

## **Department of Finance**

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

December 16, 2025 BCC A	genda Date/Item:
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Board of County Commissioners Clackamas County

Approval of a supplemental budget resolution for Fiscal Year 2025-26 (FY25-26). The fiscal impact is a net increase in appropriations of \$1,563,691; including Beginning Fund Balance, Charges for Services, Federal/State/Local funding, and General Fund Support for \$100,000.

Previous Board Action/Review	The budget was adopt	ed on 06-18-25 and amende	ed on 10-02-25.		
Performance Clackamas	Build public trust throu and transparency	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 \$1,563,691 in appropriations.

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

Sincerely,

Clizabeth Comfort

Elizabeth Comfort

Finance Director

Attachments: Resolution and Exhibit A

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# 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.	
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**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**

Chair	 
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

_	15 1400 N D							
G	eneral Fund 100 - Non Departmental							
	Resources	Original	Change	Revised	Requirement	Original	Change	Revise
	Beginning Fund Balance	104,154,209	-	104,154,209	Operating Expenses	2,081,520	<del>-</del>	2,081,52
	Taxes	172,500,000	-	172,500,000	Transfers	180,579,919	566,404	181,146,32
	Federal, State, Local, All Other Gifts & Donations	5,650,000	-	5,650,000	Reserve for Future Expenditures	19,450,000	-	19,450,00
	All Other Revenue Resources	3,835,000	-	3,835,000	Contingency	22,508,000	(566,404)	21,941,59
			_		Unappropriated Ending Fund Balance	61,519,770	_	61,519,77
R	evised Total Fund Resources			286,139,209	Revised Total Fund Requirements			286,139,20
С	omments: Reducing Contingency and budgeting two Trans	fers totaling \$566K:	Disaster Mana	gement (\$100K	for SNAP support), and the Tax Title Land p	program (\$466K for	a settlement p	ayment).
G	eneral Fund 100 - Sheriff's Office							
	Resources	Original	Change	Revised	Requirement	Original	Change	Revis
	All Other Revenue Resources	254,000	-	254,000	Operating Expenses	118,340,000	473,043	118,813,04
	Charges, Fees, License, Permits, Fines, Assessments	22,779,837	-	22,779,837	Special Payments	250,000	-	250,00
	Federal, State, Local, All Other Gifts & Donations	12,493,163	473,043	12,966,206	Transfers	200,000	-	200,0
	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			_	
R	evised Total Fund Resources		_	119,263,043	Revised Total Fund Requirements		_	119,263,04
С	omments: Recognizing a \$473K Urban Area Security Initiat	ive (UASI) grant, and	d increasing Op	erating Expense	es for the purchase of thermal camera equi	pment.		
G	eneral Fund 100 - Disaster Management							
	Resources	Original	Change	Revised	Requirement	Original	Change	Revise
	Beginning Fund Balance	400,607	_	400,607				
					Operating Expenses	4,324,930	-	
	Federal, State, Local, All Other Gifts & Donations	643,430	-	643,430	Operating Expenses Special Payments	4,324,930 400,607	100,000	
	Federal, State, Local, All Other Gifts & Donations General Fund Support		100,000	643,430 3,781,500	Special Payments		100,000	500,60
R	Federal, State, Local, All Other Gifts & Donations	643,430		643,430			100,000	500,60
	Federal, State, Local, All Other Gifts & Donations General Fund Support	643,430 3,681,500	100,000 _	643,430 3,781,500 <b>4,825,537</b>	Special Payments  Revised Total Fund Requirements		100,000	500,60
С	Federal, State, Local, All Other Gifts & Donations General Fund Support evised Total Fund Resources omments: Recognizing \$100K in additional General Fund S eneral Fund 100 - Pass-Through for Public, Education & Go	643,430 3,681,500 upport revenue to p	100,000 _	643,430 3,781,500 <b>4,825,537</b> Payments for SI	Special Payments  Revised Total Fund Requirements  NAP support.	400,607	<u>-</u>	500,60 <b>4,825,5</b> 3
С	Federal, State, Local, All Other Gifts & Donations General Fund Support evised Total Fund Resources omments: Recognizing \$100K in additional General Fund S eneral Fund 100 - Pass-Through for Public, Education & Go Resources	643,430 3,681,500 upport revenue to p vernment (PEG) Original	100,000 _ provide Special Change	643,430 3,781,500 <b>4,825,537</b> Payments for SI	Special Payments  Revised Total Fund Requirements  NAP support.  Requirement	400,607 Original	Change	500,60 <b>4,825,5</b> 3 Revise
С	Federal, State, Local, All Other Gifts & Donations General Fund Support evised Total Fund Resources omments: Recognizing \$100K in additional General Fund S eneral Fund 100 - Pass-Through for Public, Education & Go Resources Beginning Fund Balance	643,430 3,681,500 upport revenue to p vernment (PEG) Original 66,270	100,000 _	643,430 3,781,500 4,825,537 Payments for SI Revised 193,918	Special Payments  Revised Total Fund Requirements  NAP support.	400,607	<u>-</u>	500,60 <b>4,825,5</b> 3 Revise
С	Federal, State, Local, All Other Gifts & Donations General Fund Support evised Total Fund Resources omments: Recognizing \$100K in additional General Fund S eneral Fund 100 - Pass-Through for Public, Education & Go Resources Beginning Fund Balance Federal, State, Local, All Other Gifts & Donations	643,430 3,681,500 upport revenue to p vernment (PEG) Original 66,270 122,381	100,000 _ provide Special Change	643,430 3,781,500 4,825,537 Payments for SI Revised 193,918 122,381	Special Payments  Revised Total Fund Requirements  NAP support.  Requirement	400,607 Original	Change	500,60 <b>4,825,5</b> 3 Revise
G	Federal, State, Local, All Other Gifts & Donations General Fund Support  evised Total Fund Resources  omments: Recognizing \$100K in additional General Fund S  eneral Fund 100 - Pass-Through for Public, Education & Gor Resources Beginning Fund Balance Federal, State, Local, All Other Gifts & Donations Charges, Fees, License, Permits, Fines, Assessments	643,430 3,681,500 upport revenue to p vernment (PEG) Original 66,270	100,000 _ provide Special Change	643,430 3,781,500 <b>4,825,537</b> Payments for SI <b>Revised</b> 193,918 122,381 61,505	Special Payments  Revised Total Fund Requirements  NAP support.  Requirement  Special Payments	400,607 Original	Change	4,825,53 Revise 377,80
G	Federal, State, Local, All Other Gifts & Donations General Fund Support evised Total Fund Resources omments: Recognizing \$100K in additional General Fund S eneral Fund 100 - Pass-Through for Public, Education & Go Resources Beginning Fund Balance Federal, State, Local, All Other Gifts & Donations	643,430 3,681,500 upport revenue to p vernment (PEG) Original 66,270 122,381	100,000 _ provide Special Change	643,430 3,781,500 4,825,537 Payments for SI Revised 193,918 122,381	Special Payments  Revised Total Fund Requirements  NAP support.  Requirement	400,607 Original	Change	4,825,53 Revise 377,80
G	Federal, State, Local, All Other Gifts & Donations General Fund Support  evised Total Fund Resources  omments: Recognizing \$100K in additional General Fund S  eneral Fund 100 - Pass-Through for Public, Education & Gor Resources Beginning Fund Balance Federal, State, Local, All Other Gifts & Donations Charges, Fees, License, Permits, Fines, Assessments	643,430 3,681,500 upport revenue to p vernment (PEG) Original 66,270 122,381 61,505	100,000 _ provide Special Change 127,648	643,430 3,781,500 <b>4,825,537</b> Payments for SI <b>Revised</b> 193,918 122,381 61,505 <b>377,804</b>	Revised Total Fund Requirements  NAP support.  Requirement Special Payments  Revised Total Fund Requirements	400,607 Original	Change	4,825,5: Revis
G R C	Federal, State, Local, All Other Gifts & Donations General Fund Support  evised Total Fund Resources omments: Recognizing \$100K in additional General Fund S  eneral Fund 100 - Pass-Through for Public, Education & Gor Resources Beginning Fund Balance Federal, State, Local, All Other Gifts & Donations Charges, Fees, License, Permits, Fines, Assessments  evised Total Fund Resources omments: Recognizing additional Beginning Fund Balance echnology Services Fund 747	643,430 3,681,500  upport revenue to porernment (PEG) Original 66,270 122,381 61,505  and increasing Spec	100,000 _ provide Special  Change 127,648 aial Payments for	643,430 3,781,500 <b>4,825,537</b> Payments for SI Revised 193,918 122,381 61,505 <b>377,804</b> or PEG pass-thro	Revised Total Fund Requirements  NAP support.  Requirement Special Payments  Revised Total Fund Requirements  ugh payments.	400,607  Original 250,156	Change 127,648	500,66 4,825,53 Revisa 377,86
G R C	Federal, State, Local, All Other Gifts & Donations General Fund Support evised Total Fund Resources omments: Recognizing \$100K in additional General Fund S eneral Fund 100 - Pass-Through for Public, Education & Gor Resources Beginning Fund Balance Federal, State, Local, All Other Gifts & Donations Charges, Fees, License, Permits, Fines, Assessments evised Total Fund Resources omments: Recognizing additional Beginning Fund Balance echnology Services Fund 747 Resources	643,430 3,681,500  upport revenue to possible forms of the following series of	crovide Special  Change 127,648 ial Payments fc	643,430 3,781,500 4,825,537 Payments for SI Revised 193,918 122,381 61,505 377,804 or PEG pass-thro	Revised Total Fund Requirements  NAP support.  Requirement Special Payments  Revised Total Fund Requirements  ugh payments.  Requirement  Requirement	400,607  Original 250,156  Original	Change 127,648	500,66 4,825,55 Revis 377,86 377,86
G R	Federal, State, Local, All Other Gifts & Donations General Fund Support  evised Total Fund Resources omments: Recognizing \$100K in additional General Fund S  eneral Fund 100 - Pass-Through for Public, Education & Gor Resources Beginning Fund Balance Federal, State, Local, All Other Gifts & Donations Charges, Fees, License, Permits, Fines, Assessments  evised Total Fund Resources omments: Recognizing additional Beginning Fund Balance  echnology Services Fund 747 Resources Beginning Fund Balance	643,430 3,681,500  upport revenue to possible forms of the following series of	crovide Special  Change 127,648  ial Payments for Change 580,000	643,430 3,781,500 4,825,537 Payments for Si Revised 193,918 122,381 61,505 377,804 or PEG pass-thro Revised 6,122,195	Revised Total Fund Requirements NAP support.  Requirement Special Payments  Revised Total Fund Requirements sugh payments.  Requirement Operating Expenses	Original 25,167,811	Change 127,648	4,825,5:  Revis 377,8:  377,8:  Revis 23,030,8:
G R C	Federal, State, Local, All Other Gifts & Donations General Fund Support  evised Total Fund Resources omments: Recognizing \$100K in additional General Fund S  eneral Fund 100 - Pass-Through for Public, Education & Gor Resources Beginning Fund Balance Federal, State, Local, All Other Gifts & Donations Charges, Fees, License, Permits, Fines, Assessments  evised Total Fund Resources omments: Recognizing additional Beginning Fund Balance echnology Services Fund 747 Resources Beginning Fund Balance Charges, Fees, License, Permits, Fines, Assessments	643,430 3,681,500  upport revenue to possible forms of the following special forms of the fol	crovide Special  Change 127,648 ial Payments fc	643,430 3,781,500 4,825,537 Payments for SI Revised 193,918 122,381 61,505 377,804 or PEG pass-thro Revised 6,122,195 19,134,589	Revised Total Fund Requirements NAP support.  Requirement Special Payments  Revised Total Fund Requirements sugh payments.  Requirement Operating Expenses Reserve for Future Expenditures	Original 25,167,811 1,906,773	Change 127,648	377,80  Revise 377,80  Revise 23,030,8: 1,906,7:
G R C	Federal, State, Local, All Other Gifts & Donations General Fund Support  evised Total Fund Resources omments: Recognizing \$100K in additional General Fund S  eneral Fund 100 - Pass-Through for Public, Education & Gor Resources Beginning Fund Balance Federal, State, Local, All Other Gifts & Donations Charges, Fees, License, Permits, Fines, Assessments  evised Total Fund Resources omments: Recognizing additional Beginning Fund Balance  echnology Services Fund 747 Resources Beginning Fund Balance	643,430 3,681,500  upport revenue to possible forms of the following series of	crovide Special  Change 127,648  ial Payments for Change 580,000	643,430 3,781,500 4,825,537 Payments for Si Revised 193,918 122,381 61,505 377,804 or PEG pass-thro Revised 6,122,195	Revised Total Fund Requirements NAP support.  Requirement Special Payments  Revised Total Fund Requirements sugh payments.  Requirement Operating Expenses	Original 25,167,811	Change 127,648	4,324,93 500,60 4,825,53 Revise 377,80 377,80 Revise 23,030,81 1,906,77 725,00 25,662,58