

CLACKAMAS COUNTY BOARD OF COUNTY COMMISSIONERS

Sitting as the Clackamas County Budget Committee

Policy Session Worksheet

Presentation Date: February 10, 2026, **Approx. Start Time:** 1:30 pm **Approx. Length:** 1.0 hour

Presentation Title: Budget Committee Meeting – FY25-26 Q3

Department: Finance and County Administration

Presenters: Gary Schmidt - County Administrator, Elizabeth Comfort - Finance Director, Sandra Montoya - Budget Manager, and Cindy Becker - Project Manager

Other Invitees: Community Members of the Budget Committee

- James Karn, Jan Lee, Wendy Rader, James Rhodes, and Kenneth Sernach

WHAT ACTION ARE YOU REQUESTING FROM THE BOARD?

Informational meeting to share the Q2 July 2025-December 2025 Revenue & Expense reports by department, and review of the General Fund Forecast with assumptions as of December 2025.

EXECUTIVE SUMMARY (why and why now):

The Budget Committee meets routinely to review quarterly financial reports and receive updates.

FINANCIAL IMPLICATIONS (current year and ongoing):

Is this item in your current budget? YES NO **N/A informational meeting.**

What is the cost? \$

What is the funding source?

STRATEGIC PLAN ALIGNMENT:

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

Strategic Result: Financial Transparency and Accountability.

LEGAL/POLICY REQUIREMENTS:

Budget committee established under ORS 294.414 and additional meetings held from time to time at its discretion (quarterly) in accordance with ORS 294.428 (2).

County Code – Chapter 2.16 Budget Development, with first reading on November 13, 2025, and second reading on December 4, 2025. The Code requires a 30-year General Fund Forecast with a positive ending fund balance.

PUBLIC/GOVERNMENTAL PARTICIPATION:

Budget Committee meetings promote public engagement and enhances financial transparency and oversight.

OPTIONS:

NA – Informational meeting.

RECOMMENDATION:

NA – Informational meeting.

ATTACHMENTS:

#1: Meeting Agenda and Supporting Documents

SUBMITTED BY:

Division Director/Head Approval _____

Department Director/Head Approval _____

County Administrator Approval _____

For information on this issue or copies of attachments, please contact Budget Team at finance-budget@clackamas.us.

Budget Committee Meeting Agenda

Tuesday, February 10, 2026

1:30-2:30 pm

Meeting In Person (*and recorded*)

Budget Committee:

Board members: Craig Roberts - County Board Chair, Commissioners – Diana Helm, Paul Savas, Martha Schrader, and Ben West

Public members: James Karn, Jan Lee, Wendy Rader, James Rhodes, and Kenneth Sernach

Staff: Gary Schmidt - County Administrator, Elizabeth Comfort - Finance Director, Sandra Montoya - Budget Manager, and Cindy Becker - Project Manager

Agenda:

1. Approval of Budget Committee Meeting Minutes for December 9, 2025
2. Notification of Upcoming Budget Committee Term Completion (2 positions)
3. FY25-26 July - December Revenue & Expenses
4. General Fund Forecast with Assumptions as of December 31, 2025

Attachments:

- A. Budget Committee Meeting Minutes for December 9, 2025 (Attachment A)
- B. FY25-26 July - December Revenue & Expense Reports (Attachment B)
- C. FY25-26 FTE Count by Department as December 1, 2025 (Attachment C)
- D. General Fund Forecast (Attachment D)

Clackamas County Budget Committee Meeting Minutes

Tuesday, December 9, 2025

2:30pm – 3:30pm

Meeting In Person (*and recorded*)ⁱ

Present: Commissioner Craig Roberts, Chair
Commissioner Diana Helm
Commissioner Paul Savas
Commissioner Martha Schrader
Public Member James Karn
Public Member Jan Lee
Public Member Wendy Rader
Public Member James Rhodes

Absent: Public Member Kenneth Sernach
Commissioner Ben West

Staff: County Administrator, Gary Schmidt
Finance Director, Elizabeth Comfort
Budget Manager, Sandra Montoya
Project Manager, Cindy Becker

Agenda:

1. Approval of Budget Committee meeting minutes for September 30, 2025 (Recorded Time 1:44:33) – Attachment A

A motion to approve the September 30, 2025, meeting minutes is introduced by James Karn, and seconded by Commissioner Savas. The motion passes unanimously, 8-0.

2. Review County Code Chapter 2.16 Budget Development (Recorded Time 1:45:48) – Attachment B

A review and explanation by Gary Schmidt of the recently proposed and adopted County Code - Chapter 2.16 Budget Development.

3. Review of FY25-26 Revenues and Expense Reports Q1 July – September 2025 (Recorded Time 1:48:55) – Attachment C

A review and explanation by Sandra Montoya of the FY25-26 Q1 revenues and expenses with commentary. It is noted that the reports were updated per requests during the last Budget Committee meeting to include the prior fiscal year Q1 data, personnel breakdown, and YTD numbers with POs included. Additionally, General Fund Support has not yet been applied to many of the Q1 numbers, but it is confirmed that all other data is accurate.

A discussion on the formatting and information presented follows. The Finance team communicates that live, up-to-date reports can be found in OpenGov and PeopleSoft,

and are accessible to all departments. Each department is getting a Monthly Report and Gary Schmidt confirms that he is meeting with the department directors regularly.

Sandra Montoya offers the suggestion that a training session could be done with the Budget Committee to walk through how to access OpenGov reports.

Commissioner Helm suggests it would be helpful to have a separate breakout of all CCSO revenue lines as a separate document for the next meeting.

Wendy Rader requests a better Q1 comparison and a full year comparison in the future report.

Commissioner Savas asks how payroll works in the County, with Sandra Montoya giving a brief explanation. It is noted that at most, paychecks are 3 weeks behind the pay period.

Commissioner Savas asks that the report include an FTE count of what is budgeted vs what is actual in the future. Sandra Montoya confirmed filled vs vacant positions, and the percentage can be shown in the Personnel section of the report in the future.

4. Review of the General Fund Forecast as of 10-28-25 (Recorded Time: 2:23:17) – Attachment D

A review and explanation by Gary Schmidt, Elizabeth Comfort, and Sandra Montoya of the General Fund Forecast.

Sandra Montoya walks through each column of the forecast and explains overall trends. She then discusses the forecast assumptions and notes that only confirmed costs with an associated year have been included in the forecast.

Commissioner Savas questions the reasoning of the downward trend in Year 14. With Sandra Montoya explaining that there is not one factor – it is an escalation of costs over time – specifically Personnel, PERS, and Material & Services. She also notes that revenue doesn't escalate at the same level as expenditure growth, and that the PERS unfunded liability will be paid off over time, which will bring the PERS rate down. The future PERS rate reduction will improve the numbers in Year 24.

Gary Schmidt confirms that the forecast shows the County is financially stable. Per the recently passed County Code, he asks the Budget Committee if they are concerned that some forecast years show reserves depleting. The Committee confirms that they feel comfortable about the forecast at this time.

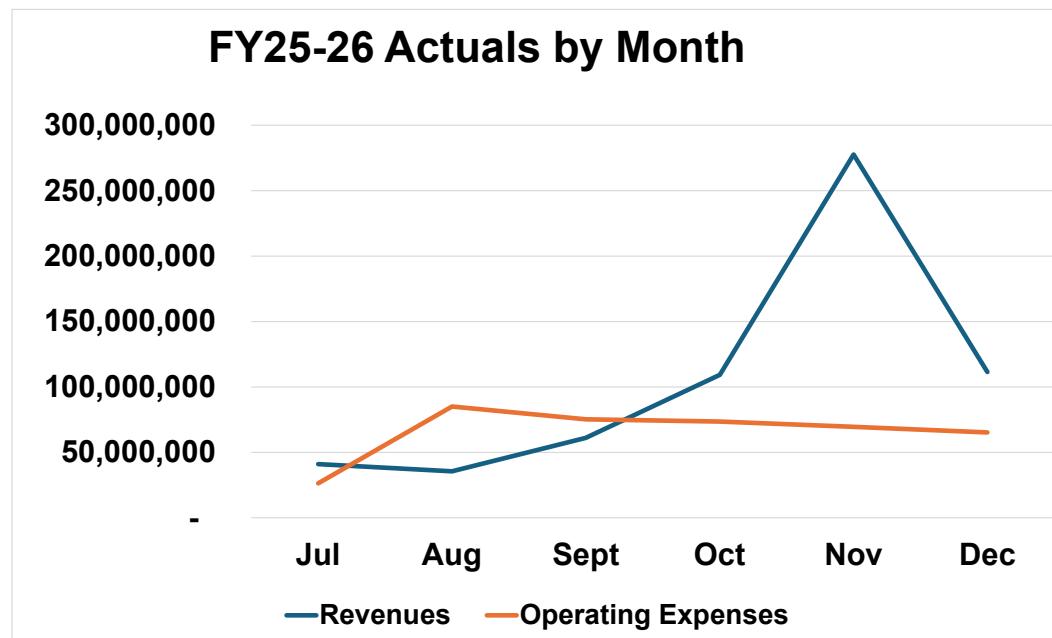
MEETING ADJOURNED (3:34 pm)

Prepared by: [Megan Petersen](#), Budget Coordinator

Recordings will be saved for one year from the meeting date and will be provided upon request.

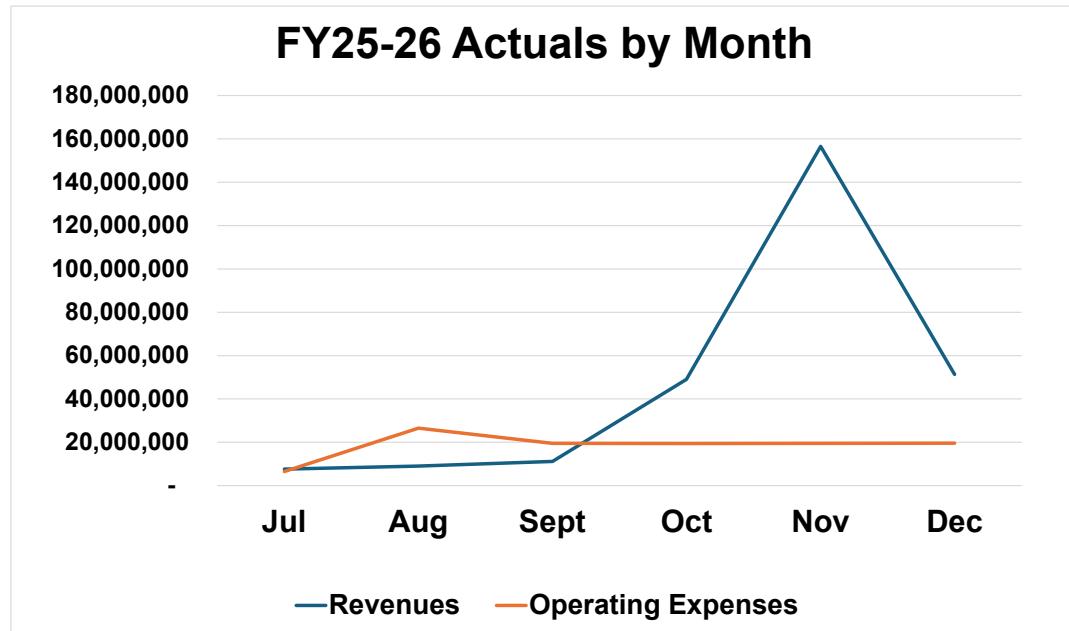
Clackamas County (With All Component Units)
FY25-26 July - December Revenue & Expenses
12-31-25 (as of 02-03-26)

Category	FY24-25		FY25-26			
	July-Dec Actuals	FY24-25 Actuals	Budget	July-Dec Actuals	Variance	Compare to 50%
Revenues						
Beginning Fund Balance	468,515,968	468,515,968	441,064,316	470,930,316	29,866,000	107%
Taxes	179,895,687	194,424,132	203,466,225	186,368,144	(17,098,081)	92%
Federal, State, Local, All Other Gifts	109,058,618	404,210,769	321,016,015	107,374,945	(213,641,070)	33%
Charges, Fees, License, Permits	90,201,890	213,059,050	228,583,573	96,780,702	(131,802,871)	42%
Revenue from Bonds & Other Debts	1,644,182	2,678,339	3,067,883	156,883	(2,911,000)	5%
All Other Revenue Resources	52,792,088	120,319,721	119,578,272	57,460,360	(62,117,912)	48%
Other Interfund Transfers	4,948,377	13,924,835	11,294,396	1,242,874	(10,051,522)	11%
General Fund Support	36,565,516	162,064,265	180,003,905	90,046,953	(89,956,953)	50%
Revenue Subtotal	943,622,325	1,579,197,080	1,508,074,586	1,010,361,177	(497,713,408)	67%
Expenses						
Personnel Services	166,143,752	393,881,262	433,951,715	179,563,264	254,388,451	41%
Materials and Services	125,271,092	408,758,393	382,912,411	128,451,282	254,461,129	34%
Capital Outlay	27,835,970	64,506,045	103,061,841	32,805,417	70,256,424	32%
Operating Subtotal	319,250,814	867,145,700	919,925,967	340,819,963	579,106,004	37%
Debt Service	1,669,425	15,547,163	15,795,300	1,554,950	14,240,350	10%
Special Payments	19,366,220	48,384,801	87,457,816	20,947,587	66,510,229	24%
Transfers	41,578,893	177,189,100	192,561,642	91,405,637	101,156,005	47%
Contingency			140,845,711		140,845,711	0%
Non-Operating Subtotal	62,614,538	241,121,064	436,660,469	113,908,174	322,752,294	26%
Reserve for Future Expenditures			89,713,943		89,713,943	0%
Unapp. Ending Fund Bal			61,774,207		61,774,207	0%
Non-Spendable Subtotal			151,488,150		151,488,150	0%
Total Expenses	381,865,352	1,108,266,764	1,508,074,586	454,728,137	1,053,346,449	30%
Revenues Less Expenses	561,756,973	470,930,316		555,633,040		
		Approved FTE	Budget	As of 1-1-26		
		Total	2,480	2,490		
		Filled	2,254	2,267		
		Vacant	226	223		



Clackamas County GF - 100
FY25-26 July - December Revenue & Expenses
12-31-25 (as of 02-03-26)

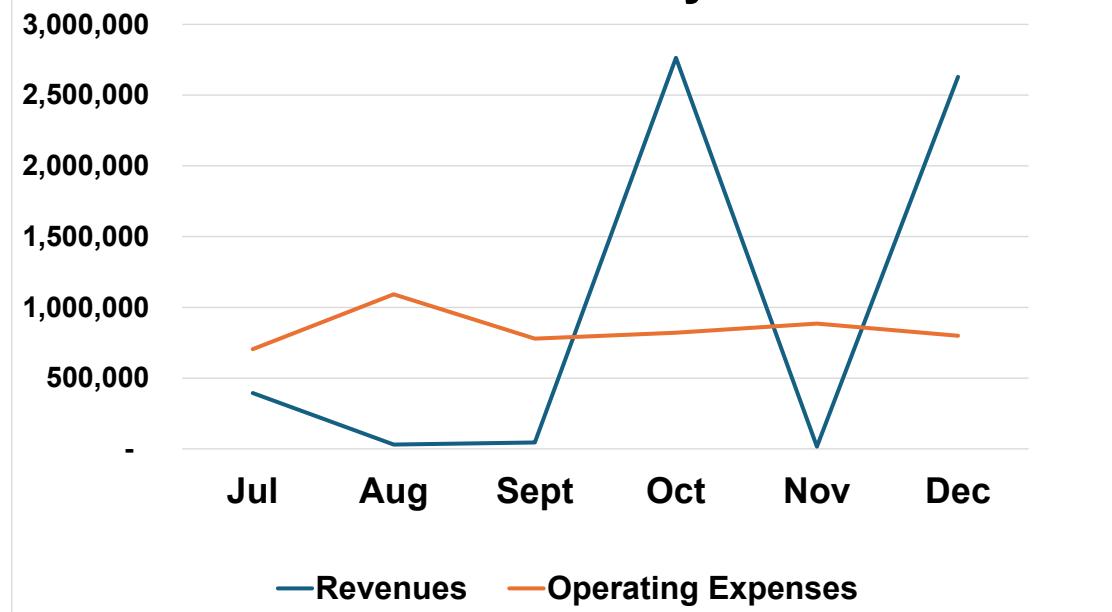
Category	FY24-25		FY25-26			Compare to 50%
	July-Dec Actuals	FY24-25 Actuals	Budget	July-Dec Actuals	Variance	
Revenues						
Beginning Fund Balance	98,967,746	98,967,746	110,437,693	108,741,742	(1,695,951)	98%
Taxes	153,025,754	165,394,122	172,675,000	158,547,049	(14,127,951)	92%
Federal, State, Local, All Other	13,577,578	25,706,940	28,319,516	11,166,831	(17,152,685)	39%
Charges, Fees, License, Permits	21,210,453	48,312,176	50,491,090	23,647,944	(26,843,146)	47%
All Other Revenue Resources	19,376,848	48,245,871	46,140,338	20,209,686	(25,930,652)	44%
Other Interfund Transfers	696,590	1,102,873	1,166,633	66,897	(1,099,736)	6%
General Fund Support	28,511,282	138,980,802	142,198,448	71,099,224	(71,099,224)	50%
Revenue Subtotal	335,366,250	526,710,530	551,428,718	393,479,372	(157,949,346)	71%
Expenses						
Personnel Services	82,622,226	191,939,037	199,027,323	85,313,970	113,713,353	43%
Materials and Services	23,371,949	51,110,640	54,763,310	23,525,278	31,238,032	43%
Capital Outlay	696,653	2,087,832	2,748,043	2,323,453	424,590	85%
Operating Subtotal	106,690,828	245,137,509	256,538,676	111,162,702	145,375,974	43%
Special Payments	1,597,031	4,860,506	6,126,169	1,110,303	5,015,866	18%
Transfers	37,206,073	167,970,774	181,542,323	90,671,072	90,871,252	50%
Contingency			23,228,060		23,228,060	0%
Non-Operating Subtotal	38,803,104	172,831,280	210,896,552	91,781,375	119,115,177	44%
Reserve for Future Expenditures			22,219,283		22,219,283	0%
Unapp. Ending Fund Bal			61,774,207		61,774,207	0%
Non-Spendable Subtotal			83,993,490		83,993,490	0%
Total Expenses	145,493,932	417,968,789	551,428,718	202,944,076	348,484,641	37%
Revenues Less Expenses	189,872,318	108,741,742		190,535,296		
		Approved FTE	Budget	As of 1-1-26		
		Total	1,107	1,110		
		Filled	1,007	1,011		
		Vacant	100	99		



Clackamas County - Office of Assessment & Taxation
 FY25-26 July - December Revenue & Expenses
 12-31-25 (as of 02-03-26)

Category	FY24-25		FY25-26			
	July-Dec Actuals	FY24-25 Actuals	Budget	July-Dec Actuals	Variance	Compare to 50%
Revenues						
Federal, State, Local, All Other	761,030	1,287,642	1,280,000	753,915	(526,085)	59%
Charges, Fees, License, Permits	1,227	1,227	2,500		(2,500)	0%
All Other Revenue Resources	175,038	287,502	260,742	222,468	(38,274)	85%
Other Interfund Transfers		17,104				
General Fund Support	2,094,395	8,828,583	9,808,984	4,904,492	(4,904,492)	50%
Revenue Subtotal	3,031,689	10,422,057	11,352,226	5,880,875	(5,471,351)	52%
Expenses						
Personnel Services	3,107,836	7,410,927	8,258,967	3,515,314	4,743,653	43%
Materials and Services	1,542,900	3,011,131	3,093,259	1,566,927	1,526,332	51%
Operating Subtotal	4,650,736	10,422,057	11,352,226	5,082,241	6,269,985	45%
Total Expenses	4,650,736	10,422,057	11,352,226	5,082,241	6,269,985	45%
Revenues Less Expenses	(1,619,047)	(0)		798,634		
		Approved FTE	Budget	As of 1-1-26		
		Total	61	61		
		Filled	55	58		
		Vacant	6	3		

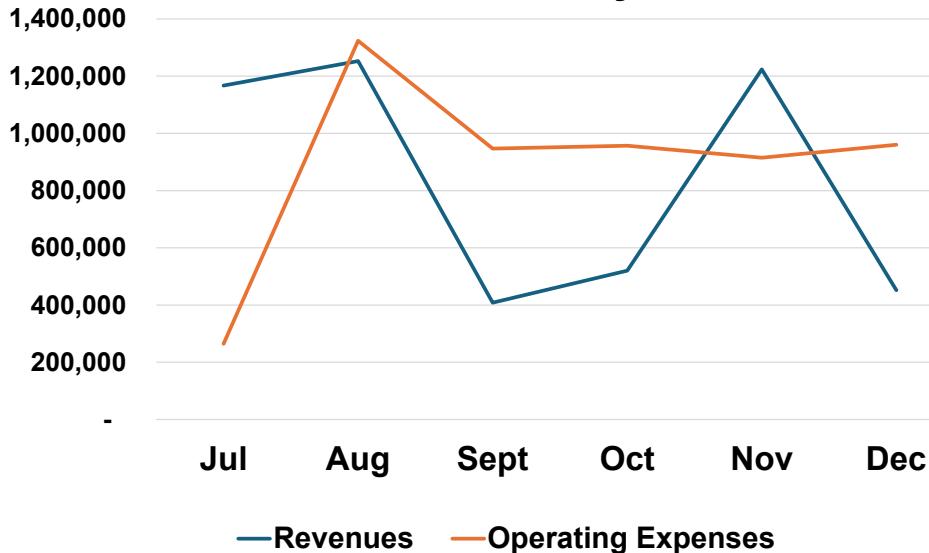
FY25-26 Actuals by Month



Clackamas County - Clackamas 911 (CCOM)
FY25-26 July - December Revenue & Expenses
12-31-25 (as of 02-03-26)

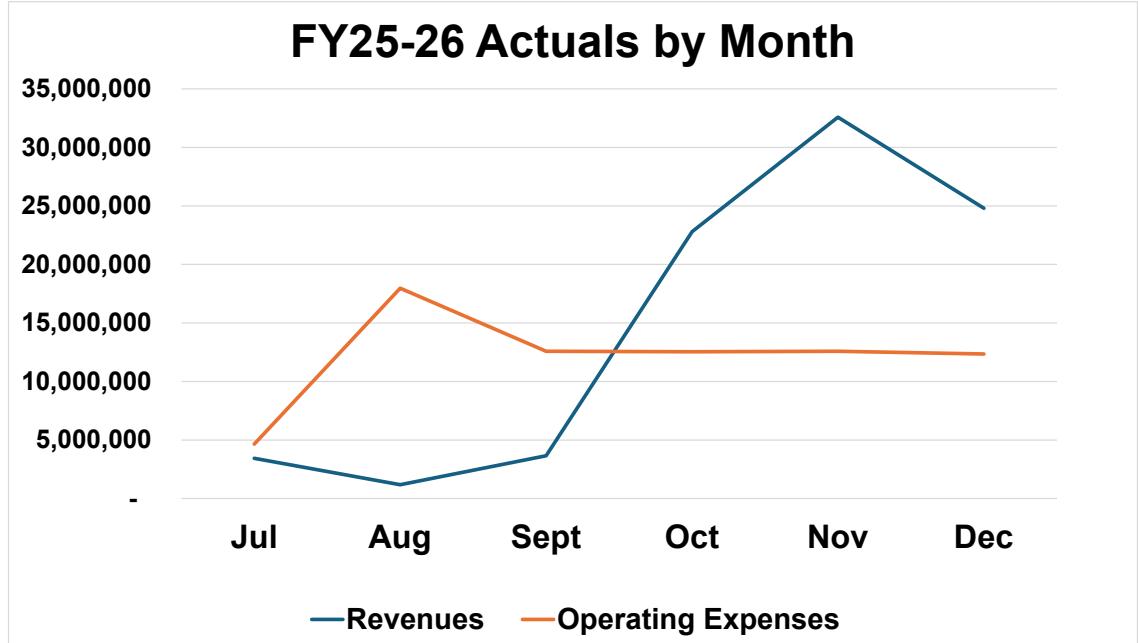
Category	FY24-25		FY25-26			Compare to 50%
	July-Dec Actuals	FY24-25 Actuals	Budget	July-Dec Actuals	Variance	
Revenues						
Beginning Fund Balance	3,446,950	3,446,950	3,420,576	2,943,717	(476,859)	86%
Federal, State, Local, All Other	1,610,115	3,426,026	3,354,970	1,633,832	(1,721,138)	49%
Charges, Fees, License, Permits	2,939,556	7,487,725	8,241,722	3,232,559	(5,009,163)	39%
All Other Revenue Resources	80,730	186,364	135,000	67,994	(67,006)	50%
Other Interfund Transfers		50,000				
General Fund Support	375,185	375,185	90,000	90,000	-	100%
Revenue Subtotal	8,452,537	14,972,251	15,242,268	7,968,102	(7,274,166)	52%
Expenses						
Personnel Services	4,158,468	10,237,986	11,201,662	4,756,980	6,444,682	42%
Materials and Services	687,189	1,417,155	1,319,492	604,597	714,895	46%
Capital Outlay		3,603	30,000	6,000	24,000	20%
Operating Subtotal	4,845,657	11,658,745	12,551,154	5,367,576	7,183,577	43%
Special Payments	34,641	369,789	476,000	22,957	453,043	5%
Contingency			382,400		382,400	0%
Non-Operating Subtotal	34,641	369,789	858,400	22,957	835,443	3%
Reserve for Future Expenditures			1,832,714		1,832,714	0%
Non-Spendable Subtotal			1,832,714		1,832,714	0%
Total Expenses	4,880,297	12,028,534	15,242,268	5,390,534	9,851,734	35%
Revenues Less Expenses	3,572,239	2,943,717		2,577,568		
	Approved FTE		Budget	As of 1-1-26		
	Total		57	57		
	Filled		56	54		
	Vacant		1	3		

FY25-26 Actuals by Month



Clackamas County - Sheriff's Office (CCSO) All Funds
 FY25-26 July - December Revenue & Expenses
 12-31-25 (as of 02-03-26)

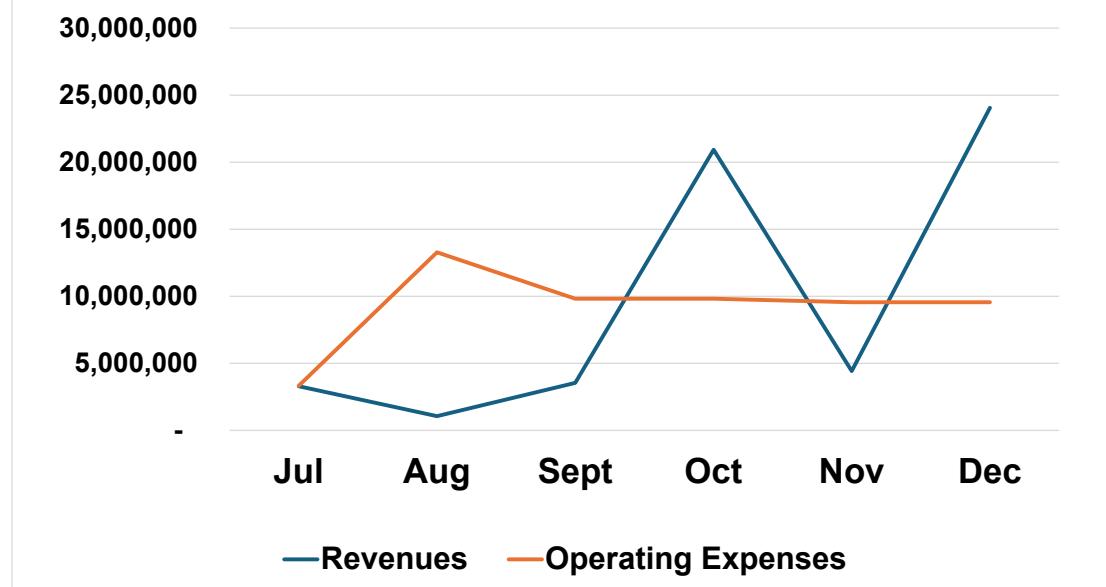
Category	FY24-25		FY25-26			Compare to 50%
	July-Dec Actuals	FY24-25 Actuals	Budget	July-Dec Actuals	Variance	
Revenues						
Beginning Fund Balance	9,162,190	9,162,191	7,370,281	5,099,095	(2,271,186)	69%
Taxes	29,497,699	31,870,570	33,909,331	30,579,694	(3,329,637)	90%
Federal, State, Local, All Other Gifts	6,244,997	9,962,555	13,010,706	6,210,403	(6,800,303)	48%
Charges, Fees, License, Permits	7,845,393	21,531,380	22,834,837	9,705,824	(13,129,013)	43%
All Other Revenue Resources	502,740	1,652,687	977,618	318,258	(659,360)	33%
Other Interfund Transfers		215,136	400,000	66,897	(333,103)	17%
General Fund Support	17,408,148	87,573,908	83,478,015	41,558,715	(41,919,300)	50%
Revenue Subtotal	70,661,168	161,968,427	161,980,787	93,538,886	(68,441,902)	58%
Expenses						
Personnel Services	46,023,949	107,053,996	106,944,037	46,977,586	59,966,452	44%
Materials and Services	22,390,685	47,574,061	46,683,204	22,499,769	24,183,436	48%
Capital Outlay	839,342	1,743,716	4,617,443	3,206,369	1,411,074	69%
Operating Subtotal	69,253,976	156,371,773	158,244,685	72,683,723	85,560,961	46%
Debt Service	9,570	179,140	179,860	4,930	174,930	3%
Special Payments	60,653	155,513	250,000	57,754	192,246	23%
Transfers		162,907	200,000		200,000	0%
Contingency			3,106,242		3,106,242	0%
Non-Operating Subtotal	70,223	497,559	3,736,102	62,684	3,673,418	2%
Total Expenses	69,324,199	156,869,333	161,980,787	72,746,407	89,234,380	45%
Revenues Less Expenses	1,336,969	5,099,095		20,792,479		
	Approved FTE		Budget	As of 1-1-26		
	Total		571	571		
	Filled		515	501		
	Vacant		56	70		



Clackamas County - Sheriff's Office (CCSO) GF-100
 FY25-26 July - December Revenue & Expenses
 12-31-25 (as of 02-03-26)

Category	FY24-25		FY25-26			Compare to 50%
	July-Dec Actuals	FY24-25 Actuals	Budget	July-Dec Actuals	Variance	
Revenues						
Beginning Fund Balance	1,540,852	1,540,852				
Federal, State, Local, All Other	6,210,397	9,869,943	12,966,206	6,003,825	(6,962,381)	46%
Charges, Fees, License, Permits	7,820,903	21,330,990	22,779,837	9,679,613	(13,100,224)	42%
All Other Revenue Resources	196,975	540,056	315,000	186,296	(128,704)	59%
Other Interfund Transfers		215,136	400,000	66,897	(333,103)	17%
General Fund Support	17,408,148	86,373,908	82,802,000	41,401,000	(41,401,000)	50%
Revenue Subtotal	33,177,274	119,870,884	119,263,042	57,337,631	(61,925,411)	48%
Expenses						
Personnel Services	39,382,400	90,108,362	88,739,998	39,425,612	49,314,387	44%
Materials and Services	13,340,461	28,700,813	27,500,000	13,781,799	13,718,201	50%
Capital Outlay	143,531	743,290	2,573,043	2,198,816	374,227	85%
Operating Subtotal	52,866,391	119,552,465	118,813,042	55,406,227	63,406,815	47%
Special Payments	60,653	155,513	250,000	57,754	192,246	23%
Transfers		162,907	200,000		200,000	0%
Non-Operating Subtotal	60,653	318,419	450,000	57,754	392,246	13%
Total Expenses	52,927,044	119,870,884	119,263,042	55,463,980	63,799,061	47%
Revenues Less Expenses	(19,749,770)	(0)		1,873,651		
	Approved FTE		Budget	As of 1-1-26		
	Total		479	479		
	Filled		425	423		
	Vacant		54	56		

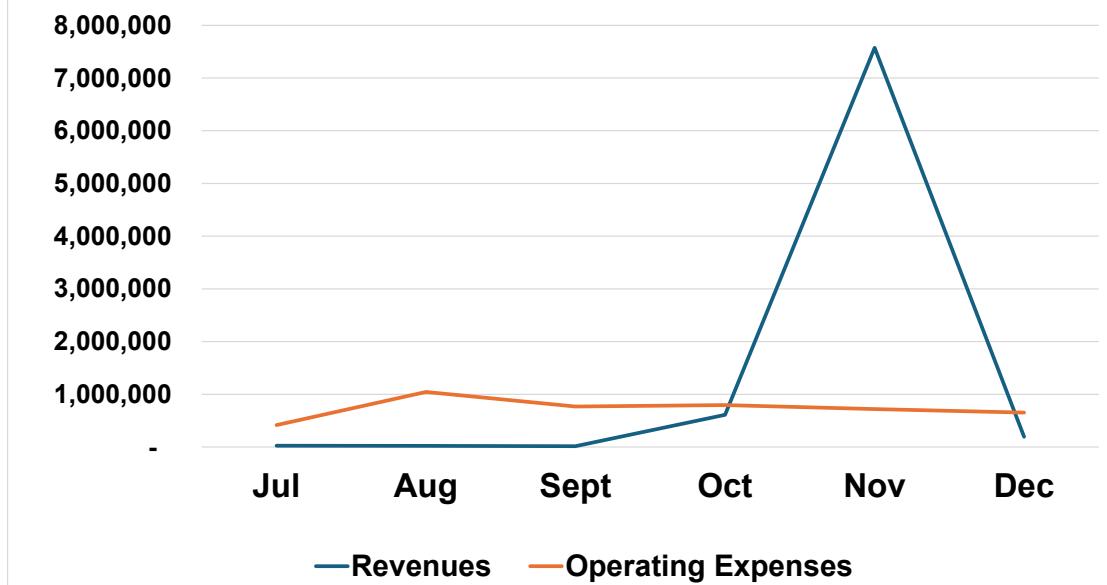
FY25-26 Actuals by Month



Clackamas County - Sheriff's Office (CCSO) ELED Fund 216
 FY25-26 July - December Revenue & Expenses
 12-31-25 (as of 02-03-26)

Category	FY24-25		FY25-26			
	July-Dec Actuals	FY24-25 Actuals	Budget	July-Dec Actuals	Variance	Compare to 50%
Revenues						
Beginning Fund Balance	103,771	103,771				
Taxes	7,975,214	8,620,152	8,999,331	8,232,973	(766,358)	91%
Federal, State, Local, All Other Gifts		1,684	1,000	1	(999)	0%
All Other Revenue Resources	153,111	246,527	160,118	47,411	(112,707)	30%
General Fund Support		1,200,000	676,015	157,715	(518,300)	23%
Revenue Subtotal	8,232,097	10,172,134	9,836,464	8,438,100	(1,398,364)	86%
Expenses						
Materials and Services	4,768,891	9,971,455	9,656,604	4,396,600	5,260,004	46%
Capital Outlay	1,916	21,539		914	(914)	
Operating Subtotal	4,770,807	9,992,994	9,656,604	4,397,514	5,259,090	46%
Debt Service	9,570	179,140	179,860	4,930	174,930	3%
Non-Operating Subtotal	9,570	179,140	179,860	4,930	174,930	3%
Total Expenses	4,780,377	10,172,134	9,836,464	4,402,444	5,434,020	45%
Revenues Less Expenses	3,451,719	-		4,035,656		
	Approved FTE		Budget	As of 01-01-2026		
	Total		36	36		
	Filled		36	32		
	Vacant			4		

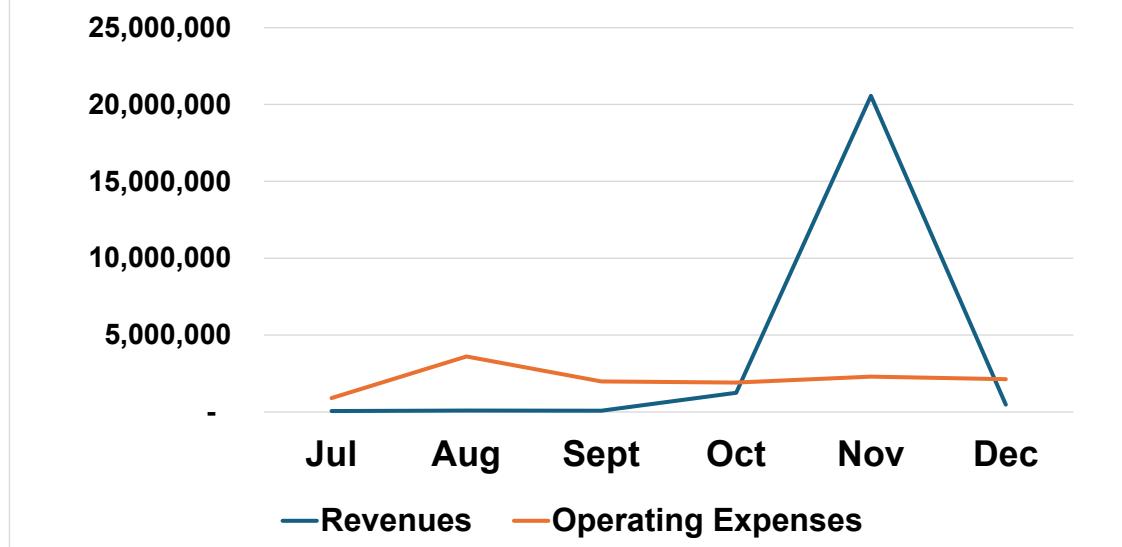
FY25-26 Actuals by Month



Clackamas County - Sheriff's Office (CCSO) LEVY Fund 206
 FY25-26 July - December Revenue & Expenses
 12-31-25 (as of 02-03-26)

Category	FY24-25		FY25-26			Compare to 50%
	July-Dec Actuals	FY24-25 Actuals	Budget	July-Dec Actuals	Variance	
Revenues						
Beginning Fund Balance	7,495,281	7,495,281	7,370,281	4,866,919	(2,503,362)	66%
Taxes	21,522,485	23,250,418	24,910,000	22,346,721	(2,563,279)	90%
Federal, State, Local, All Other	3,993	20,784		90,891	90,891	
Charges, Fees, License, Permits		4,183		1,789	1,789	
All Other Revenue Resources	151,114	501,693	300,000	77,239	(222,761)	26%
Revenue Subtotal	29,172,873	31,272,359	32,580,281	27,383,559	(5,196,722)	84%
Expenses						
Personnel Services	6,641,549	16,945,634	18,204,039	7,551,974	10,652,065	41%
Materials and Services	4,278,984	8,480,920	9,270,000	4,273,711	4,996,288	46%
Capital Outlay	693,895	978,886	2,000,000	1,006,639	993,361	50%
Operating Subtotal	11,614,429	26,405,440	29,474,039	12,832,324	16,641,715	44%
Contingency			3,106,242		3,106,242	0%
Non-Operating Subtotal			3,106,242		3,106,242	0%
Total Expenses	11,614,429	26,405,440	32,580,281	12,832,324	19,747,957	39%
Revenues Less Expenses	17,558,444	4,866,919		14,551,234		
	Approved FTE		Budget	As of 1-1-26		
	Total		92	92		
	Filled		90	78		
	Vacant		2	14		

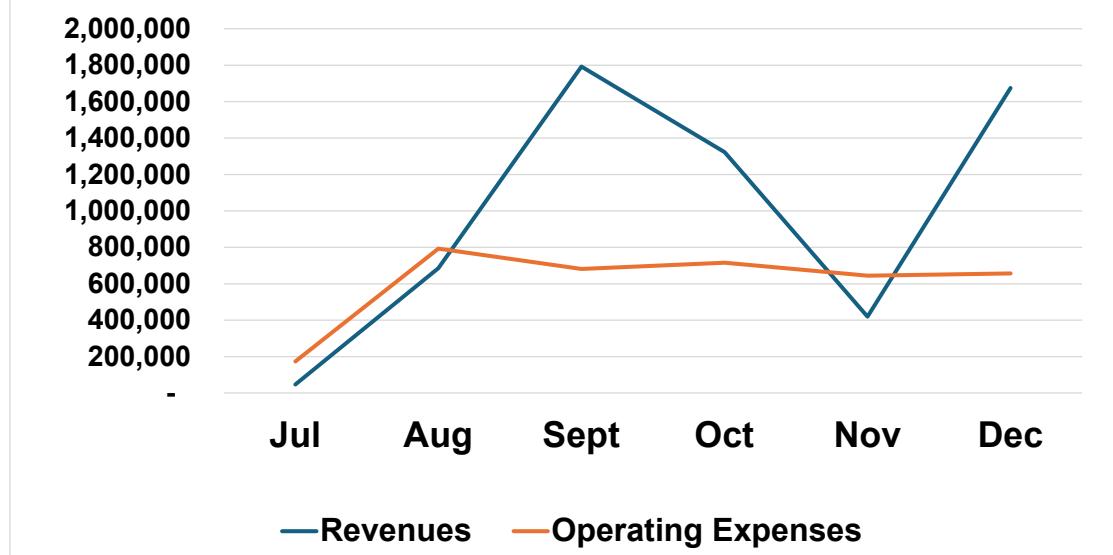
FY25-26 Actuals by Month



Clackamas County - County Administration
FY25-26 July - December Revenue & Expenses
12-31-25 (as of 02-03-26)

Category	FY24-25		FY25-26			
	July-Dec Actuals	FY24-25 Actuals	Budget	July-Dec Actuals	Variance	Compare to 50%
Revenues						
Beginning Fund Balance	8,659,269	8,659,269	9,296,652	10,426,540	1,129,888	112%
Federal, State, Local, All Other	1,291,142	3,854,792	2,770,000	1,108,421	(1,661,579)	40%
Charges, Fees, License, Permits	52,779	52,779	49,567	49,567	(0)	100%
All Other Revenue Resources	2,662,473	5,834,690	5,550,000	2,644,082	(2,905,918)	48%
General Fund Support	735,901	4,024,160	4,280,725	2,140,363	(2,140,363)	50%
Revenue Subtotal	13,401,563	22,425,689	21,946,944	16,368,972	(5,577,972)	75%
Expenses						
Personnel Services	2,119,689	4,884,287	5,324,786	2,133,328	3,191,458	40%
Materials and Services	1,409,258	3,387,491	7,485,217	1,531,103	5,954,114	20%
Capital Outlay	1,113,734	3,677,371	4,136,940	1,513,534	2,623,406	37%
Operating Subtotal	4,642,682	11,949,149	16,946,943	5,177,965	11,768,978	31%
Transfers		50,000				
Contingency			5,000,000		5,000,000	0%
Non-Operating Subtotal	-	50,000	5,000,000	-	5,000,000	0%
Total Expenses	4,642,682	11,999,149	21,946,943	5,177,965	16,768,978	24%
Revenues Less Expenses	8,758,881	10,426,540		11,191,007		
	Approved FTE		Budget	As of 1-1-26		
	Total		15	15		
	Filled		14	15		
	Vacant		1	-		

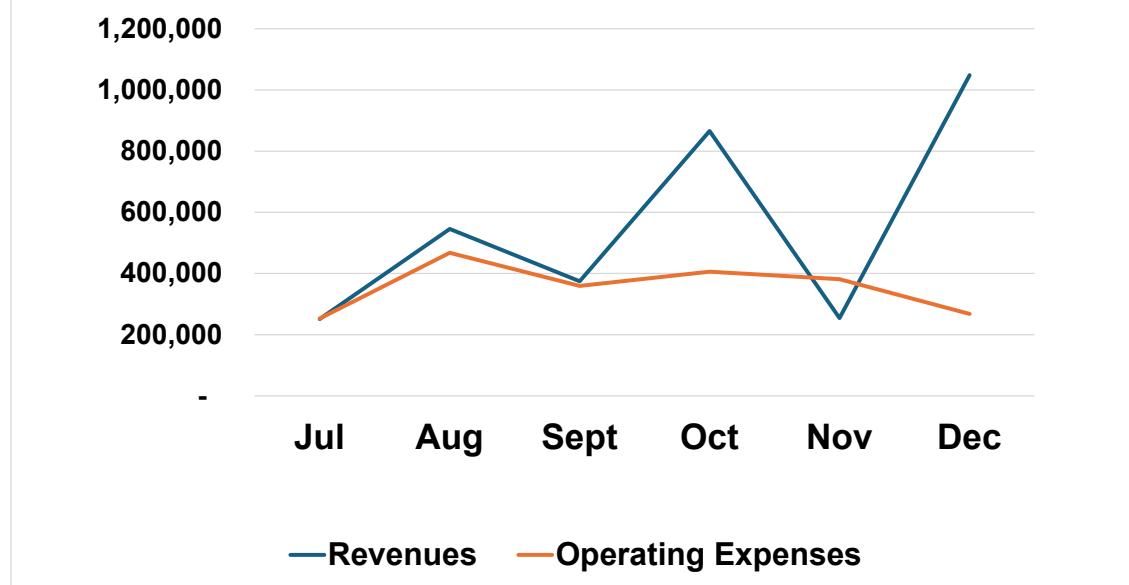
FY25-26 Actuals by Month



Clackamas County - Office of the County Clerk
 FY25-26 July - December Revenue & Expenses
 12-31-25 (as of 02-03-26)

Category	FY24-25		FY25-26			
	July-Dec Actuals	FY24-25 Actuals	Budget	July-Dec Actuals	Variance	Compare to 50%
Revenues						
Beginning Fund Balance	240,160	240,160	473,494	382,831	(90,663)	81%
Federal, State, Local, All Other	9,849	60,435		18,543	18,543	
Charges, Fees, License, Permits	1,426,441	2,901,538	2,567,158	1,589,234	(977,924)	62%
All Other Revenue Resources	83,308	115,770	150,000	423,823	273,823	283%
General Fund Support	587,764	2,353,451	2,615,138	1,307,569	(1,307,569)	50%
Revenue Subtotal	2,347,522	5,671,354	5,805,790	3,721,999	(2,083,791)	64%
Expenses						
Personnel Services	1,082,715	2,516,095	2,850,607	1,168,515	1,682,093	41%
Materials and Services	1,106,955	2,194,985	2,830,183	917,532	1,912,652	32%
Capital Outlay	566	577,443	125,000	48,544	76,456	39%
Operating Subtotal	2,190,236	5,288,523	5,805,791	2,134,590	3,671,201	37%
Special Payments	212,194					
Non-Operating Subtotal	212,194					
Total Expenses	2,402,430	5,288,523	5,805,791	2,134,590	3,671,201	37%
Revenues Less Expenses	(54,908)	382,831		1,587,409		
		Approved FTE	Budget	As of 1-1-26		
		Total	21	21		
		Filled	20	20		
		Vacant	1	1		

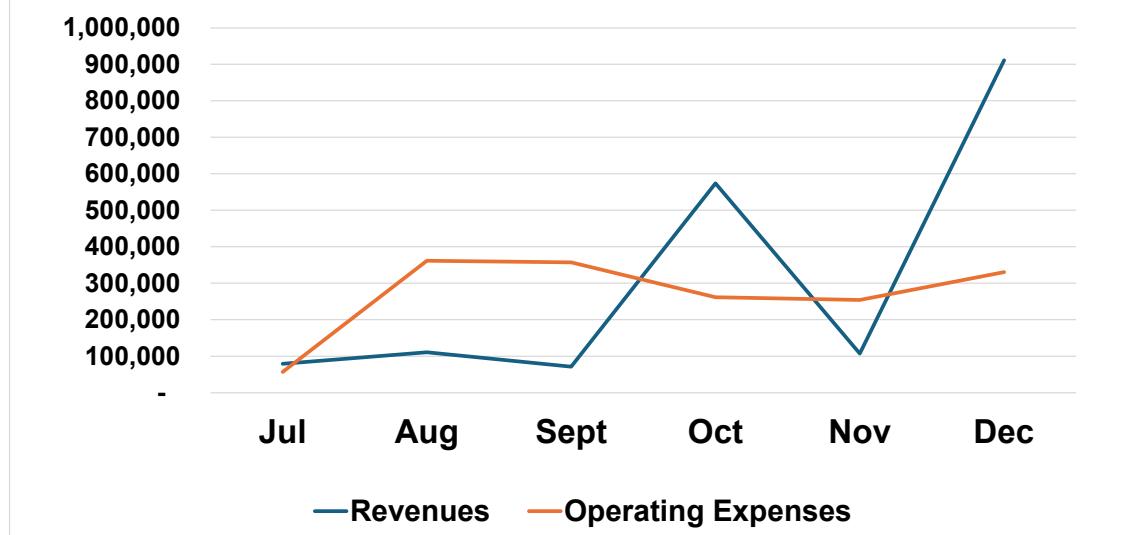
FY25-26 Actuals by Month



Clackamas County GF - County Counsel
FY25-26 July - December Revenue & Expenses
12-31-25 (as of 02-03-26)

Category	FY24-25		FY25-26			Compare to 50%
	July-Dec Actuals	FY24-25 Actuals	Budget	July-Dec Actuals	Variance	
Revenues						
Beginning Fund Balance	13,645	13,645				
Charges, Fees, License, Permits	831,745	1,413,027	1,654,540	789,118	(865,422)	48%
General Fund Support	419,684	2,194,291	2,128,880	1,064,440	(1,064,440)	50%
Revenue Subtotal	1,265,074	3,620,963	3,783,420	1,853,558	(1,929,862)	49%
Expenses						
Personnel Services	1,462,533	3,449,013	3,604,881	1,337,058	2,267,823	37%
Materials and Services	73,048	157,552	178,539	285,045	(106,505)	160%
Capital Outlay	14,569	14,569				
Operating Subtotal	1,550,149	3,621,134	3,783,420	1,622,103	2,161,317	43%
Total Expenses	1,550,149	3,621,134	3,783,420	1,622,103	2,161,317	43%
Revenues Less Expenses	(285,075)	(171)		231,455		
	Approved FTE		Budget	As of 1-1-26		
			Total	14	14	
			Filled	12	13	
			Vacant	2	1	

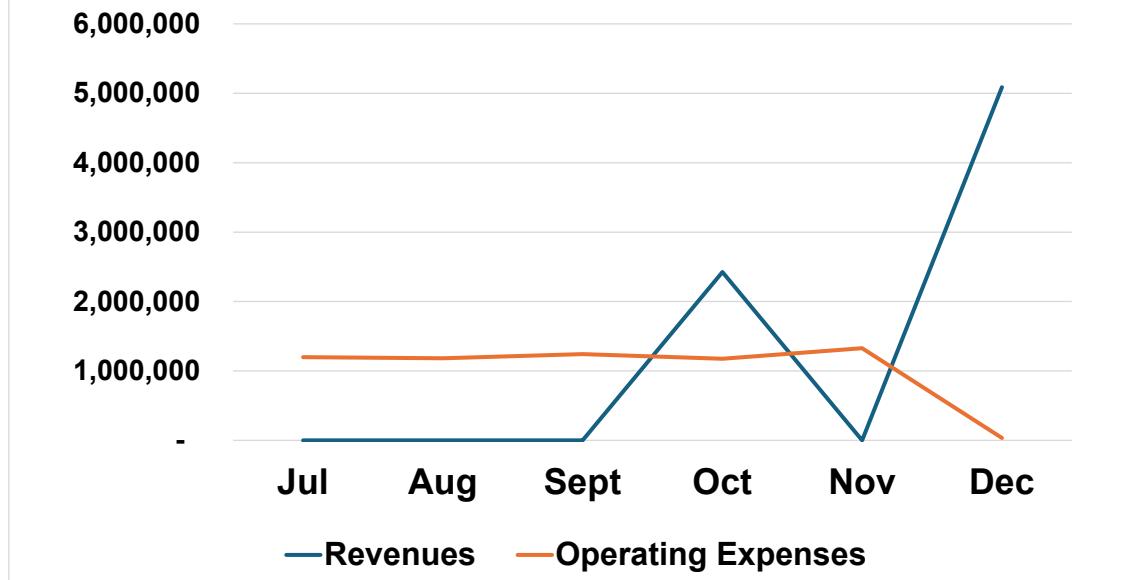
FY25-26 Actuals by Month



Clackamas County - Courthouse
FY25-26 July - December Revenue & Expenses
12-31-25 (as of 02-03-26)

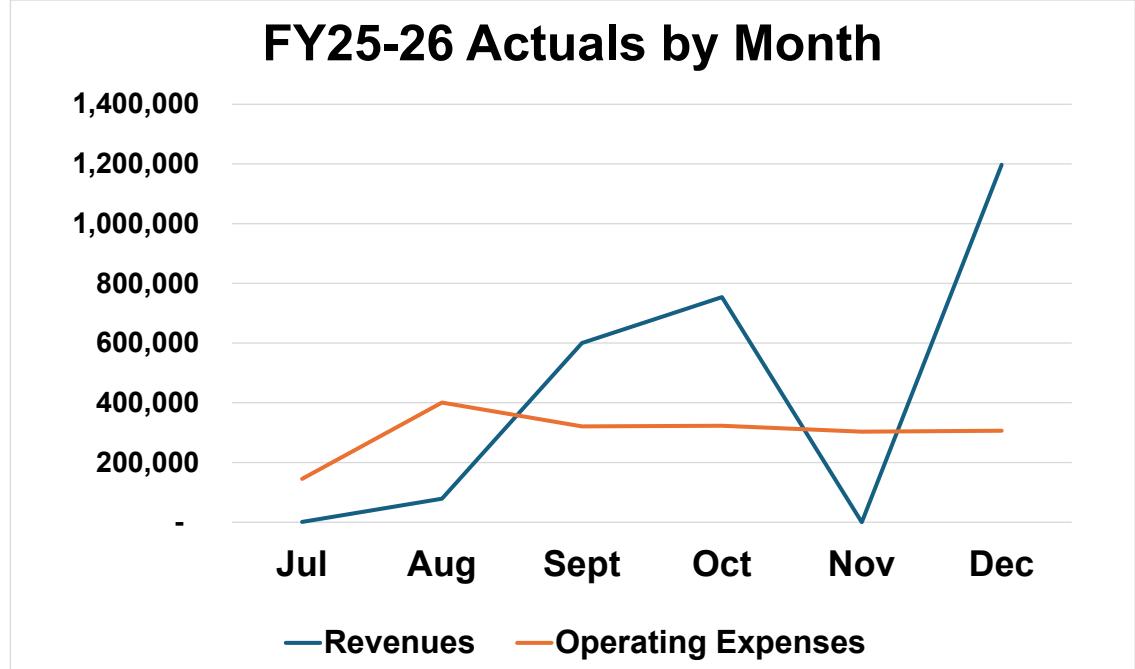
Category	FY24-25		FY25-26			
	July-Dec Actuals	FY24-25 Actuals	Budget	July-Dec Actuals	Variance	Compare to 50%
Revenues						
Beginning Fund Balance		609,570				
General Fund Support		1,967,850	15,018,460	7,509,230	(7,509,230)	50%
Revenue Subtotal	-	2,577,420	15,018,460	7,509,230	(7,509,230)	50%
Expenses						
Materials and Services	-	567,467	4,121,620	1,686,058	2,435,562	41%
Capital Outlay		1,816,138	10,896,840	4,470,326	6,426,514	41%
Operating Subtotal	-	2,383,605	15,018,460	6,156,384	8,862,076	41%
Total Expenses	-	2,383,605	15,018,460	6,156,384	8,862,076	41%
Revenues Less Expenses	-	193,815		1,352,846		
	Approved FTE		Budget	As of 1-1-26		
	Total		-	-		
	Filled		-	-		
	Vacant		-	-		

FY25-26 Actuals by Month



Clackamas County - Disaster Management
FY25-26 July - December Revenue & Expenses
12-31-25 (as of 02-03-26)

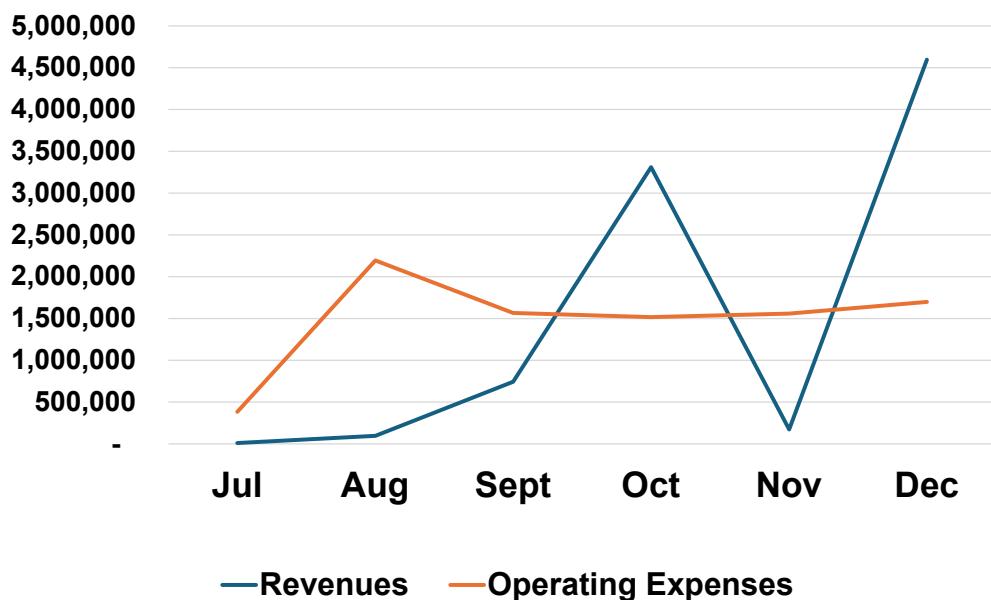
Category	FY24-25		FY25-26			
	July-Dec Actuals	FY24-25 Actuals	Budget	July-Dec Actuals	Variance	Compare to 50%
Revenues						
Beginning Fund Balance	543,224	543,224	400,607	304,693	(95,914)	76%
Federal, State, Local, All Other	853,470	553,419	671,470	739,428	67,958	110%
All Other Revenue Resources	1,289	2,116		414	414	
General Fund Support	643,529	3,480,389	3,781,500	1,890,750	(1,890,750)	50%
Revenue Subtotal	2,041,512	4,579,148	4,853,577	2,935,285	(1,918,292)	60%
Expenses						
Personnel Services	1,080,069	2,620,079	3,101,643	1,376,631	1,725,011	44%
Materials and Services	353,681	1,013,387	1,223,288	326,997	896,291	27%
Capital Outlay	508,403	576,578	28,040	95,428	(67,388)	340%
Operating Subtotal	1,942,152	4,210,044	4,352,970	1,799,056	2,553,915	41%
Debt Service						
Special Payments		64,412	500,607	80,000	420,607	16%
Non-Operating Subtotal		64,412	500,607	80,000	420,607	16%
Total Expenses	1,942,152	4,274,456	4,853,577	1,879,056	2,974,522	39%
Revenues Less Expenses	99,360	304,693		1,056,229		
	Approved FTE		Budget	As of 1-1-26		
	Total		16	16		
	Filled		15	15		
	Vacant		1	1		



Clackamas County - District Attorney
FY25-26 July - December Revenue & Expenses
12-31-25 (as of 02-03-26)

Category	FY24-25		FY25-26			Compare to 50%
	July-Dec Actuals	FY24-25 Actuals	Budget	July-Dec Actuals	Variance	
Revenues						
Beginning Fund Balance	11,102	11,102	11,102	11,102		100%
Federal, State, Local, All Other	1,990,154	3,953,849	4,496,867	817,928	(3,678,939)	18%
Charges, Fees, License, Permits	250,909	512,869	524,999	241,621	(283,378)	46%
All Other Revenue Resources	81,090	151,428		(229)	(229)	
General Fund Support	3,219,969	15,114,994	15,737,399	7,868,700	(7,868,700)	50%
Revenue Subtotal	5,553,224	19,744,242	20,770,367	8,939,122	(11,831,245)	43%
Expenses						
Personnel Services	6,910,897	16,256,222	17,386,356	7,706,567	9,679,789	44%
Materials and Services	1,243,784	2,779,419	2,826,012	1,209,303	1,616,708	43%
Operating Subtotal	8,154,682	19,035,640	20,212,367	8,915,870	11,296,497	44%
Special Payments	279,000	697,500	558,000		558,000	0%
Non-Operating Subtotal	279,000	697,500	558,000	-	558,000	0%
Total Expenses	8,433,682	19,733,140	20,770,367	8,915,870	11,854,497	43%
Revenues Less Expenses	(2,880,458)	11,102		23,252		
	Approved FTE		Budget	As of 1-1-26		
			Total	96	96	
			Filled	93	93	
			Vacant	3	3	

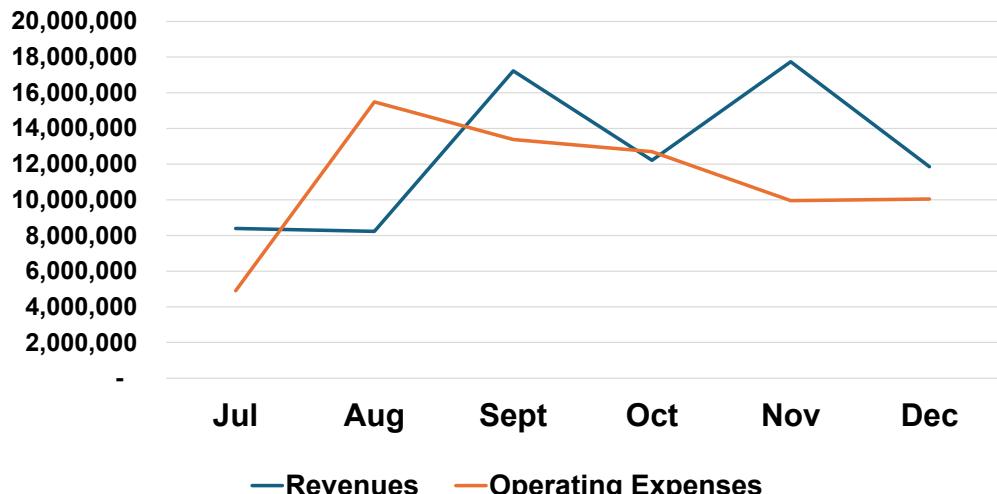
FY25-26 Actuals by Month



Clackamas County - Transportation & Development
 FY25-26 July - December Revenue & Expenses
 12-31-25 (as of 02-03-26)

Category	FY24-25		FY25-26			Compare to 50%
	July-Dec Actuals	FY24-25 Actuals	Budget	July-Dec Actuals	Variance	
Revenues						
Beginning Fund Balance	130,550,738	130,543,024	117,608,249	133,345,971	15,737,721	113%
Taxes	8,322,577	5,904,883	5,744,000	5,609,750	(134,250)	98%
Federal, State, Local, All Other	31,111,017	63,728,686	65,108,415	34,260,640	(30,847,775)	53%
Charges, Fees, License, Permits	24,141,315	47,571,327	52,552,983	25,931,908	(26,621,075)	49%
Revenue from Bonds & Other Debts	625,294	645,517	665,500		(665,500)	0%
All Other Revenue Resources	7,875,309	14,709,930	17,590,439	5,755,283	(11,835,156)	33%
Other Interfund Transfers	9,622,898	15,754,001	12,876,004	101,743	(12,774,261)	1%
General Fund Support	1,886,591	7,094,129	7,970,561	3,985,281	(3,985,281)	50%
Revenue Subtotal	214,135,740	285,951,497	280,116,151	208,990,575	(71,125,576)	75%
Expenses						
Personnel Services	20,254,645	48,208,623	55,066,106	22,417,672	32,648,434	41%
Materials and Services	25,767,307	51,571,804	67,431,904	25,099,440	42,332,465	37%
Capital Outlay	14,936,230	34,820,227	50,759,449	18,943,704	31,815,745	37%
Operating Subtotal	60,958,181	134,600,653	173,257,459	66,460,816	106,796,643	38%
Debt Service	328,264	1,300,639	1,303,000	148,304	1,154,696	11%
Special Payments	3,751,717	6,960,896	10,584,735	3,381,633	7,203,102	32%
Transfers	8,935,103	11,043,977	9,307,700	213,728	9,093,972	2%
Contingency			44,990,870		44,990,870	0%
Non-Operating Subtotal	12,686,820	18,004,873	64,883,305	3,595,361	61,287,944	6%
Reserve for Future Expenditures			40,672,387		40,672,387	0%
Non-Spendable Subtotal			40,672,387		40,672,387	0%
Total Expenses	73,645,001	152,605,526	278,813,151	70,056,177	208,756,974	25%
Revenues Less Expenses	140,490,739	133,345,971		138,934,398		
	Approved FTE		Budget	As of 1-1-26		
			Total	340	339	
			Filled	301	314	
			Vacant	39	25	

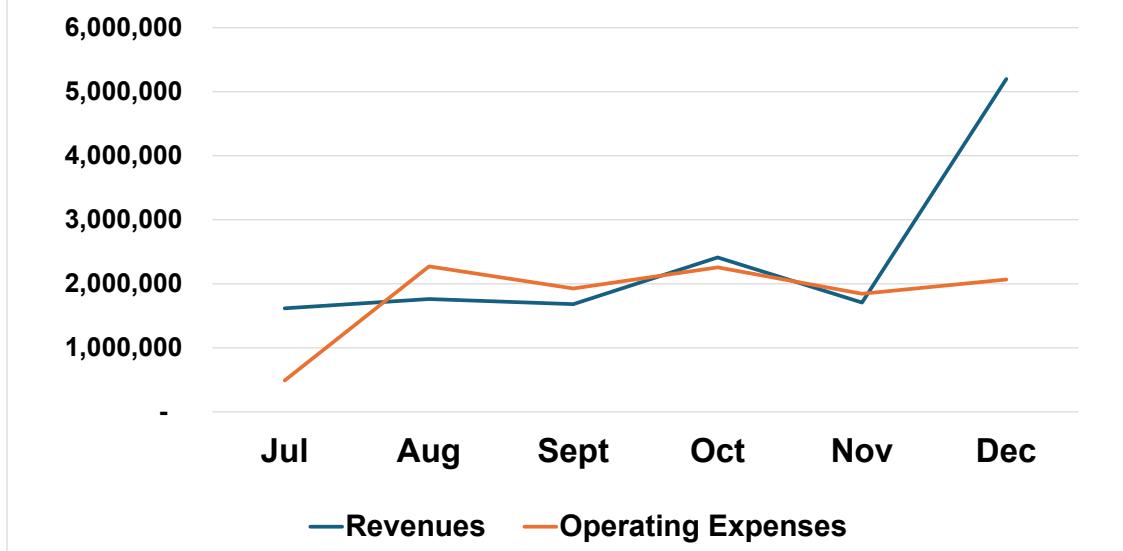
FY25-26 Actuals by Month



Clackamas County - Finance
FY25-26 July - December Revenue & Expenses
12-31-25 (as of 02-03-26)

Category	FY24-25		FY25-26			Compare to 50%
	July-Dec Actuals	FY24-25 Actuals	Budget	July-Dec Actuals	Variance	
Revenues						
Beginning Fund Balance	14,630,120	14,020,550	12,524,333	13,467,189	942,856	108%
Taxes		2,477	175,000		(175,000)	0%
Federal, State, Local, All Other	2,503,625	134,755,501	840,489	72,436	(768,053)	9%
Charges, Fees, License, Permits	10,097,090	20,693,841	21,347,310	10,128,253	(11,219,057)	47%
All Other Revenue Resources	512,588	1,391,282	936,318	497,345	(438,973)	53%
General Fund Support	3,087,273	5,834,642	7,360,000	3,680,000	(3,680,000)	50%
Revenue Subtotal	30,830,695	176,698,293	43,183,449	27,845,222	(15,338,227)	64%
Expenses						
Personnel Services	6,009,206	14,278,559	15,929,606	6,594,508	9,335,098	41%
Materials and Services	3,941,709	139,641,031	10,267,467	3,888,870	6,378,598	38%
Capital Outlay	5,108,834	9,311,514	7,458,809	376,419	7,082,390	5%
Operating Subtotal	15,059,749	163,231,104	33,655,882	10,859,796	22,796,086	32%
Contingency			1,414,696		1,414,696	0%
Non-Operating Subtotal	-	-	1,414,696	-	1,414,696	0%
Reserve for Future Expenditures			8,112,871		8,112,871	0%
Non-Spendable Subtotal			8,112,871		8,112,871	0%
Total Expenses	15,059,749	163,231,104	43,183,449	10,859,796	32,323,653	25%
Revenues Less Expenses	15,770,947	13,467,189		16,985,426		
	Approved FTE		Budget	As of 1-1-26		
	Total		103	105		
	Filled		95	97		
	Vacant		8	8		

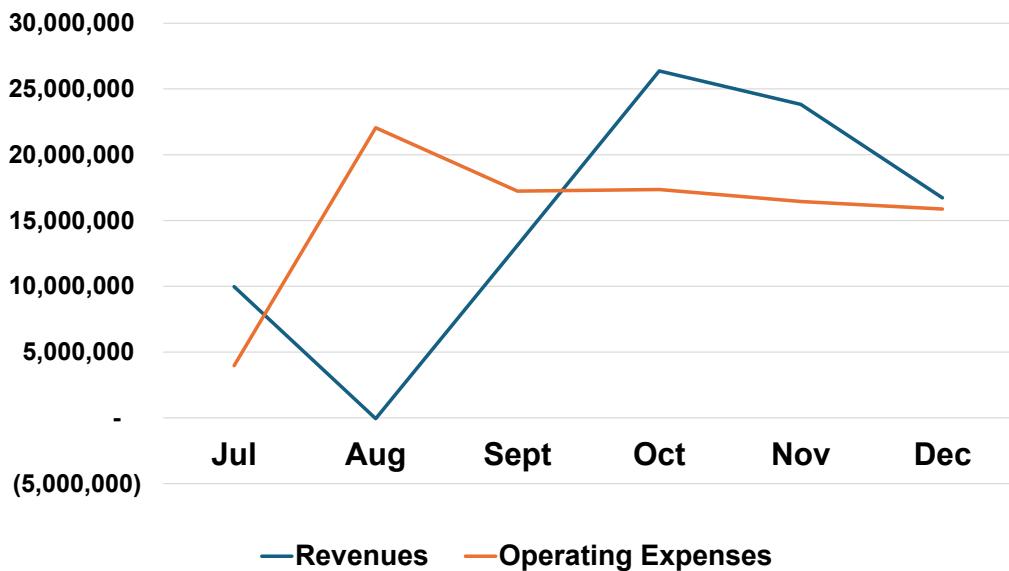
FY25-26 Actuals by Month



Clackamas County - Health, Housing, & Human Services
 FY25-26 July - December Revenue & Expenses
 12-31-25 (as of 02-03-26)

Category	FY24-25		FY25-26			Compare to 50%
	July-Dec Actuals	FY24-25 Actuals	Budget	July-Dec Actuals	Variance	
Revenues						
Beginning Fund Balance	159,891,440	159,891,440	139,213,261	154,196,138	14,982,877	111%
Federal, State, Local, All Other Gifts	59,458,156	166,976,319	176,398,523	56,929,611	(119,468,912)	32%
Charges, Fees, License, Permits	21,313,295	66,604,730	75,194,112	23,831,439	(51,362,673)	32%
Revenue from Bonds & Other Debts	1,018,888	2,032,822	545,960	156,883	(389,077)	29%
All Other Revenue Resources	3,381,918	9,587,846	6,430,767	3,833,908	(2,596,859)	60%
Other Interfund Transfers		487,059	725,365		(725,365)	0%
General Fund Support	1,611,228	10,004,633	10,404,818	5,202,409	(5,202,409)	50%
Revenue Subtotal	246,674,924	415,584,849	408,912,806	244,150,388	(164,762,419)	60%
Expenses						
Personnel Services	45,158,692	108,029,069	129,543,968	51,336,293	78,207,675	40%
Materials and Services	43,819,527	105,002,949	152,472,667	39,210,935	113,261,732	26%
Capital Outlay	6,210,367	13,468,515	23,571,150	2,408,703	21,162,447	10%
Operating Subtotal	95,188,587	226,500,533	305,587,785	92,955,931	212,631,854	30%
Special Payments	14,311,501	33,583,821	54,512,717	14,951,558	39,561,159	27%
Transfers	203,225	1,304,357	1,803,061	197,435	1,605,626	11%
Contingency			34,145,243		34,145,243	0%
Non-Operating Subtotal	14,514,726	34,888,178	90,461,021	15,148,993	75,312,028	17%
Reserve for Future Expenditures			12,864,000		12,864,000	0%
Non-Spendable Subtotal			12,864,000		12,864,000	0%
Total Expenses	109,703,313	261,388,711	408,912,806	108,104,924	300,807,883	26%
Revenues Less Expenses	136,971,612	154,196,138		136,045,464		
		Approved FTE	Budget	As of 1-1-26		
		Total	786	791		
		Filled	711	716		
		Vacant	75	75		

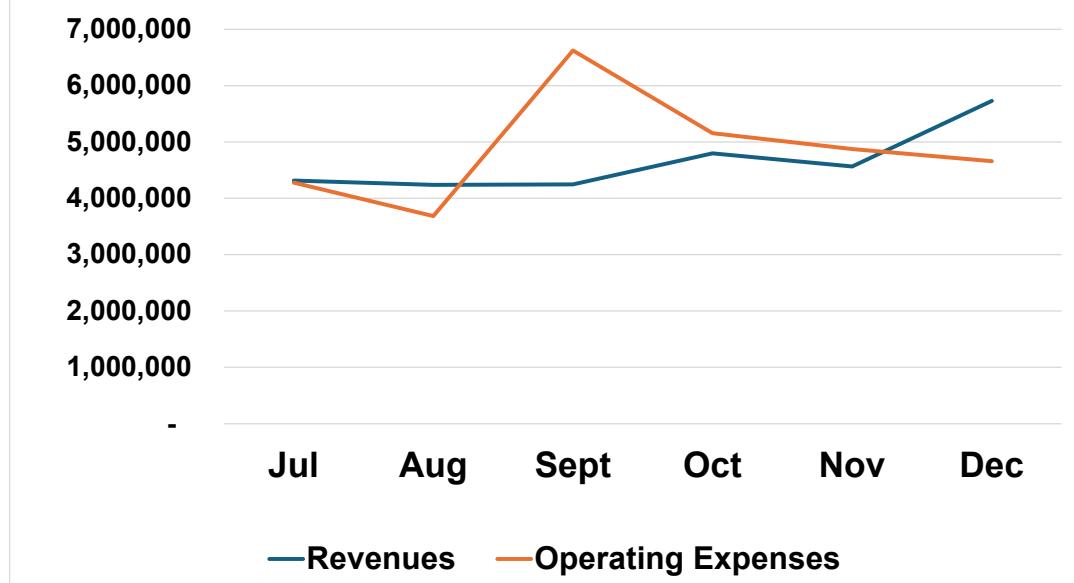
FY25-26 Actuals by Month



Clackamas County - Human Resources
FY25-26 July - December Revenue & Expenses
12-31-25 (as of 02-03-26)

Category	FY24-25		FY25-26			Compare to 50%
	July-Dec Actuals	FY24-25 Actuals	Budget	July-Dec Actuals	Variance	
Revenues						
Beginning Fund Balance	39,133,384	39,133,384	36,464,946	36,590,021	125,075	100%
Charges, Fees, License, Permits	6,133,099	12,099,839	12,501,349	6,437,629	(6,063,721)	51%
All Other Revenue Resources	17,844,715	37,937,455	37,309,986	20,310,018	(16,999,968)	54%
Other Interfund Transfers	2,696,590	2,696,590	621,254		(621,254)	0%
General Fund Support	225,782	802,285	2,298,576	1,149,288	(1,149,288)	50%
Revenue Subtotal	66,033,569	92,669,552	89,196,110	64,486,956	(24,709,155)	72%
Expenses						
Personnel Services	3,744,919	8,913,330	10,247,723	4,233,129	6,014,594	41%
Materials and Services	21,925,248	44,469,611	47,285,020	25,046,431	22,238,590	53%
Operating Subtotal	25,670,167	53,382,941	57,532,743	29,279,559	28,253,184	51%
Transfers	2,696,590	2,696,590	621,254		621,254	0%
Contingency			23,999,962		23,999,962	0%
Non-Operating Subtotal	2,696,590	2,696,590	24,621,216		24,621,216	0%
Reserve for Future Expenditures			7,042,151		7,042,151	0%
Non-Spendable Subtotal			7,042,151		7,042,151	0%
Total Expenses	28,366,757	56,079,531	89,196,110	29,279,559	59,916,551	33%
Revenues Less Expenses	37,666,812	36,590,021		35,207,397		
	Approved FTE		Budget	As of 1-1-26		
			Total	50		
			Filled	47		
			Vacant	3		

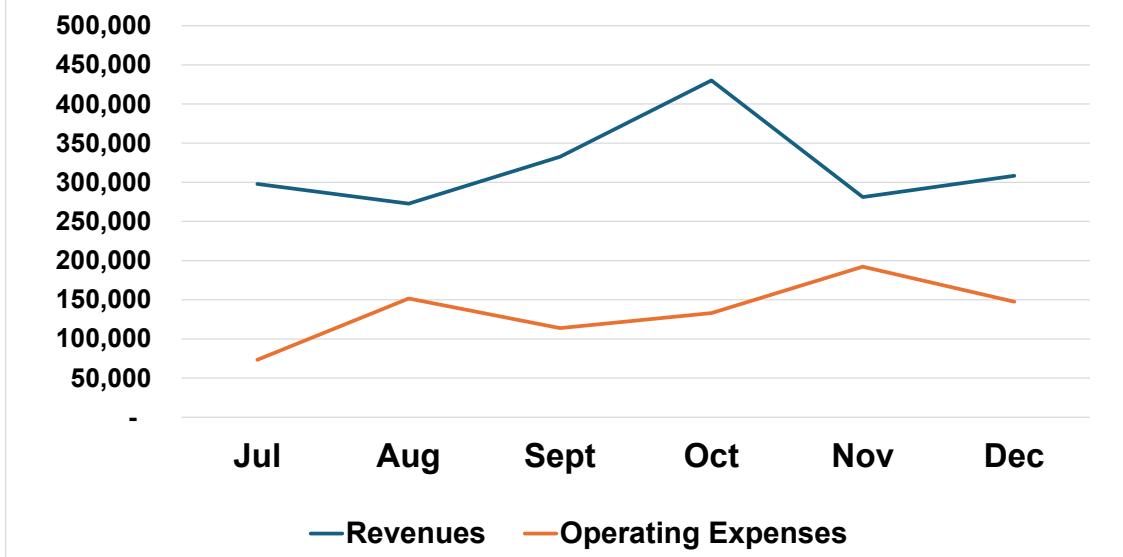
FY25-26 Actuals by Month



Clackamas County - Justice Court
FY25-26 July - December Revenue & Expenses
12-31-25 (as of 02-03-26)

Category	FY24-25		FY25-26			Compare to 50%
	July-Dec Actuals	FY24-25 Actuals	Budget	July-Dec Actuals	Variance	
Revenues						
Beginning Fund Balance	365,000	365,000	300,000	300,000	-	100%
Charges, Fees, License, Permits	1,625,079	3,570,210	3,050,000	1,886,623	(1,163,377)	62%
All Other Revenue Resources	42,380	126,655	75,000	36,184	(38,816)	48%
Other Interfund Transfers		40,924				
General Fund Support	7,969	7,969				
Revenue Subtotal	2,040,428	4,110,758	3,425,000	2,222,807	(1,202,193)	65%
Expenses						
Personnel Services	314,412	745,169	963,519	334,737	628,782	35%
Materials and Services	435,406	893,586	907,043	476,710	430,333	53%
Operating Subtotal	749,818	1,638,754	1,870,563	811,447	1,059,115	43%
Special Payments	89,880	1,009,361	1,300,000	1,079	1,298,921	0%
Non-Operating Subtotal	89,880	1,009,361	1,300,000	1,079	1,298,921	0%
Unapp. Ending Fund Bal			254,437		254,437	0%
Non-Spendable Subtotal			254,437		254,437	0%
Total Expenses	839,698	2,648,115	3,425,000	812,527	2,612,473	24%
Revenues Less Expenses	1,200,730	1,462,643		1,410,280		
	Approved FTE		Budget	As of 1-1-26		
	Total		7	8		
	Filled		6	7		
	Vacant		1	1		

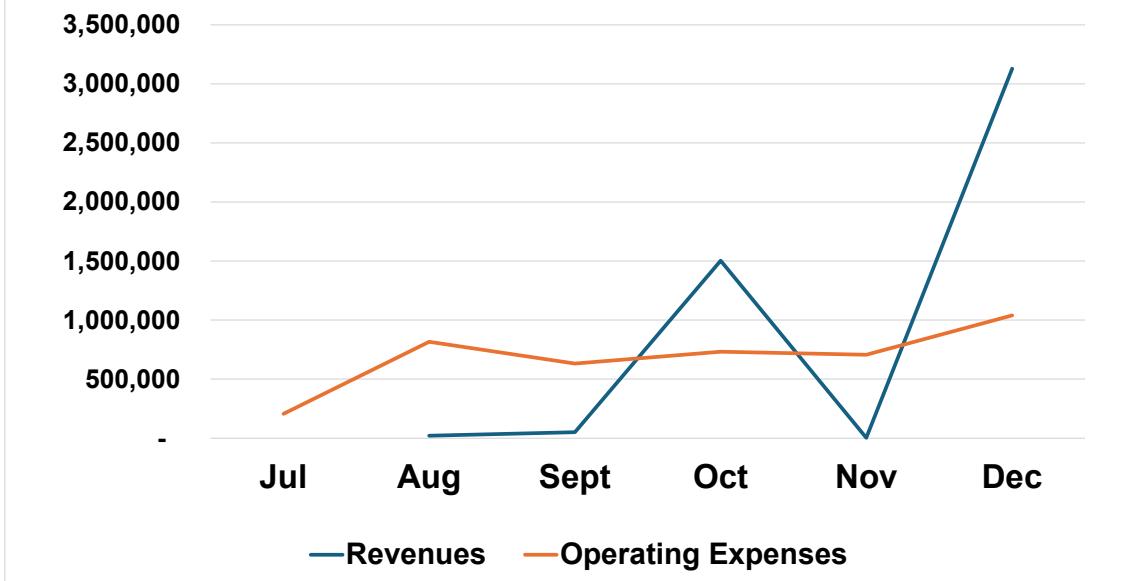
FY25-26 Actuals by Month



Clackamas County - Juvenile
FY25-26 July - December Revenue & Expenses
12-31-25 (as of 02-03-26)

Category	FY24-25		FY25-26			Compare to 50%
	July-Dec Actuals	FY24-25 Actuals	Budget	July-Dec Actuals	Variance	
Revenues						
Beginning Fund Balance	2,268	2,268				
Federal, State, Local, All Other	778,581	2,178,983	2,345,927	212,948	(2,132,979)	9%
All Other Revenue Resources	2,222	60,756	205,230	47	(205,183)	0%
Other Interfund Transfers		133,119	125,379		(125,379)	0%
General Fund Support	1,470,446	7,669,769	8,986,642	4,493,321	(4,493,321)	50%
Revenue Subtotal	2,253,516	10,044,894	11,663,178	4,706,316	(6,956,862)	40%
Expenses						
Personnel Services	2,702,378	6,297,850	6,835,507	2,850,717	3,984,790	42%
Materials and Services	1,463,284	3,615,334	4,827,671	1,280,825	3,546,846	27%
Capital Outlay	57,468	131,710				
Operating Subtotal	4,223,130	10,044,894	11,663,178	4,131,542	7,531,636	35%
Total Expenses	4,223,130	10,044,894	11,663,178	4,131,542	7,531,636	35%
Revenues Less Expenses	(1,969,614)	(0)		574,774		
	Approved FTE		Budget	As of 1-1-26		
			Total	39	39	
			Filled	36	36	
			Vacant	4	4	

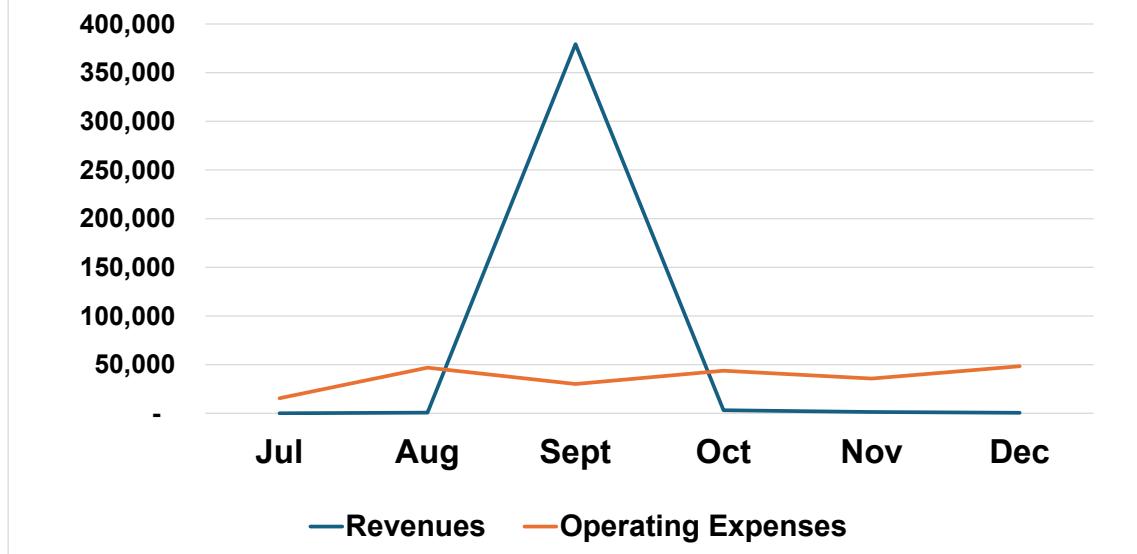
FY25-26 Actuals by Month



Clackamas County - Law Library
 FY25-26 July - December Revenue & Expenses
 12-31-25 (as of 02-03-26)

Category	FY24-25		FY25-26			Compare to 50%
	July-Dec Actuals	FY24-25 Actuals	Budget	July-Dec Actuals	Variance	
Revenues						
Beginning Fund Balance	225,564	225,564	147,554	143,093	(4,461)	97%
Charges, Fees, License, Permits	360,869	362,241	407,820	379,164	(28,656)	93%
All Other Revenue Resources	7,756	15,928	16,000	5,744	(10,256)	36%
General Fund Support	6,011	6,011				
Revenue Subtotal	600,199	609,743	571,374	528,000	(43,374)	92%
Expenses						
Personnel Services	126,065	295,490	333,060	140,285	192,776	42%
Materials and Services	81,382	171,160	188,313	79,899	108,414	42%
Operating Subtotal	207,446	466,650	521,374	220,183	301,190	42%
Contingency			50,000		50,000	0%
Non-Operating Subtotal	-	-	50,000	-	50,000	0%
Total Expenses	207,446	466,650	571,374	220,183	351,190	39%
Revenues Less Expenses	392,753	143,093		307,817		
	Approved FTE		Budget	As of 1-1-26		
	Total		2	2		
	Filled		2	2		
	Vacant					

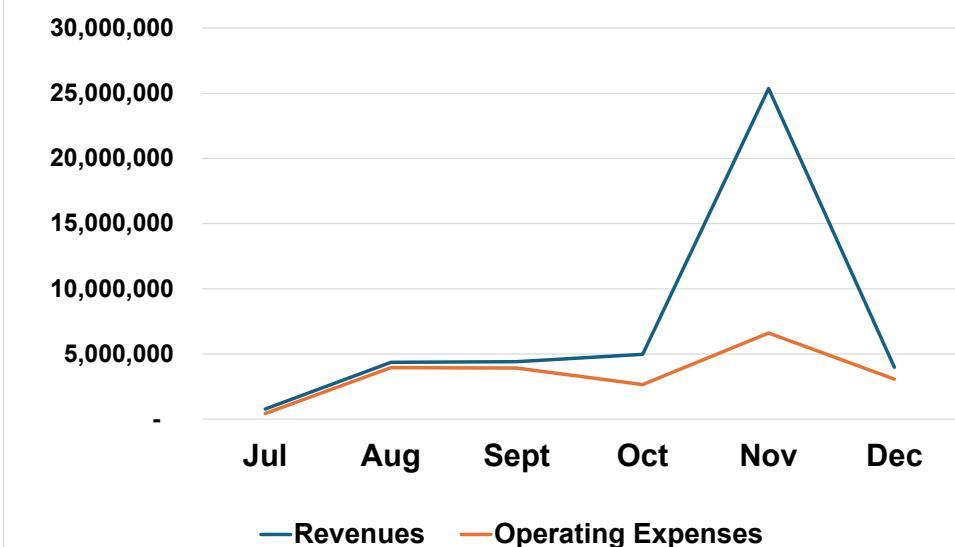
FY25-26 Actuals by Month



Clackamas County - Misc. and Pass-Thru
FY25-26 July - December Revenue & Expenses
12-31-25 (as of 02-03-26)

Category	FY24-25		FY25-26			Compare to 50%
	July-Dec Actuals	FY24-25 Actuals	Budget	July-Dec Actuals	Variance	
Revenues						
Beginning Fund Balance	23,011,526	23,011,526	22,672,066	22,672,066	-	100%
Taxes	22,677,642	24,510,168	25,178,827	23,511,960	(1,666,867)	93%
Federal, State, Local	157,528	4,235,920	10,719,925	1,606,855	(9,113,070)	15%
Charges, Fees, License, Permits	2,059,639	4,984,837	5,887,063	1,976,466	(3,910,597)	34%
Revenue from Bonds & Other Debts			1,856,423		(1,856,423)	0%
All Other Revenue Resources	15,274,848	39,074,866	41,848,388	16,042,781	(25,805,607)	38%
Other Interfund Transfers	256,560	615,745	632,000	729,737	97,737	115%
Revenue Subtotal	63,437,744	96,433,061	108,794,692	66,539,865	(42,254,827)	61%
Expenses						
Personnel Services	14,991,715	36,059,205	37,287,172	14,909,253	22,377,918	40%
Materials and Services	215,537	2,205,790	2,379,064	2,698,197	(319,133)	113%
Capital Outlay	-	3,968,186	13,272,000	3,040,994	10,231,006	23%
Operating Subtotal	15,207,252	42,233,181	52,938,236	20,648,444	32,289,792	39%
Debt Service						
Special Payments	23,035,683	28,230,444	30,244,889	22,100,790	8,144,099	73%
Transfers	613,902	2,191,374	5,483,304	323,403	5,159,901	6%
Contingency			12,712,667		12,712,667	0%
Non-Operating Subtotal	23,649,585	30,421,817	48,440,860	22,424,193	26,016,667	46%
Reserve for Future Expenditures			7,415,597		7,415,597	0%
Non-Spendable Subtotal			7,415,597		7,415,597	0%
Total Expenses	38,856,837	72,654,999	108,794,693	43,072,637	65,722,056	40%
Revenues Less Expenses	24,580,907	23,778,063		23,467,229		
		Approved FTE	Budget	As of 1-1-26		
		Total	-	-		
		Filled	-	-		
		Vacant	-	-		

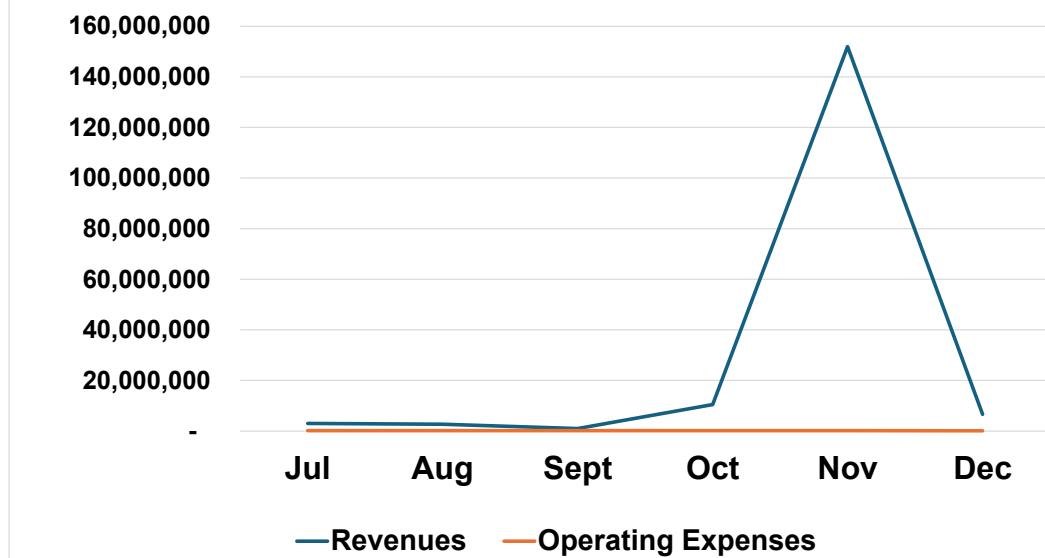
FY25-26 Actuals by Month



Clackamas County - Non-D
FY25-26 July - December Revenue & Expenses
12-31-25 (as of 02-03-26)

Category	FY24-25		FY25-26			Compare to 50%
	July-Dec Actuals	FY24-25 Actuals	Budget	July-Dec Actuals	Variance	
Revenues						
Beginning Fund Balance	100,484,996	100,484,996	112,762,978	110,953,344	(1,809,634)	98%
Taxes	158,373,202	171,171,237	178,381,225	164,021,423	(14,359,802)	92%
Federal, State, Local, All Other	1,943,300	6,493,615	35,073,038	1,825,251	(33,247,787)	5%
Charges, Fees, License, Permits	648	3,028		1,923	1,923	
All Other Revenue Resources	6,338,227	10,885,608	11,241,109	7,199,056	(4,042,053)	64%
Other Interfund Transfers	372,328	1,915,157	1,914,394	344,497	(1,569,897)	18%
General Fund Support	2,458,939	4,917,877	4,892,087	2,446,044	(2,446,044)	50%
Revenue Subtotal	269,971,640	295,871,517	344,264,835	286,791,537	(57,473,298)	83%
Expenses						
Materials and Services	762,209	1,549,458	29,409,158	1,078,338	28,330,821	4%
Operating Subtotal	762,209	1,549,458	29,409,158	1,078,338	28,330,821	4%
Debt Service	1,669,425	15,547,163	15,795,300	1,554,950	14,240,350	10%
Special Payments		139,686	15,002,688		15,002,688	0%
Transfers	37,130,073	167,681,867	181,146,323	90,671,072	90,475,252	50%
Contingency			21,941,596		21,941,596	0%
Non-Operating Subtotal	38,799,498	183,368,716	233,885,907	185,018,807	48,867,100	79%
Reserve for Future Expenditures			19,450,000		19,450,000	0%
Unapp. Ending Fund Bal			61,519,770		61,519,770	0%
Non-Spendable Subtotal			80,969,770		80,969,770	0%
Total Expenses	39,561,707	184,918,174	344,264,835	186,097,145	158,167,690	54%
Revenues Less Expenses	230,409,933	110,953,344		100,694,392		
		Approved FTE	Budget	As of 1-1-26		
		Total				
		Filled				
		Vacant				

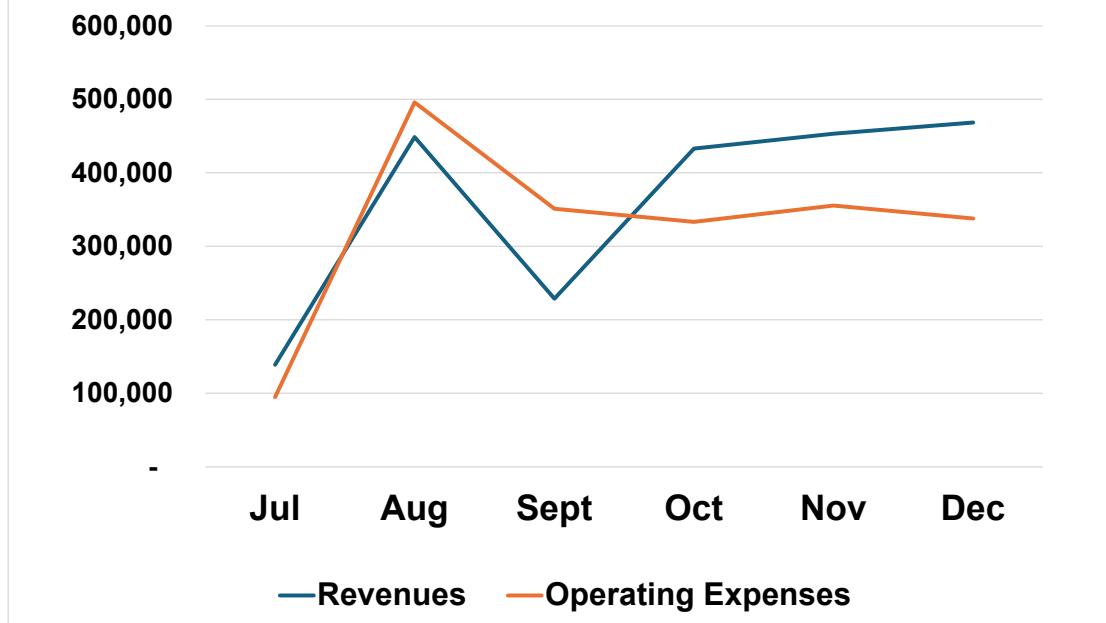
FY25-26 Actuals by Month



Clackamas County - Public & Government Affairs
 FY25-26 July - December Revenue & Expenses
 12-31-25 (as of 02-03-26)

Category	FY24-25		FY25-26			
	July-Dec Actuals	FY24-25 Actuals	Budget	July-Dec Actuals	Variance	Compare to 50%
Revenues						
Charges, Fees, License, Permits	885,373	1,675,652	1,740,571	929,794	(810,777)	53%
All Other Revenue Resources	604,232	2,094,164	2,326,893	856,386	(1,470,507)	37%
General Fund Support	110,091	412,515	769,600	384,800	(384,800)	50%
Revenue Subtotal	1,600,217	4,563,468	4,837,064	2,170,980	(2,666,084)	45%
Expenses						
Personnel Services	1,448,588	3,631,987	4,216,453	1,775,969	2,440,484	42%
Materials and Services	181,569	560,204	606,111	193,346	412,765	32%
Operating Subtotal	1,630,157	4,192,191	4,822,564	1,969,316	2,853,249	41%
Special Payments	2,354	295,028	14,500	3,949	10,551	27%
Non-Operating Subtotal	2,354	295,028	14,500	3,949	10,551	27%
Total Expenses	1,632,512	4,487,219	4,837,064	1,973,264	2,863,800	41%
Revenues Less Expenses	(32,295)	76,249		197,716		
		Approved FTE	Budget	As of 1-1-26		
		Total	23	23		
		Filled	21	19		
		Vacant	2	4		

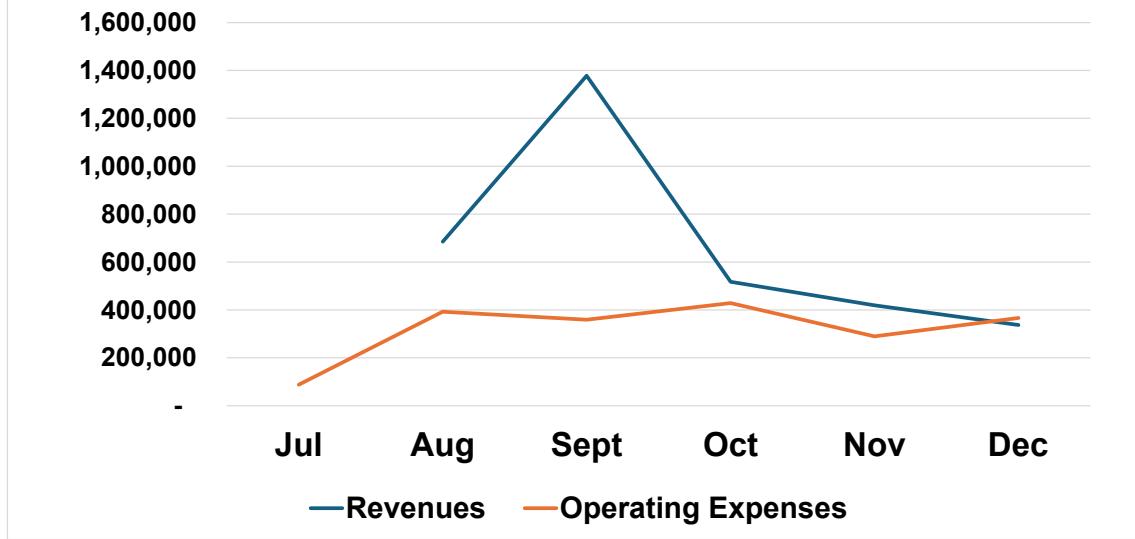
FY25-26 Actuals by Month



Clackamas County GF - Tourism
 FY25-26 July - December Revenue & Expenses
 12-31-25 (as of 02-03-26)

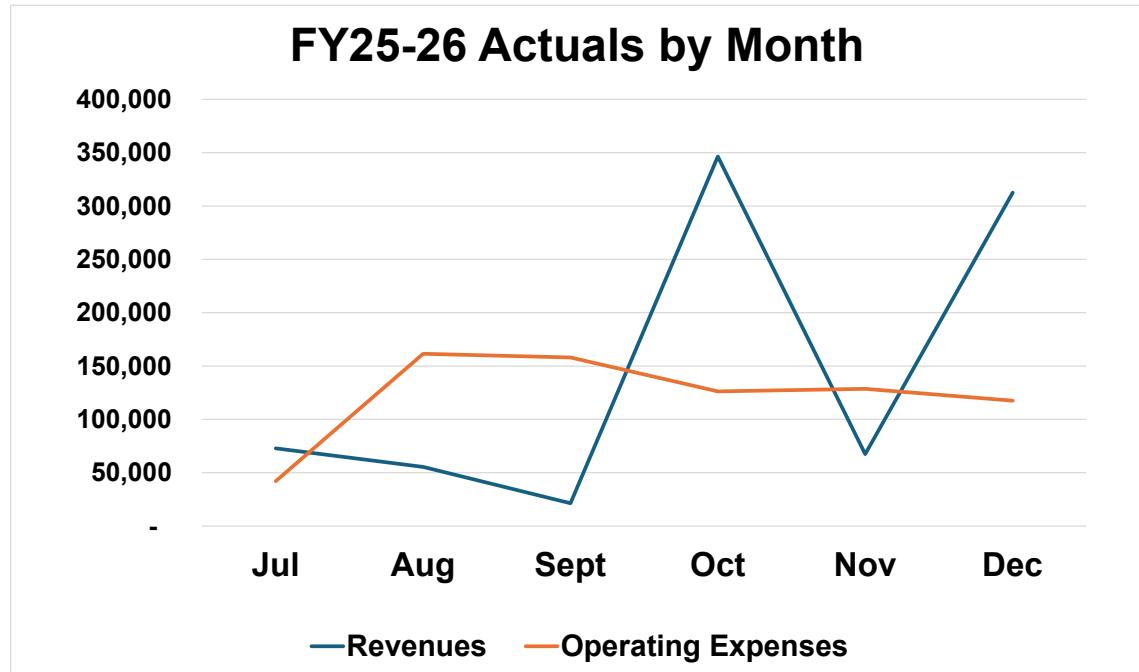
Category	FY24-25		FY25-26			Compare to 50%
	July-Dec Actuals	FY24-25 Actuals	Budget	July-Dec Actuals	Variance	
Revenues						
Beginning Fund Balance	8,658,139	8,658,139	9,296,652	9,296,652		100%
Federal, State, Local, All Other	577,743	577,743	570,000	693,225	123,225	122%
All Other Revenue Resources	2,662,473	5,834,690	5,550,000	2,644,082	(2,905,918)	48%
Revenue Subtotal	11,898,354	15,070,572	15,416,651	12,633,959	(2,782,692)	82%
Expenses						
Personnel Services	624,346	1,466,877	1,647,993	670,168	977,825	41%
Materials and Services	1,204,199	2,646,714	6,768,658	1,255,674	5,512,985	19%
Operating Subtotal	1,828,546	4,113,591	8,416,651	1,925,842	6,490,810	23%
Special Payments	80,555	455,087	2,000,000	74,339	1,925,661	4%
Contingency			5,000,000		5,000,000	0%
Non-Operating Subtotal	80,555	455,087	7,000,000	74,339	6,925,661	1%
Total Expenses	1,909,100	4,568,678	15,416,651	2,000,181	13,416,470	13%
Revenues Less Expenses	9,989,254	10,501,894		10,633,778		
	Approved FTE		Budget	As of 1-1-26		
	Total		10	10		
	Filled		9	9		
	Vacant		1	1		

FY25-26 Actuals by Month



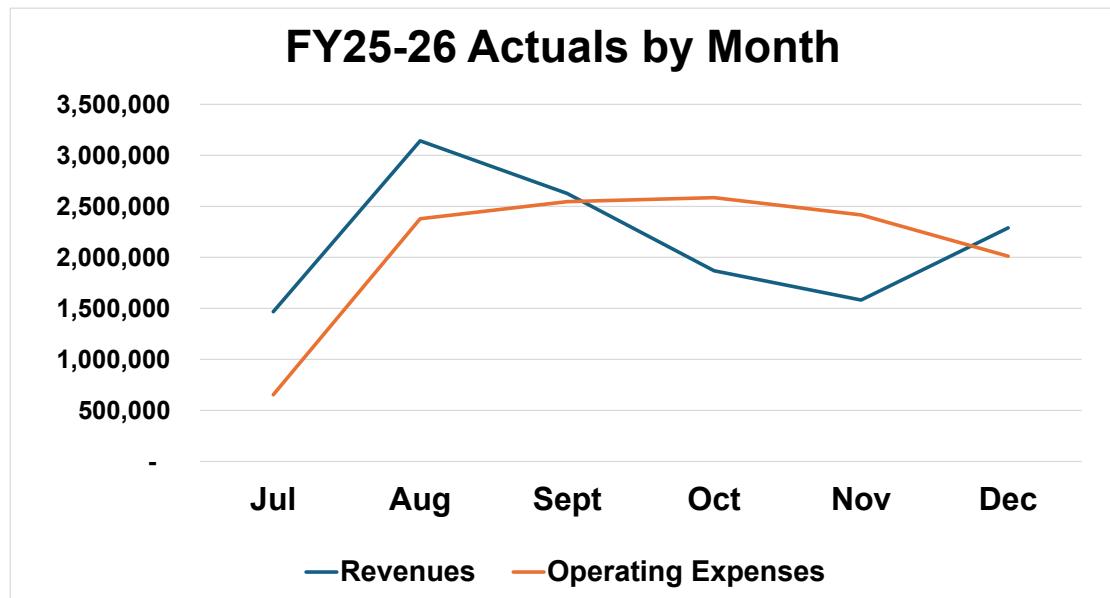
Clackamas County - County Treasurer's Office
 FY25-26 July - December Revenue & Expenses
 12-31-25 (as of 02-03-26)

Category	FY24-25		FY25-26			Compare to 50%
	July-Dec Actuals	FY24-25 Actuals	Budget	July-Dec Actuals	Variance	
Revenues						
Charges, Fees, License, Permits	433,004	920,136	586,305	346,943	(239,362)	59%
General Fund Support	216,611	601,624	1,058,535	529,268	(529,268)	50%
Revenue Subtotal	649,615	1,521,760	1,644,840	876,211	(768,629)	53%
Expenses						
Personnel Services	534,723	1,261,340	1,329,269	582,063	747,206	44%
Materials and Services	131,649	260,420	315,571	152,041	163,530	48%
Operating Subtotal	666,373	1,521,760	1,644,840	734,104	910,736	45%
Total Expenses	666,373	1,521,760	1,644,840	734,104	910,736	45%
Revenues Less Expenses	(16,758)	0		142,106		
	Approved FTE		Budget	As of 1-1-26		
	Total		7	7		
	Filled		7	7		
	Vacant					



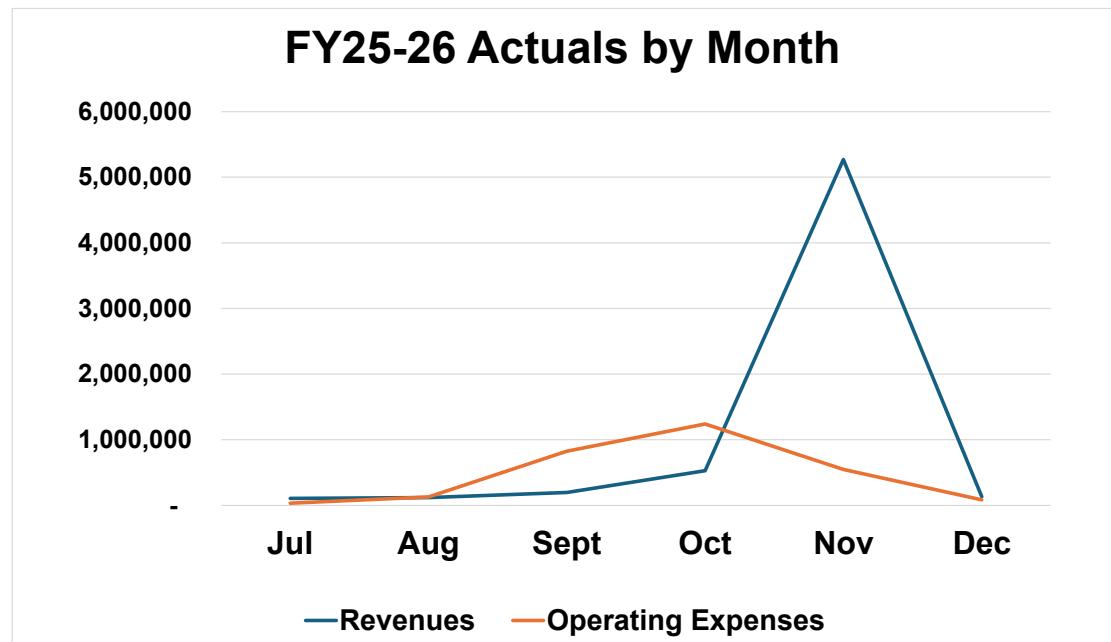
Clackamas County - Technology Services
FY25-26 July - December Revenue & Expenses
12-31-25 (as of 02-03-26)

Category	FY24-25		FY25-26			
	July-Dec Actuals	FY24-25 Actuals	Budget	July-Dec Actuals	Variance	Compare to 50%
Revenues						
Beginning Fund Balance	7,307,197	7,307,197	6,342,984	6,342,984	-	100%
Federal, State, Local, All Other Gifts	418,078	2,450,304	5,014,485	1,225,663	(3,788,822)	24%
Charges, Fees, License, Permits	11,987,958	23,029,319	21,769,965	11,558,550	(10,211,415)	53%
All Other Revenue Resources	179,805	430,184	452,800	193,430	(259,370)	43%
Revenue Subtotal	19,893,037	33,217,004	33,580,234	19,320,627	(14,259,607)	58%
Expenses						
Personnel Services	4,912,253	11,732,035	13,526,393	5,416,660	8,109,733	40%
Materials and Services	4,059,852	10,223,394	11,225,958	4,562,162	6,663,796	41%
Capital Outlay	860,389	2,709,062	6,136,110	2,615,397	3,520,713	43%
Operating Subtotal	9,832,494	24,664,492	30,888,461	12,594,219	18,294,242	41%
Special Payments	29,918	58,929	60,000	30,333	29,667	51%
Transfers		58,028	725,000		725,000	0%
Contingency						
Non-Operating Subtotal	29,918	116,957	785,000	30,333	754,667	4%
Reserve for Future Expenditures			1,906,773		1,906,773	0%
Non-Spendable Subtotal			1,906,773		1,906,773	0%
Total Expenses	9,862,412	24,781,449	33,580,234	12,624,553	20,955,681	38%
Revenues Less Expenses	10,030,625	8,435,555		6,696,075		
	Approved FTE		Budget	As of 1-1-26		
			Total	60	61	
			Filled	55	59	
			Vacant	5	2	



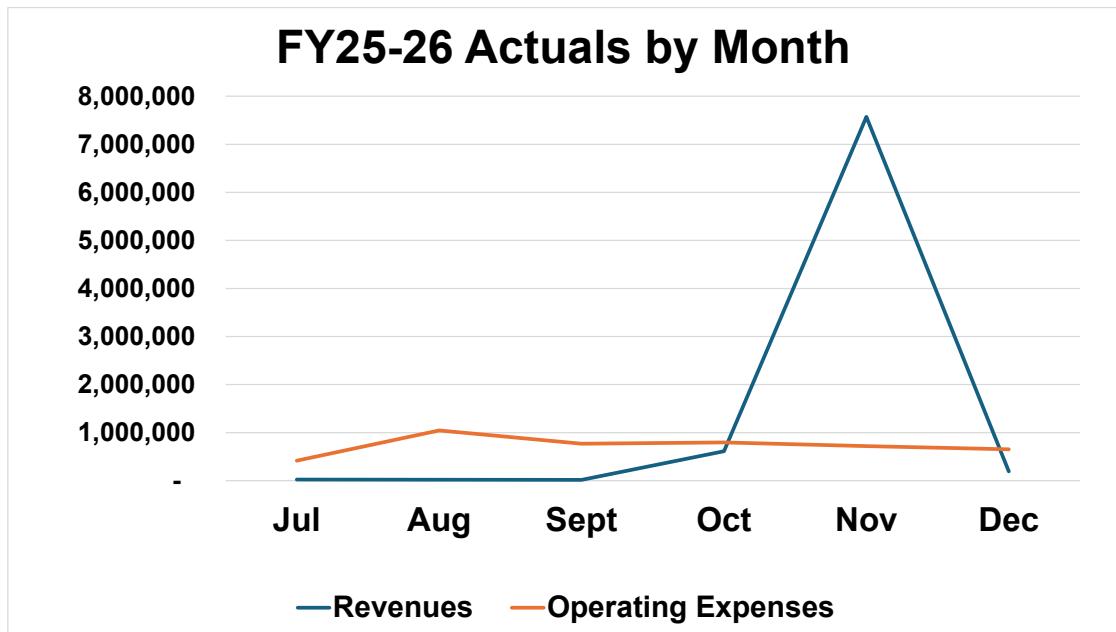
Clackamas County Development Agency (CCDA)
 FY25-26 July - December Revenue & Expenses
 12-31-25 (as of 02-03-26)

Category	FY24-25		FY25-26			Compare to 50%
	July-Dec Actuals	FY24-25 Actuals	Budget	July-Dec Actuals	Variance	
Revenues						
Beginning Fund Balance	25,201,922	25,194,207	25,227,200	26,792,294	1,565,094	106%
Taxes	5,465,629	5,904,883	5,744,000	5,609,750	(134,250)	98%
Federal, State, Local, All Other	214	1,125	1,000	446	(554)	45%
Charges, Fees, License, Permits	62,985	67,237	62,919	15,831	(47,088)	25%
All Other Revenue Resources	2,140,494	3,681,920	4,603,700	725,620	(3,878,080)	16%
Other Interfund Transfers	8,000,000	8,000,000	6,000,000		(6,000,000)	0%
Revenue Subtotal	40,871,244	42,849,373	41,638,819	33,143,941	(8,494,878)	80%
Expenses						
Materials and Services	487,897	968,716	1,721,604	456,589	1,265,014	27%
Capital Outlay	698,281	4,613,677	13,833,000	2,405,552	11,427,448	17%
Operating Subtotal	1,186,178	5,582,393	15,554,604	2,862,142	12,692,462	18%
Debt Service	328,264	1,300,639	1,303,000	148,304	1,154,696	11%
Special Payments	1,174,048	1,174,048	3,842,033		3,842,033	0%
Transfers	8,000,000	8,000,000	6,000,000		6,000,000	0%
Contingency			7,048,965		7,048,965	0%
Non-Operating Subtotal	9,502,312	10,474,687	18,193,998	148,304	18,045,694	1%
Reserve for Future Expenditures			7,890,217		7,890,217	0%
Non-Spendable Subtotal			7,890,217		7,890,217	0%
Total Expenses	10,688,489	16,057,080	41,638,819	3,010,445	38,628,373	7%
Revenues Less Expenses	30,182,755	26,792,294		30,133,495		
	Approved FTE		Budget	As of 1-1-26		
	Total		3	3		
	Filled		2	3		
	Vacant		1			



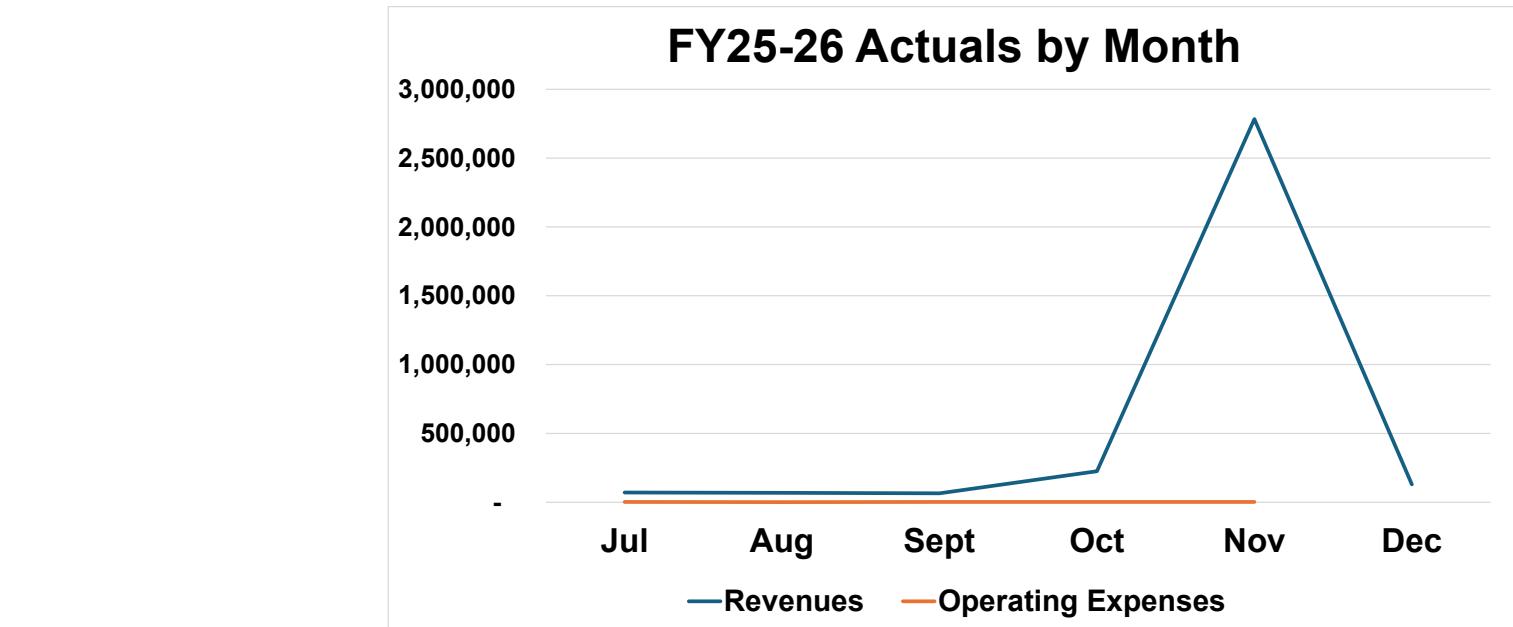
Enhanced Law Enforcement District (ELED)
FY25-26 July - December Revenue & Expenses
12-31-25 (as of 02-03-26)

Category	FY24-25		FY25-26			Compare to 50%
	July-Dec Actuals	FY24-25 Actuals	Budget	July-Dec Actuals	Variance	
Revenues						
Beginning Fund Balance	103,771	103,771				
Taxes	7,975,214	8,620,152	8,999,331	8,232,973	(766,358)	91%
Federal, State, Local, All Other		1,684	1,000	1	(999)	0%
All Other Revenue Resources	153,111	246,527	160,118	47,411	(112,707)	30%
General Fund Support		1,200,000	676,015	157,715	(518,300)	23%
Revenue Subtotal	8,232,097	10,172,134	9,836,464	8,438,100	(1,398,364)	86%
Expenses						
Materials and Services	4,768,891	9,971,455	9,656,604	4,396,600	5,260,004	46%
Capital Outlay	1,916	21,539		914	(914)	
Operating Subtotal	4,770,807	9,992,994	9,656,604	4,397,514	5,259,090	46%
Debt Service	9,570	179,140	179,860	4,930	174,930	3%
Non-Operating Subtotal	9,570	179,140	179,860	4,930	174,930	3%
Total Expenses	4,780,377	10,172,134	9,836,464	4,402,444	5,434,020	45%
Revenues Less Expenses	3,451,719	-		4,035,656		
	Approved FTE		Budget	As of 1-1-26		
	Total		36	36		
	Filled		36	32		
	Vacant		4			



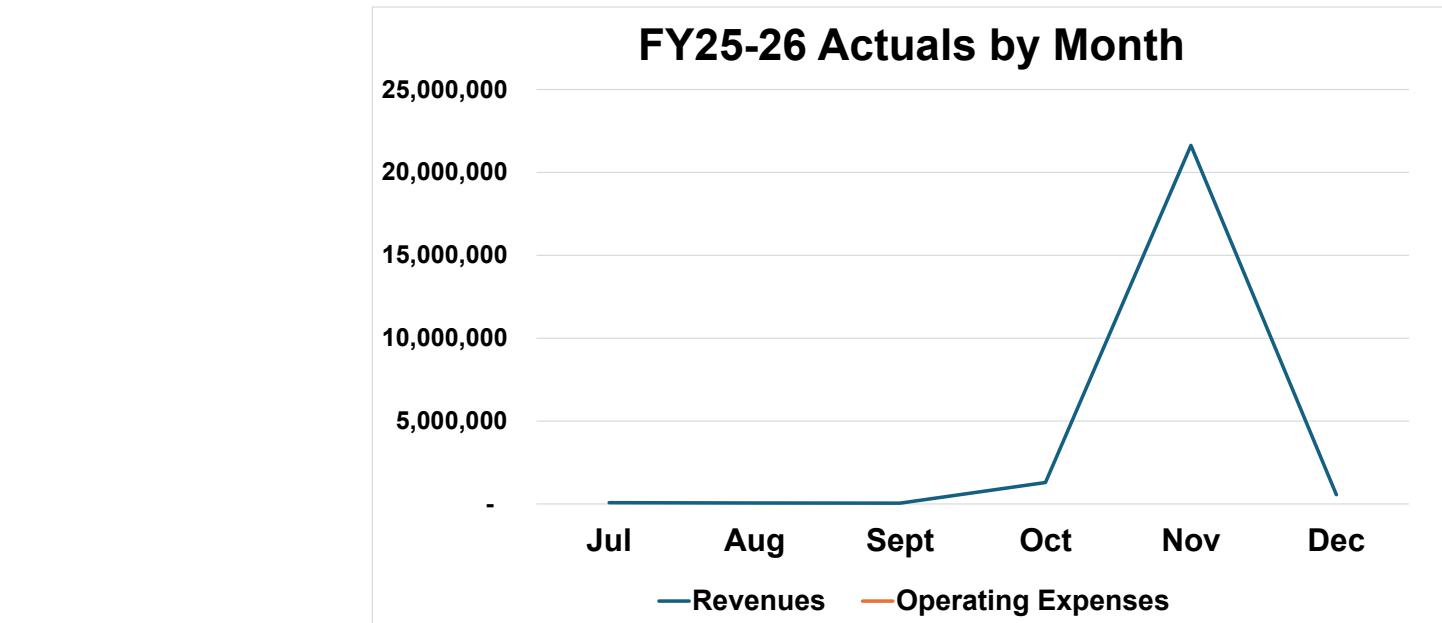
Extension and 4-H Service District (EX4H)
FY25-26 July - December Revenue & Expenses
12-31-25 (as of 02-03-26)

Category	FY24-25		FY25-26			Compare to 50%
	July-Dec Actuals	FY24-25 Actuals	Budget	July-Dec Actuals	Variance	
Revenues						
Beginning Fund Balance	13,719,752	13,719,752	15,142,104	15,711,699	569,595	104%
Taxes	2,856,948	3,087,810	3,164,498	2,962,700	(201,798)	94%
Federal, State, Local, All Other	188	555	250	215	(35)	86%
All Other Revenue Resources	382,655	759,443	400,000	379,869	(20,131)	95%
Revenue Subtotal	16,959,542	17,567,559	18,706,852	19,054,483	347,631	102%
Expenses						
Materials and Services	8,707	18,491	22,448	8,033	14,415	36%
Capital Outlay			11,500,000		11,500,000	0%
Operating Subtotal	8,707	18,491	11,522,448	8,033	11,514,415	0%
Debt Service						
Special Payments	33,864	1,837,369	2,350,868		2,350,868	0%
Contingency			4,833,536		4,833,536	0%
Non-Operating Subtotal	33,864	1,837,369	7,184,404	-	7,184,404	0%
Total Expenses	42,571	1,855,860	18,706,852	8,033	18,698,819	0%
Revenues Less Expenses	16,916,971	15,711,699		19,046,449		
	Approved FTE		Budget	As of 1-1-26		
	Total					
	Filled					
	Vacant					



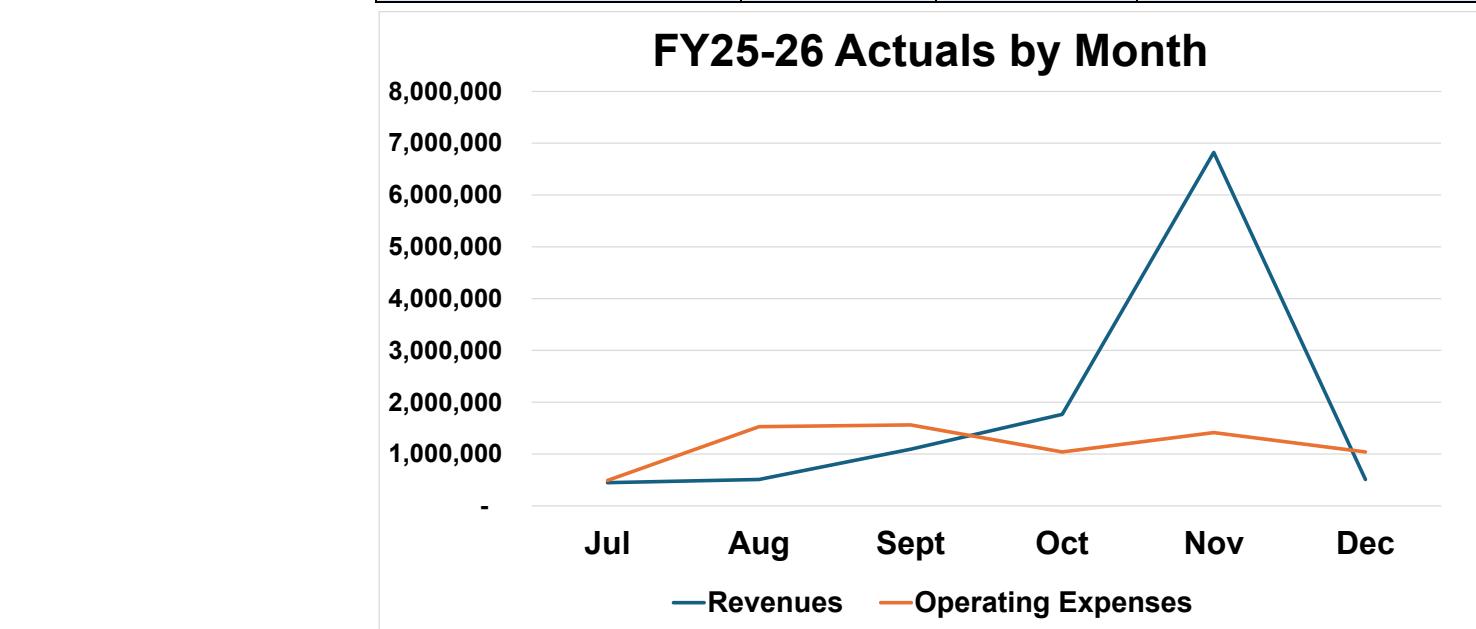
Clackamas County Library Services District (LBSD)
 FY25-26 July - December Revenue & Expenses
 12-31-25 (as of 02-03-26)

Category	FY24-25		FY25-26			
	July-Dec Actuals	FY24-25 Actuals	Budget	July-Dec Actuals	Variance	Compare to 50%
Revenues						
Beginning Fund Balance	699,959	699,959				
Taxes	22,677,642	24,510,168	25,178,827	23,511,960	(1,666,867)	93%
Federal, State, Local, All Other	72,542	85,604	66,800	40,480	(26,320)	61%
All Other Revenue Resources	98,220	122,577	1,013,200	107,837	(905,363)	11%
Revenue Subtotal	23,548,363	25,418,309	26,258,827	23,660,278	(2,598,549)	90%
Expenses						
Special Payments	22,115,417	25,418,309	26,258,827	21,195,999	5,062,828	81%
Non-Operating Subtotal	22,115,417	25,418,309	26,258,827	21,195,999	5,062,828	81%
Total Expenses	22,115,417	25,418,309	26,258,827	21,195,999	5,062,828	81%
Revenues Less Expenses	1,432,946	-		2,464,279		
		Approved FTE	Budget	As of 1-1-26		
		Total				
		Filled				
		Vacant				



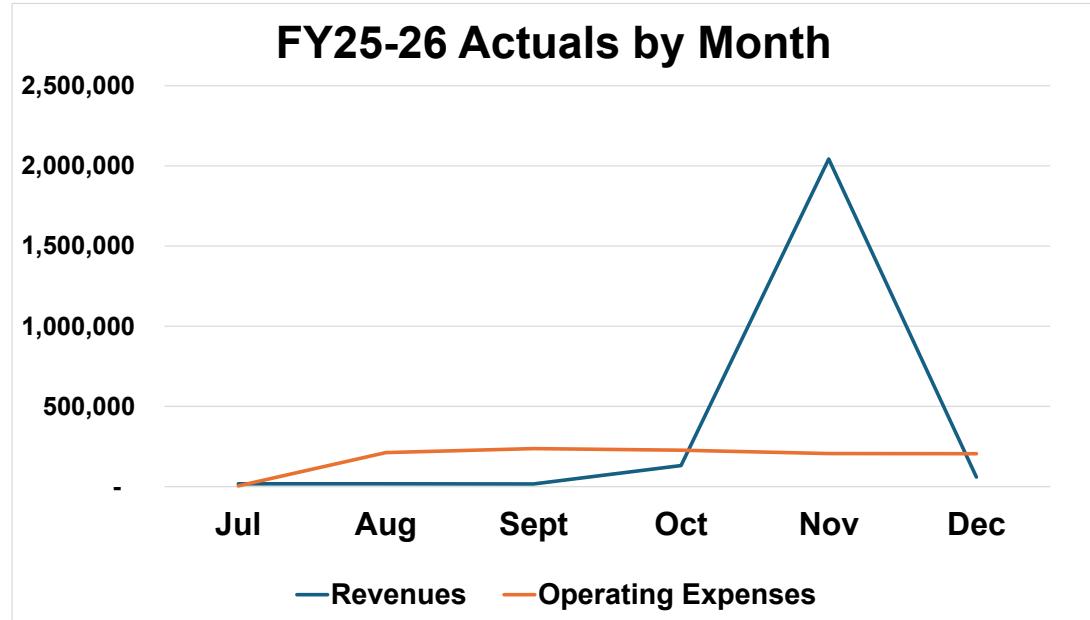
North Clackamas Parks and Recreation District (NCPR)
FY25-26 July - December Revenue & Expenses
12-31-25 (as of 02-03-26)

Category	FY24-25		FY25-26			Compare to 50%
	July-Dec Actuals	FY24-25 Actuals	Budget	July-Dec Actuals	Variance	
Revenues						
Beginning Fund Balance	33,345,372	33,345,372	25,769,580	27,576,635	1,807,055	107%
Taxes	6,774,215	7,322,188	7,570,000	6,977,770	(592,230)	92%
Federal, State, Local, All Other Gifts	136,139	910,676	1,130,700	1,078,124	(52,576)	95%
Charges, Fees, License, Permits	2,496,808	4,339,337	3,955,733	1,595,354	(2,360,379)	40%
All Other Revenue Resources	6,857,483	8,336,854	1,427,728	711,138	(716,590)	50%
Other Interfund Transfers	4,488,562	10,341,784	2,964,427	780,946	(2,183,481)	26%
Revenue Subtotal	54,098,579	64,596,211	42,818,168	38,719,967	(4,098,201)	90%
Expenses						
Materials and Services	5,079,512	11,060,575	11,769,583	4,734,507	7,035,075	40%
Capital Outlay	4,971,115	15,617,217	6,674,106	2,332,067	4,342,039	35%
Operating Subtotal	10,050,627	26,677,792	18,443,689	7,066,574	11,377,114	38%
Transfers	4,488,562	10,341,784	2,964,427	780,946	2,183,481	26%
Contingency			13,684,151		13,684,151	0%
Non-Operating Subtotal	4,488,562	10,341,784	16,648,578	780,946	15,867,632	5%
Reserve for Future Expenditures			7,725,901		7,725,901	0%
Non-Spendable Subtotal			7,725,901		7,725,901	0%
Total Expenses	14,539,189	37,019,576	42,818,168	7,847,520	34,970,647	18%
Revenues Less Expenses	39,559,390	27,576,635		30,872,447		
		Approved FTE	Budget	As of 1-1-26		
		Total	43	43		
		Filled	34	36		
		Vacant	9	7		



Clackamas County Service Lighting District No. 5 (SDN5)
 FY25-26 July - December Revenue & Expenses
 12-31-25 (as of 02-03-26)

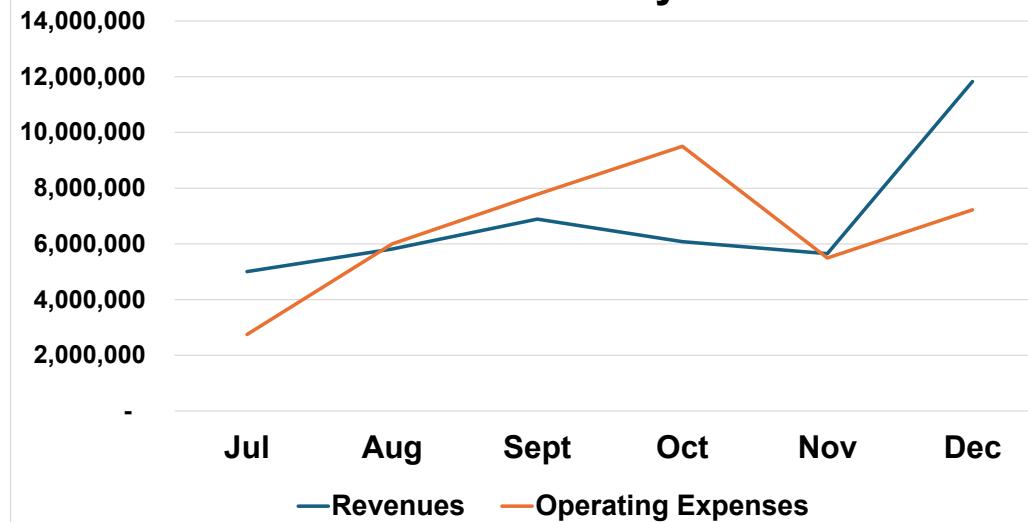
Category	FY24-25		FY25-26			
	July-Dec Actuals	FY24-25 Actuals	Budget	July-Dec Actuals	Variance	Compare to 50%
Revenues						
Beginning Fund Balance	3,157,152	3,157,152	2,717,568	2,786,638	69,070	103%
Charges, Fees, License, Permits	2,120,544	2,289,417	2,266,310	2,220,082	(46,228)	98%
All Other Revenue Resources	84,097	174,484	151,000	65,762	(85,238)	44%
Revenue Subtotal	5,361,793	5,621,054	5,134,878	5,072,482	(62,396)	99%
Expenses						
Materials and Services	1,064,299	2,568,824	2,786,145	1,090,052	1,696,093	39%
Operating Subtotal	1,064,299	2,568,824	2,786,145	1,090,052	1,696,093	39%
Debt Service						
Special Payments	265,591	265,591	82,400		82,400	0%
Contingency			574,000		574,000	0%
Non-Operating Subtotal	265,591	265,591	656,400	-	656,400	0%
Reserve for Future Expenditures			1,692,333		1,692,333	0%
Non-Spendable Subtotal			1,692,333		1,692,333	0%
Total Expenses	1,329,890	2,834,416	5,134,878	1,090,052	4,044,826	21%
Revenues Less Expenses	4,031,903	2,786,638			3,982,430	
		Approved FTE	Budget	As of 1-1-26		
		Total				
		Filled				
		Vacant				



Clackamas Water Environment Services (WES)
FY25-26 July - December Revenue & Expenses
12-31-25 (as of 02-03-26)

Category	FY24-25		FY25-26			Compare to 50%
	July-Dec Actuals	FY24-25 Actuals	Budget	July-Dec Actuals	Variance	
Revenues						
Beginning Fund Balance	184,492,936	184,492,936	142,044,156	140,351,252	(1,692,904)	99%
Federal, State, Local, All Other	4,215	1,243,915	3,018,998	-	(3,018,998)	0%
Charges, Fees, License, Permits	28,202,204	59,383,618	64,109,200	29,896,668	(34,212,532)	47%
Revenue from Bonds & Other Debts		626,314				
All Other Revenue Resources	3,885,164	7,464,801	5,797,450	3,546,879	(2,250,571)	61%
Other Interfund Transfers	12,095,187	35,764,976	32,613,659	7,822,276	(24,791,383)	24%
Revenue Subtotal	228,679,706	288,976,560	247,583,463	181,617,075	(65,966,388)	73%
Expenses						
Materials and Services	17,426,413	31,362,465	33,597,475	17,461,053	16,136,422	52%
Capital Outlay	42,118,251	67,274,294	51,478,350	21,283,205	30,195,145	41%
Operating Subtotal	59,544,664	98,636,760	85,075,825	38,744,259	46,331,566	46%
Debt Service	7,728,880	12,956,021	13,073,584	7,833,092	5,240,492	60%
Special Payments	452,253	1,267,551	3,064,200	484,543	2,579,657	16%
Transfers	12,095,187	35,764,976	32,613,659	7,822,276	24,791,383	24%
Contingency			18,469,600		18,469,600	0%
Non-Operating Subtotal	20,276,319	49,988,549	67,221,043	16,139,910	51,081,133	24%
Reserve for Future Expenditures		95,286,595			95,286,595	0%
Non-Spendable Subtotal		95,286,595			95,286,595	0%
Total Expenses	79,820,983	148,625,308	247,583,463	54,884,168	192,699,295	22%
Revenues Less Expenses	148,858,724	140,351,252		126,732,906		
		Approved FTE	Budget	As of 1-1-26		
		Total	121	121		
		Filled	114	114		
		Vacant	7	7		

FY25-26 Actuals by Month



FY25-26 FTE Count by Department

As of December 1, 2025, not including Temporary positions

Department Name	Total Positions	Filled Count	Filled %	Vacant Count	Vacant %
10 Assessment & Taxation	61.0	58.0	95%	3.0	5%
12 County Administration	25.7	24.7	96%	1.0	4%
13 County Clerk	22.0	21.0	95%	1.0	5%
14 County Counsel	14.0	14.0	100%	-	0%
15 Finance	104.3	96.7	93%	7.6	7%
16 Human Resources (HR)	55.5	53.5	96%	2.0	4%
17 Public & Government Affairs (PGA)	23.0	20.0	87%	3.0	13%
18 Technology Services (TS)	61.5	57.5	93%	4.0	7%
19 Treasurer's Office	7.0	7.0	100%	-	0%
20 Clackamas 911 (CCOM)	57.0	54.0	95%	3.0	5%
21 Sheriff's Office (CCSO)	571.0	511.0	89%	60.0	11%
23 Disaster Management	16.0	15.0	94%	1.0	6%
24 District Attorney (DA)	96.7	95.7	99%	1.0	1%
25 Justice Court	8.0	6.0	75%	2.0	25%
26 Juvenile Department	39.0	37.5	96%	1.5	4%
27 Law Library	2.3	2.3	100%	-	0%
30 Transportation & Development (DTD)	171.5	157.5	92%	14.0	8%
40 Health, Housing & Human Services (H3S)	826.0	744.6	90%	81.4	10%
50 Transportation & Development (DTD)	66.7	60.7	91%	6.0	9%
60 Transportation & Development (DTD)	104.0	98.0	94%	6.0	6%
80 Misc/Pass-Through	202.8	184.0	91%	18.8	9%
Total	2,534.9	2,318.6		216.3	

Sheriff's Operations FTE Count by Fund

Sheriff's Office By Fund	Total Positions	Filled Count	Filled %	Vacant Count	Vacant %
100 General Fund	479.0	430.0	90%	49.0	10%
206 Sheriff's Operating Levy	92.0	81.0	88%	11.0	12%
100 General Fund Misc Pass Through-ELED	36.0	31.0	86%	5.0	14%
Total	607.0	542.0		65.0	

General Fund Forecast FY25-26 through FY54-55

As of 02-04-2026

	Unaudited FY24-25	Yr 1 FY 25-26	Yr 2 FY 26-27	Yr 3 FY 27-28	Yr 4 FY 28-29	Yr 5 FY 29-30	Yr 15 FY 39-40	Yr 16 FY 40-41	Yr 20 FY 44-45	Yr 23 FY 47-48	Yr 24 FY 48-49	Yr 30 FY 54-55
Beginning Fund Balance	98,967,746	108,741,742	111,300,959	99,786,817	90,428,515	81,065,590	70,225,200	69,361,819	67,070,621	76,600,124	83,400,867	158,378,792
Taxes	165,394,122	172,675,000	179,990,250	185,590,524	193,287,466	201,116,722	296,507,025	306,721,090	358,424,522	402,887,909	418,910,225	529,436,882
Federal, State, Local, All Other Gifts & Donations	25,706,940	28,818,930	28,839,426	28,481,609	29,010,325	28,642,612	29,068,285	29,706,953	30,164,051	30,419,037	31,140,916	31,958,567
Charges, Fees, License, Permits	48,312,176	50,905,439	52,111,447	53,149,377	54,804,442	56,513,530	76,877,538	79,306,539	89,846,528	98,889,193	102,045,902	123,299,762
All Other Revenue Resources	48,245,871	45,836,428	48,706,056	50,391,462	52,166,547	54,035,301	77,686,309	80,604,030	92,874,568	103,482,645	107,314,416	133,835,392
Other Interfund Transfers	1,102,873	1,166,633	429,132	419,562	432,149	445,114	599,943	617,941	695,498	757,776	780,510	931,969
GF Support Transfer Revenue	138,980,802	142,198,448	146,464,401	150,858,333	155,384,083	160,045,606	215,087,911	221,540,549	249,345,839	272,466,931	280,640,939	335,099,958
Operating Revenue	427,742,785	441,600,878	456,540,713	468,890,868	485,085,012	500,798,884	695,827,011	718,497,101	821,351,007	908,903,491	940,832,908	1,154,562,531
Personnel Services	191,939,037	195,046,776	214,819,215	224,409,368	234,448,118	244,957,640	375,135,331	390,976,686	457,356,411	514,438,470	535,007,409	676,891,922
Materials and Services	51,110,640	54,518,385	54,932,348	56,326,586	57,764,891	59,243,831	76,549,241	78,562,330	87,207,515	94,364,348	96,888,410	113,635,998
Capital Outlay	2,087,832	2,748,043	2,128,375	2,132,226	2,136,193	2,140,279	2,188,523	2,194,179	2,218,550	2,238,815	2,245,980	2,293,713
Special Payments	4,860,506	5,878,619	5,623,442	5,628,034	5,632,763	5,637,634	5,695,154	5,701,897	5,730,954	5,755,116	5,763,658	5,820,568
GF Support Transfer Departments	157,995,461	156,314,737	159,398,092	163,277,044	167,250,391	171,320,429	217,885,975	223,188,230	245,719,338	264,098,159	270,524,987	312,506,790
GF Support Transfer Debt	4,775,313	4,892,087	12,221,240	7,433,526								
Operating Expense	412,768,789	419,398,647	449,122,710	459,206,783	467,232,357	483,299,814	677,454,224	700,623,322	798,232,769	880,894,908	910,430,444	1,111,148,991
Net Operating Income (Loss)	14,973,996	22,202,231	7,418,003	9,684,085	17,852,655	17,499,070	18,372,787	17,873,779	23,118,239	28,008,583	30,402,464	43,413,539
Courthouse - Capital	1,787,850	10,896,829	10,896,829	10,896,829	10,896,829	10,896,829	10,896,829	10,896,829	10,896,829	10,896,829	10,896,829	9,109,983
Courthouse - O&M		3,496,185	3,566,108	3,637,430	3,710,179	3,784,382	4,613,141	4,705,404	5,093,280	5,405,030	5,513,131	5,691,290
Courthouse - Replacement Reserve			3,008	23,441	104,846	331,403	771,288	659,673	1,549,775	1,709,667	2,588,141	880,150
Courthouse - Utilities	180,000	750,000	766,200	784,686	803,727	823,338	1,054,910	1,082,058	1,199,039	1,296,314	1,330,703	1,559,821
Courthouse Annual Pymt Transfer	1,967,850	15,143,014	15,232,145	15,342,386	15,515,580	15,835,952	17,336,168	17,343,963	18,738,924	19,307,840	20,328,804	17,241,244
Fund 420 Capital Projects	3,232,150	3,000,000	3,000,000	3,000,000	11,000,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
Fund 420 Capital Project Reserves		1,500,000	700,000	700,000	700,000	700,000	700,000	700,000	700,000	700,000	700,000	700,000
Other Capital Projects Transfer	3,232,150	4,500,000	3,700,000	3,700,000	11,700,000	1,900,000						
Courthouse/Capital Projects Transfer	5,200,000	19,643,014	18,932,145	19,042,386	27,215,580	17,735,952	19,236,168	19,243,963	20,638,924	21,207,840	22,228,804	19,141,244
Total GF Support Transfers	167,970,774	180,849,838	190,551,476	189,752,956	194,465,972	189,056,382	237,122,143	242,432,194	266,358,262	285,305,999	292,753,791	331,648,035
Ending Fund Balance	108,741,742	111,300,959	99,786,817	90,428,515	81,065,590	80,828,708	69,361,819	67,991,635	69,549,935	83,400,867	91,574,528	182,651,087
Contingency - 5% of Operating	20,638,439	20,969,932	22,456,136	22,960,339	23,361,618	24,164,991	33,872,711	35,031,166	39,911,638	44,044,745	45,521,522	55,557,450
Reserves - 10% of Taxes, Fees, Fines & Permits	18,674,532	19,488,869	20,250,438	20,815,609	21,648,836	22,497,259	32,801,641	33,914,034	39,477,510	44,271,314	45,990,884	57,829,193
Unappropriated Ending Fund Balance	69,428,770	70,842,157	57,080,243	46,652,567	36,055,136	34,166,458	2,687,467	(953,565)	(9,839,213)	(4,915,193)	62,121	69,264,444

General Fund Forecast FY25-26 through FY54-55

Assumptions:	Adjustments/Notes:
2.0% Vacancy factor	FY25-26 Forecast Yr 1: Beginning Fund Balance is (\$1.3M) less than budgeted
99.5% usage of GF Support Transfer	1x funding of \$884K for settlement agreements
3.0% CPI applied to:	1x funding of \$100K SNAP assistance
Personnel COLA (CPI + 1% Merit)	FY26-27 Forecast Yr 2: Reduction of \$500K for Old Courthouse work orders and utilities
Materials & Services	\$7.3M 2012 PSB-Sheriff Training Center payoff
Capital Outlay	\$150k added for Courthouse operational costs
General Fund Support	\$500k for DA, Sheriff and Law Library to assist with Courthouse costs
Cost Allocations (revenue and expense)	\$6.8M balloon payment for 2020 PDX Milwaukee Light Rail
PERS rate increases based on 10-2024 Actuarial Report	FY27-28 Forecast Yr 3: 1x funding of \$8.0M for Redland Road Improvements (<i>estimated cost</i>)
	FY28-29 Forecast Yr 4: PERS projected to reach 100% funded status and rates begin to drop
	FY37-38 Forecast Yr 13: Year 1 of 8 that reserves are needed
	FY40-41 Forecast Yr 16: Year 4 of 8 GF reaches the peak of reserve usage
	FY44-45 Forecast Yr 20: Year 8 of 8 final year that reserves are needed
	FY47-48 Forecast Yr 23: Final year of Courthouse payments
	FY54-55 Forecast Yr 30: Final year of Courthouse payments

