



Elizabeth Comfort  
Finance Director

**Department of Finance**

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

March 6, 2025

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

Board of County Commissioners  
Clackamas County

**Approval of a Supplemental Budget Resolution for Fiscal Year 2024-25. The fiscal impact is a net increase in appropriations of \$4,582,298; including Beginning Fund Balance, Charges for Services, Federal/State/Local funding, and Other Interfund Transfers.  
No County General Funds are involved.**

<b>Previous Board Action/Review</b>	The budget was adopted on 06-20-24 and revised on 09-26-24 and 12-05-24.		
<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 \$4,582,298 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

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 FY24-25  
Supplemental Budget and Clackamas  
County and Making Appropriations



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

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

**WHEREAS;** a supplemental budget for the period of July 1, 2024, through June 30, 2025 (FY24-25), 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 March 6, 2025.

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

General Fund – Non-Departmental	Special Grants Fund
General Fund – Assessor's Office	Health, Housing & Human Services Fund
General Fund – County Administration	911 Center Fund
General Fund – County Clerk	Technology Services Fund
General Fund – Justice Court	

It further appears that it is in the best interest of the County to approve this change in appropriations for FY24-25;

**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 6th day of March 2025

**BOARD OF COUNTY COMMISSIONERS**

\_\_\_\_\_  
Chair

\_\_\_\_\_  
Recording Secretary

1	General Fund 100 - Non- Departmental							
	Resources	Original	Change	Revised	Requirement	Original	Change	Revised
	Beginning Fund Balance	85,405,620	-	85,405,620	Operating Expenses	1,454,391	(8,651)	1,445,740
	Taxes	165,800,000	-	165,800,000	Special Payments	139,686	-	139,686
	Federal, State, Local, All Other Gifts & Donations	5,640,000	-	5,640,000	Transfers	164,076,251	-	164,076,251
	All Other Revenue Resources	4,035,000	-	4,035,000	Reserve for Future Expenditures	18,389,000	-	18,389,000
					Contingency	21,088,000	-	21,088,000
					Unappropriated Ending Fund Balance	55,733,292	8,651	55,741,943
	Revised Total Fund Resources			260,880,620	Revised Total Fund Requirements			260,880,620
	Comments: To align budget with actuals.							
2	General Fund 100 - Assessors Office							
	Resources	Original	Change	Revised	Requirement	Original	Change	Revised
	Federal, State, Local, All Other Gifts & Donations	44,170	-	44,170	Operating Expenses	1,335,091	17,104	1,352,195
	General Fund Support	1,290,921	-	1,290,921				
	Other Interfund Transfers	-	17,104	17,104				
	Revised Total Fund Resources			1,352,195	Revised Total Fund Requirements			1,352,195
	Comments: To recognize a refund from Technology Services for a project that was completed under budget. The refund is being added to Operating Expenses (see item 9).							
3	General Fund 100 - County Administration							
	Resources	Original	Change	Revised	Requirement	Original	Change	Revised
	General Fund Support	2,996,057	-	2,996,057	Operating Expenses	2,868,057	-	2,868,057
					Special Payments	128,000	(50,000)	78,000
					Transfers	-	50,000	50,000
	Revised Total Fund Resources			2,996,057	Revised Total Fund Requirements			2,996,057
	Comments: To budget a Transfer to CCOM to offset the costs of a Feasibility Study.							
4	General Fund 100 - County Clerk							
	Resources	Original	Change	Revised	Requirement	Original	Change	Revised
	All Other Revenue Resources	500,000	-	500,000	Operating Expenses	2,657,788	240,000	2,897,788
	General Fund Support	2,397,788	-	2,397,788	Special Payments	240,000	(240,000)	-
	Revised Total Fund Resources			2,897,788	Revised Total Fund Requirements			2,897,788
	Comments: To reduce the Special Payments category and increase Operating Expenses to align budget authority with the actual recording of temporary election staff expenses.							
5	General Fund 100 - Justice Court							
	Resources	Original	Change	Revised	Requirement	Original	Change	Revised
	All Other Revenue Resources	155,000	-	155,000	Operating Expenses	2,066,545	40,924	2,107,469
	Beginning Fund Balance	370,000	-	370,000	Special Payments	1,200,000	-	1,200,000
	Charges, Fees, License, Permits, Fines, Assessments	3,146,701	-	3,146,701	Unappropriated Ending Fund Balance	413,125	-	413,125
	General Fund Support	7,969	-	7,969				
	Other Interfund Transfers	-	40,924	40,924				
	Revised Total Fund Resources			3,720,594	Revised Total Fund Requirements			3,720,594
	Comments: To recognize a refund from Technology Services for a project that was completed under budget. The refund is being added to Operating Expenses (see item 9).							
6	Special Grants Fund 230							
	Resources	Original	Change	Revised	Requirement	Original	Change	Revised
	Beginning Fund Balance	55,923	-	55,923	Operating Expenses	37,907,163	(335,500)	37,571,663
	Federal, State, Local, All Other Gifts & Donations	48,638,673	-	48,638,673	Special Payments	19,544,115	335,500	19,879,615
	All Other Revenue Resources	8,756,682	-	8,756,682				
	Revised Total Fund Resources			57,451,278	Revised Total Fund Requirements			57,451,278
	Comments: To align budget authority to the operating activity.							
7	Health Housing & Human Services (H3S) Fund 240							
	Resources	Original	Change	Revised	Requirement	Original	Change	Revised
	Beginning Fund Balance	125,496,534	-	125,496,534	Operating Expenses	246,598,134	4,389,328	250,987,462
	Federal, State, Local, All Other Gifts & Donations	176,880,474	3,945,169	180,825,643	Special Payments	46,762,379	102,459	46,864,838
	Charges, Fees, License, Permits, Fines, Assessments	13,758,957	474,101	14,233,058	Contingency	18,841,840	(72,517)	18,769,323
	Revenue from Bonds & Other Debts	260,000	-	260,000	Transfers	953,570	-	953,570
	All Other Revenue Resources	1,435,391	-	1,435,391	Reserve for Future Expenditures	14,730,067	-	14,730,067
	Other Interfund Transfers	50,000	-	50,000				
	General Fund Support	10,004,633	-	10,004,633				
	Revised Total Fund Resources			332,305,259	Revised Total Fund Requirements			332,305,260
	Comments: To recognize additional Federal and State funding and Charges for Services revenue and reduce Contingency to increase Operating Expenses for associated program costs.							

SUMMARY OF PROPOSED BUDGET CHANGES  
Exhibit A  
March 6, 2025  
SUMMARY OF PROPOSED BUDGET CHANGES  
AMOUNTS SHOWN ARE REVISED TOTALS IN THOSE FUNDS BEING MODIFIED

**8 911 Center Fund 605**

Resources	Original	Change	Revised	Requirement	Original	Change	Revised
Beginning Fund Balance	3,031,739	-	3,031,739	Operating Expenses	11,794,464	50,000	11,844,464
Federal, State, Local, All Other Gifts & Donations	4,055,272	-	4,055,272	Special Payments	946,000	-	946,000
Charges, Fees, License, Permits, Fines, Assessments	7,446,094	-	7,446,094	Reserve for Future Expenditures	1,836,426	-	1,836,426
All Other Revenue Resources	51,000	-	51,000	Contingency	382,400	-	382,400
Other Interfund Transfers	-	50,000	50,000				
General Fund Support	375,185	-	375,185				
<b>Revised Total Fund Resources</b>			<b>15,009,290</b>	<b>Revised Total Fund Requirements</b>			<b>15,009,290</b>
Comments: To recognize Interfund Transfer revenue from County Administration and increase Operating Expenses for costs associated with the Feasibility Study (see item 1).							

**9 Technology Services Fund 747**

Resources	Original	Change	Revised	Requirement	Original	Change	Revised
Beginning Fund Balance	6,576,153	55,000	6,631,153	Operating Expenses	25,432,721	(3,028)	25,429,693
Charges, Fees, License, Permits, Fines, Assessments	20,891,176	-	20,891,176	Transfers	-	58,028	58,028
All Other Revenue Sources	118,000	-	118,000	Reserve for Future Expenditures	1,756,309	-	1,756,309
				Contingency	396,300	-	396,300
<b>Revised Total Fund Resources</b>			<b>27,640,329</b>	<b>Revised Total Fund Requirements</b>			<b>27,640,330</b>
Comments: To recognize Beginning Fund Balance and adjust Operating Expenses to transfer refunds to the Assessor's Office and Justice Court (see items 1 & 5).							

*Small differences between Resources and Requirements may exist due to rounding.*






# March 6 2025 Supplemental Packet Revised RF

Final Audit Report

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