

**CLACKAMAS COUNTY BOARD OF COUNTY COMMISSIONERS**  
**Policy Session Worksheet**

**Presentation Date:** January 27, 2026      **Approx. Start Time:** 2:30 PM      **Approx. Length:** 60 min.

**Presentation Title:** Budget Preparation Discussion

**Department:** County Administration and County Finance

**Presenters:** Cindy Becker, County Administration and Elizabeth Comfort, Finance Director

**WHAT ACTION ARE YOU REQUESTING FROM THE BOARD?**

This is an informational session only.

**EXECUTIVE SUMMARY:**

The purpose of this session is to have an informational conversation with the Board about relevant components in the preparation of the 2026-2027 budget. During the Budget hearings, the Budget Committee reviews the proposed budget for the upcoming year; however, there is little time for discussion about what goes into its development.

The attached powerpoint identifies fiscal components of the county's Strategic Plan, excerpts from the budget manual, budget trends, and budget pressures to help frame the upcoming budget discussions and look into the future.

**FINANCIAL IMPLICATIONS (current year and ongoing):** N/A

Is this item in your current budget?  YES (partial)       NO

**STRATEGIC PLAN ALIGNMENT:**

How does this item align with the County's Performance Clackamas goals?

Public Trust in Good Government

How does this item align with your Department's Strategic Business Plan goals?

Increased financial transparency and accountability

**LEGAL/POLICY REQUIREMENTS:**

Information provided aligns with Oregon Budget Law

**PUBLIC/GOVERNMENTAL PARTICIPATION:** N/A

**OPTIONS:** None, informational only.

**RECOMMENDATION:** None, informational only.

**ATTACHMENT**

#1: Budget Preparation Powerpoint

**SUBMITTED BY:**

Department Director/Head Approval \_\_\_\_\_

County Administrator Approval \_\_\_\_\_

For information on this issue or copies of attachments, please contact Cindy Becker @ 503-930-6894

# Budget Preparation:

## Fiscal Year 2026-2027

**Presentation to the Board of County Commissioners**  
**January 2026**



# OVERVIEW

BCC Strategic Plan

Budget Calendar

Budget Manual

Budget History

Budget Pressures

Questions and Discussion

# BCC STRATEGIC PLAN

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## Safe, Secure and Livable Communities

- *Affordable Housing:* By 2030, 900 affordable housing units will be developed, including an emphasis on the senior population and underserved parts of the County.
- *Jail:* By 2028, based upon best practices, the County will complete preliminary design concepts and estimates for a new Clackamas County Jail

## Strong Infrastructure

- *Sunrise Corridor:* By 2030, funding for the next phase of the Sunrise Gateway Corridor/Hwy 212 project will be committed from federal, state, regional and local funding sources.
- *Transit:* By 2027, the County will provide a plan for what efficient, accessible and affordable transit looks like in Clackamas County.

## Healthy People

- *Recovery Oriented System of Care (ROSC):* By 2027, the County will continue to address homelessness, mental health and substance use disorders through the completion and operations of the Clackamas County Recovery Campus.

# BCC STRATEGIC PLAN

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## Vibrant Economy

- *Available Land for Business Development:* By 2028, in conjunction with our communities and partners, the County will work to increase available land to retain, expand and recruit new businesses.
- *Development Process:* By 2028, the County will conduct a review of all development regulatory processes to minimize burdens, providing an effective and timely permitting process for the community.
- *Childcare:* By 2027, in conjunction with our communities and community partners, the County will develop strategies to retain, expand and recruit new childcare opportunities.

## Public Trust in Good Government

- *Best Practice Governance:* By 2026, convene a review committee to evaluate best practice county governance models.
- *Communications and Engagement:* By 2026, through the development of a strategic communications and engagement plan, the Clackamas County community will experience greater transparency and accountability from their County government.

# BUDGET CALENDAR: KEY DATES

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January	February	March	April	May	June
<b>28</b> Budget Kick-off	<b>10</b> Budget Committee meeting	<b>5</b> Q3 supplemental budget before BCC	<b>14</b> Budget Committee Meeting	<b>7</b> Budget binders delivered to Budget Committee	<b>17</b> Budget adoption by BCC
	<b>24</b> Projected FY 25/26 and requested FY 26/27 department budgets due in OpenGov	<b>16-19</b> Department budget reviews with Administrator		<b>14</b> Q4 supplemental budget before BCC	<b>25</b> Emergency supplemental budget by the BCC
		<b>30</b> Administrator approval of department budgets		<b>26-28</b> Budget Committee meets	

# BUDGET MANUAL

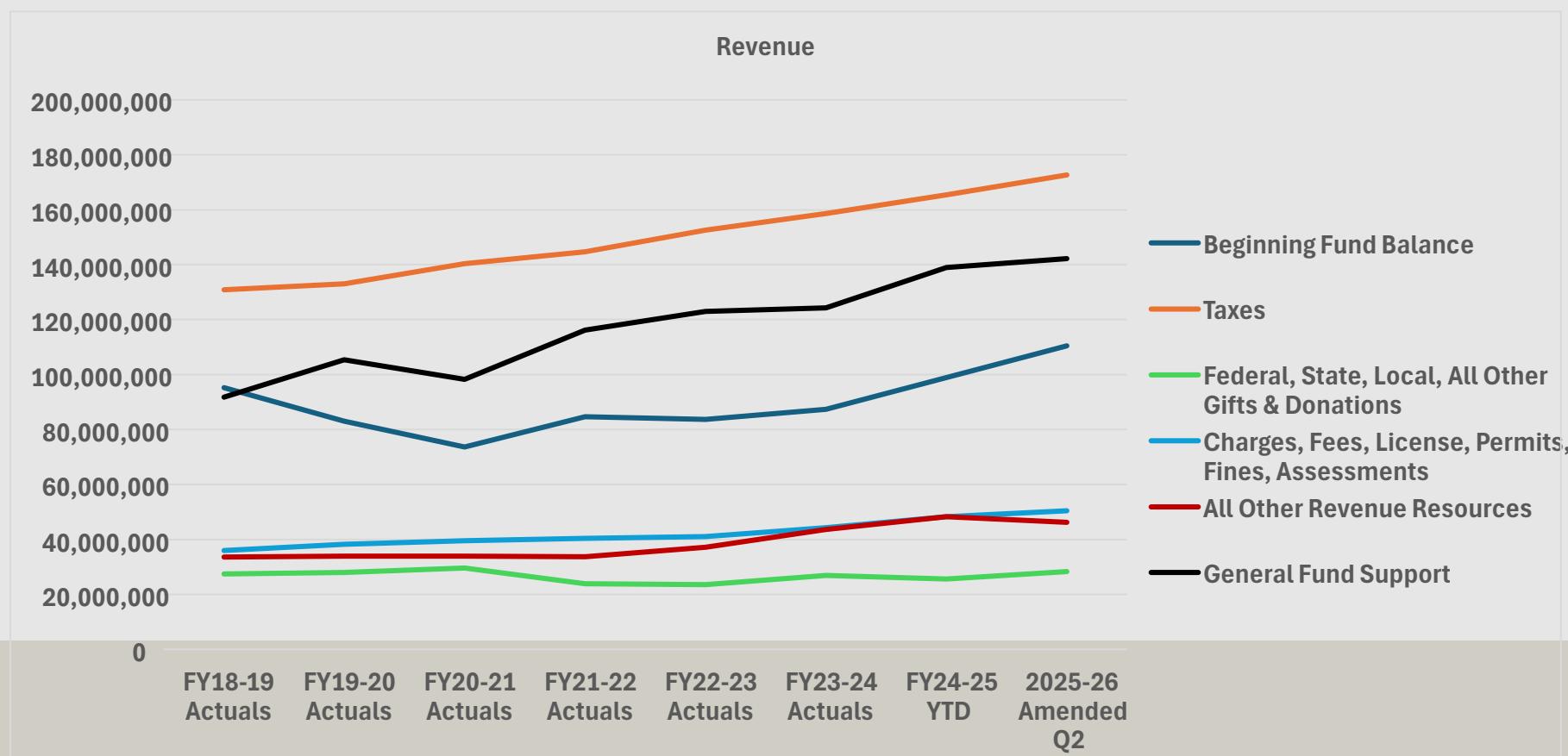
(EXCERPTS)

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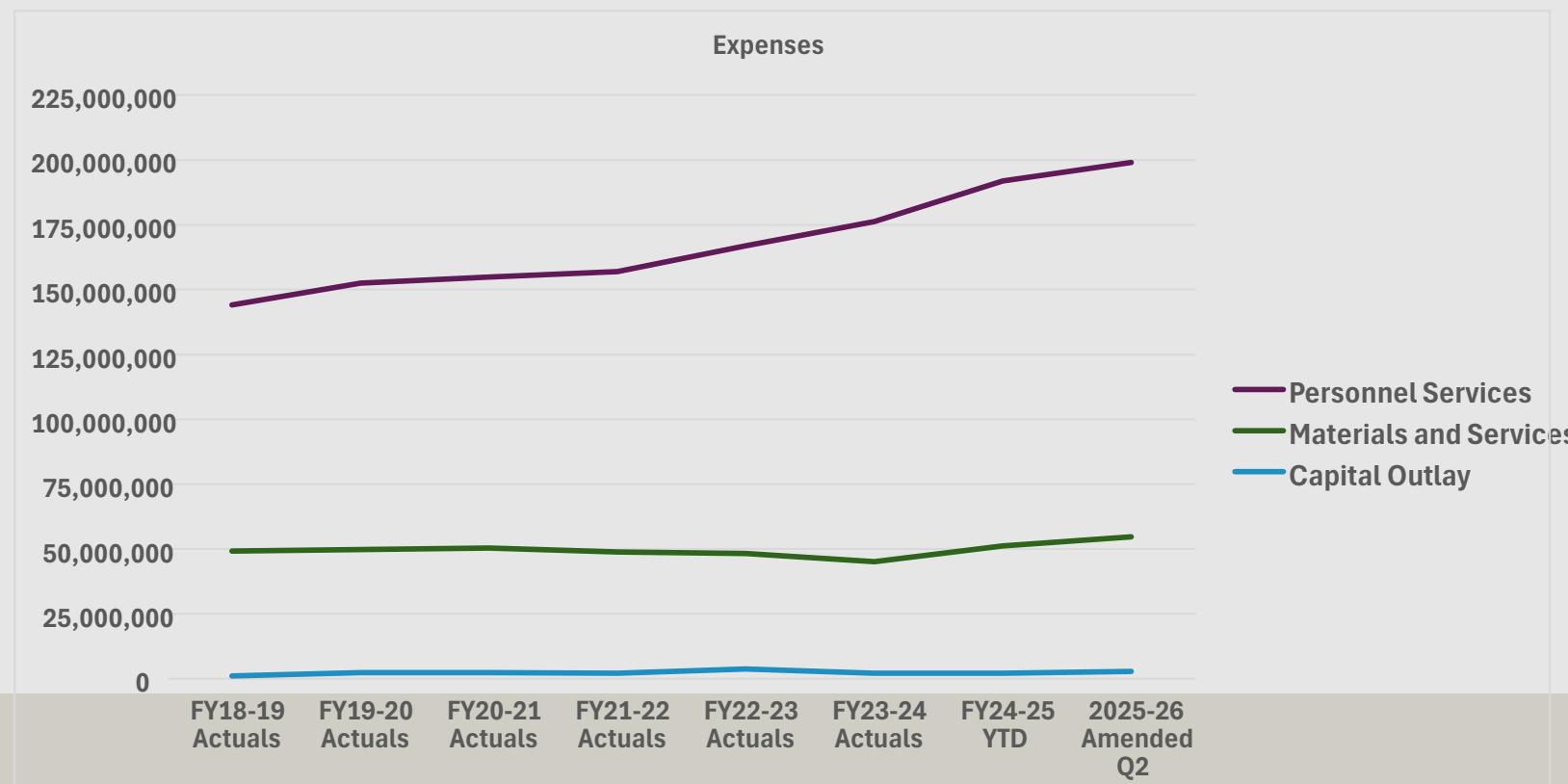
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- ✓ Missed deadlines without an approved extension from the Finance Director will result in budgets developed by Finance-Budget.
- ✓ Departments/offices must monitor the total of their actual spending, purchase orders, and projected spending in comparison to their budget authority.
- ✓ New or vacant positions submitted without an adjustment to start date, or the positions are not confirmed filled at the start of FY26-27, will be evaluated by Finance-Budget for timing feasibility.
- ✓ Departments and offices must seek to maximize revenue to reduce the need for General Fund Support. To the extent possible, other revenue should be sought.
- ✓ Department directors/elected officials are responsible for maintaining expenses within their budget. If estimates in revenue or expenses change, expenditures must be adjusted to remain within budget.
- ✓ The budget must be balanced to the dollar, by program. Revenues minus expenses must equal \$0.
- ✓ If the County Administrator has approved a new program request, the new program must be budget neutral. New programs will not be considered without a new revenue source or reductions to achieve the balance.
- ✓ Grant revenues received, but not expended, at year-end will be recorded as deferred revenue (a payable account) and appear as new revenue in the following year.

# BUDGET HISTORY: REVENUE



# BUDGET HISTORY: EXPENSES



## Countywide Revenue Challenges

- Expenses outpacing revenue overall
- State/Federal grant reductions
- Changing State/Federal policies that impact budget
- Sheriff Levy renewal
- NCPRD tax rate
- ELED tax base is shrinking
- SHS potential future changes

## BUDGET PRESSURES

EXPENSES VS. REVENUE GROWTH

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# Countywide Expense Challenges

## Strategic Plan Alignment

- Costs associated with strategies/projects

## Personnel

- Increases in Labor Contracts
- Labor market/recruitment

## M&S

- Costs of Goods and Services

## Capital Outlay

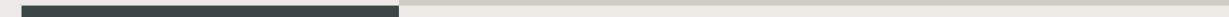
- Deferred Maintenance
- Vehicle replacement
- Technology Infrastructure
- New facilities – Recovery Campus, Jail, etc.

## Services

- Mandated vs. Non-Mandated services

## BUDGET PRESSURES

EXPENSES VS. REVENUE GROWTH



## QUESTIONS & DISCUSSION

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