resources	151,570	50,000	201,570	Contingency	41,484	-	41,484	
Other Interfund Transfers	1,044,553	-	1,044,553					
Revised Total Fund Resources			4,653,871	Revised Total Fund Requirements			4,653,871	

Comments: To recognize property sales revenue and cover additional auction costs in Operating Expenses as a result of Supreme Court decision.

13 Countywide Transportation SDC Fund 223								
Resources	Original	Change	Revised	Requirement	Original	Change	Revised	
Beginning Fund Balance	19,932,332	-	19,932,332	Operating Expenses	508,114	-	508,114	
Charges, Fees, License, Permits, Fines, Assessments	2,016,450	-	2,016,450	Transfers	4,711,671	3,325,000	8,036,671	
All Other Revenue Resources	685,000	-	685,000	Reserve for Future Expenditures	7,063,997	-	7,063,997	
				Contingency	10,350,000	(3,325,000)	7,025,000	
Revised Total Fund Resources			22,633,782	Revised Total Fund Requirements			22,633,782	

Comments: To recognize a reduction in Contingency and increase Transfer authority to cover higher local matching funds to support eligible projects.

14 Clackamas Health Centers Fund 253								
Resources	Original	Change	Revised	Requirement	Original	Change	Revised	
Beginning Fund Balance	7,779,640	-	7,779,640	Operating Expenses	69,223,954	2,085,000	71,308,954	
Federal, State, Local, All Other Gifts & Donations	6,731,178	-	6,731,178	Transfers	631,938	-	631,938	
Charges, Fees, License, Permits, Fines, Assessments	60,473,847	-	60,473,847	Contingency	6,364,328	(2,085,000)	4,279,328	
Revenue from Bonds & Other Debts	45,960	-	45,960					
All Other Revenue Resources	506,230	-	506,230					
Other Interfund Transfers	683,365	-	683,365					
Revised Total Fund Resources			76,220,220	Revised Total Fund Requirements			76,220,220	

Comments: To recognize a reduction in Contingency and increase Operating Expenses to meet Lake Road and Sunnyside Clinics' project costs.

15 Transient Lodging Tax Fund 255								
Resources	Original	Change	Revised	Requirement	Original	Change	Revised	
Beginning Fund Balance	9,296,652	-	9,296,652	Operating Expenses	8,416,652	(100,000)	8,316,652	
Federal, State, Local, All Other Gifts & Donations	570,000	-	570,000	Special Payments	2,000,000	(1,000,000)	1,000,000	
Revenue from Bonds & Other Debts	5,550,000	-	5,550,000	Transfers	-	1,100,000	1,100,000	
				Contingency	5,000,000	-	5,000,000	
Revised Total Fund Resources			15,416,652	Revised Total Fund Requirements			15,416,652	

Comments: To recognize a reduction in Operating and Special Payments to increase Transfers for Tourism Grant for Fund 208 (See #9).

16 Capital Projects Fund 420								
Resources	Original	Change	Revised	Requirement	Original	Change	Revised	
Beginning Fund Balance	11,037,341	193,815	11,231,156	Operating Expenses	21,742,930	193,815	21,936,745	
All Other Revenue Resources	200,000	-	200,000	Reserve for Future Expenditures	8,112,871	-	8,112,871	
General Fund Support	19,518,460	-	19,518,460	Contingency	900,000	-	900,000	
Revised Total Fund Resources			30,949,616	Revised Total Fund Requirements			30,949,616	

Comments: To recognize Beginning Fund Balance and increase Operating Expenses for professional services.

SUMMARY OF PROPOSED BUDGET CHANGES

Exhibit A

May 21, 2026

SUMMARY OF PROPOSED BUDGET CHANGES

AMOUNTS SHOWN ARE REVISED TOTALS IN THOSE FUNDS BEING MODIFIED

17 Technology Services Fund 747

Resources	Original	Change	Revised	Requirement	Original	Change	Revised
Beginning Fund Balance	6,217,030	-	6,217,030	Operating Expenses	23,125,646	97,400	23,223,046
Charges, Fees, License, Permits, Fines, Assessments	19,134,589	97,400	19,231,989	Reserve for Future Expenditures	1,906,773	-	1,906,773
All Other Revenue Resources	405,800	-	<u>405,800</u>	Contingency	725,000	-	<u>725,000</u>
Revised Total Fund Resources			25,854,819	Revised Total Fund Requirements			25,854,819

Comments: To recognize additional Charges for Services revenue and increase Operating Expenses for unanticipated contract costs.

18 Self-Insurance Fund 760

Resources	Original	Change	Revised	Requirement	Original	Change	Revised
Beginning Fund Balance	24,136,738	-	24,136,738	Operating Expenses	42,968,350	5,000,000	47,968,350
Charges, Fees, License, Permits, Fines, Assessments	2,071,826	-	2,071,826	Transfers	621,254	-	621,254
All Other Revenue Resources	37,055,457	-	<u>37,055,457</u>	Reserve for Future Expenditures	3,352,151	-	3,352,151
				Contingency	16,322,266	(5,000,000)	<u>11,322,266</u>
Revised Total Fund Resources			63,264,021	Revised Total Fund Requirements			63,264,021

Comments: To reduce Contingency and increase Operating Expenses for unanticipated claims expenditures.

This is used for balancing the total back to the request checker sheet

18,543,801

18,543,801