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**Clackamas County**  
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**CLACKAMAS COUNTY BOARD OF COUNTY COMMISSIONERS**  
Sitting as the Clackamas County Budget Committee

**Policy Session Worksheet**

**Presentation Date:** April 21, 2026 **Approx. Start Time:** 1:30 pm **Approx. Length:** 1.0 hour

**Presentation Title:** Budget Committee Meeting – FY25-26 Q4

**Department:** Finance and County Administration

**Presenters:** Gary Schmidt - County Administrator, Elizabeth Comfort - Finance Director, Sandra Montoya - Budget Manager, Cindy Becker - Project Manager, Nina Monroe Smith - Interim Class & Comp Manager, and Jennifer Justus – Compensation Board Chair

**Other Invitees:** Community Members of the Budget Committee

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

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

Approval of the Compensation Board’s Recommendations for Elected Officials, as well as other informational material.

**EXECUTIVE SUMMARY (why and why now):**

This meeting will follow the agenda included in the packet.

**FINANCIAL IMPLICATIONS (current year and ongoing):**

Is this item in your current budget?  YES  NO

What is the cost? \$104,186 – 169,363

What is the funding source? General Fund

**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 enhance financial transparency and oversight.

**OPTIONS:**

1. Approve the Compensation Board’s Recommendations for Elected Officials.
2. Modify the Compensation Board’s Recommendations for Elected Officials.
3. Reject the Compensation Board’s Recommendations for Elected Officials.

**RECOMMENDATION:**

The Compensation Board recommends Option 1: Approve the Compensation Board’s Recommendations for Elected Officials.

**ATTACHMENTS:**

Meeting agenda and supporting attachments.

**SUBMITTED BY:**

Division Director/Head Approval \_\_\_\_\_  
Department Director/Head Approval \_\_\_ EC \_\_\_\_\_  
County Administrator Approval \_\_\_\_\_

For information on this issue or copies of attachments, please contact Budget Team at <a href="mailto:finance-budget@clackamas.us">finance-budget@clackamas.us</a> .
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## **Budget Committee Meeting**

### **Agenda**

Tuesday, April 21, 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, Wendy Rader, James Rhodes, and Kenneth Sernach

**Staff:** Gary Schmidt - County Administrator, Elizabeth Comfort - Finance Director, Sandra Montoya - Budget Manager, Cindy Becker - Project Manager, Nina Monroe Smith - Interim Class & Comp Manager, and Jennifer Justus – Compensation Board Chair

#### **Agenda:**

1. Approval of Budget Committee Meeting Minutes for February 10, 2026
2. Review/Action on the Compensation Board for Elected Officials' FY26-27 Recommendation
3. Policy Impacts on Budget Development Presentation

#### **Attachments:**

- A. Budget Committee Meeting Minutes for February 10, 2026 (Attachment A)
- B. Compensation Board for Elected Officials' FY26-27 Recommendation (Attachment B)
- C. Policy Impacts on Budget Development Presentation (Attachment C)
- D. FY25-26 Q3 Revenue & Expense Report (Attachment D)
- E. FY25-26 FTE Count by Department as of March 1, 2026 (Attachment E)

## Clackamas County Budget Committee Meeting Minutes

Tuesday, February 10, 2026

1:30 pm – 2:30 pm

Meeting In Person (*and recorded*)<sup>i</sup>

Present: Commissioner Craig Roberts, Chair  
Commissioner Diana Helm  
Commissioner Paul Savas  
Commissioner Martha Schrader  
Commissioner Ben West  
Public Member James Karn  
Public Member James Rhodes

Absent: Public Member Wendy Rader  
Public Member Kenneth Sernach

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

### Agenda:

**1. Resignation of Jan Lee, Public Member (Recorded Time 1:11)**

County Administrator Schmidt announces Public Member, Jan Lee has submitted her resignation and the recruitment for her position has begun.

**2. Approval of Budget Committee Meeting Minutes for December 9, 2025 (Recorded Time 1:50) – Attachment A**

A motion to approve the December 9, 2025, meeting minutes is introduced by Commissioner Helm and seconded by James Karn. The motion passes unanimously, 6-0.

**3. Notification of Upcoming Budget Committee Term Completion (Recorded Time 3:20)**

Sandra Montoya notifies the committee that both Public Member Wendy Rader and Public Member Kenneth Sernach's terms will end in June. County Administrator Schmidt remarks that they are not present at this meeting, and he will reach out to confirm that they would like to re-apply for another term. He reiterates that they are recruiting to fill Public Member Jan Lee's open position.

**4. Review of FY25-26 July – December Revenue and Expense Reports (Recorded Time 5:58) – Attachment B and C**

A review and explanation by Sandra Montoya of the FY25-26 July – December revenues and expenses with commentary. She notes that the reports were updated

to include a comparative column showing FY24-25 Q2 numbers, as well as adding a column showing the year-to-date (YTD) actuals. She also points out that variance amount and fiscal year spending percentage columns have been added, as well as a graph presenting the FTE counts for each department. Sandra Montoya explains that Beginning Fund Balance has not posted yet and Budget-Finance has manually included estimates in this report.

Sandra Montoya then mentions that Budget-Finance has made a change in the annual distribution of General Fund Support (GFS). The GFS will now be distributed by quarter, in the following divisions - Quarter 1 at 25%, Quarter 2 at 50%, Quarter 3 at 25%, and Quarter 4 will be variable as a “true-up”.

Commissioner Savas asks if departments typically post expenses timely, and if any departments are lagging. Sandra Montoya responds that the Finance department does not have a way to know the upcoming expenses of departments – it is up to each department to track and monitor.

To follow, Commissioner Savas questions which months have posted, and Sandra Montoya confirms all months have posted through November 2025.

#### **5. Review of the General Fund Forecast with Assumptions as of December 31, 2025 (Recorded Time: 17:04) – Attachment D**

A review and explanation by Sandra Montoya of the General Fund Forecast with commentary. Sandra Montoya notes that the forecast does not include payments that were approved in meetings from this morning, specifically an approval of \$700,000 of a Molalla Pilot payment and a \$4 million payment for CCSO to complete their fiscal year.

County Administrator Schmidt confirms the forecast is accurate as of the week before, and no information from that morning is included. This is reiterated by Sandra Montoya, who notes that all known supplemental requests as of the previous Thursday are included.

Commissioner Savas expresses concern about future expenses in the forecast due to CCSO and the Levy. He states that the General Fund subsidizes the Levy, ELED, and CCSO, and he wonders what adjustments could be made. Additionally, he believes the Levy has under collected.

A discussion follows between Chair Roberts, Commissioner West and Commissioner Savas on the \$4 million that was approved for CCSO this morning.

Commissioner Helm notes that there have been ongoing vacant positions in CCSO and asks for clarification on why the positions have not been removed from the budget. Sandra Montoya confirms that they have 56 vacancies.

Commissioner West adds that he would like more information on how budgeted FTE and vacant positions work. Sandra Montoya explains that the vacant positions count as FTE and are in the budget. However, the personnel expenses only hit once the position is filled.

Commissioner West asks about how the Levy funds positions. Cindy Becker responds that there are positions in both General Fund 100 and in the Levy and that CCSO chooses which positions are funded by the Levy. She confirms that CCSO does use the General Fund instead of the Levy money to fund some positions, though she also notes that the Levy itself is under-funded.

Commissioner Savas observes that the Beginning Fund Balance on the Levy report shows that the General Fund is subsidizing the Levy. Sandra Montoya explains how the variance works and notes that some money is kept in the Levy in anticipation of property tax being collected in November.

More discussion on how FTE and positions are budgeted. Sandra Montoya gives a walk through on how FTE are calculated in the budgeting system and the Budget-Finance APOS report. She also gives a breakdown how the process for vacancy savings in the budget.

County Administrator Schmidt notes that April 14, 2026, is the next Budget Committee meeting and they will discuss the elected official's compensation at that time.

Commissioner West asks if the Budget Committee needs to give input on the CCSO work group. County Administrator Schmidt confirms that while the Budget Committee created the CCSO workgroup, it has a different function and is separate from the Budget Committee – as such, there is no overlap.

**MEETING ADJOURNED (2:27 pm)**

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

<sup>i</sup> Recordings will be saved for one year from the meeting date and will be provided upon request.

# Compensation Board for Elected Officials

FY 2026/2027 Budget Presentation

Compensation Board for Elected Officials

Jennifer Justus, Chair

Aimee Smith

Staff Liaison – Nina Monroe Smith, Interim Classification & Compensation Manager  
Staff Support – Danielle Misché and Erin Braman, Classification & Compensation Team

# ROLE

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## **To Annually Recommend a Compensation Schedule for Elected Officials as Guided by Oregon Revised Statute 204.112:**

- Review compensation of comparable positions within labor market.
- Consider various factors, including internal alignment with second-in-command staff and other appointed employees who serve in positions with comparable responsibility.
- Prepare and submit recommendations to County Budget Committee for review and approval.

### Clackamas County Elected Officials

Assessor, Clerk, Commissioner, District Attorney, Justice of the Peace, Sheriff, and Treasurer

# Key Considerations

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- Every three years, the Compensation Board of Elected Officials conducts a full match analysis
- Market Comparability – Within 2.5% of market
  - Option A – *To market*
  - Option B – *To within 2.5% of market*
- Internal alignment

# Methodology

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## The Compensation Board's Methodology for Determining Recommendations:

- Recommend an adjustment where the elected official's adjusted base pay rate is below market average by more than 2.5%.
- Recommend an equivalent Cost of Living Adjustment approved for Non-Represented County Employees.
- Recommend an adjustment in consideration of internal alignment, including where an elected official's salary is less than 5% above second-in-command salary.

## FY 2026-27 Recommendations

• <b>County Assessor</b> - 2.7% Cost-of-Living Increase	\$4,674
• Option A - Increase of 4.7% based on market	\$8,137
• Option B – Increase of 2.2% based on market	\$3,809
• <b>County Clerk</b> - 2.7% Cost-of-Living Increase	\$3,807
• Option A - Increase of 26.5% based on market	\$37,085
• Option B – Increase of 24% based on market	\$33,587
• <b>County Commissioners</b> - 2.7% Cost-of-Living Increase	\$3,841
• Board Chair 2.7% Cost-of-Living Increase	\$3,918
• Board Chair Add-to-Pay - 1% Increase*	\$1,461
• <b>District Attorney</b> – 2.7% Cost-of-Living Increase	\$3,593
• <b>Justice of the Peace</b> - 2.7% Cost-of-Living Increase	\$3,860
• Option A - Increase of 5.4% based on market	\$7,921
• Option B – Increase of 2.9% based on market	\$4,254
• <b>County Sheriff</b> - 2.7% Cost-of-Living	\$6,744
• Increase of 0.5% based on compression	\$1,283
• <b>County Treasurer</b> - 2.7% Cost-of-Living	\$4,482
• Option A – Increase of 10.5% based on market	\$17,431
• Option B – Increase of 8.0% based on market	\$13,281
<b>FISCAL IMPACT OF RECOMMENDATIONS FY 2026-2027 Option A</b>	<b>\$119,830</b>
<b>Total Fiscal Impact Option A**</b>	<b>\$169,363</b>
<b>FISCAL IMPACT OF RECOMMENDATIONS FY 2026-2027 Option B</b>	<b>\$104,186</b>
<b>Total Fiscal Impact Option B**</b>	<b>\$146,975</b>

\* The Board Chair position currently receives a 2.0% add-to-pay. A 1% increase to this amount is recommended.

\*\*Total budget impact including PERS, benefits, and employer taxes

# Questions?

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**COMPENSATION BOARD FOR ELECTED OFFICIALS**

TO: Clackamas County Budget Committee

FROM: Clackamas County Compensation Board for Elected Officials

DATE: March 3, 2026

SUBJECT: Salary Recommendations for Elected Officials FY 26/27

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At its March 3, 2026 meeting, the Compensation Board for Elected Officials finalized salary recommendations for all County elected officials: County Assessor, County Clerk, County Commissioner, County Commissioner-Chair, County District Attorney, Justice of the Peace, County Sheriff, and County Treasurer.

The Compensation Board recognizes it is the Budget Committee's responsibility to balance all budget requests and provide for a budget in which expenses do not exceed revenues. It is the Compensation Board's responsibility to evaluate and recommend salary adjustments for the County's elected officials based on ORS 204.112 and human resources' best practices in compensation.

This year the Compensation Board analyzed and refined its compensation approach and formula used in determining salary recommendations for elected officials. The Compensation Board conducted a thorough analysis to determine comparable matches from external agencies, evaluated and modified the threshold amounts used in determining alignment with the market data and for evaluating internal alignment between the elected official and their second-in-command/highest level subordinate, and evaluated and re-arranged the steps within their three-pronged formula.

The Compensation Board's three-pronged formula accounts for market comparisons, cost of living adjustments, and internal alignment considerations. The formula was re-arranged to the following:

- 1) Making market comparator adjustments where the elected officials adjusted pay rate including deferred compensation remains more than 2.5% below market comparators. This changed from 1.0% last year.
- 2) Applying the Cost-of-Living Adjustment (COLA) approved for Non-Represented County Employees to maintain internal equity. Applying COLA

as step 2 (not step 1 previously) aligns this pay adjustment with anticipated similar adjustments in our market comparators.

- 3) Making adjustments for internal alignment considerations. Adjustments for the internal alignment consideration of compression reflect where the elected officials adjusted pay rate including deferred compensation remains less than 5.0% in comparison with second-in-command/highest level subordinate. This changed from 10% last year. Additional internal alignment considerations may be used in future Compensation Board reviews.

The Compensation Board recommends the following adjustments as outlined in the table below and as detailed in the narrative on the attached Salary Recommendations document.

A market comparator adjustment is the first prong in the three-pronged approach and uses a -2.5% threshold, as noted above. The Compensation Board identified those elected officials where a market adjustment is warranted, and, new this year, has provided two options for a market adjustment for the Budget Committee's consideration. Option A reflects an adjustment for full alignment to market comparators. Option B, alternative recommendation, reflects an adjustment to within -2.5% of market comparators. While the Compensation Board prefers Option A, both Option A and B align with the Compensation Board's market comparator threshold of 2.5%.

<b>RECOMMENDATIONS</b>						
<b>Elected Official</b>	<b>Market Adjustments</b>		<b>COLA</b>	<b>Internal Alignment Adjustments</b>	<b>Total Recommended Increase</b>	
	<b>Option A</b>	<b>Option B</b>			<b>Option A</b>	<b>Option B</b>
Assessor	4.7%	2.2%	2.7%	---	7.4%	4.9%
Clerk	26.5%	24%	2.7%	---	29.2%	26.7%
Commissioner	---	---	2.7%	---	2.7%	
Commissioner – Chair*	---	---	2.7%	Increase add-to-pay from 2% to 3%*	3.7%*	
District Attorney	---	---	2.7%**	---	2.7%**	
Justice of the Peace	5.4%	2.9%	2.7%	---	8.1%	5.6%
Sheriff	---	---	2.7%	Increase 0.5% for compression	3.2%	
Treasurer	10.5%	8.0%	2.7%	---	13.2%	10.7%

\*Commissioner-Chair receives add-to-pay of 2% on Commissioner salary.

\*\*COLA recommendation for District Attorney is applied to County paid supplemental salary only.

The estimated fiscal impact of the Compensation Board's recommended increases for Option A is \$169,363 which comprises approximately 0.039% of the County's total FY 25/26 personnel services budget of \$433,951,715.

The Compensation Board, in its approach in formulating recommendations, acts with integrity, conscientiousness, diligence, and accountability, and is fully committed to its duties. The Compensation Board is supported by County Human Resources - Compensation professionals who perform data collection and research for the Compensation Board.

Our Salary Recommendation document and Fiscal Impact spreadsheet are attached for your information. The Compensation Board for Elected Official's recommendations will be presented to the Budget Committee at their meeting on April 14, 2026.

We may be contacted if you have questions regarding this information. Nina M. Smith, the County's Interim Compensation Manager, served as liaison to our Board. Ms. Smith can be reached at (503) 742-5459.

**Jennifer Justus** Digitally signed by Jennifer Justus  
Date: 2026.03.03 09:58:30 -08'00'

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Jennifer Justus, Chair

**Aimee Smith** Digitally signed by Aimee Smith  
Date: 2026.03.03 11:55:48 -08'00'

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Aimee Smith

## **COMPENSATION BOARD FOR ELECTED OFFICIALS SALARY RECOMMENDATIONS FOR FISCAL YEAR 2026/2027**

As set out by Board Order 90-498 and Oregon Revised Statute 204.112, the Compensation Board for Elected Officials convened on February 10, February 17, February 24, and March 3, 2026 to consider relevant information and to make recommendations for elected officials' compensation for fiscal year 26/27.

In reviewing the compensation of elected officials, the Compensation Board reviewed salary and deferred compensation for all the Clackamas County comparators (Clark, Deschutes, Lane, Marion, Multnomah and Washington Counties, Cities of Portland and Vancouver, and Metro). This year Benton County was reviewed and added as a comparator for the County Clerk. The Compensation Board compared positions with similar responsibilities and accountabilities among comparable jurisdictions that provide similar services. The Board also considered the salaries of those employees who hold a second-in-command role in departments run by an elected official.

The Compensation Board's recommendations shall be forwarded to the Budget Committee as a single base monthly rate, along with the fiscal impact of those recommendations, if any.

### **RECOMMENDATIONS**

The following recommendations are based on a three-pronged formula:

- 1) Making market comparator adjustments where the elected officials adjusted pay rate including deferred compensation remains more than 2.5% below market comparators, and
- 2) Applying the Cost-of-Living Adjustment (COLA) approved for Non-Represented County Employees to maintain internal equity and to align with similar anticipated adjustments in the market comparators, and
- 3) Evaluating internal alignment between applicable elected official positions, the second-in-command position, and comparable positions within the County. This year's adjustments are for the internal alignment consideration of compression reflecting where the elected officials adjusted pay rate including deferred compensation remains less than 5.0% in comparison with applicable second-in-command/highest level subordinate.

The Compensation Board recommends all elected officials receive a cost-of-living adjustment (COLA) of 2.7% on July 1, 2026. This is based on the COLA currently approved for Non-Represented County Employees effective July 1, 2026.

In addition, the Compensation Board recommends the following salary adjustments for elected officials as outlined below.

This year, for elected positions where the Compensation Board is making a market comparator adjustment, the Compensation Board has provided two options for the Budget Committee's consideration. Option A reflects an adjustment for full alignment to market comparators. Option B, alternative recommendation, reflects an adjustment to within -2.5% of market comparators. While the Compensation Board prefers Option A, both Option A and Option B align with the Compensation Board's market comparator threshold of 2.5%.

### **Assessor**

The Compensation Board reviewed the monthly salaries for Assessor in Deschutes, Lane, Marion and Washington Counties. The Board also reviewed the comparable positions' responsibilities, number of property accounts, personnel services budgets, number of direct and indirect reports, the second-in-command's salary range and the incumbent's current salary.

- The Compensation Board noted the adjusted salary for Assessor is below the adjusted market average (-4.7%). Based on the Compensation Board's 2.5% threshold, the Compensation Board recommends an increase to the Assessor salary effective July 1, 2026, as outlined in Option A, or the alternative Option B.
  - **Option A:** Increase of 4.7%. The recommended market adjustment of 4.7% would increase the Assessor base monthly salary from \$13,575.51 to \$14,213.56 effective July 1, 2026.
  - **Option B:** Increase of 2.2%. The recommended market adjustment of 2.2% would increase the Assessor base monthly salary from \$13,575.51 to \$13,874.17 effective July 1, 2026
- The recommended Cost-of-Living Adjustment (COLA) of 2.7% would increase the Assessor adjusted monthly salary from:
  - **Option A:** \$14,213.56 to \$14,597.53 effective July 1, 2026.
  - **Option B:** \$13,874.17 to \$14,248.77 effective July 1, 2026.
- The Compensation Board reviewed comparability with another elected position (Clerk) and noted some comparability but determined no further internal alignment is necessary.

### **Clerk**

The Compensation Board reviewed the monthly salaries for Clerk in Deschutes, Lane, Marion and Washington Counties, and added Benton County. The Board

also reviewed the comparable positions' responsibilities, personnel services budgets, number of direct and indirect reports, the second-in-command's salary range and the incumbent's current salary.

- The Compensation Board noted the adjusted salary for Clerk is below the adjusted market average (-26.5%). Based on the Compensation Board's 2.5% threshold, the Compensation Board recommends an increase to the Clerk salary effective July 1, 2026, as outlined in Option A, or the alternative Option B.
  - **Option A:** Increase of 26.5%. The recommended market adjustment of 4.7% would increase the Clerk base monthly salary from \$10,973.97 to \$13,882.07 effective July 1, 2026.
  - **Option B:** Increase of 24.0%. The recommended market adjustment of 24.0% would increase the Clerk base monthly salary from \$10,973.97 to \$13,607.72 effective July 1, 2026
- The recommended Cost-of-Living Adjustment (COLA) of 2.7% would increase the Clerk adjusted monthly salary from:
  - **Option A:** \$13,882.07 to \$14,256.89 effective July 1, 2026.
  - **Option B:** \$13,607.72 to \$13,975.13 effective July 1, 2026.
- The Compensation Board reviewed comparability with another elected position (Assessor) and noted some comparability but determined no further internal alignment is necessary.

### Commissioner

The Compensation Board reviewed the monthly salaries for Commissioner or comparable positions in Deschutes, Lane, Marion, Multnomah and Washington Counties, and City of Portland. The Board also reviewed the comparable positions' responsibilities, personnel services budgets, and number of direct and indirect reports.

- The Compensation Board noted the adjusted salary for Commissioner is above the adjusted market average (2.5%). Based on the Compensation Board's 2.5% threshold, the Compensation Board recommends no increase to the Commissioner base salary.
- The recommended Cost-of-Living Adjustment (COLA) of 2.7% would increase the Commissioner base monthly salary from \$11,154.99 to \$11,456.17 effective July 1, 2026.
- The Compensation Board reviewed and noted no internal alignment considerations.

### **Commissioner, Chair**

The Compensation Board also reviewed the add-to-pay applied to the Board Chair position. The current add-to-pay of 2% has been in place since 2013. In consideration of the additional responsibilities and visibility associated with the Board Chair position, the Compensation Board again recommends a 1.0% increase in the add-to-pay, from 2% to 3%. This increase has been recommended the past two years but was not approved.

- The recommended Cost-of-Living Adjustment (COLA) of 2.7% would increase the Chair base monthly salary from \$11,378.09 to \$11,685.30 effective July 1, 2026.
- For internal alignment consideration, the Compensation Board recommends an additional 1.0% (for a total of 3.0%) to the add-to-pay for the Commissioner, Chair salary which would increase the Commissioner, Chair adjusted monthly salary from \$11,685.30 to \$11,799.86 effective July 1, 2026.

### **District Attorney**

The Compensation Board reviewed the monthly salaries for District Attorney in Clark, Deschutes, Lane, Marion, Multnomah and Washington Counties. The Board also reviewed the comparable positions' responsibilities, personnel services budgets, number of direct and indirect reports, the second-in-command's salary range and the incumbent's current salary.

- The Compensation Board noted the total adjusted salary (State and County) for District Attorney is above the adjusted market average (15.2%). Based on the Compensation Board's 2.5% threshold, the Compensation Board recommends no increase to the District Attorney base salary.
- The recommended Cost-of-Living Adjustment (COLA) of 2.7% would be applied to the County paid supplemental salary only and would increase the District Attorney base monthly salary from \$10,434.21 to \$10,715.93 effective July 1, 2026.
- The Compensation Board reviewed and noted no internal alignment considerations.

### **Justice of the Peace**

The Compensation Board reviewed the monthly salaries for Justice of the Peace in Deschutes, Marion and Washington Counties, and for Multnomah County the

Oregon Judicial Department (State Circuit Court) Hearings Referee. The Board also reviewed the comparable positions' responsibilities, personnel services budgets, number of direct and indirect reports, types of cases heard, and the second-in-command's salary range and the incumbent's current salary.

- The Compensation Board noted the adjusted salary for Justice of the Peace is below the adjusted market average (-5.4%). Based on the Compensation Board's 2.5% threshold, the Compensation Board recommends an increase to the Justice of the Peace salary effective July 1, 2026, as outlined in Option A, or the alternative Option B.
  - **Option A:** Increase of 5.4%. The recommended market adjustment of 5.4% would increase the Justice of the Peace base monthly salary from \$11,502.46 to \$12,123.59 effective July 1, 2026.
  - **Option B:** Increase of 2.9%. The recommended market adjustment of 2.9% would increase the Justice of the Peace base monthly salary from \$11,502.46 to \$11,836.03 effective July 1, 2026.
- The recommended Cost-of-Living Adjustment (COLA) of 2.7% would increase the Justice of the Peace adjusted monthly salary from:
  - **Option A:** \$12,123.59 to \$12,450.93 effective July 1, 2026.
  - **Option B:** \$11,836.03 to \$12,155.60 effective July 1, 2026.
- The Compensation Board reviewed and noted no internal alignment considerations.

### Sheriff

The Compensation Board reviewed the monthly salaries for Sheriff in Deschutes, Lane, Marion and Washington Counties. The Board also reviewed the comparable positions' responsibilities, personnel services budgets, number of direct and indirect reports, the second-in-command's salary range and the incumbents' current salaries.

- The Compensation Board noted the adjusted salary for Sheriff is above the adjusted market average (10.2%). Based on the Compensation Board's 2.5% threshold, the Compensation Board recommends no increase to the Sheriff base salary.
- The recommended Cost-of-Living Adjustment (COLA) of 2.7% would increase the Sheriff base monthly salary from \$19,586.76 to \$20,115.60 effective July 1, 2026.
- Based on the Compensation Board's internal alignment consideration of compression reflecting where the elected official's adjusted pay rate

including deferred compensation remains less than 5.0% in comparison with the second-in-command, the Compensation Board recommends an increase of 0.5% to the Sheriff salary effective July 1, 2026. This would increase the Sheriff adjusted monthly salary from \$20,115.60 to \$20,216.18 effective July 1, 2026.

### **Treasurer**

The Compensation Board reviewed the monthly salaries for Treasurer in Deschutes County, City of Portland and City of Vancouver. The Board also reviewed the comparable positions' responsibilities, personnel services budgets, number of direct and indirect reports, size of investment portfolio, the second-in-command's salary range and the incumbent's current salary.

- The Compensation Board noted the adjusted salary for Treasurer is below the adjusted market average (-10.5%). Based on the Compensation Board's 2.5% threshold, the Compensation Board recommends an increase to the Treasurer salary effective July 1, 2026, as outlined in Option A, or the alternative Option B.
  - **Option A:** Increase of 10.5%. The recommended market adjustment of 10.5% would increase the Treasurer base monthly salary from \$13,017.73 to \$14,384.59 effective July 1, 2026.
  - **Option B:** Increase of 8.0%. The recommended market adjustment of 8.0% would increase the Treasurer base monthly salary from \$13,017.73 to \$14,059.15 effective July 1, 2026
- The recommended Cost-of-Living Adjustment (COLA) of 2.7% would increase the Treasurer adjusted monthly salary from:
  - **Option A:** \$14,384.59 to \$14,772.97 effective July 1, 2026.
  - **Option B:** \$14,059.15 to \$14,438.75 effective July 1, 2026.
- The Compensation Board reviewed and noted no internal alignment considerations.

**COMPENSATION BOARD FOR ELECTED OFFICIALS  
SALARY ADJUSTMENT RECOMMENDATIONS FOR FY 2026/27**

ELECTED OFFICIAL	CURRENT MONTHLY SALARY <i>(ADJUSTED w/ 6.27% deferred comp in italics)</i>	Effective July 1, 2026						ESTIMATED FISCAL IMPACT for ALL Recommendations July 1, 2026 - June 30, 2027 <i>(includes deferred comp)</i>	ESTIMATED TOTAL FISCAL IMPACT***	
		RECOMMENDED MARKET ADJUSTMENT	PROPOSED MONTHLY SALARY with MARKET ADJ	RECOMMENDED COLA ADJUSTMENT	PROPOSED MONTHLY SALARY with COLA ADJ	RECOMMENDED INTERNAL ALIGNMENT ADJUSTMENT	PROPOSED MONTHLY SALARY with INTERNAL ALIGNMENT		** Total Fiscal Impact includes PERS, benefits and Employer Taxes - Provided to Budget Committee; final numbers provided by Budget	
<b>ASSESSOR</b> Bronson Rueda <i>Annual w/ 6.27% def comp</i>	\$13,575.51 \$14,426.69 <b>\$173,120</b>	Option A 4.7%	\$14,213.56 \$15,104.75 <b>\$181,257</b>	2.7%	\$14,597.33 \$15,512.58 <b>\$186,151</b>	---	Option A Market & COLA: \$13,031 Market only: \$8,137 Option B Market & COLA: \$8,586 Market only: \$3,809 COLA only: \$4,674	Option A Market & COLA: \$18,036 Market only: \$11,566 Option B Market & COLA: \$11,884 Market only: \$5,414 COLA only: \$6,470		
<b>CLERK</b> Catherine McMullen <i>Annual w/ 6.27% def comp</i>	\$10,973.97 \$11,662.04 <b>\$139,944</b>	Option A 26.5%	\$13,882.07 \$14,752.48 <b>\$177,030</b>	2.7%	\$14,256.89 \$15,150.79 <b>\$181,810</b>	---	Option A Market & COLA: \$41,865 Market only: \$37,085 Option B Market & COLA: \$38,272 Market only: \$33,587 COLA only: \$3,779	Option A Market & COLA: \$57,947 Market only: \$52,717 Option B Market & COLA: \$52,974 Market only: \$47,744 COLA only: \$5,230		
<b>COMMISSIONER</b> Craig Roberts - Board Chair* <i>Annual w/ 6.27% def comp</i>	\$11,378.09 \$12,091.50 <b>\$145,098</b>	---	---	2.7%	\$11,685.30 \$12,417.97 <b>\$149,016</b>	1.0%	COLA&Internal Alignment: \$5,379 COLA only: \$3,918	COLA&Internal Alignment: \$7,397 COLA only: \$5,359		
Paul Savas - Position 2 <i>Annual w/ 6.27% def comp</i>	\$11,154.99 \$11,854.41 <b>\$142,253</b>	---	---	2.7%	\$11,456.17 \$12,174.48 <b>\$146,094</b>	---	COLA: \$3,841	COLA: \$5,355		
Martha Schrader - Position 3 <i>Annual w/ 6.27% def comp</i>	\$11,154.99 \$11,854.41 <b>\$142,253</b>	---	---	2.7%	\$11,456.17 \$12,174.48 <b>\$146,094</b>	---	COLA: \$3,841	COLA: \$5,355		
Diana Helm - Position 4 <i>Annual w/ 6.27% def comp</i>	\$11,154.99 \$11,854.41 <b>\$142,253</b>	---	---	2.7%	\$11,456.17 \$12,174.48 <b>\$146,094</b>	---	COLA: \$3,841	COLA: \$5,355		
Ben West - Position 5 <i>Annual w/ 6.27% def comp</i>	\$11,154.99 \$11,854.41 <b>\$142,253</b>	---	---	2.7%	\$11,456.17 \$12,174.48 <b>\$146,094</b>	---	COLA: \$3,841	COLA: \$5,355		
<b>DISTRICT ATTORNEY</b> John Wentworth State Compensation <i>Annual w/ 6.27% def comp</i>	\$10,434.21 \$11,088.43 \$14,973.20 \$25,407.41 \$26,061.63 <b>\$312,740</b>	---	---	2.7%	\$10,715.93 \$11,387.82 \$14,973.20 \$25,689.13 \$26,361.02 <b>\$316,332</b>	---	COLA: \$3,593	COLA: \$5,117		
<b>JUSTICE OF THE PEACE</b> Kathleen Rastetter <i>Annual w/ 6.27% def comp</i>	\$11,502.46 \$12,223.66 <b>\$146,684</b>	Option A 5.4%	\$12,123.59 \$12,883.74 <b>\$154,605</b>	2.7%	\$12,450.93 \$13,231.60 <b>\$158,779</b>	---	Option A Market & COLA: \$12,095 Market only: \$7,921 Option B Market & COLA: \$8,329 Market only: \$4,254 COLA only: \$3,960	Option A Market & COLA: \$17,227 Market only: \$11,586 Option B Market & COLA: \$11,863 Market only: \$6,222 COLA only: \$5,641		
<b>SHERIFF</b> Angela Brandenburg <i>Annual w/ 6.27% def comp</i>	\$19,586.76 \$20,814.85 <b>\$249,778</b>	---	---	2.7%	\$20,115.60 \$21,376.85 <b>\$256,522</b>	0.5%	COLA&Internal Alignment: \$8,027 COLA only: \$6,744	COLA&Internal Alignment: \$11,237 COLA only: \$9,442		
<b>TREASURER</b> Brian Nava <i>Annual w/ 6.27% def comp</i>	\$13,017.73 \$13,833.94 <b>\$166,007</b>	Option A 10.5%	\$14,384.59 \$15,286.51 <b>\$183,438</b>	2.7%	\$14,772.98 \$15,699.24 <b>\$188,391</b>	---	Option A Market & COLA: \$22,384 Market only: \$17,431 Option B Market & COLA: \$18,121 Market only: \$13,281 COLA only: \$4,482	Option A Market & COLA: \$30,982 Market only: \$24,778 Option B Market & COLA: \$25,083 Market only: \$18,879 COLA only: \$6,204		

\*Board Chair position receives a 2% add-to-pay on Commissioner pay; an increase of 1% (total of 3%) is noted in Internal Alignment Recommended Adjustment column.

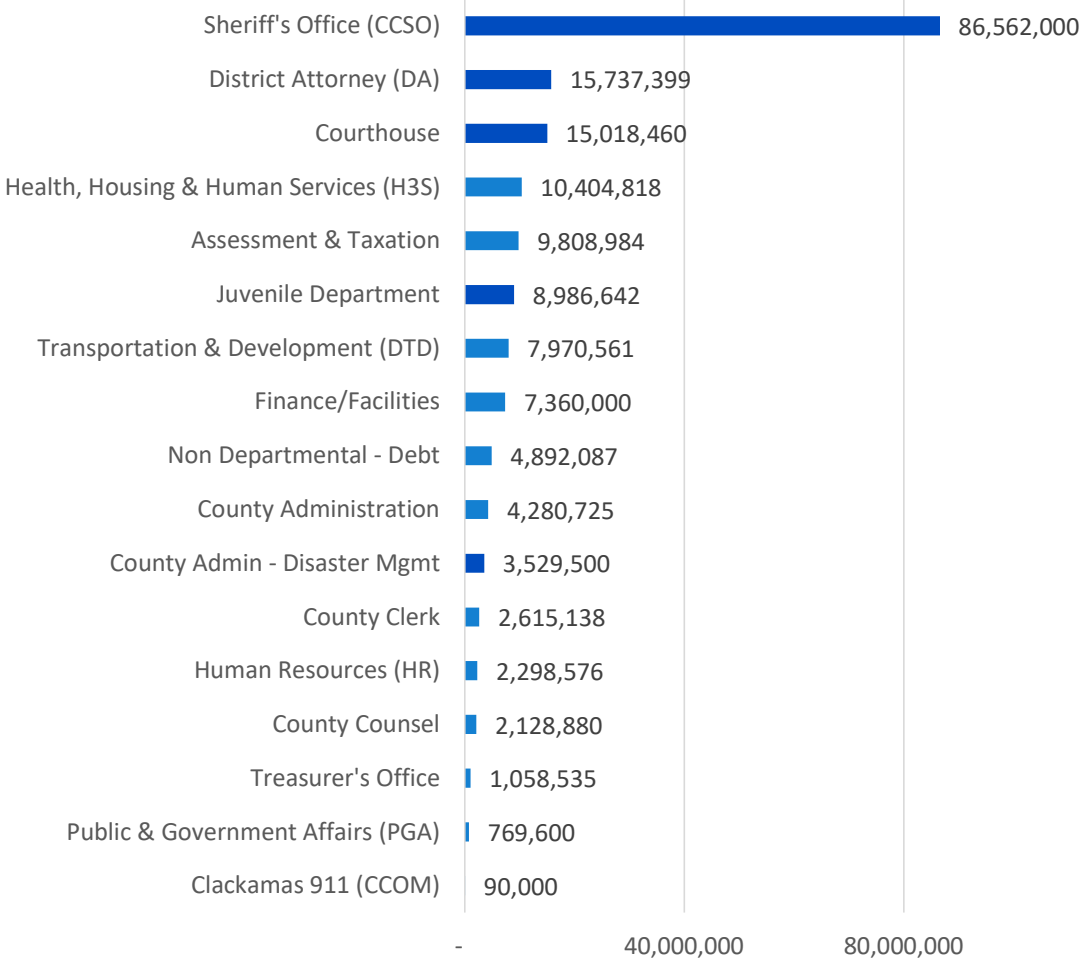
<b>BUDGET IMPACT OF RECOMMENDATION (Market - Option A):</b>	\$70,574	<b>Market - Option A</b>	\$100,647
<b>BUDGET IMPACT OF RECOMMENDATION (Market - Option B):</b>	\$54,930	<b>Market - Option B</b>	\$78,259
<b>BUDGET IMPACT OF RECOMMENDATION (COLA):</b>	\$46,513	<b>COLA:</b>	\$64,883
<b>BUDGET IMPACT OF RECOMMENDATION (Internal Alignment):</b>	\$2,744	<b>Internal Alignment:</b>	\$3,833
<b>TOTAL FISCAL IMPACT (ALL w/ Option A):</b>	\$119,830	<b>Total (with Option A)</b>	\$169,363
<b>TOTAL FISCAL IMPACT (ALL w/ Option B):</b>	\$104,186	<b>Total (with Option B)</b>	\$146,975
	Option A Represents 0.028% of the County's total FY 25/26 personnel services budget		Option A Represents 0.039% of the County's total FY 25/26 personnel services budget



# Factors that Impact Budget Development

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PRESENTATION TO BUDGET COMMITTEE:  
APRIL 21, 2026



# GFS Distribution by Department FY 25-26

2

# Factors that impact Budget Development

## **County Code 2.16: Budget Development**

### **Forecast**

30 year forecast that must have a positive ending balance

### **Structurally Sound Requirement**

The County Administrator/Budget Officer shall propose an annual budget, and the County shall adopt an annual budget, that is balanced, structurally sound and sustainable

- Structurally sound means ongoing programs are funded with ongoing revenues and restricts the allocation of one-time revenues to one-time expenditures.

### **Unsustainable operating growth trend**

Property tax is main source of revenue and limits department growth.

# Options....

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## To increase amount of General Fund Support available

- Modify forecast requirement to a five -year positive balance
- Revise forecast assumptions to assume more risk
- Allow one-time revenue to be used each year if is available
- Rethink (change/reduce/eliminate) county services provided
- Reduce duplication of services/positions/technology across the county

## To increase GFS available to the CCSO for FY 26/27

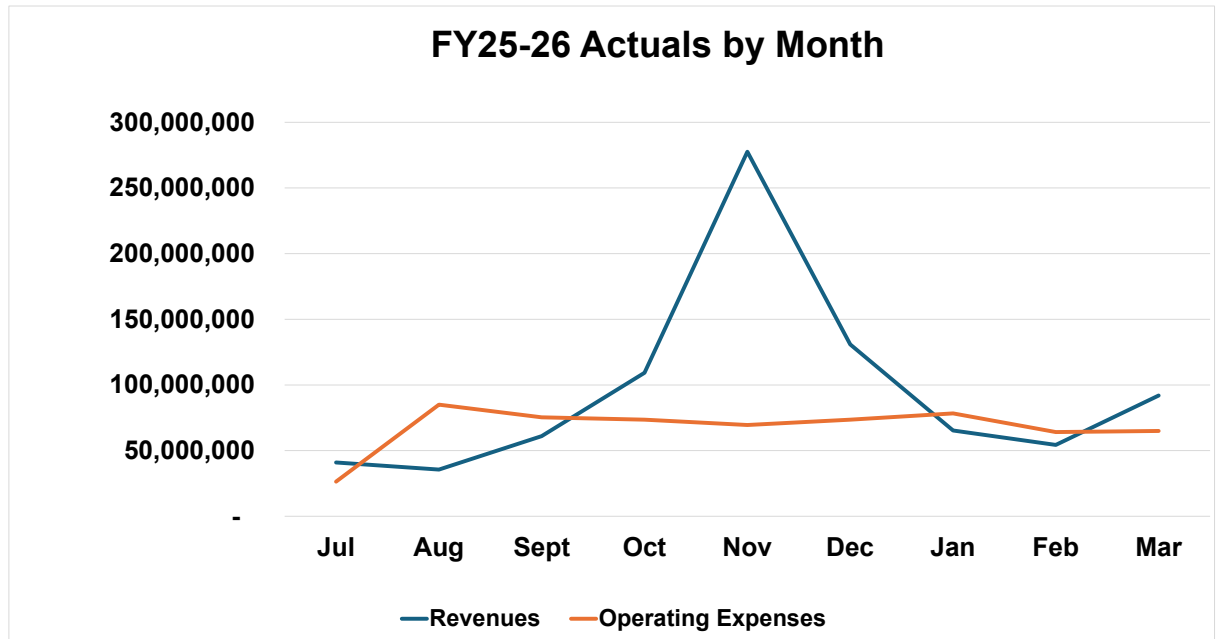
- Reduce GFS in other departments in FY 26/27
- Delay reductions for one year to FY 27/28

**Note: None of these are without short-term and/or long-term risk**

Clackamas County (With All Component Units)  
 FY25-26 July - March Revenue & Expenses  
 3-31-26 (as of 4-1-26)

Category	FY24-25		FY25-26				Notes
	July-Mar Actuals	FY24-25 Actuals	Budget	July-Mar Actuals*	Variance	Compare to 75%	
<b>Revenues</b>							
Beginning Fund Balance	729,236,832	729,229,118	652,211,885	684,148,833	31,936,949	105%	
Taxes	235,343,387	243,869,333	254,122,881	242,601,777	(11,521,104)	95%	
Federal, State, Local, All Other Gifts	183,982,691	406,454,328	325,331,512	172,341,086	(152,990,426)	53%	
Charges, Fees, License, Permits	189,422,082	279,138,660	298,977,735	202,366,165	(96,611,570)	68%	
Revenue from Bonds & Other Debts	2,604,079	3,304,653	3,067,883	339,903	(2,727,980)	11%	
All Other Revenue Resources	99,643,072	141,106,327	133,660,199	96,140,877	(37,519,322)	72%	
Other Interfund Transfers	33,567,178	68,031,595	53,797,402	16,328,527	(37,468,875)	30%	
General Fund Support	73,868,662	163,264,265	180,679,920	136,755,462	(43,924,458)	76%	
<b>Revenue Subtotal</b>	<b>1,547,667,983</b>	<b>2,034,398,280</b>	<b>1,901,849,418</b>	<b>1,551,022,630</b>	<b>(350,826,787)</b>	<b>82%</b>	
<b>Expenses</b>							
Personnel Services	270,530,493	393,881,262	433,951,715	291,956,656	141,995,059	67%	
Materials and Services	236,535,693	464,708,919	445,189,383	240,659,414	204,529,969	54%	
Capital Outlay	99,180,721	152,032,773	186,547,297	78,101,099	108,446,198	42%	
<b>Operating Subtotal</b>	<b>606,246,907</b>	<b>1,010,622,954</b>	<b>1,065,688,395</b>	<b>610,717,169</b>	<b>454,971,226</b>	<b>57%</b>	
Debt Service	11,540,594	29,982,963	30,351,744	11,394,951	18,956,793	38%	
Special Payments	58,146,671	78,347,669	123,143,144	57,969,122	65,174,021	47%	
Transfers	107,500,839	231,295,860	234,598,244	153,042,085	81,556,159	65%	
Contingency			183,984,694		183,984,694	0%	
<b>Non-Operating Subtotal</b>	<b>177,188,104</b>	<b>339,626,492</b>	<b>572,077,826</b>	<b>222,406,159</b>	<b>349,671,667</b>	<b>39%</b>	
Reserve for Future Expenditures			202,308,989		202,308,989	0%	
Unapp. Ending Fund Bal			61,774,207		61,774,207	0%	
<b>Non-Spendable Subtotal</b>			<b>264,083,196</b>		<b>264,083,196</b>	<b>0%</b>	
<b>Total Expenses</b>	<b>783,435,011</b>	<b>1,350,249,446</b>	<b>1,901,849,417</b>	<b>833,123,328</b>	<b>1,068,726,089</b>	<b>44%</b>	
<b>Revenues Less Expenses</b>	<b>764,232,972</b>	<b>684,148,833</b>		<b>717,899,302</b>			
	<b>Approved FTE</b>		<b>Budget</b>	<b>As of 3-1-26</b>			
		<b>Total</b>	<b>2,516</b>	<b>2,539</b>			
		<b>Filled</b>	<b>2,279</b>	<b>2,284</b>			
		<b>Vacant</b>	<b>237</b>	<b>255</b>			

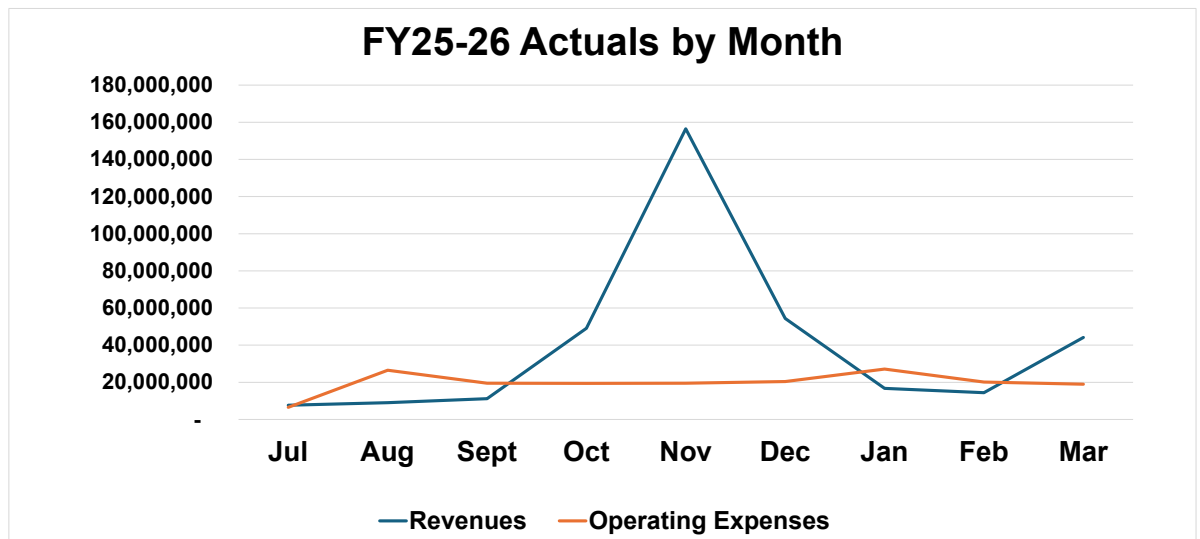
\*FY25-26 Actuals do not include POs



**Clackamas County GF - 100  
FY25-26 July - March Revenue & Expenses  
3-31-26 (as of 4-1-26)**

Category	FY24-25		FY25-26				Notes
	July-Mar Actuals	FY24-25 Actuals	Budget	July-Mar Actuals*	Variance	Compare to 75%	
<b>Revenues</b>							
Beginning Fund Balance	98,967,746	98,967,746	110,437,693	108,741,742	(1,695,951)	98%	
Taxes	159,605,309	165,394,122	172,675,000	164,612,577	(8,062,423)	95%	
Federal, State, Local, All Other	20,205,134	25,706,940	28,416,265	21,172,787	(7,243,478)	75%	
Charges, Fees, License, Permits	33,940,649	48,312,176	50,491,090	37,686,497	(12,804,592)	75%	
All Other Revenue Resources	32,405,587	48,245,871	46,140,338	32,692,407	(13,447,931)	71%	
Other Interfund Transfers	696,590	1,102,873	1,166,633	227,682	(938,951)	20%	
General Fund Support	63,381,796	138,980,802	142,198,448	106,648,836	(35,549,612)	75%	
<b>Revenue Subtotal</b>	<b>409,202,811</b>	<b>526,710,530</b>	<b>551,525,467</b>	<b>471,782,528</b>	<b>(79,742,939)</b>	<b>86%</b>	
<b>Expenses</b>							
Personnel Services	133,983,144	191,939,037	199,027,323	138,588,910	60,438,412	70%	
Materials and Services	36,811,699	51,110,640	54,773,059	36,756,808	18,016,251	67%	
Capital Outlay	1,017,528	2,087,832	2,748,043	2,951,235	(203,192)	107%	
<b>Operating Subtotal</b>	<b>171,812,371</b>	<b>245,137,509</b>	<b>256,548,425</b>	<b>178,296,953</b>	<b>78,251,471</b>	<b>69%</b>	
Special Payments	2,309,558	4,860,506	6,213,169	2,947,180	3,265,989	47%	
Transfers	74,559,219	167,970,774	181,542,323	137,764,270	43,778,053	76%	
Contingency			23,228,060		23,228,060	0%	
<b>Non-Operating Subtotal</b>	<b>76,868,777</b>	<b>172,831,280</b>	<b>210,983,552</b>	<b>140,711,450</b>	<b>70,272,102</b>	<b>67%</b>	
Reserve for Future Expenditures			22,219,283		22,219,283	0%	
Unapp. Ending Fund Bal			61,774,207		61,774,207	0%	
<b>Non-Spendable Subtotal</b>			<b>83,993,490</b>		<b>83,993,490</b>	<b>0%</b>	
<b>Total Expenses</b>	<b>248,681,148</b>	<b>417,968,789</b>	<b>551,525,467</b>	<b>319,008,403</b>	<b>232,517,064</b>	<b>58%</b>	
<b>Revenues Less Expenses</b>	<b>160,521,663</b>	<b>108,741,742</b>		<b>152,774,125</b>			
	<b>Approved FTE</b>		<b>Budget</b>	<b>As of 3-1-26</b>			
		<b>Total</b>	<b>1,113</b>	<b>1,115</b>			
		<b>Filled</b>	<b>1,013</b>	<b>1,005</b>			
		<b>Vacant</b>	<b>100</b>	<b>110</b>			

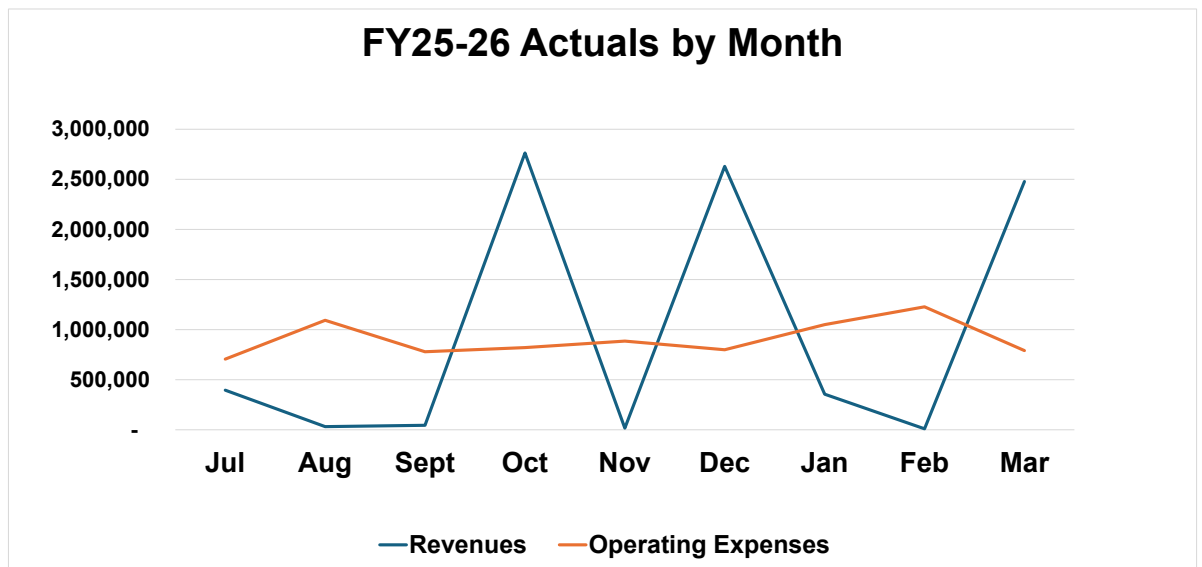
\*FY25-26 Actuals do not include POs



Clackamas County - Office of Assessment & Taxation  
 FY25-26 July - March Revenue & Expenses  
 3-31-26 (as of 4-1-26)

Category	FY24-25		FY25-26				Notes
	July-Mar Actuals	FY24-25 Actuals	Budget	July-Mar Actuals*	Variance	Compare to 75%	
<b>Revenues</b>							
Federal, State, Local, All Other	1,045,290	1,287,642	1,280,000	1,065,840	(214,160)	83%	State rev received quarterly
Charges, Fees, License, Permits	1,227	1,227	2,500		(2,500)	0%	
All Other Revenue Resources	231,890	287,502	260,742	301,486	40,744	116%	
Other Interfund Transfers		17,104					
General Fund Support	4,192,185	8,828,583	9,808,984	7,356,738	(2,452,246)	75%	
<b>Revenue Subtotal</b>	<b>5,470,592</b>	<b>10,422,057</b>	<b>11,352,226</b>	<b>8,724,064</b>	<b>(2,628,162)</b>	<b>77%</b>	
<b>Expenses</b>							
Personnel Services	5,009,964	7,410,927	8,258,967	5,745,160	2,513,807	70%	
Materials and Services	2,460,884	3,011,131	3,093,259	2,403,994	689,266	78%	
<b>Operating Subtotal</b>	<b>7,470,849</b>	<b>10,422,057</b>	<b>11,352,226</b>	<b>8,149,153</b>	<b>3,203,073</b>	<b>72%</b>	
<b>Total Expenses</b>	<b>7,470,849</b>	<b>10,422,057</b>	<b>11,352,226</b>	<b>8,149,153</b>	<b>3,203,073</b>	<b>72%</b>	
<b>Revenues Less Expenses</b>	<b>(2,000,257)</b>	<b>(0)</b>		<b>574,911</b>			
	<b>Approved FTE</b>		<b>Budget</b>	<b>As of 3-1-26</b>			
		<b>Total</b>	<b>61</b>	<b>61</b>			
		<b>Filled</b>	<b>55</b>	<b>58</b>			
		<b>Vacant</b>	<b>6</b>	<b>3</b>			

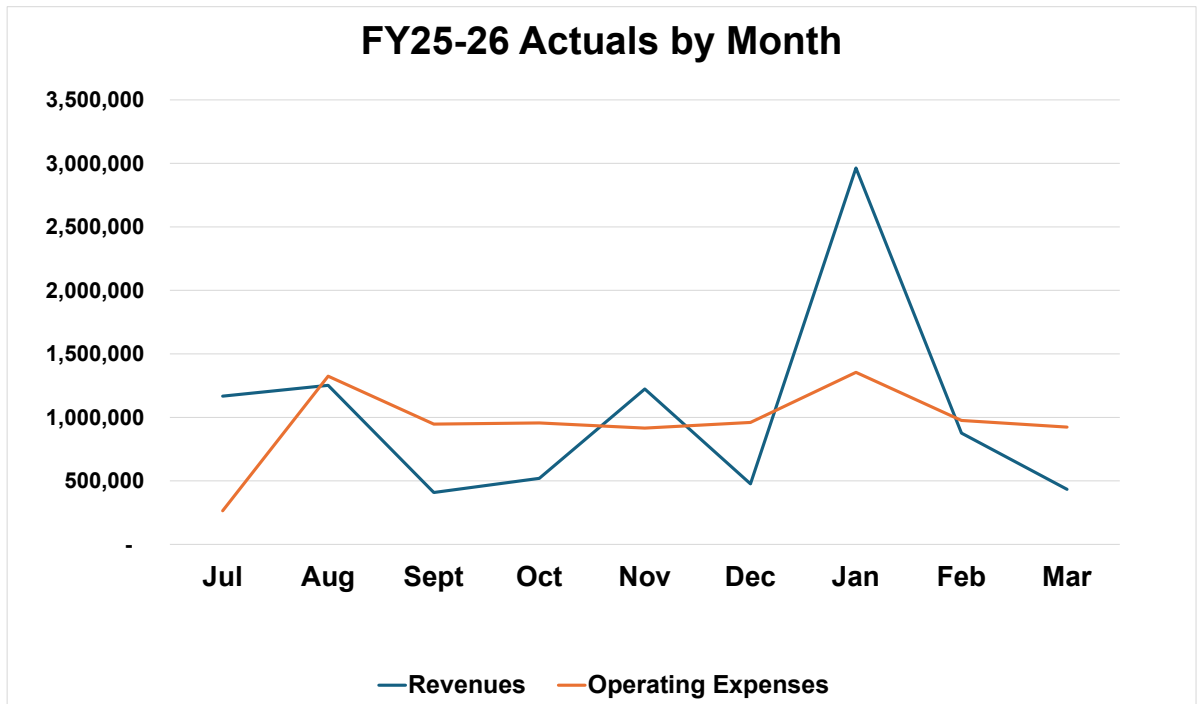
\*FY25-26 Actuals do not include POs



**Clackamas County - Clackamas 911 (CCOM)**  
**FY25-26 July - March Revenue & Expenses**  
 3-31-26 (as of 4-1-26)

Category	FY24-25		FY25-26				Notes
	July-Mar Actuals	FY24-25 Actuals	Budget	July-Mar Actuals*	Variance	Compare to 75%	
<b>Revenues</b>							
Beginning Fund Balance	3,446,950	3,446,950	3,420,576	2,943,717	(476,859)	86%	
Federal, State, Local, All Other	2,469,836	3,426,026	3,354,970	2,447,451	(907,519)	73%	
Charges, Fees, License, Permits	6,344,202	7,487,725	8,241,722	6,698,240	(1,543,482)	81%	
All Other Revenue Resources	124,822	186,364	135,000	89,064	(45,936)	66%	Interest earnings and misc rev
Other Interfund Transfers	50,000	50,000					
General Fund Support	375,185	375,185	90,000	90,000	-	100%	
<b>Revenue Subtotal</b>	<b>12,810,995</b>	<b>14,972,251</b>	<b>15,242,268</b>	<b>12,268,472</b>	<b>(2,973,796)</b>	<b>80%</b>	
<b>Expenses</b>							
Personnel Services	7,035,996	10,237,986	11,201,662	7,678,792	3,522,870	69%	
Materials and Services	1,033,526	1,417,155	1,319,492	931,550	387,942	71%	
Capital Outlay	3,603	3,603	30,000	12,180	17,820	41%	
<b>Operating Subtotal</b>	<b>8,073,126</b>	<b>11,658,745</b>	<b>12,551,154</b>	<b>8,622,522</b>	<b>3,928,632</b>	<b>69%</b>	
Special Payments	74,354	369,789	476,000	40,323	435,677	8%	CAD maint payment due in June
Contingency			382,400		382,400	0%	
<b>Non-Operating Subtotal</b>	<b>74,354</b>	<b>369,789</b>	<b>858,400</b>	<b>40,323</b>	<b>818,077</b>	<b>5%</b>	
Reserve for Future Expenditures			1,832,714		1,832,714	0%	
<b>Non-Spendable Subtotal</b>			<b>1,832,714</b>		<b>1,832,714</b>		
<b>Total Expenses</b>	<b>8,147,480</b>	<b>12,028,534</b>	<b>15,242,268</b>	<b>8,662,845</b>	<b>6,579,423</b>	<b>57%</b>	
<b>Revenues Less Expenses</b>	<b>4,663,516</b>	<b>2,943,717</b>		<b>3,605,627</b>			
	<b>Approved FTE</b>		<b>Budget</b>	<b>As of 3-1-26</b>			
		<b>Total</b>	<b>57</b>	<b>57</b>			
		<b>Filled</b>	<b>56</b>	<b>53</b>			
		<b>Vacant</b>	<b>1</b>	<b>4</b>			

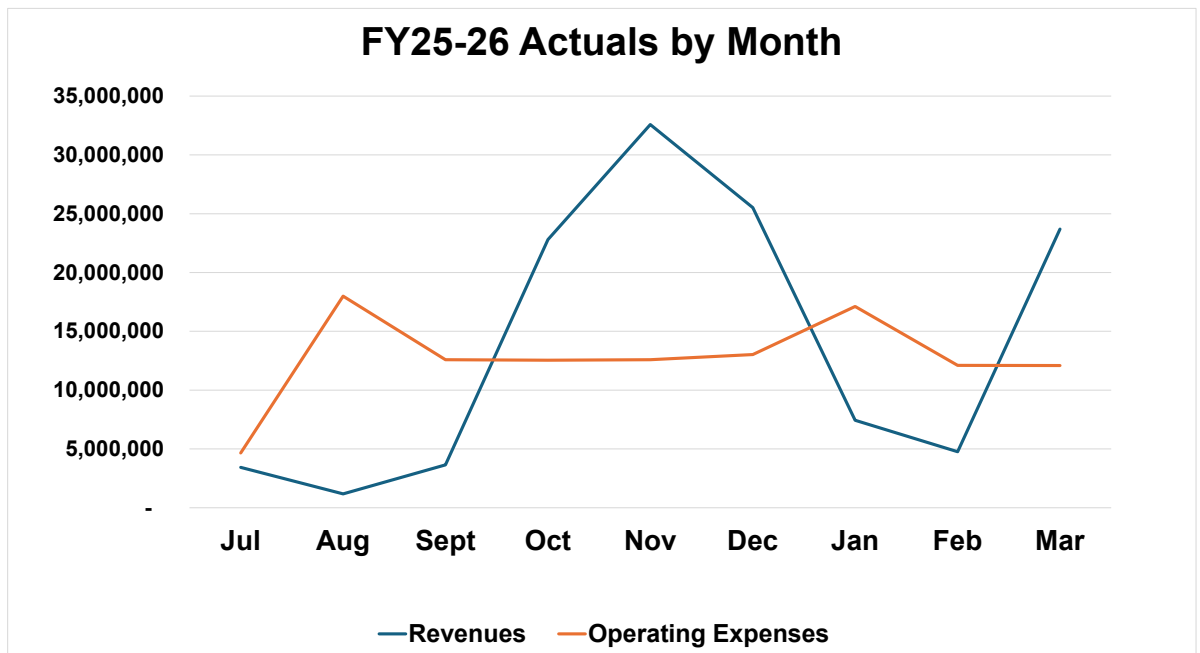
\*FY25-26 Actuals do not include POs



**Clackamas County - Sheriff's Office (CCSO) All Funds  
FY25-26 July - March Revenue & Expenses  
3-31-26 (as of 4-1-26)**

Category	FY24-25		FY25-26				Notes
	July-Mar Actuals	FY24-25 Actuals	Budget	July-Mar Actuals*	Variance	Compare to 75%	
<b>Revenues</b>							
Beginning Fund Balance	9,162,190	9,162,191	7,522,407	5,099,095	(2,423,312)	68%	\$4.8M Levy, \$152K Inmate, \$80K Forfeitures
Taxes	30,763,298	31,870,570	33,909,331	31,748,967	(2,160,364)	94%	\$23.2M Levy, \$8.6M ELED
Federal, State, Local, All Other Gifts	9,686,280	9,962,555	13,010,706	12,816,048	(194,658)	99%	\$11.6M GF
Charges, Fees, License, Permits	14,462,923	21,531,380	22,834,837	17,028,965	(5,805,872)	75%	\$9.3M Svcs to Others, \$5.3M Indirect Rev
All Other Revenue Resources	971,963	1,652,687	977,618	618,259	(359,359)	63%	\$312K GF, \$178K Levy, \$101K ELED
Other Interfund Transfers		215,136	400,000	227,682	(172,318)	57%	\$228K GF
General Fund Support	39,015,031	87,573,908	83,478,015	62,608,511	(20,869,504)	75%	\$62.1M GF, \$507K ELED
<b>Revenue Subtotal</b>	<b>104,061,686</b>	<b>161,968,427</b>	<b>162,132,913</b>	<b>130,147,528</b>	<b>(31,985,386)</b>	<b>80%</b>	
<b>Expenses</b>							
Personnel Services	75,089,863	107,053,996	106,944,037	76,173,466	30,770,571	71%	
Materials and Services	34,698,554	47,574,061	46,835,330	34,609,499	12,225,831	74%	
Capital Outlay	1,162,805	1,743,716	4,617,443	3,834,219	783,224	83%	\$2.8M GF, \$1.0M Levy
<b>Operating Subtotal</b>	<b>110,951,223</b>	<b>156,371,773</b>	<b>158,396,811</b>	<b>114,617,184</b>	<b>43,779,626</b>	<b>72%</b>	
Debt Service	9,570	179,140	179,860	4,930	174,930	3%	June debt pymt
Special Payments	73,783	155,513	250,000	71,525	178,475	29%	
Transfers		162,907	200,000		200,000	0%	
Contingency			3,106,242		3,106,242	0%	
<b>Non-Operating Subtotal</b>	<b>83,353</b>	<b>497,559</b>	<b>3,736,102</b>	<b>76,455</b>	<b>3,659,647</b>	<b>2%</b>	
<b>Total Expenses</b>	<b>111,034,575</b>	<b>156,869,333</b>	<b>162,132,913</b>	<b>114,693,639</b>	<b>47,439,273</b>	<b>71%</b>	
<b>Revenues Less Expenses</b>	<b>(6,972,890)</b>	<b>5,099,095</b>		<b>15,453,889</b>			
	<b>Approved FTE</b>		<b>Budget</b>	<b>As of 3-1-26</b>			
		<b>Total</b>	<b>607</b>	<b>607</b>			
		<b>Filled</b>	<b>551</b>	<b>532</b>			
		<b>Vacant</b>	<b>56</b>	<b>75</b>			

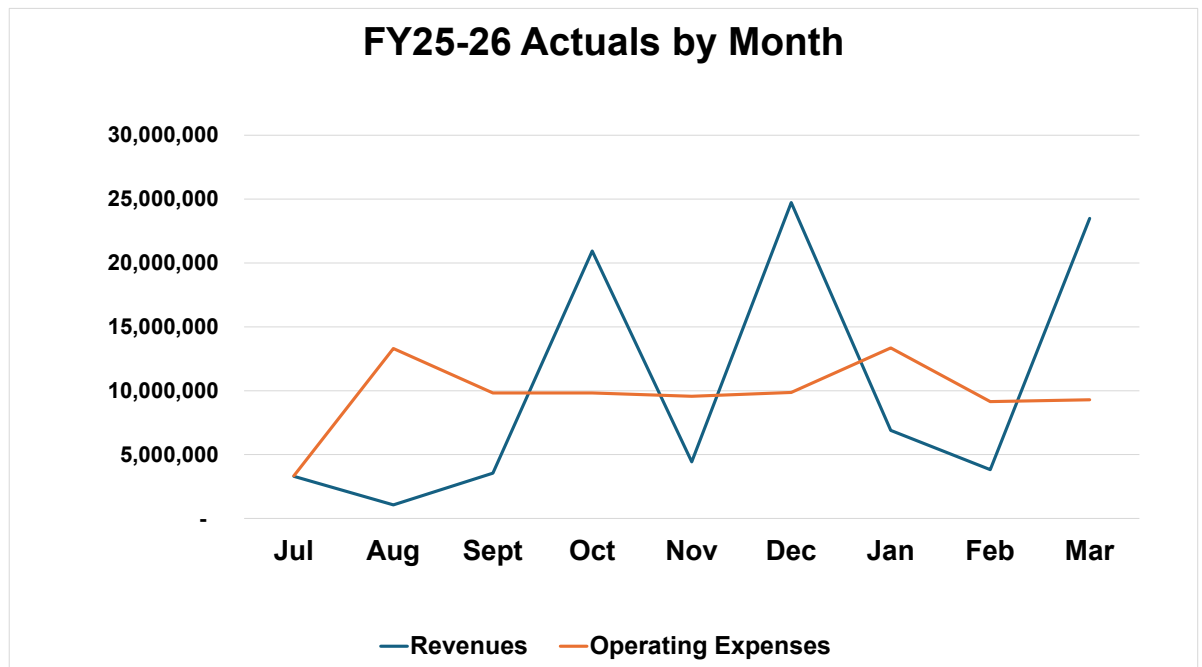
\*FY25-26 Actuals do not include POs



**Clackamas County - Sheriff's Office (CCSO) GF-100  
FY25-26 July - March Revenue & Expenses  
3-31-26 (as of 4-1-26)**

Category	FY24-25		FY25-26				Notes
	July-Mar Actuals	FY24-25 Actuals	Budget	July-Mar Actuals*	Variance	Compare to 75%	
<b>Revenues</b>							
Beginning Fund Balance	1,540,852	1,540,852					
Federal, State, Local, All Other	9,643,182	9,869,943	12,966,206	12,576,988	(389,218)	97%	Grants: \$431K Fed, \$11.0 State
Charges, Fees, License, Permits	14,288,016	21,330,990	22,779,837	16,988,976	(5,790,861)	75%	\$9.3M Svcs to Others, \$5.3M Indirect Rev
All Other Revenue Resources	380,521	540,056	315,000	316,565	1,565	100%	\$212K Misc Rev, \$51K Auction Sales
Other Interfund Transfers		215,136	400,000	227,682	(172,318)	57%	\$129K Training Center Rent
General Fund Support	39,015,031	86,373,908	82,802,000	62,101,500	(20,700,500)	75%	
<b>Revenue Subtotal</b>	<b>64,867,602</b>	<b>119,870,884</b>	<b>119,263,042</b>	<b>92,211,712</b>	<b>(27,051,330)</b>	<b>77%</b>	
<b>Expenses</b>							
Personnel Services	63,917,422	90,108,362	88,739,998	63,810,801	24,929,197	72%	
Materials and Services	20,967,716	28,700,813	27,500,000	20,837,300	6,662,700	76%	
Capital Outlay	432,077	743,290	2,573,043	2,824,968	(251,925)	110%	\$2.2M Veh, \$634K Equip & Furn > \$5K
<b>Operating Subtotal</b>	<b>85,317,215</b>	<b>119,552,465</b>	<b>118,813,042</b>	<b>87,473,070</b>	<b>31,339,972</b>	<b>74%</b>	
Special Payments	73,783	155,513	250,000	71,525	178,475	29%	Investigations and P&P
Transfers		162,907	200,000		200,000	0%	Juvenile Detention Beds
<b>Non-Operating Subtotal</b>	<b>73,783</b>	<b>318,419</b>	<b>450,000</b>	<b>71,525</b>	<b>378,475</b>	<b>16%</b>	
<b>Total Expenses</b>	<b>85,390,998</b>	<b>119,870,884</b>	<b>119,263,042</b>	<b>87,544,595</b>	<b>31,718,447</b>	<b>73%</b>	
<b>Revenues Less Expenses</b>	<b>(20,523,396)</b>	<b>(0)</b>		<b>4,667,117</b>			
	<b>Approved FTE</b>		<b>Budget</b>	<b>As of 3-1-26</b>			
		<b>Total</b>	<b>479</b>	<b>479</b>			
		<b>Filled</b>	<b>425</b>	<b>423</b>			
		<b>Vacant</b>	<b>54</b>	<b>56</b>			

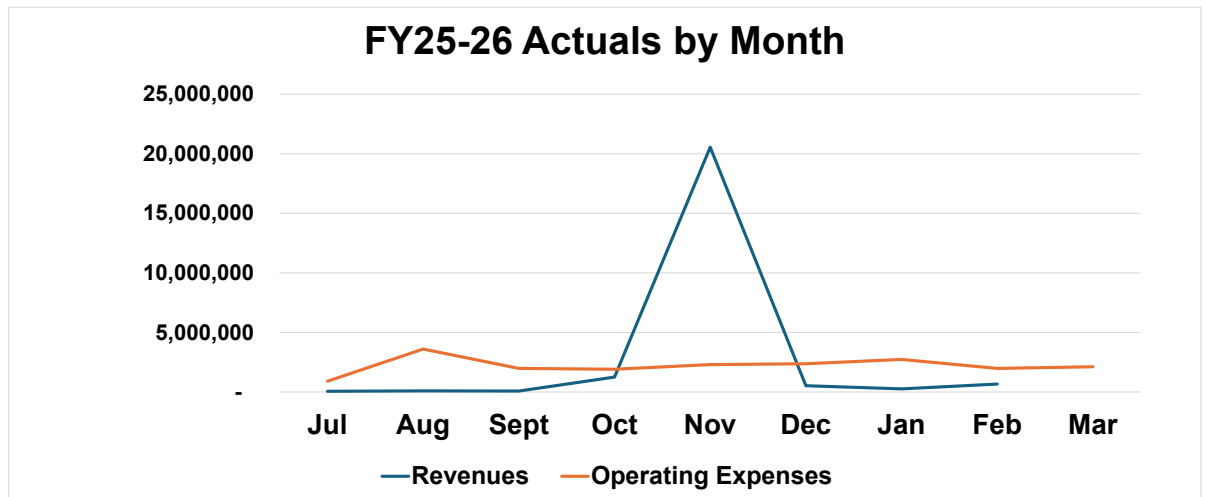
\*FY25-26 Actuals do not include POs



Clackamas County - Sheriff's Office (CCSO) LEVY Fund 206  
 FY25-26 July - March Revenue & Expenses  
 3-31-26 (as of 4-1-26)

Category	FY24-25		FY25-26				Notes
	July-Mar Actuals	FY24-25 Actuals	Budget	July-Mar Actuals*	Variance	Compare to 75%	
<b>Revenues</b>							
Beginning Fund Balance	7,495,281	7,495,281	7,370,281	4,866,919	(2,503,362)	66%	
Taxes	22,445,166	23,250,418	24,910,000	23,200,891	(1,709,109)	93%	
Federal, State, Local, All Other	4,525	20,784		116,557	116,557		
Charges, Fees, License, Permits		4,183		1,789	1,789		
All Other Revenue Resources	339,032	501,693	300,000	177,586	(122,414)	59%	Interest thru Feb
<b>Revenue Subtotal</b>	<b>30,284,004</b>	<b>31,272,359</b>	<b>32,580,281</b>	<b>28,363,741</b>	<b>(4,216,540)</b>	<b>87%</b>	
<b>Expenses</b>							
Personnel Services	11,172,442	16,945,634	18,204,039	12,362,665	5,841,374	68%	
Materials and Services	6,317,259	8,480,920	9,270,000	6,528,459	2,741,541	70%	
Capital Outlay	713,303	978,886	2,000,000	1,006,639	993,361	50%	
<b>Operating Subtotal</b>	<b>18,203,004</b>	<b>26,405,440</b>	<b>29,474,039</b>	<b>19,897,762</b>	<b>9,576,277</b>	<b>68%</b>	
Contingency			3,106,242		3,106,242	0%	
<b>Non-Operating Subtotal</b>			<b>3,106,242</b>		<b>3,106,242</b>	<b>0%</b>	
<b>Total Expenses</b>	<b>18,203,004</b>	<b>26,405,440</b>	<b>32,580,281</b>	<b>19,897,762</b>	<b>12,682,519</b>	<b>61%</b>	
<b>Revenues Less Expenses</b>	<b>12,081,000</b>	<b>4,866,919</b>		<b>8,465,979</b>			
	<b>Approved FTE</b>		<b>Budget</b>	<b>As of 3-1-26</b>			
	<b>Total</b>		<b>92</b>	<b>92</b>			
	<b>Filled</b>		<b>90</b>	<b>83</b>			
	<b>Vacant</b>		<b>2</b>	<b>9</b>			

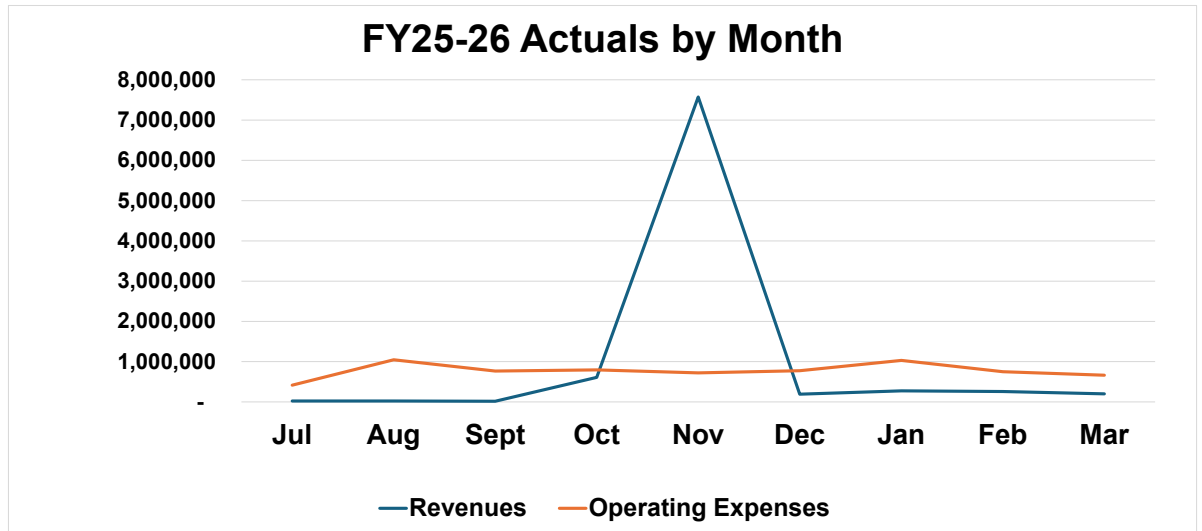
\*FY25-26 Actuals do not include POs



**Enhanced Law Enforcement District (ELED)  
FY25-26 July - March Revenue & Expenses  
3-31-26 (as of 4-1-26)**

Category	FY24-25		FY25-26				Notes
	July-Mar Actuals	FY24-25 Actuals	Budget	July-Mar Actuals*	Variance	Compare to 75%	
<b>Revenues</b>							
Beginning Fund Balance	103,771	103,771					
Taxes	8,318,133	8,620,152	8,999,331	8,548,075	(451,256)	95%	
Federal, State, Local, All Other	1,684	1,684	1,000	1,023	23	102%	
All Other Revenue Resources	249,291	246,527	160,118	115,474	(44,644)	72%	\$83K Interest, \$18K Salary Reimb
General Fund Support		1,200,000	676,015	507,011	(169,004)	75%	
<b>Revenue Subtotal</b>	<b>8,672,878</b>	<b>10,172,134</b>	<b>9,836,464</b>	<b>9,171,583</b>	<b>(664,881)</b>	<b>93%</b>	
<b>Expenses</b>							
Personnel Services	-						
Materials and Services	7,404,528	9,971,455	9,656,604	6,962,503	2,694,101	72%	
Capital Outlay	17,425	21,539		2,612	(2,612)		
<b>Operating Subtotal</b>	<b>7,421,953</b>	<b>9,992,994</b>	<b>9,656,604</b>	<b>6,965,115</b>	<b>2,691,489</b>	<b>72%</b>	
Debt Service	9,570	179,140	179,860	4,930	174,930	3%	
<b>Non-Operating Subtotal</b>	<b>9,570</b>	<b>179,140</b>	<b>179,860</b>	<b>4,930</b>			
<b>Total Expenses</b>	<b>7,431,523</b>	<b>10,172,134</b>	<b>9,836,464</b>	<b>6,970,045</b>	<b>2,691,489</b>	<b>71%</b>	
<b>Revenues Less Expenses</b>	<b>1,241,356</b>	<b>-</b>		<b>2,201,538</b>			
	<b>Approved FTE</b>		<b>Budget</b>	<b>As of 3-1-26</b>			
		<b>Total</b>	<b>36</b>	<b>36</b>			
		<b>Filled</b>	<b>36</b>	<b>26</b>			
		<b>Vacant</b>	<b>-</b>	<b>10</b>			

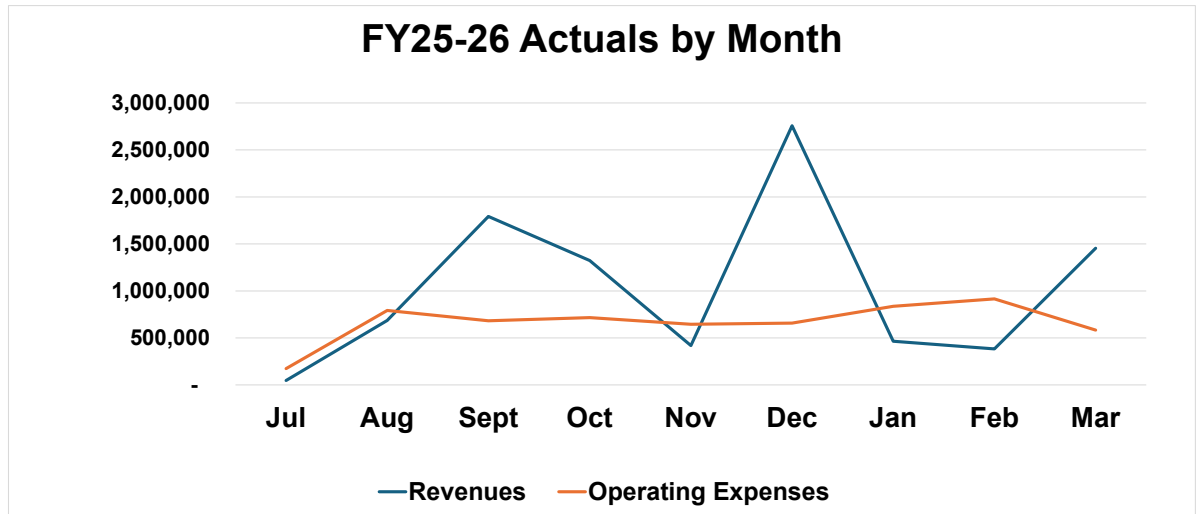
\*FY25-26 Actuals do not include POs



Clackamas County - County Administration  
 FY25-26 July - March Revenue & Expenses  
 3-31-26 (as of 4-1-26)

Category	FY24-25		FY25-26				Notes
	July-Mar Actuals	FY24-25 Actuals	Budget	July-Mar Actuals*	Variance	Compare to 75%	
<b>Revenues</b>							
Beginning Fund Balance	8,659,269	8,659,269	9,296,652	10,426,541	1,129,889	112%	
Federal, State, Local, All Other	1,711,568	3,854,792	2,770,000	2,152,837	(617,163)	78%	
Charges, Fees, License, Permits	52,779	52,779	49,567	49,567	(0)	100%	
All Other Revenue Resources	3,981,447	5,834,690	5,550,000	3,914,624	(1,635,376)	71%	
General Fund Support	1,676,679	4,024,160	4,280,725	3,210,544	(1,070,181)	75%	
<b>Revenue Subtotal</b>	<b>16,081,742</b>	<b>22,425,689</b>	<b>21,946,944</b>	<b>19,754,112</b>	<b>(2,192,832)</b>	<b>90%</b>	
<b>Expenses</b>							
Personnel Services	3,396,036	4,884,287	5,324,786	3,521,151	1,803,635	66%	
Materials and Services	2,342,361	3,387,491	7,485,217	2,479,220	5,005,997	33%	
<b>Operating Subtotal</b>	<b>5,738,397</b>	<b>8,271,778</b>	<b>12,810,003</b>	<b>6,000,371</b>	<b>6,809,632</b>	<b>47%</b>	
Special Payments	1,238,653	3,677,371	4,136,940	1,646,441	2,490,499	40%	
Transfers	50,000	50,000	-	-	-	0%	
Contingency			5,000,000		5,000,000		
<b>Non-Operating Subtotal</b>	<b>1,288,653</b>	<b>3,727,371</b>	<b>9,136,940</b>	<b>1,646,441</b>	<b>7,490,499</b>	<b>18%</b>	
<b>Total Expenses</b>	<b>7,027,050</b>	<b>11,999,149</b>	<b>21,946,943</b>	<b>7,646,812</b>	<b>14,300,132</b>	<b>35%</b>	
<b>Revenues Less Expenses</b>	<b>9,054,692</b>	<b>10,426,540</b>		<b>12,107,300</b>			
	<b>Approved FTE</b>		<b>Budget</b>	<b>As of 3-1-26</b>			
		Total	16	16			
		Filled	15	15			
		Vacant	1	1			

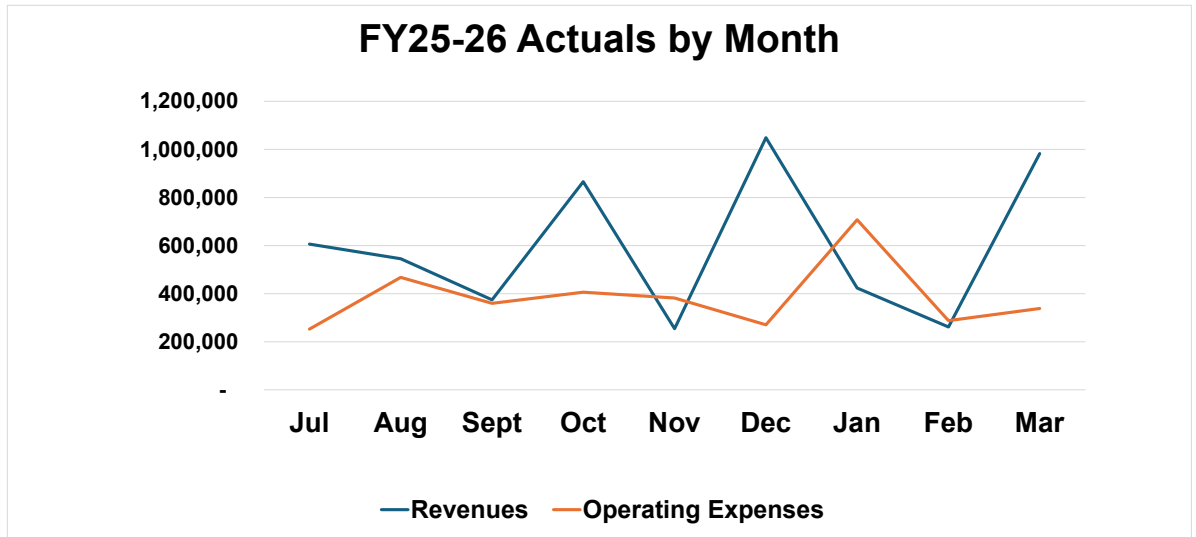
\*FY25-26 Actuals do not include POs



Clackamas County - Office of the County Clerk  
 FY25-26 July - March Revenue & Expenses  
 3-31-26 (as of 4-1-26)

Category	FY24-25		FY25-26				Notes
	July-Mar Actuals	FY24-25 Actuals	Budget	July-Mar Actuals*	Variance	Compare to 75%	
<b>Revenues</b>							
Beginning Fund Balance	240,160	240,160	473,494	354,912	(118,582)	75%	
Federal, State, Local, All Other	28,356	60,435		46,745	46,745		
Charges, Fees, License, Permits	2,093,494	2,901,538	2,567,158	2,350,560	(216,598)	92%	
All Other Revenue Resources	106,938	115,770	150,000	648,572	498,572	432%	
General Fund Support	1,173,154	2,353,451	2,615,138	1,961,354	(653,785)	75%	
<b>Revenue Subtotal</b>	<b>3,642,101</b>	<b>5,671,354</b>	<b>5,805,790</b>	<b>5,362,142</b>	<b>(443,648)</b>	<b>92%</b>	
<b>Expenses</b>							
Personnel Services	1,695,503	2,516,095	2,850,607	1,893,599	957,008	66%	
Materials and Services	1,624,851	2,194,985	2,830,183	1,527,446	1,302,738	54%	
Capital Outlay	23,813	577,443	125,000	50,173	74,827	40%	
<b>Operating Subtotal</b>	<b>3,344,167</b>	<b>5,288,523</b>	<b>5,805,791</b>	<b>3,471,218</b>	<b>2,334,572</b>	<b>60%</b>	
Special Payments	-	-	-	-	-	-	
<b>Non-Operating Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Total Expenses</b>	<b>3,344,167</b>	<b>5,288,523</b>	<b>5,805,791</b>	<b>3,471,218</b>	<b>2,334,572</b>	<b>60%</b>	
<b>Revenues Less Expenses</b>	<b>297,934</b>	<b>382,831</b>		<b>1,890,924</b>			
	<b>Approved FTE</b>		<b>Budget</b>	<b>As of 3-1-26</b>			
	<b>Total</b>		<b>21</b>	<b>22</b>			
	<b>Filled</b>		<b>20</b>	<b>21</b>			
	<b>Vacant</b>		<b>1</b>	<b>1</b>			

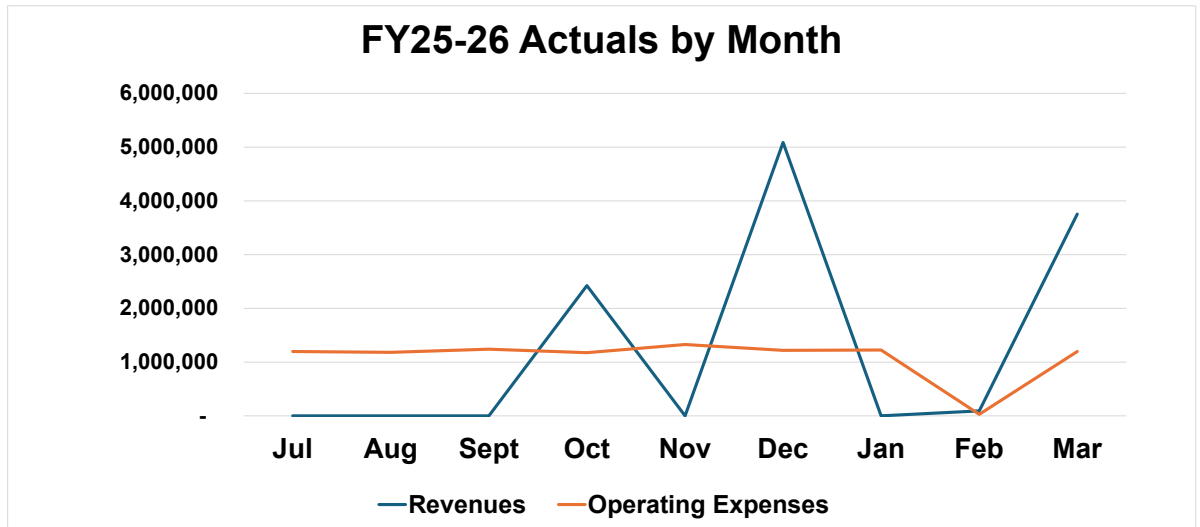
\*FY25-26 Actuals do not include POs



**Clackamas County - Courthouse  
FY25-26 July - March Revenue & Expenses  
3-31-26 (as of 4-1-26)**

Category	FY24-25		FY25-26				Notes
	July-Mar Actuals	FY24-25 Actuals	Budget	July-Mar Actuals*	Variance	Compare to 75%	
<b>Revenues</b>							
Beginning Fund Balance		609,570	-	193,815	193,815	0%	Old Courthouse sale proceeds
All Other Revenue Resources			-	91,765	91,765	0%	
General Fund Support		1,967,850	15,018,460	11,263,845	(3,754,615)	75%	
<b>Revenue Subtotal</b>	-	<b>2,577,420</b>	<b>15,018,460</b>	<b>11,549,425</b>	<b>(3,469,035)</b>	<b>77%</b>	
<b>Expenses</b>							
Materials and Services	-	567,467	4,121,620	2,596,677	1,524,943	63%	
Capital Outlay		1,816,138	10,896,840	7,194,533	3,702,307	66%	
<b>Operating Subtotal</b>	-	<b>2,383,605</b>	<b>15,018,460</b>	<b>9,791,210</b>	<b>5,227,250</b>	<b>65%</b>	
<b>Total Expenses</b>	-	<b>2,383,605</b>	<b>15,018,460</b>	<b>9,791,210</b>	<b>1,758,215</b>	<b>65%</b>	
<b>Revenues Less Expenses</b>	-	<b>193,815</b>		<b>1,758,215</b>			
		<b>Approved FTE</b>	<b>Budget</b>	<b>As of 3-1-26</b>			
		Total Filled	-	-			
		Vacant	-	-			

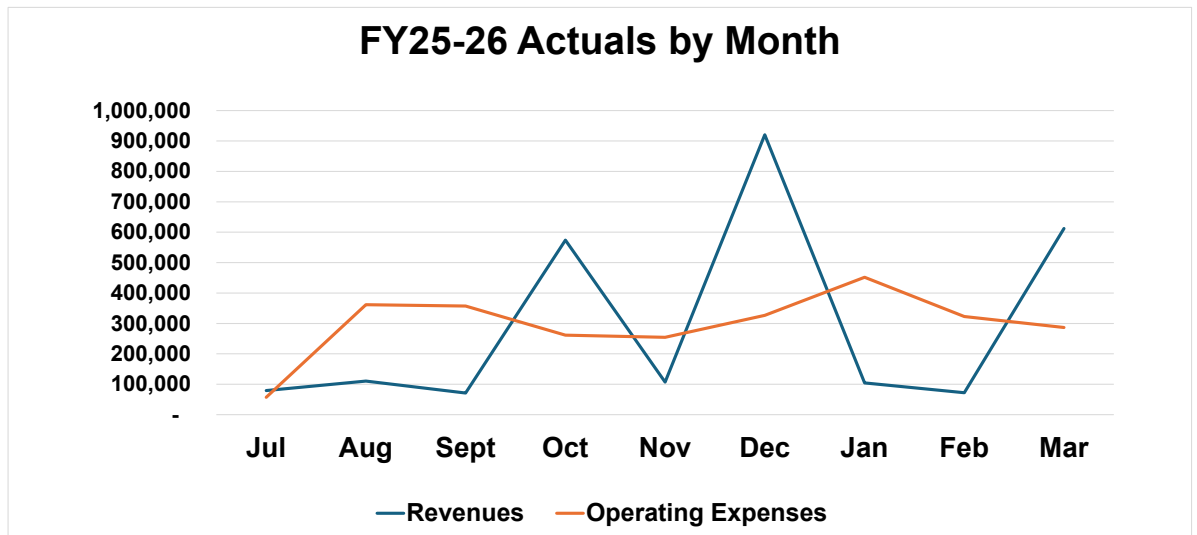
\*FY25-26 Actuals do not include POs



Clackamas County GF - County Counsel  
 FY25-26 July - March Revenue & Expenses  
 3-31-26 (as of 4-1-26)

Category	FY24-25		FY25-26				Notes
	July-Mar Actuals	FY24-25 Actuals	Budget	July-Mar Actuals*	Variance	Compare to 75%	
<b>Revenues</b>							
Beginning Fund Balance	13,645	13,645					
Charges, Fees, License, Permits	1,098,815	1,413,027	1,654,540	1,055,196	(599,344)	64%	Rev trending higher than last year
General Fund Support	935,609	2,194,291	2,128,880	1,596,660	(532,220)	75%	
<b>Revenue Subtotal</b>	<b>2,048,069</b>	<b>3,620,963</b>	<b>3,783,420</b>	<b>2,651,856</b>	<b>(1,131,564)</b>	<b>70%</b>	
<b>Expenses</b>							
Personnel Services	2,300,189	3,449,013	3,604,881	2,300,692	1,304,189	64%	Unanticipated prof service contracts
Materials and Services	122,895	157,552	178,539	378,707	(200,168)	212%	
Capital Outlay	14,569	14,569					
<b>Operating Subtotal</b>	<b>2,437,653</b>	<b>3,621,134</b>	<b>3,783,420</b>	<b>2,679,398</b>	<b>1,104,022</b>	<b>71%</b>	
<b>Total Expenses</b>	<b>2,437,653</b>	<b>3,621,134</b>	<b>3,783,420</b>	<b>2,679,398</b>	<b>1,104,022</b>	<b>71%</b>	
<b>Revenues Less Expenses</b>	<b>(389,584)</b>	<b>(171)</b>		<b>(27,542)</b>			
	<b>Approved FTE</b>		<b>Budget</b>	<b>As of 3-1-26</b>			
		<b>Total</b>	<b>14</b>	<b>14</b>			
		<b>Filled</b>	<b>12</b>	<b>11</b>			
		<b>Vacant</b>	<b>2</b>	<b>3</b>			

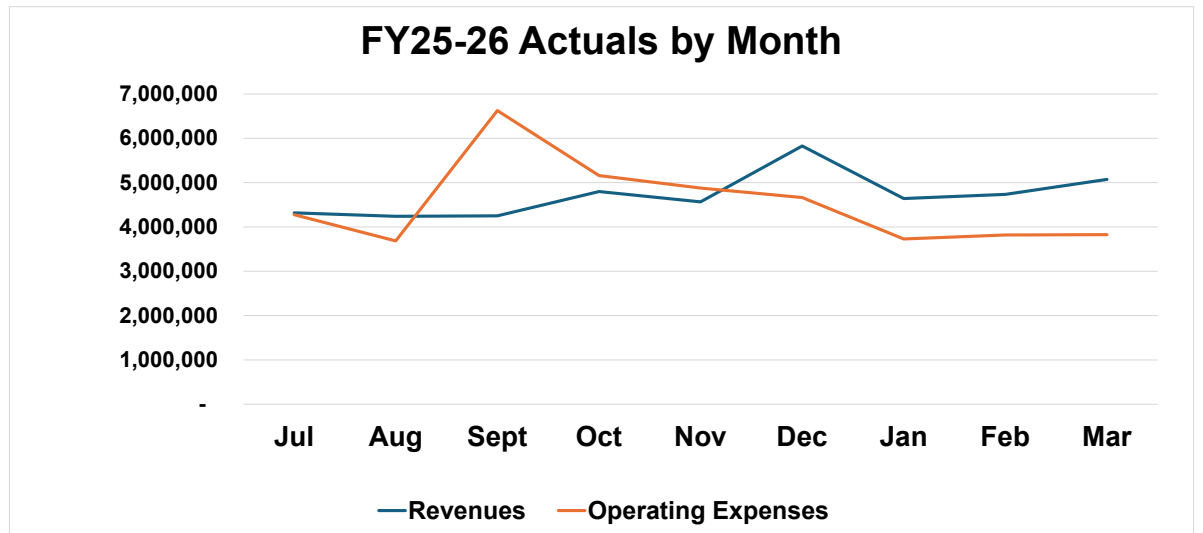
\*FY25-26 Actuals do not include POs



**Clackamas County - Human Resources  
FY25-26 July - March Revenue & Expenses  
3-31-26 (as of 4-1-26)**

Category	FY24-25		FY25-26				Notes
	July-Mar Actuals	FY24-25 Actuals	Budget	July-Mar Actuals*	Variance	Compare to 75%	
<b>Revenues</b>							
Beginning Fund Balance	39,133,384	39,133,384	36,464,946	36,590,021	125,075	100%	\$23.4M Self-Ins, \$13.2M Risk
Charges, Fees, License, Permits	9,036,420	12,099,839	12,501,349	9,467,647	(3,033,703)	76%	
All Other Revenue Resources	27,806,792	37,937,455	37,309,986	31,251,722	(6,058,264)	84%	
Other Interfund Transfers	2,696,590	2,696,590	621,254		(621,254)	0%	
General Fund Support	544,059	802,285	2,298,576	1,723,932	(574,644)	75%	
<b>Revenue Subtotal</b>	<b>79,217,244</b>	<b>92,669,552</b>	<b>89,196,110</b>	<b>79,033,322</b>	<b>(10,162,788)</b>	<b>89%</b>	
<b>Expenses</b>							
Personnel Services	6,155,552	8,913,330	10,247,723	6,946,135	3,301,588	68%	
Materials and Services	32,757,951	44,469,611	47,285,020	33,706,751	13,578,270	71%	
<b>Operating Subtotal</b>	<b>38,913,503</b>	<b>53,382,941</b>	<b>57,532,743</b>	<b>40,652,885</b>	<b>16,879,858</b>	<b>71%</b>	
Transfers	2,696,590	2,696,590	621,254		621,254	0%	
Contingency			23,999,962		23,999,962	0%	
<b>Non-Operating Subtotal</b>	<b>2,696,590</b>	<b>2,696,590</b>	<b>24,621,216</b>		<b>24,621,216</b>	<b>0%</b>	
Reserve for Future Expenditures			7,042,151		7,042,151	0%	
<b>Non-Spendable Subtotal</b>			<b>7,042,151</b>		<b>7,042,151</b>	<b>0%</b>	
<b>Total Expenses</b>	<b>41,610,093</b>	<b>56,079,531</b>	<b>89,196,110</b>	<b>40,652,885</b>	<b>48,543,225</b>	<b>46%</b>	
<b>Revenues Less Expenses</b>	<b>37,607,151</b>	<b>36,590,021</b>		<b>38,380,437</b>			
	<b>Approved FTE</b>		<b>Budget</b>	<b>As of 3-1-26</b>			
		<b>Total</b>	<b>55</b>	<b>56</b>			
		<b>Filled</b>	<b>52</b>	<b>50</b>			
		<b>Vacant</b>	<b>3</b>	<b>6</b>			

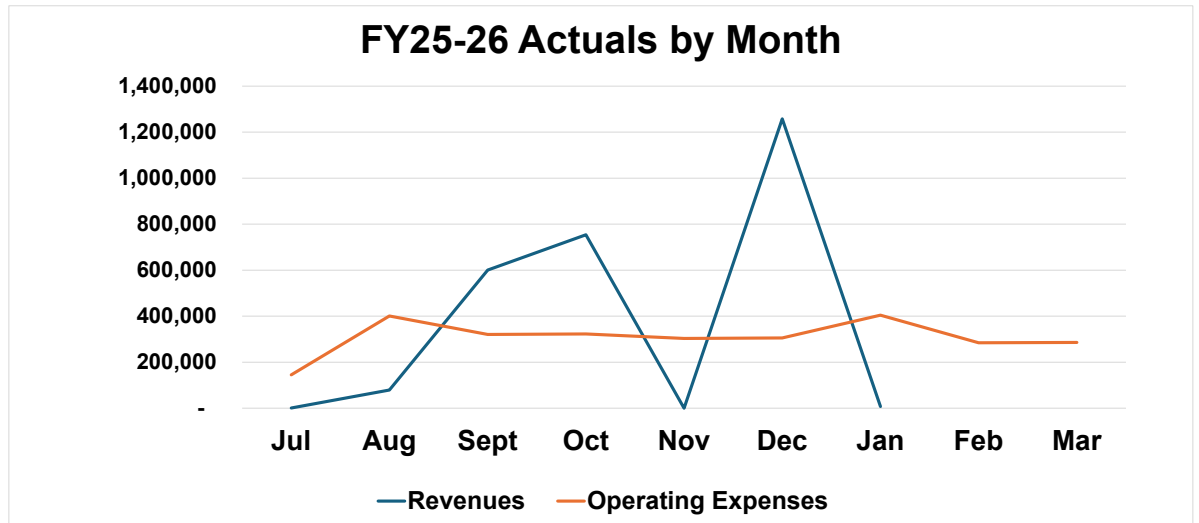
\*FY25-26 Actuals do not include POs



Clackamas County - Disaster Management  
 FY25-26 July - March Revenue & Expenses  
 3-31-26 (as of 4-1-26)

Category	FY24-25		FY25-26				Notes
	July-Mar Actuals	FY24-25 Actuals	Budget	July-Mar Actuals*	Variance	Compare to 75%	
<b>Revenues</b>							
Beginning Fund Balance	543,224	543,224	400,607	304,693	(95,914)	76%	
Federal, State, Local, All Other	939,857	553,419	671,470	876,920	205,450	131%	Prior year grant rev received
All Other Revenue Resources	1,289	2,116		7,877	7,877		
General Fund Support	1,468,160	3,480,389	3,781,500	2,836,125	(945,375)	75%	
<b>Revenue Subtotal</b>	<b>2,952,529</b>	<b>4,579,148</b>	<b>4,853,577</b>	<b>4,025,614</b>	<b>(827,963)</b>	<b>83%</b>	
<b>Expenses</b>							
Personnel Services	1,759,514	2,620,079	3,101,643	2,214,398	887,245	71%	
Materials and Services	626,803	1,013,387	1,223,288	462,650	760,638	38%	M&S spending held in anticipation of needs
Capital Outlay	517,484	576,578	28,040	95,428	(67,388)	340%	\$65K GF, \$30K ARPA
<b>Operating Subtotal</b>	<b>2,903,800</b>	<b>4,210,044</b>	<b>4,352,970</b>	<b>2,772,475</b>	<b>1,580,495</b>	<b>64%</b>	
Debt Service							
Special Payments		64,412	500,607	80,000	420,607	16%	SNAP food assistance
<b>Non-Operating Subtotal</b>		<b>64,412</b>	<b>500,607</b>	<b>80,000</b>	<b>420,607</b>	<b>16%</b>	
<b>Total Expenses</b>	<b>2,903,800</b>	<b>4,274,456</b>	<b>4,853,577</b>	<b>2,852,475</b>	<b>2,001,102</b>	<b>59%</b>	
<b>Revenues Less Expenses</b>	<b>48,729</b>	<b>304,693</b>		<b>1,173,139</b>			
	<b>Approved FTE</b>		<b>Budget</b>	<b>As of 3-1-26</b>			
		<b>Total</b>	<b>16</b>	<b>16</b>			
		<b>Filled</b>	<b>15</b>	<b>15</b>			
		<b>Vacant</b>	<b>1</b>	<b>1</b>			

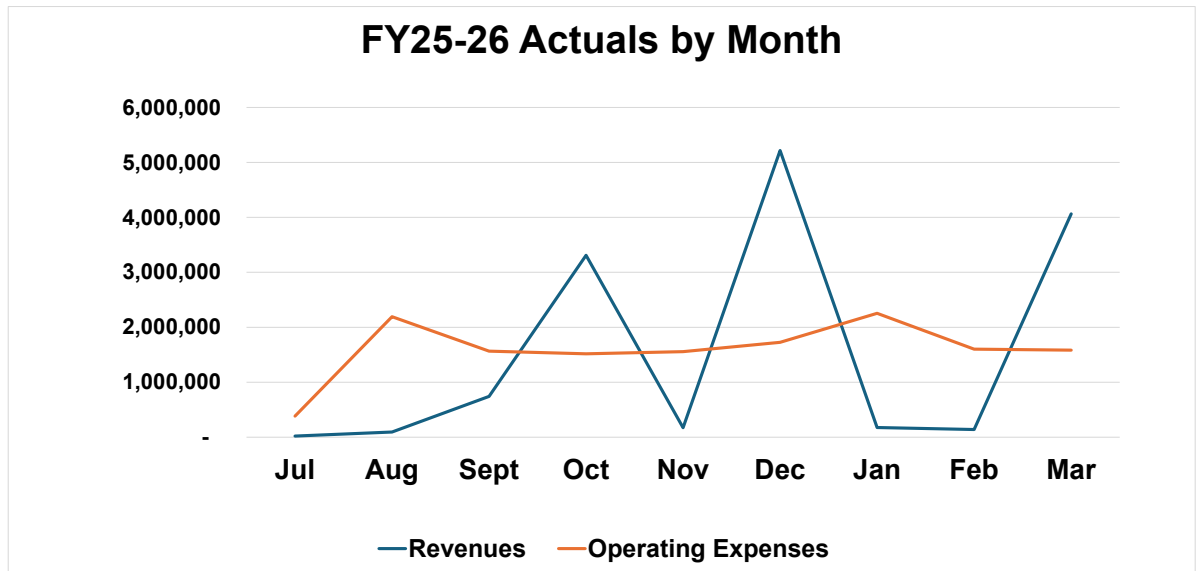
\*FY25-26 Actuals do not include POs



**Clackamas County - District Attorney  
FY25-26 July - March Revenue & Expenses  
3-31-26 (as of 4-1-26)**

Category	FY24-25		FY25-26				Notes
	July-Mar Actuals	FY24-25 Actuals	Budget	July-Mar Actuals*	Variance	Compare to 75%	
<b>Revenues</b>							
Beginning Fund Balance	11,102	11,102	11,102	11,102		100%	
Federal, State, Local, All Other	2,856,847	3,953,849	4,593,616	1,772,913	(2,820,703)	39%	Fed contract delays are impacting rev
Charges, Fees, License, Permits	381,196	512,869	524,999	355,610	(169,390)	68%	
All Other Revenue Resources	81,090	151,428		271	271		
General Fund Support	6,914,952	15,114,994	15,737,399	11,803,049	(3,934,350)	75%	
<b>Revenue Subtotal</b>	<b>10,245,187</b>	<b>19,744,242</b>	<b>20,867,116</b>	<b>13,942,945</b>	<b>(6,924,172)</b>	<b>67%</b>	
<b>Expenses</b>							
Personnel Services	11,142,636	16,256,222	17,386,356	12,417,619	4,968,736	71%	
Materials and Services	1,998,241	2,779,419	2,835,761	1,968,026	867,735	69%	
<b>Operating Subtotal</b>	<b>13,140,877</b>	<b>19,035,640</b>	<b>20,222,116</b>	<b>14,385,645</b>	<b>5,836,471</b>	<b>71%</b>	
Special Payments	418,500	697,500	645,000	322,500	322,500	50%	Awaiting vendor invoice
<b>Non-Operating Subtotal</b>	<b>418,500</b>	<b>697,500</b>	<b>645,000</b>	<b>322,500</b>	<b>322,500</b>	<b>50%</b>	
<b>Total Expenses</b>	<b>13,559,377</b>	<b>19,733,140</b>	<b>20,867,116</b>	<b>14,708,145</b>	<b>6,158,971</b>	<b>70%</b>	
<b>Revenues Less Expenses</b>	<b>(3,314,189)</b>	<b>11,102</b>		<b>(765,201)</b>			
	<b>Approved FTE</b>		<b>Budget</b>	<b>As of 3-1-26</b>			
		<b>Total</b>	<b>97</b>	<b>97</b>			
		<b>Filled</b>	<b>94</b>	<b>91</b>			
		<b>Vacant</b>	<b>3</b>	<b>6</b>			

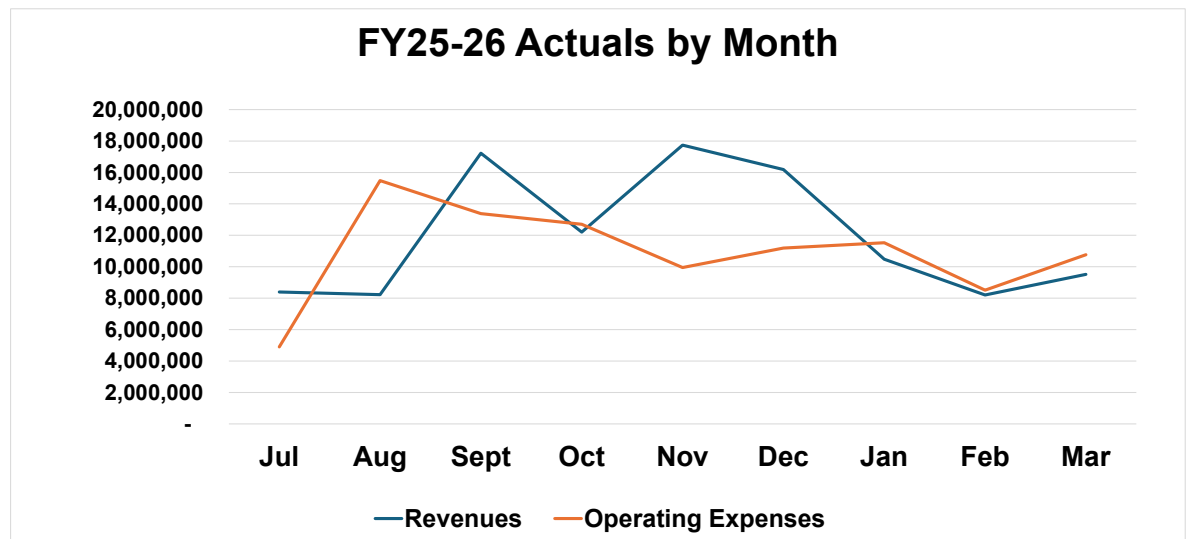
\*FY25-26 Actuals do not include POs



**Clackamas County - Transportation & Development  
FY25-26 July - March Revenue & Expenses  
3-31-26 (as of 4-1-26)**

Category	FY24-25		FY25-26				Notes
	July-Mar Actuals	FY24-25 Actuals	Budget	July-Mar Actuals*	Variance	Compare to 75%	
<b>Revenues</b>							
Beginning Fund Balance	130,550,738	130,543,024	117,608,249	132,045,332	14,437,082	112%	Road \$60M, CCDA \$17M, Lib \$11M
Taxes	5,699,917	5,904,883	5,744,000	5,824,040	80,040	101%	N Clack Revitalization Tax Increment
Federal, State, Local, All Other	50,265,341	63,728,686	65,108,415	46,850,739	(18,257,676)	72%	Road \$38M, Lib \$2.8M, ARPA \$2.3M
Charges, Fees, License, Permits	32,434,248	47,571,327	52,552,983	37,353,451	(15,199,532)	71%	Road \$12.3M, Dev \$10.4M, Fleet \$4.9M
Revenue from Bonds & Other Debts	625,294	645,517	665,500	104,349	(561,151)	16%	Parks & Forestry
All Other Revenue Resources	10,200,481	14,709,930	17,590,439	8,570,796	(9,019,643)	49%	Road \$2.9M, Dev \$872K, Lib \$814K
Other Interfund Transfers	9,640,845	15,754,001	12,876,004	3,499,701	(9,376,303)	27%	Road \$2.8M, Parks \$701K
General Fund Support	3,559,414	7,094,129	7,970,561	5,977,921	(1,992,640)	75%	Dev Svcs \$2.3M, Dog Svcs \$1.3M
<b>Revenue Subtotal</b>	<b>242,976,278</b>	<b>285,951,497</b>	<b>280,116,151</b>	<b>240,226,329</b>	<b>(39,889,822)</b>	<b>86%</b>	
<b>Expenses</b>							
Personnel Services	33,434,151	48,208,623	55,066,106	36,221,807	18,844,299	66%	Road \$17.7M, GF \$5.9M, Dev Svcs \$5.6M
Materials and Services	36,615,571	51,571,804	67,431,904	38,566,082	28,865,822	57%	Road \$17.0M, Fleet \$3.6M, Golf \$3.2M
Capital Outlay	21,267,757	34,820,227	50,759,449	23,630,087	27,129,362	47%	Road \$17.8M, Dev \$3.5M, Lib \$1.8M
<b>Operating Subtotal</b>	<b>91,317,479</b>	<b>134,600,653</b>	<b>173,257,459</b>	<b>98,417,976</b>	<b>74,839,483</b>	<b>57%</b>	
Debt Service	861,144	1,300,639	1,303,000	689,964	613,036	53%	N Clack Revitalization Tax Increment
Special Payments	5,450,522	6,960,896	10,584,735	5,123,350	5,461,385	48%	Road \$4.9M, Comm Svcs \$350K, Lib \$231K
Transfers	8,935,103	11,043,977	9,307,700	1,509,720	7,797,980	16%	Road \$809K, Parks \$400K, Golf \$225K
Contingency			44,990,870		44,990,870	0%	
<b>Non-Operating Subtotal</b>	<b>15,246,769</b>	<b>19,305,512</b>	<b>66,186,305</b>	<b>7,323,033</b>	<b>58,863,272</b>	<b>11%</b>	
Reserve for Future Expenditures			40,672,387		40,672,387	0%	
<b>Non-Spendable Subtotal</b>			<b>40,672,387</b>		<b>40,672,387</b>	<b>0%</b>	
<b>Total Expenses</b>	<b>106,564,248</b>	<b>153,906,165</b>	<b>280,116,151</b>	<b>105,741,009</b>	<b>174,375,141</b>	<b>38%</b>	
<b>Revenues Less Expenses</b>	<b>136,412,030</b>	<b>132,045,332</b>		<b>134,485,320</b>			
	<b>Approved FTE</b>		<b>Budget</b>	<b>As of 3-1-26</b>			
		<b>Total</b>	<b>342</b>	<b>342</b>			
		<b>Filled</b>	<b>303</b>	<b>318</b>			
		<b>Vacant</b>	<b>39</b>	<b>24</b>			

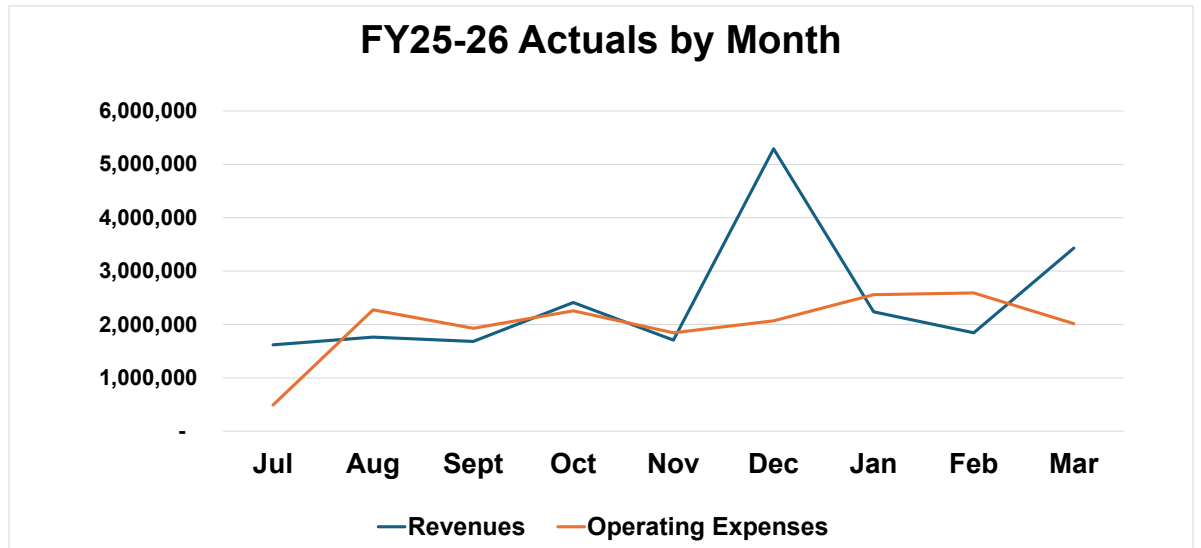
\*FY25-26 Actuals do not include POs



**Clackamas County - Finance**  
**FY25-26 July - March Revenue & Expenses**  
 3-31-26 (as of 4-1-26)

Category	FY24-25		FY25-26				Notes
	July-Mar Actuals	FY24-25 Actuals	Budget	July-Mar Actuals*	Variance	Compare to 75%	
<b>Revenues</b>							
Beginning Fund Balance	14,630,120	14,020,550	12,524,333	13,467,189	942,856	108%	\$11.3M Capital Proj, \$1.9M Facilities
Taxes	2,477	2,477	-	-	-		
Federal, State, Local, All Other Charges, Fees, License, Permits	4,698,822	134,755,501	840,489	132,281	(708,208)	16%	Fund 230-ARPA. Reimb 1 qtr behind
All Other Revenue Resources	15,134,389	20,693,841	21,522,310	15,524,294	(5,998,016)	72%	
General Fund Support	890,150	1,391,282	936,318	807,085	(129,233)	86%	
General Fund Support	3,736,517	5,834,642	7,360,000	5,520,000	(1,840,000)	75%	
<b>Revenue Subtotal</b>	<b>39,092,474</b>	<b>176,698,293</b>	<b>43,183,449</b>	<b>35,450,849</b>	<b>(7,732,600)</b>	<b>82%</b>	
<b>Expenses</b>							
Personnel Services	9,669,773	14,278,559	15,929,606	10,764,503	5,165,103	68%	
Materials and Services	6,517,809	139,641,031	10,267,467	6,413,562	3,853,905	62%	
Capital Outlay	7,420,639	9,311,514	7,458,809	848,992	6,609,817	11%	Fund 740 Facilities and 420 Capital
<b>Operating Subtotal</b>	<b>23,608,221</b>	<b>163,231,104</b>	<b>33,655,882</b>	<b>18,027,057</b>	<b>15,628,825</b>	<b>54%</b>	
Contingency			1,414,696		1,414,696	0%	
<b>Non-Operating Subtotal</b>	<b>-</b>	<b>-</b>	<b>1,414,696</b>	<b>-</b>	<b>1,414,696</b>	<b>0%</b>	
Reserve for Future Expenditures			8,112,871		8,112,871	0%	
<b>Non-Spendable Subtotal</b>	<b>-</b>	<b>-</b>	<b>8,112,871</b>	<b>-</b>	<b>8,112,871</b>	<b>0%</b>	
<b>Total Expenses</b>	<b>23,608,221</b>	<b>163,231,104</b>	<b>43,183,449</b>	<b>18,027,057</b>	<b>25,156,392</b>	<b>42%</b>	
<b>Revenues Less Expenses</b>	<b>15,484,253</b>	<b>13,467,189</b>		<b>17,423,791</b>			
	<b>Approved FTE</b>		<b>Budget</b>	<b>As of 3-1-26</b>			
		<b>Total</b>	103	105			
		<b>Filled</b>	95	96			
		<b>Vacant</b>	8	9			

\*FY25-26 Actuals do not include POs



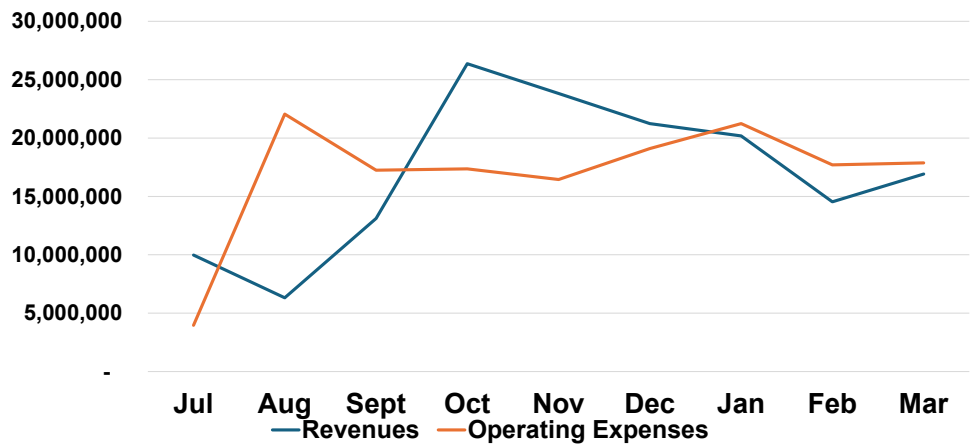
**Clackamas County - Health, Housing, & Human Services**  
**FY25-26 July - March Revenue & Expenses**  
 3-31-26 (as of 4-1-26)

Category	FY24-25		FY25-26				Notes*
	July-Mar Actuals	FY24-25 Actuals	Budget	July-Mar Actuals*	Variance	Compare to 75%	
<b>Revenues</b>							
Beginning Fund Balance	159,891,440	159,891,440	139,213,261	154,196,138	14,982,877	111%	\$107M H&CD, \$16M SS, \$15M HC
Federal, State, Local, All Other Gifts	103,244,272	166,976,319	176,398,523	92,518,194	(83,880,329)	52%	\$37M (40%) H&CD, \$23M (58%) SS
Charges, Fees, License, Permits	36,957,104	66,604,730	75,194,112	39,814,321	(35,379,792)	53%	\$31M (52%) HC, \$5M (69%) PH
Revenue from Bonds & Other Debts	1,978,785	2,032,822	545,960	235,555	(310,405)	43%	\$236K (47%) H&CD
All Other Revenue Resources	5,392,360	9,587,846	6,430,767	5,409,460	(1,021,307)	84%	\$4M interest, \$1.2M franchise fees
Other Interfund Transfers		487,059	725,365	327,337	(398,028)	45%	\$327K HC
General Fund Support	3,518,233	10,004,633	10,404,818	7,803,614	(2,601,205)	75%	\$2.3M SS, \$2.1M PH, \$1.4M H&CD
<b>Revenue Subtotal</b>	<b>310,982,193</b>	<b>415,584,849</b>	<b>408,912,806</b>	<b>300,304,618</b>	<b>(108,608,188)</b>	<b>73%</b>	
<b>Expenses</b>							
Personnel Services	73,197,923	108,029,069	129,543,968	83,166,802	46,377,166	64%	\$36M HC, \$17M SS, \$10M BH, \$9M PH
Materials and Services	70,128,112	105,002,949	152,472,667	66,606,460	85,866,207	44%	\$26M H&CD, \$16M SS, \$13M HC, \$6M BH
Capital Outlay	10,209,191	13,468,515	23,571,150	3,201,516	20,369,635	14%	\$1.5M H3SA, \$1.4M HC, \$116K BH
<b>Operating Subtotal</b>	<b>153,535,226</b>	<b>226,500,533</b>	<b>305,587,785</b>	<b>152,974,778</b>	<b>152,613,008</b>	<b>50%</b>	
Special Payments	25,035,287	33,583,821	54,512,717	24,732,641	29,780,076	45%	\$17M H&CD, \$2.6M BH, \$1.3M SS
Transfers	203,225	1,304,357	1,803,061	685,557	1,117,504	38%	\$555K H&CD, \$131K HC
Contingency			34,145,243		34,145,243	0%	\$14.6M H&CD, \$9.4M SS, \$6.4M HC
<b>Non-Operating Subtotal</b>	<b>25,238,512</b>	<b>34,888,178</b>	<b>90,461,021</b>	<b>25,418,198</b>	<b>65,042,823</b>	<b>28%</b>	
Reserve for Future Expenditures			12,864,000		12,864,000	0%	\$12.9M H&CD
Unapp. Ending Fund Bal							
<b>Total Expenses</b>	<b>178,773,738</b>	<b>261,388,711</b>	<b>408,912,806</b>	<b>178,392,976</b>	<b>230,519,831</b>	<b>44%</b>	
<b>Revenues Less Expenses</b>	<b>132,208,456</b>	<b>154,196,138</b>		<b>121,911,642</b>			
	<b>Approved FTE</b>		<b>Budget</b>	<b>As of 3-1-26</b>			
		<b>Total</b>	812	828			
		<b>Filled</b>	726	731			
		<b>Vacant</b>	86	97			

\*FY25-26 Actuals do not include POs

- \* H3S Lines of Business  
 H3SA - H3S Administration  
 SS - Social Services  
 CFCC - Children, Family & Community Connection  
 PH - Public Health  
 HC - Health Centers  
 BH - Behavioral Health  
 H&CD - Housing & Community Development

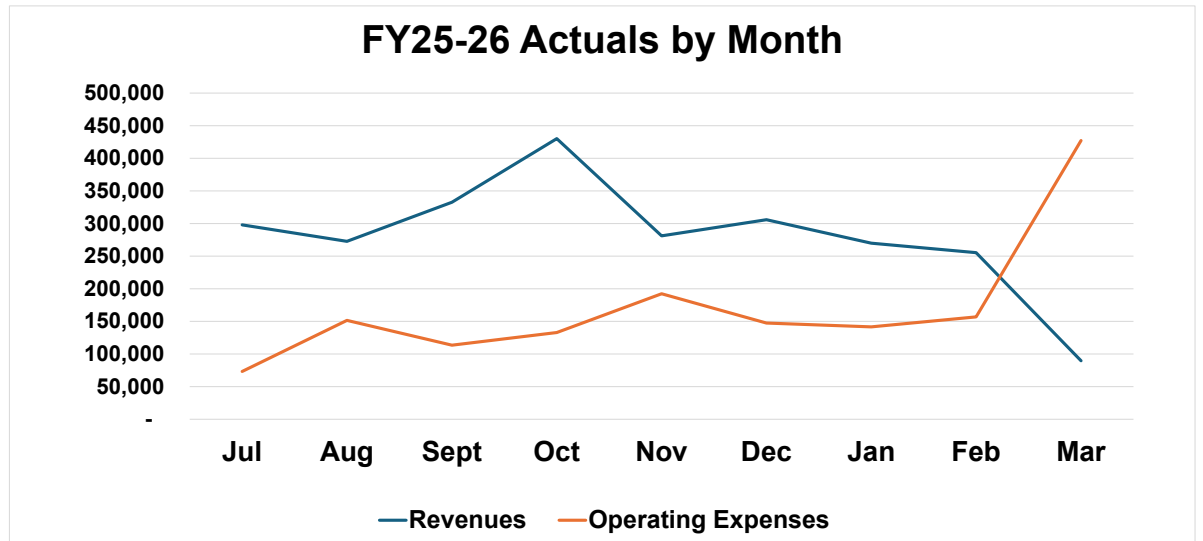
**FY25-26 Actuals by Month**



Clackamas County - Justice Court  
 FY25-26 July - March Revenue & Expenses  
 3-31-26 (as of 4-1-26)

Category	FY24-25		FY25-26				Notes
	July-Mar Actuals	FY24-25 Actuals	Budget	July-Mar Actuals*	Variance	Compare to 75%	
<b>Revenues</b>							
Beginning Fund Balance	365,000	365,000	300,000	200,000	(100,000)	67%	
Charges, Fees, License, Permits	2,512,029	3,570,210	3,050,000	2,467,588	(582,412)	81%	
All Other Revenue Resources	97,255	126,655	75,000	67,716	(7,284)	90%	
Other Interfund Transfers		40,924					
General Fund Support	7,969	7,969					
<b>Revenue Subtotal</b>	<b>2,982,253</b>	<b>4,110,758</b>	<b>3,425,000</b>	<b>2,735,304</b>	<b>(689,696)</b>	<b>80%</b>	
<b>Expenses</b>							
Personnel Services	505,078	745,169	963,519	546,955	416,564	57%	
Materials and Services	670,068	893,586	907,043	678,256	228,788	75%	
<b>Operating Subtotal</b>	<b>1,175,146</b>	<b>1,638,754</b>	<b>1,870,563</b>	<b>1,225,211</b>	<b>645,352</b>	<b>65%</b>	
Special Payments	288,147	1,009,361	1,300,000	596,717	703,283	46%	
<b>Non-Operating Subtotal</b>	<b>288,147</b>	<b>1,009,361</b>	<b>1,300,000</b>	<b>596,717</b>	<b>703,283</b>	<b>46%</b>	
Unapp. Ending Fund Bal			254,437		254,437	0%	
<b>Non-Spendable Subtotal</b>			<b>254,437</b>		<b>254,437</b>	<b>0%</b>	
<b>Total Expenses</b>	<b>1,463,294</b>	<b>2,648,115</b>	<b>3,425,000</b>	<b>1,821,928</b>	<b>1,603,072</b>	<b>53%</b>	
<b>Revenues Less Expenses</b>	<b>1,518,959</b>	<b>1,462,643</b>		<b>913,376</b>			
	<b>Approved FTE</b>		<b>Budget</b>	<b>As of 3-1-26</b>			
		<b>Total</b>	7	8			
		<b>Filled</b>	6	6			
		<b>Vacant</b>	1	2			

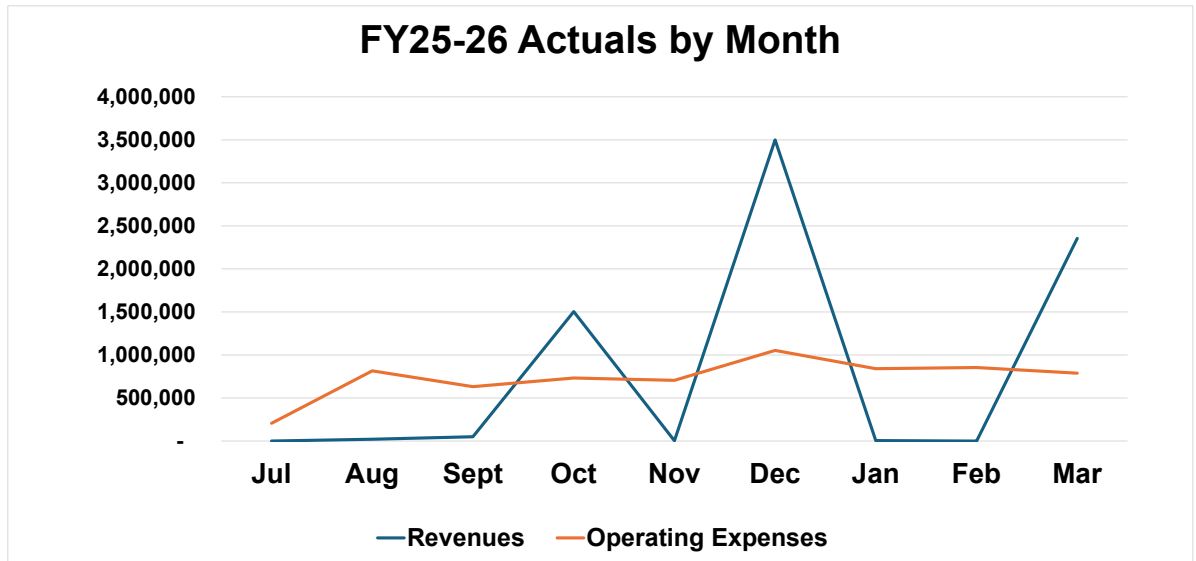
\*FY25-26 Actuals do not include POs



**Clackamas County - Juvenile  
FY25-26 July - March Revenue & Expenses  
3-31-26 (as of 4-1-26)**

Category	FY24-25		FY25-26				Notes
	July-Mar Actuals	FY24-25 Actuals	Budget	July-Mar Actuals*	Variance	Compare to 75%	
<b>Revenues</b>							
Beginning Fund Balance	2,268	2,268					
Federal, State, Local, All Other	1,260,225	2,178,983	2,345,927	695,700	(1,650,227)	30%	
All Other Revenue Resources	2,540	60,756	205,230	47	(205,183)	0%	
Other Interfund Transfers		133,119	125,379		(125,379)	0%	
General Fund Support	3,548,560	7,669,769	8,986,642	6,739,982	(2,246,661)	75%	
<b>Revenue Subtotal</b>	<b>4,813,592</b>	<b>10,044,894</b>	<b>11,663,178</b>	<b>7,435,729</b>	<b>(4,227,449)</b>	<b>64%</b>	
<b>Expenses</b>							
Personnel Services	4,362,450	6,297,850	6,835,507	4,544,335	2,291,173	66%	
Materials and Services	2,302,848	3,615,334	4,827,671	2,084,437	2,743,234	43%	
Capital Outlay	57,468	131,710					
<b>Operating Subtotal</b>	<b>6,722,765</b>	<b>10,044,894</b>	<b>11,663,178</b>	<b>6,628,772</b>	<b>5,034,407</b>	<b>57%</b>	
<b>Total Expenses</b>	<b>6,722,765</b>	<b>10,044,894</b>	<b>11,663,178</b>	<b>6,628,772</b>	<b>5,034,407</b>	<b>57%</b>	
<b>Revenues Less Expenses</b>	<b>(1,909,173)</b>		<b>(0)</b>	<b>806,957</b>			
	<b>Approved FTE</b>		<b>Budget</b>	<b>As of 3-1-26</b>			
		<b>Total</b>	<b>39</b>	<b>39</b>			
		<b>Filled</b>	<b>36</b>	<b>35</b>			
		<b>Vacant</b>	<b>3</b>	<b>4</b>			

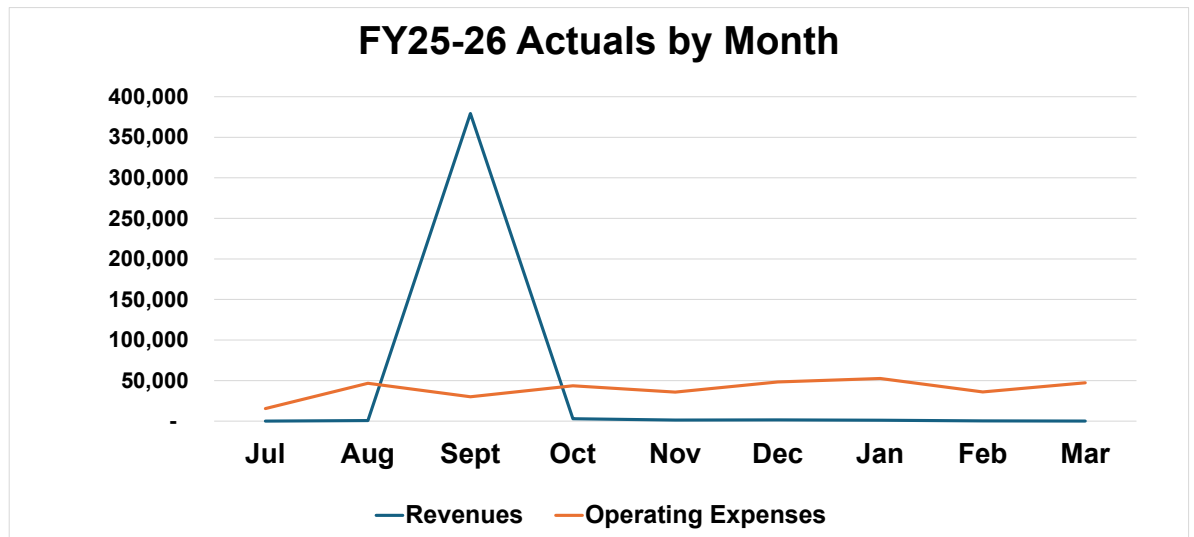
\*FY25-26 Actuals do not include POs



**Clackamas County - Law Library  
FY25-26 July - March Revenue & Expenses  
3-31-26 (as of 4-1-26)**

Category	FY24-25		FY25-26				Notes
	July-Mar Actuals	FY24-25 Actuals	Budget	July-Mar Actuals*	Variance	Compare to 75%	
<b>Revenues</b>							
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	12,157	15,928	16,000	8,370	(7,630)	52%	
General Fund Support	6,011	6,011					
<b>Revenue Subtotal</b>	<b>604,600</b>	<b>609,743</b>	<b>571,374</b>	<b>530,627</b>	<b>(40,747)</b>	<b>93%</b>	
<b>Expenses</b>							
Personnel Services	203,951	295,490	333,060	253,661	79,399	76%	
Materials and Services	124,969	171,160	188,313	102,496	85,817	54%	
<b>Operating Subtotal</b>	<b>328,920</b>	<b>466,650</b>	<b>521,374</b>	<b>356,157</b>	<b>165,216</b>	<b>68%</b>	
Contingency			50,000		50,000	0%	
<b>Non-Operating Subtotal</b>	<b>-</b>	<b>-</b>	<b>50,000</b>	<b>-</b>	<b>50,000</b>	<b>0%</b>	
<b>Total Expenses</b>	<b>328,920</b>	<b>466,650</b>	<b>571,374</b>	<b>356,157</b>	<b>215,216</b>	<b>62%</b>	
<b>Revenues Less Expenses</b>	<b>275,680</b>	<b>143,093</b>		<b>174,470</b>			
	<b>Approved FTE</b>		<b>Budget</b>	<b>As of 3-1-26</b>			
		<b>Total</b>	2	2			
		<b>Filled</b>	2	1			
		<b>Vacant</b>	-	1			

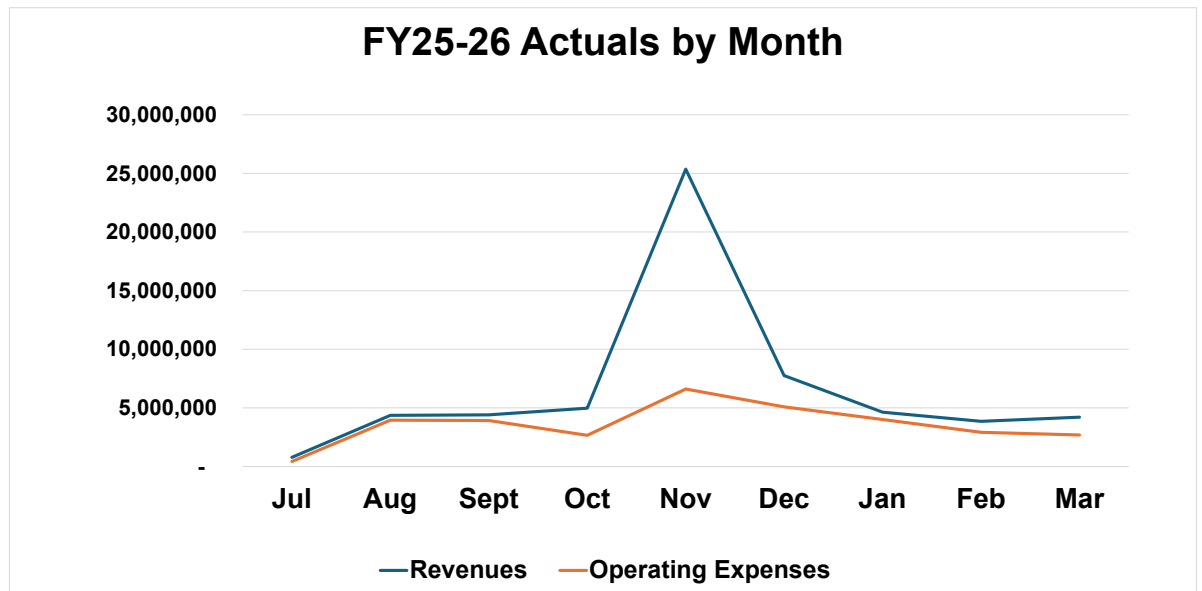
\*FY25-26 Actuals do not include POs



Clackamas County - Misc. and Pass-Thru  
 FY25-26 July - March Revenue & Expenses  
 3-31-26 (as of 4-1-26)

Category	FY24-25		FY25-26				Notes
	July-Mar Actuals	FY24-25 Actuals	Budget	July-Mar Actuals*	Variance	Compare to 75%	
<b>Revenues</b>							
Beginning Fund Balance	23,011,526	23,011,526	22,672,066	23,778,063	1,105,996	105%	Transportation SDC rev came in higher
Taxes	23,652,322	24,510,168	25,178,827	24,411,433	(767,394)	97%	
Federal, State, Local	206,837	4,235,920	10,719,925	3,638,715	(7,081,210)	34%	Fed contract delays are impacting rev
Charges, Fees, License, Permits	3,090,761	4,984,837	5,887,063	3,879,517	(2,007,546)	66%	TSDC rev is coming in lower than budgeted
Revenue from Bonds & Other Debts			1,856,423		(1,856,423)	0%	
All Other Revenue Resources	24,993,155	39,074,866	42,377,119	27,062,637	(15,314,482)	64%	GF \$24M, Prop Res \$600K
Other Interfund Transfers	410,497	615,745	1,556,920	1,354,141	(202,779)	87%	Prop Res \$932K
<b>Revenue Subtotal</b>	<b>75,365,098</b>	<b>96,433,061</b>	<b>110,248,343</b>	<b>84,124,506</b>	<b>(26,123,837)</b>	<b>76%</b>	
<b>Expenses</b>							
Personnel Services	24,371,746	36,059,205	37,287,172	24,931,353	12,355,819	67%	
Materials and Services	325,256	2,205,790	4,845,468	4,194,505	650,963	87%	
Capital Outlay	-	3,968,186	13,272,000	3,163,320	10,108,680	24%	
<b>Operating Subtotal</b>	<b>24,697,002</b>	<b>42,233,181</b>	<b>55,404,640</b>	<b>32,289,178</b>	<b>23,115,461</b>	<b>58%</b>	
Debt Service							
Special Payments	23,589,778	28,230,444	30,244,889	22,980,504	7,264,385	76%	
Transfers	785,784	2,191,374	5,483,304	2,583,370	2,899,934	47%	
Contingency			11,699,914		11,699,914	0%	
<b>Non-Operating Subtotal</b>	<b>24,375,562</b>	<b>30,421,817</b>	<b>47,428,107</b>	<b>25,563,873</b>	<b>21,864,234</b>	<b>54%</b>	
Reserve for Future Expenditures			7,415,597		7,415,597	0%	
<b>Non-Spendable Subtotal</b>			<b>7,415,597</b>		<b>7,415,597</b>	<b>0%</b>	
<b>Total Expenses</b>	<b>49,072,564</b>	<b>72,654,999</b>	<b>110,248,344</b>	<b>57,853,052</b>	<b>52,395,292</b>	<b>52%</b>	
<b>Revenues Less Expenses</b>	<b>26,292,534</b>	<b>23,778,063</b>		<b>26,271,454</b>			
	<b>Approved FTE</b>		<b>Budget</b>	<b>As of 3-1-26</b>			
	<b>Total</b>		-	-			
	<b>Filled</b>		-	-			
	<b>Vacant</b>		-	-			

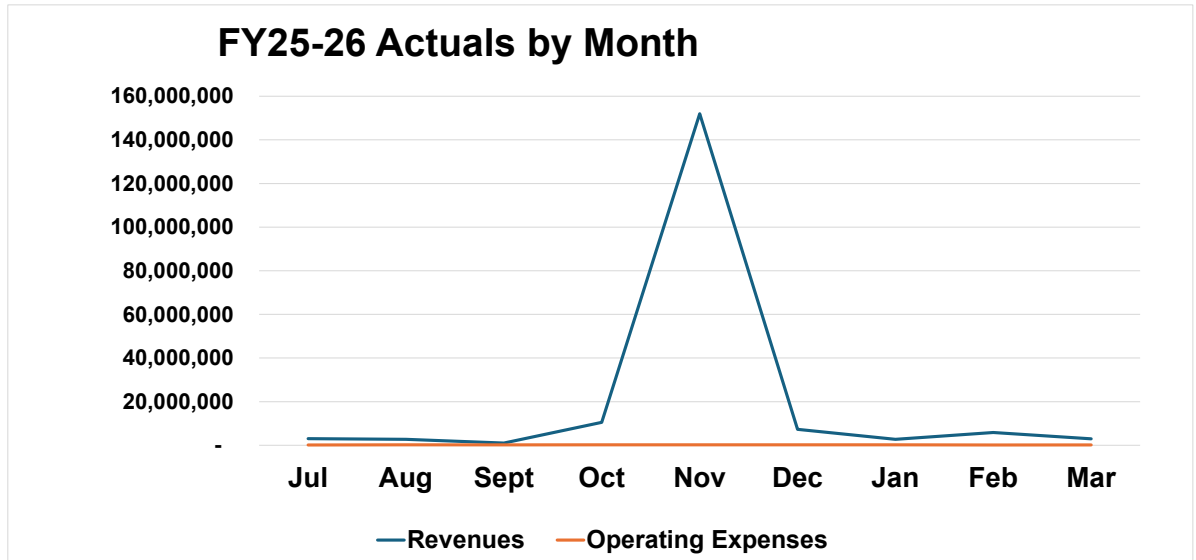
\*FY25-26 Actuals do not include POs



**Clackamas County - Non-D  
FY25-26 July - March Revenue & Expenses  
3-31-26 (as of 4-1-26)**

Category	FY24-25		FY25-26				Notes
	July-Mar Actuals	FY24-25 Actuals	Budget	July-Mar Actuals*	Variance	Compare to 75%	
<b>Revenues</b>							
Beginning Fund Balance	100,484,996	100,484,996	112,762,978	112,243,734	(519,244)	100%	
Taxes	165,180,055	171,171,237	178,381,225	170,296,386	(8,084,839)	95%	
Federal, State, Local, All Other Charges, Fees, License, Permits	3,213,326	6,493,615	35,073,038	3,258,670	(31,814,368)	9%	ARPA \$0
All Other Revenue Resources	2,768	3,028		2,571	2,571		
Other Interfund Transfers	9,417,678	10,885,608	11,241,109	9,284,145	(1,956,964)	83%	
General Fund Support	372,328	1,915,157	1,914,394	344,497	(1,569,897)	18%	DTD debt service pymt. Next pymt in June.
<b>Revenue Subtotal</b>	<b>281,130,091</b>	<b>295,871,517</b>	<b>344,264,835</b>	<b>300,322,090</b>	<b>(43,942,745)</b>	<b>87%</b>	
<b>Expenses</b>							
Materials and Services	1,148,341	1,549,458	29,409,158	1,630,395	27,778,764	6%	GF cost allocation \$1.6M
<b>Operating Subtotal</b>	<b>1,148,341</b>	<b>1,549,458</b>	<b>29,409,158</b>	<b>1,630,395</b>	<b>27,778,764</b>	<b>6%</b>	
Debt Service	1,669,425	15,547,163	15,795,300	1,554,950	14,240,350	10%	Next debt service payment in June.
Special Payments		139,686	15,002,688		15,002,688	0%	ARPA \$0
Transfers	74,433,219	167,681,867	181,146,323	137,688,270	43,458,053	76%	GF Support to departments
Contingency			21,941,596		21,941,596	0%	
<b>Non-Operating Subtotal</b>	<b>76,102,644</b>	<b>183,368,716</b>	<b>233,885,907</b>	<b>139,243,220</b>	<b>94,642,687</b>	<b>60%</b>	
Reserve for Future Expenditures			19,450,000		19,450,000	0%	
Unapp. Ending Fund Bal			61,519,770		61,519,770	0%	
<b>Non-Spendable Subtotal</b>			<b>80,969,770</b>		<b>80,969,770</b>	<b>0%</b>	
<b>Total Expenses</b>	<b>77,250,985</b>	<b>184,918,174</b>	<b>344,264,835</b>	<b>140,873,614</b>	<b>203,391,221</b>	<b>41%</b>	
<b>Revenues Less Expenses</b>	<b>203,879,106</b>	<b>110,953,344</b>		<b>159,448,476</b>			
	<b>Approved FTE</b>		<b>Budget</b>	<b>As of 3-1-26</b>			
		<b>Total Filled Vacant</b>					

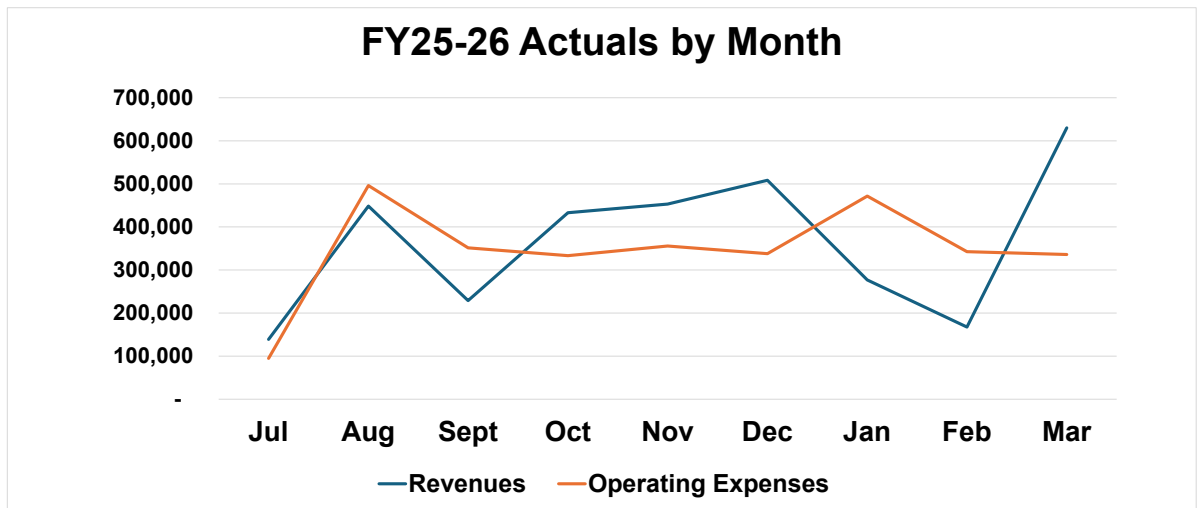
\*FY25-26 Actuals do not include POs



**Clackamas County - Public & Government Affairs**  
**FY25-26 July - March Revenue & Expenses**  
 3-31-26 (as of 4-1-26)

Category	FY24-25		FY25-26				Notes
	July-Mar Actuals	FY24-25 Actuals	Budget	July-Mar Actuals*	Variance	Compare to 75%	
<b>Revenues</b>							
Federal, State, Local, All Other	328,882	381,137			-	0%	
Charges, Fees, License, Permits	1,280,217	1,675,652	1,740,571	1,335,182	(405,389)	77%	
All Other Revenue Resources	1,331,809	2,094,164	2,326,893	1,372,872	(954,021)	59%	Franchise fees \$950K, Salary Reimb \$427K
General Fund Support	278,548	412,515	769,600	577,200	(192,400)	75%	
<b>Revenue Subtotal</b>	<b>3,219,455</b>	<b>4,563,468</b>	<b>4,837,064</b>	<b>3,285,254</b>	<b>(1,551,810)</b>	<b>68%</b>	
<b>Expenses</b>							
Personnel Services	2,390,706	3,631,987	4,216,453	2,824,806	1,391,648	67%	
Materials and Services	308,346	560,204	606,111	294,717	311,394	49%	
<b>Operating Subtotal</b>	<b>2,699,052</b>	<b>4,192,191</b>	<b>4,822,564</b>	<b>3,119,523</b>	<b>1,703,042</b>	<b>65%</b>	
Special Payments	291,566	295,028	14,500	4,319	10,181	30%	
<b>Non-Operating Subtotal</b>	<b>291,566</b>	<b>295,028</b>	<b>14,500</b>	<b>4,319</b>	<b>10,181</b>	<b>30%</b>	
<b>Total Expenses</b>	<b>2,990,618</b>	<b>4,487,219</b>	<b>4,837,064</b>	<b>3,123,842</b>	<b>1,713,223</b>	<b>65%</b>	
<b>Revenues Less Expenses</b>	<b>228,837</b>	<b>76,249</b>		<b>161,412</b>			
	<b>Approved FTE</b>		<b>Budget</b>	<b>As of 3-1-26</b>			
		<b>Total</b>	<b>23</b>	<b>23</b>			
		<b>Filled</b>	<b>21</b>	<b>19</b>			
		<b>Vacant</b>	<b>2</b>	<b>4</b>			

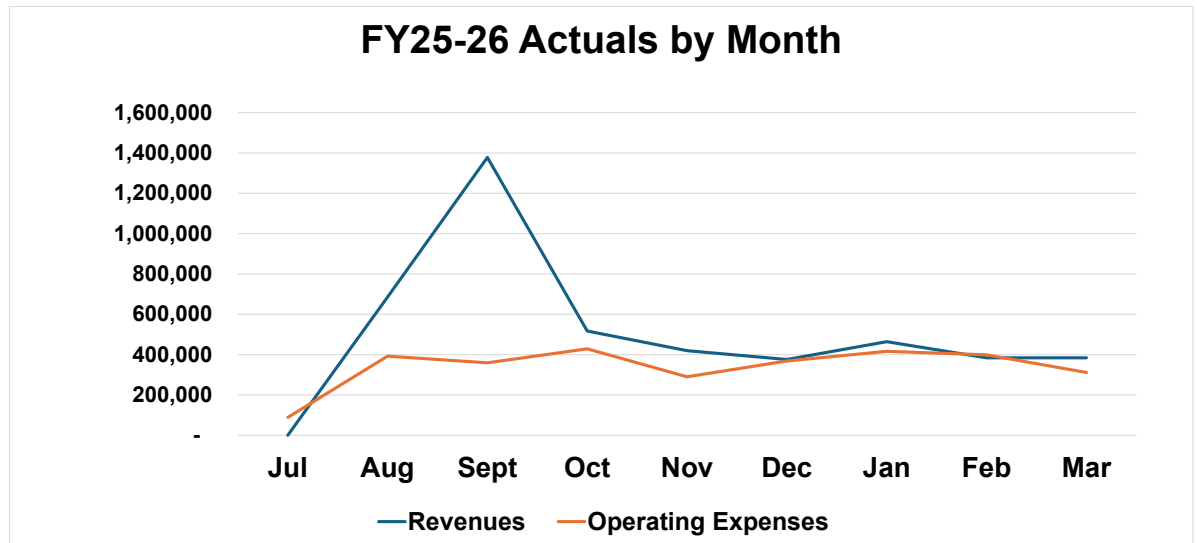
\*FY25-26 Actuals do not include POs



**Clackamas County GF - Tourism  
FY25-26 July - March Revenue & Expenses  
3-31-26 (as of 4-1-26)**

Category	FY24-25		FY25-26				Notes
	July-Mar Actuals	FY24-25 Actuals	Budget	July-Mar Actuals*	Variance	Compare to 75%	
<b>Revenues</b>							
Beginning Fund Balance	8,658,139	8,658,139	9,296,652	10,501,894	1,205,242	113%	
Federal, State, Local, All Other	577,743	577,743	570,000	693,931	123,931	122%	
All Other Revenue Resources	3,981,447	5,834,690	5,550,000	3,914,397	(1,635,603)	71%	
<b>Revenue Subtotal</b>	<b>13,217,329</b>	<b>15,070,572</b>	<b>15,416,651</b>	<b>15,110,222</b>	<b>(306,429)</b>	<b>98%</b>	
<b>Expenses</b>							
Personnel Services	1,000,370	1,466,877	1,647,993	1,084,259	563,734	66%	
Materials and Services	1,808,970	2,646,714	6,768,658	1,942,761	4,825,897	29%	
<b>Operating Subtotal</b>	<b>2,809,340</b>	<b>4,113,591</b>	<b>8,416,651</b>	<b>3,027,020</b>	<b>5,389,632</b>	<b>36%</b>	
Special Payments	194,762	455,087	2,000,000	105,216	1,894,784	5%	
Contingency			5,000,000		5,000,000	0%	
<b>Non-Operating Subtotal</b>	<b>194,762</b>	<b>455,087</b>	<b>7,000,000</b>	<b>105,216</b>	<b>6,894,784</b>	<b>2%</b>	
<b>Total Expenses</b>	<b>3,004,102</b>	<b>4,568,678</b>	<b>15,416,651</b>	<b>3,132,236</b>	<b>12,284,415</b>	<b>20%</b>	
<b>Revenues Less Expenses</b>	<b>10,213,227</b>	<b>10,501,894</b>		<b>11,977,986</b>			
	<b>Approved FTE</b>		<b>Budget</b>	<b>As of 3-1-26</b>			
		<b>Total</b>	<b>10</b>	<b>11</b>			
		<b>Filled</b>	<b>9</b>	<b>9</b>			
		<b>Vacant</b>	<b>1</b>	<b>2</b>			

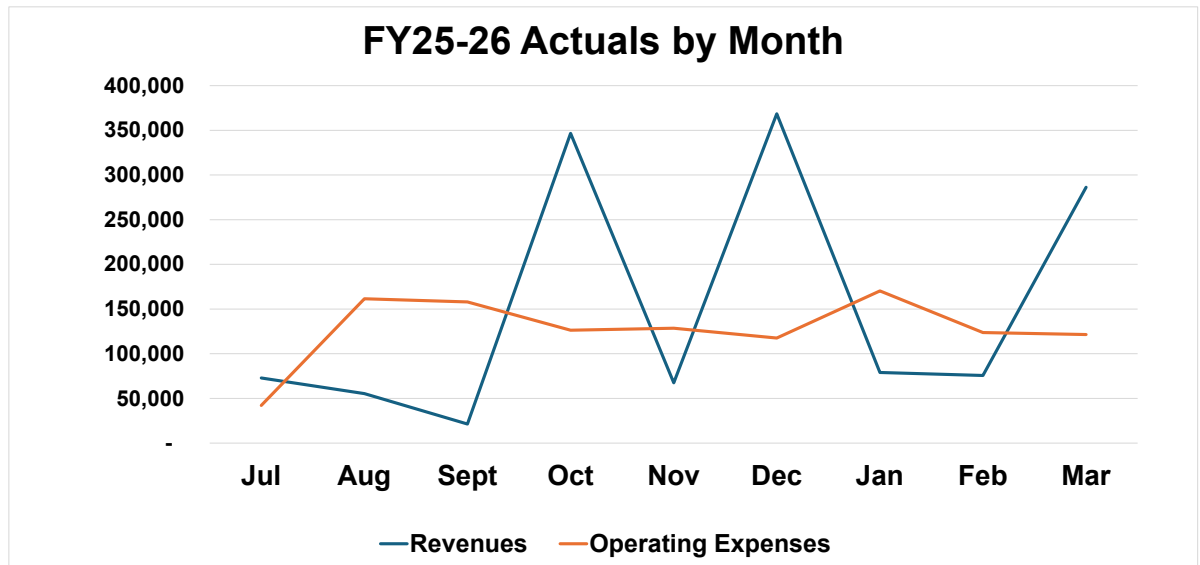
\*FY25-26 Actuals do not include POs



Clackamas County - County Treasurer's Office  
 FY25-26 July - March Revenue & Expenses  
 3-31-26 (as of 4-1-26)

Category	FY24-25		FY25-26				Notes
	July-Mar Actuals	FY24-25 Actuals	Budget	July-Mar Actuals*	Variance	Compare to 75%	
<b>Revenues</b>							
Charges, Fees, License, Permits	675,380	920,136	586,305	579,171	(7,134)	99%	
General Fund Support	459,457	601,624	1,058,535	793,901	(264,634)	75%	
<b>Revenue Subtotal</b>	<b>1,134,837</b>	<b>1,521,760</b>	<b>1,644,840</b>	<b>1,373,072</b>	<b>(271,768)</b>	<b>83%</b>	
<b>Expenses</b>							
Personnel Services	864,534	1,261,340	1,329,269	946,546	382,723	71%	
Materials and Services	193,288	260,420	315,571	203,186	112,385	64%	
<b>Operating Subtotal</b>	<b>1,057,821</b>	<b>1,521,760</b>	<b>1,644,840</b>	<b>1,149,732</b>	<b>495,108</b>	<b>70%</b>	
<b>Total Expenses</b>	<b>1,057,821</b>	<b>1,521,760</b>	<b>1,644,840</b>	<b>1,149,732</b>	<b>495,108</b>	<b>70%</b>	
<b>Revenues Less Expenses</b>	<b>77,016</b>	<b>0</b>		<b>223,340</b>			
	<b>Approved FTE</b>		<b>Budget</b>	<b>As of 3-1-26</b>			
		<b>Total</b>	7	7			
		<b>Filled</b>	7	7			
		<b>Vacant</b>	-	-			

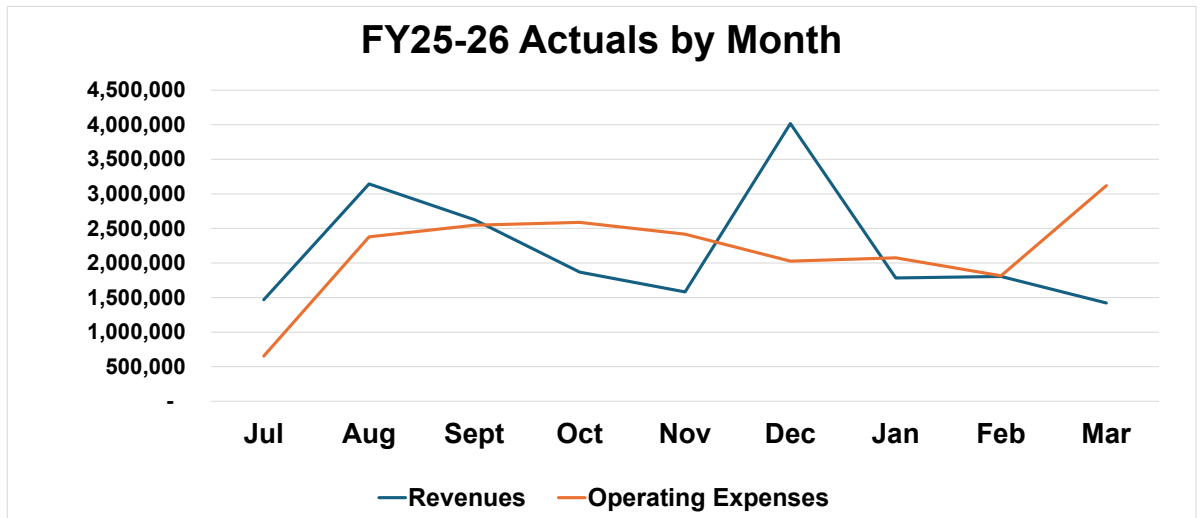
\*FY25-26 Actuals do not include POs



**Clackamas County - Technology Services**  
**FY25-26 July - March Revenue & Expenses**  
 3-31-26 (as of 4-1-26)

Category	FY24-25		FY25-26				Notes
	July-Mar Actuals	FY24-25 Actuals	Budget	July-Mar Actuals*	Variance	Compare to 75%	
<b>Revenues</b>							
Beginning Fund Balance	7,307,197	7,307,197	6,437,819	8,435,555	1,997,736	131%	
Federal, State, Local, All Other Gifts	1,817,445	2,450,304	5,014,485	2,930,217	(2,084,268)	58%	
Charges, Fees, License, Permits	17,372,870	23,029,319	21,769,965	16,528,245	(5,241,720)	76%	
All Other Revenue Resources	292,211	430,184	452,800	260,231	(192,569)	57%	
<b>Revenue Subtotal</b>	<b>26,789,723</b>	<b>33,217,004</b>	<b>33,675,069</b>	<b>28,154,248</b>	<b>(5,520,821)</b>	<b>84%</b>	
<b>Expenses</b>							
Personnel Services	7,944,928	11,732,035	13,526,393	8,864,859	4,661,534	66%	
Materials and Services	7,329,904	10,223,394	11,320,793	7,587,511	3,733,282	67%	
Capital Outlay	1,501,142	2,709,062	6,136,110	3,166,766	2,969,344	52%	
<b>Operating Subtotal</b>	<b>16,775,974</b>	<b>24,664,492</b>	<b>30,983,296</b>	<b>19,619,136</b>	<b>11,364,160</b>	<b>63%</b>	
Special Payments	37,981	58,929	60,000	38,659	21,341	64%	
Transfers		58,028					
Contingency			725,000		725,000	0%	
<b>Non-Operating Subtotal</b>	<b>37,981</b>	<b>116,957</b>	<b>785,000</b>	<b>38,659</b>	<b>746,341</b>	<b>5%</b>	
Reserve for Future Expenditures			1,906,773		1,906,773	0%	
<b>Non-Spendable Subtotal</b>	<b>-</b>	<b>-</b>	<b>1,906,773</b>		<b>1,906,773</b>	<b>0%</b>	
<b>Total Expenses</b>	<b>16,813,955</b>	<b>24,781,449</b>	<b>33,675,069</b>	<b>19,657,795</b>	<b>14,017,274</b>	<b>58%</b>	
<b>Revenues Less Expenses</b>	<b>9,975,769</b>	<b>8,435,555</b>		<b>8,496,453</b>			
	<b>Approved FTE</b>		<b>Budget</b>	<b>As of 3-1-26</b>			
		<b>Total</b>	<b>61</b>	<b>62</b>			
		<b>Filled</b>	<b>55</b>	<b>59</b>			
		<b>Vacant</b>	<b>6</b>	<b>3</b>			

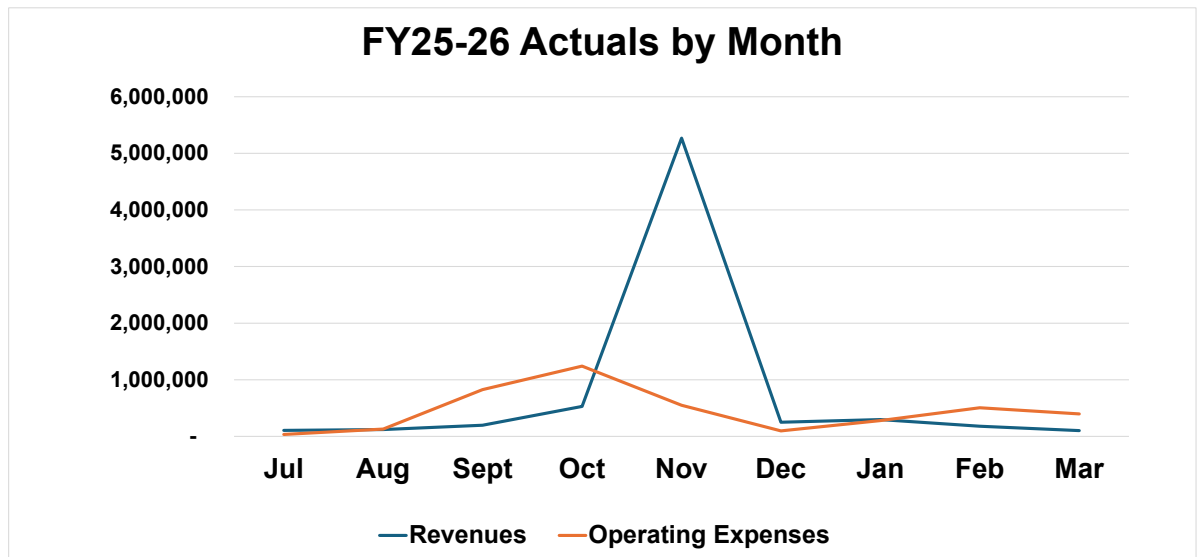
\*FY25-26 Actuals do not include POs



**Clackamas County Development Agency (CCDA)**  
**FY25-26 July - March Revenue & Expenses**  
 3-31-26 (as of 4-1-26)

Category	FY24-25		FY25-26				Notes
	July-Mar Actuals	FY24-25 Actuals	Budget	July-Mar Actuals*	Variance	Compare to 75%	
<b>Revenues</b>							
Beginning Fund Balance	25,201,922	25,194,207	25,227,200	26,792,294	1,565,094	106%	
Taxes	5,699,917	5,904,883	5,744,000	5,824,040	80,040	101%	
Federal, State, Local, All Other	1,124	1,125	1,000	1,344	344	134%	
Charges, Fees, License, Permits	63,871	67,237	62,919	32,015	(30,904)	51%	
All Other Revenue Resources	2,521,784	3,681,920	4,603,700	1,189,078	(3,414,622)	26%	
Other Interfund Transfers	8,000,000	8,000,000	6,000,000		(6,000,000)	0%	
<b>Revenue Subtotal</b>	<b>41,488,618</b>	<b>42,849,373</b>	<b>41,638,819</b>	<b>33,838,771</b>	<b>(7,800,048)</b>	<b>81%</b>	
<b>Expenses</b>							
Materials and Services	745,716	968,716	1,721,604	686,277	1,035,327	40%	
Capital Outlay	1,486,883	4,613,677	13,833,000	3,369,868	10,463,133	24%	
<b>Operating Subtotal</b>	<b>2,232,599</b>	<b>5,582,393</b>	<b>15,554,604</b>	<b>4,056,144</b>	<b>11,498,459</b>	<b>26%</b>	
Debt Service	861,144	1,300,639	1,303,000	689,964	613,036	53%	
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%	
<b>Non-Operating Subtotal</b>	<b>10,035,192</b>	<b>10,474,687</b>	<b>18,193,998</b>	<b>689,964</b>	<b>17,504,034</b>	<b>4%</b>	
Reserve for Future Expenditures			7,890,217		7,890,217	0%	
<b>Non-Spendable Subtotal</b>			<b>7,890,217</b>		<b>7,890,217</b>	<b>0%</b>	
<b>Total Expenses</b>	<b>12,267,791</b>	<b>16,057,080</b>	<b>41,638,819</b>	<b>4,746,108</b>	<b>36,892,711</b>	<b>11%</b>	
<b>Revenues Less Expenses</b>	<b>29,220,827</b>	<b>26,792,294</b>		<b>29,092,663</b>			
	<b>Approved FTE</b>		<b>Budget</b>	<b>As of 3-1-26</b>			
		Total	3	3			
		Filled	2	3			
		Vacant	1	-			

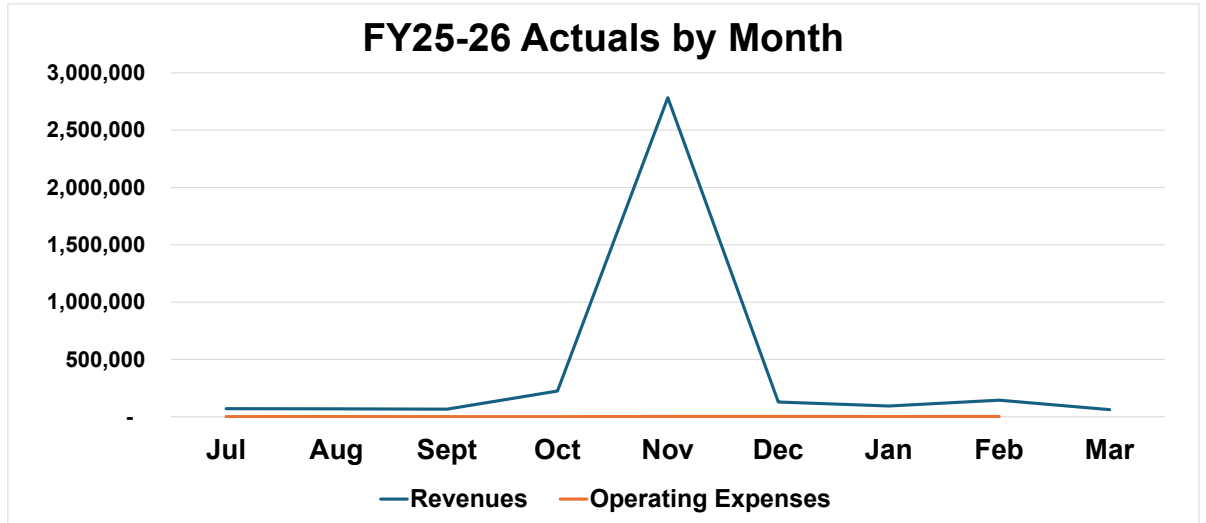
\*FY25-26 Actuals do not include POs



Extension and 4-H Service District (EX4H)  
 FY25-26 July - March Revenue & Expenses  
 3-31-26 (as of 4-1-26)

Category	FY24-25		FY25-26				Notes
	July-Mar Actuals	FY24-25 Actuals	Budget	July-Mar Actuals*	Variance	Compare to 75%	
<b>Revenues</b>							
Beginning Fund Balance	13,719,752	13,719,752	15,142,104	15,711,699	569,595	104%	
Taxes	2,979,738	3,087,810	3,164,498	3,076,039	(88,459)	97%	
Federal, State, Local, All Other	553	555	250	498	248	199%	
All Other Revenue Resources	574,095	759,443	400,000	567,075	167,075	142%	
<b>Revenue Subtotal</b>	<b>17,274,138</b>	<b>17,567,559</b>	<b>18,706,852</b>	<b>19,355,311</b>	<b>648,459</b>	<b>103%</b>	
<b>Expenses</b>							
Materials and Services	13,662	18,491	22,448	13,668	8,780	61%	
Capital Outlay			11,500,000		11,500,000	0%	
<b>Operating Subtotal</b>	<b>13,662</b>	<b>18,491</b>	<b>11,522,448</b>	<b>13,668</b>	<b>11,508,780</b>	<b>0%</b>	
Debt Service							
Special Payments	958,279	1,837,369	2,350,868		2,350,868	0%	
Contingency			4,833,536		4,833,536	0%	
<b>Non-Operating Subtotal</b>	<b>958,279</b>	<b>1,837,369</b>	<b>7,184,404</b>	<b>-</b>	<b>7,184,404</b>	<b>0%</b>	
<b>Total Expenses</b>	<b>971,942</b>	<b>1,855,860</b>	<b>18,706,852</b>	<b>13,668</b>	<b>18,693,184</b>	<b>0%</b>	
<b>Revenues Less Expenses</b>	<b>16,302,196</b>	<b>15,711,699</b>		<b>19,341,643</b>			
	<b>Approved FTE</b>		<b>Budget</b>	<b>As of 3-1-26</b>			
	<b>Total Filled Vacant</b>						

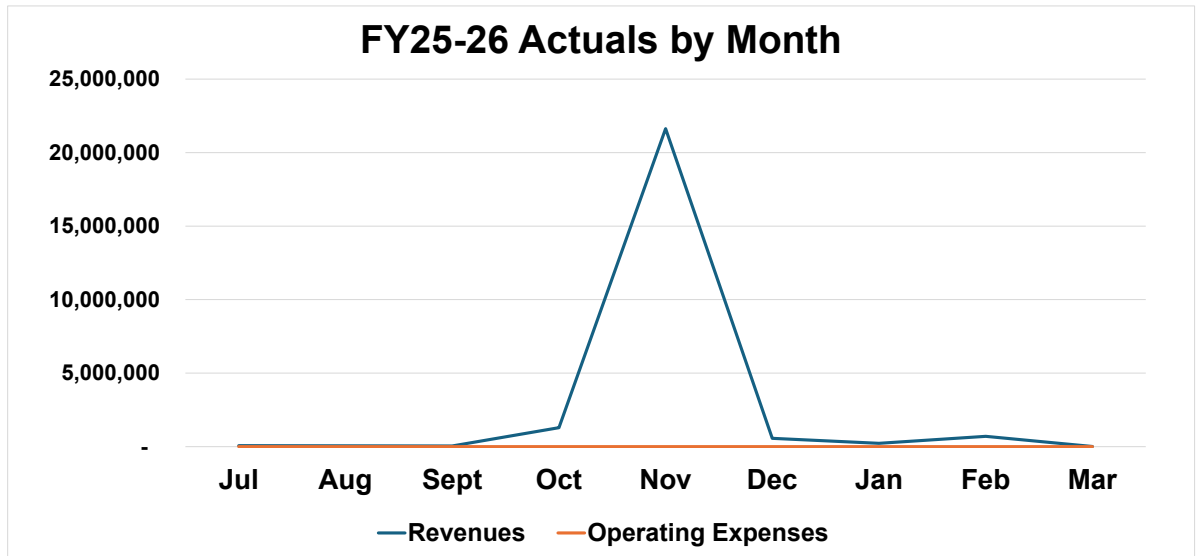
\*FY25-26 Actuals do not include POs



Clackamas County Library Services District (LBSD)  
 FY25-26 July - March Revenue & Expenses  
 3-31-26 (as of 4-1-26)

Category	FY24-25		FY25-26				Notes
	July-Mar Actuals	FY24-25 Actuals	Budget	July-Mar Actuals*	Variance	Compare to 75%	
<b>Revenues</b>							
Beginning Fund Balance	699,959	699,959					
Taxes	23,652,322	24,510,168	25,178,827	24,411,433	(767,394)	97%	
Federal, State, Local, All Other	79,127	85,604	66,800	49,305	(17,495)	74%	
All Other Revenue Resources	117,417	122,577	1,013,200	135,429	(877,771)	13%	
<b>Revenue Subtotal</b>	<b>24,548,826</b>	<b>25,418,309</b>	<b>26,258,827</b>	<b>24,596,167</b>	<b>(1,662,660)</b>	<b>94%</b>	
<b>Expenses</b>							
Personnel Services							
Materials and Services							
Capital Outlay							
<b>Operating Subtotal</b>							
Special Payments	22,115,417	25,418,309	26,258,827	21,195,999	5,062,828	81%	
<b>Non-Operating Subtotal</b>	<b>22,115,417</b>	<b>25,418,309</b>	<b>26,258,827</b>	<b>21,195,999</b>	<b>5,062,828</b>	<b>81%</b>	
<b>Total Expenses</b>	<b>22,115,417</b>	<b>25,418,309</b>	<b>26,258,827</b>	<b>21,195,999</b>	<b>5,062,828</b>	<b>81%</b>	
<b>Revenues Less Expenses</b>	<b>2,433,409</b>	<b>-</b>		<b>3,400,168</b>			
	<b>Approved FTE</b>		<b>Budget</b>	<b>As of 3-1-26</b>			
	<b>Total Filled</b>						
	<b>Vacant</b>						

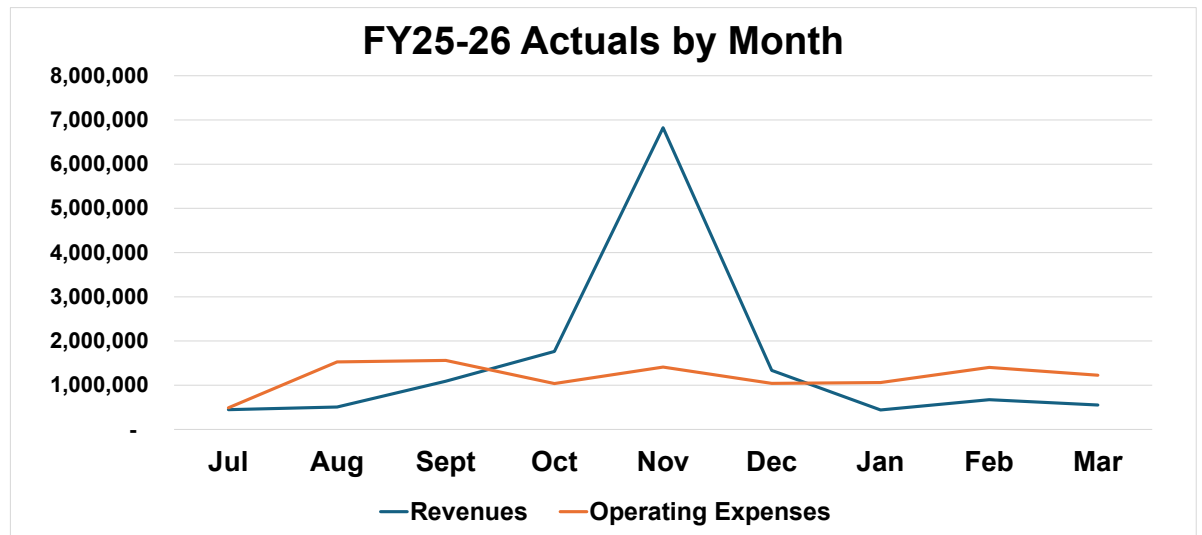
\*FY25-26 Actuals do not include POs



**North Clackamas Parks and Recreation District (NCPRD)**  
**FY25-26 July - March Revenue & Expenses**  
 3-31-26 (as of 4-1-26)

Category	FY24-25		FY25-26				Notes
	July-Mar Actuals	FY24-25 Actuals	Budget	July-Mar Actuals*	Variance	Compare to 75%	
<b>Revenues</b>							
Beginning Fund Balance	33,345,372	33,345,372	25,769,580	27,576,635	1,807,055	107%	
Taxes	7,065,578	7,322,188	7,570,000	7,244,911	(325,089)	96%	
Federal, State, Local, All Other Gifts	204,739	910,676	1,130,700	1,137,317	6,617	101%	
Charges, Fees, License, Permits	3,289,320	4,339,337	3,955,733	2,519,622	(1,436,111)	64%	
All Other Revenue Resources	7,352,482	8,336,854	1,427,728	1,234,755	(192,973)	86%	
Other Interfund Transfers	7,087,507	10,341,784	2,964,427	1,497,698	(1,466,729)	51%	
<b>Revenue Subtotal</b>	<b>58,344,998</b>	<b>64,596,211</b>	<b>42,818,168</b>	<b>41,210,939</b>	<b>(1,607,229)</b>	<b>96%</b>	
<b>Expenses</b>							
Materials and Services	7,868,270	11,060,575	11,769,583	7,354,081	4,415,502	62%	
Capital Outlay	8,017,339	15,617,217	6,674,106	3,403,788	3,270,318	51%	
<b>Operating Subtotal</b>	<b>15,885,609</b>	<b>26,677,792</b>	<b>18,443,689</b>	<b>10,757,868</b>	<b>7,685,820</b>	<b>58%</b>	
Transfers	7,087,507	10,341,784	2,964,427	1,497,698	1,466,729	51%	
Contingency			13,684,151		13,684,151	0%	
<b>Non-Operating Subtotal</b>	<b>7,087,507</b>	<b>10,341,784</b>	<b>16,648,578</b>	<b>1,497,698</b>	<b>15,150,880</b>	<b>9%</b>	
Reserve for Future Expenditures			7,725,901		7,725,901	0%	
<b>Non-Spendable Subtotal</b>			<b>7,725,901</b>		<b>7,725,901</b>	<b>0%</b>	
<b>Total Expenses</b>	<b>22,973,116</b>	<b>37,019,576</b>	<b>42,818,168</b>	<b>12,255,566</b>	<b>30,562,601</b>	<b>29%</b>	
<b>Revenues Less Expenses</b>	<b>35,371,882</b>	<b>27,576,635</b>		<b>28,955,373</b>			
	<b>Approved FTE</b>		<b>Budget</b>	<b>As of 3-1-26</b>			
			43	43			
			34	37			
			9	6			

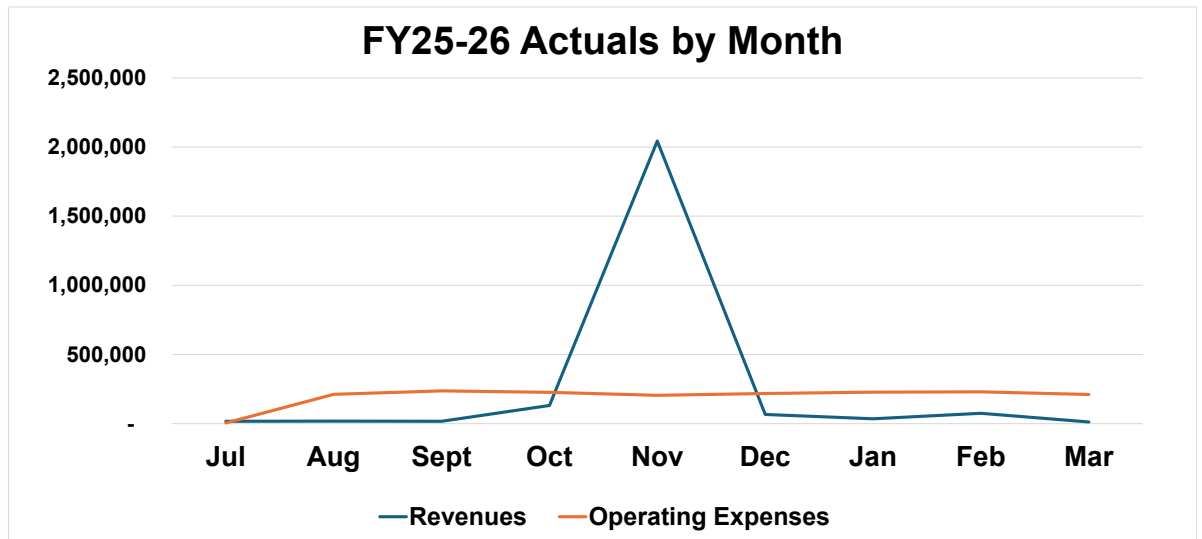
\*FY25-26 Actuals do not include POs



**Clackamas County Service Lighting District No. 5 (SDN5)**  
**FY25-26 July - March Revenue & Expenses**  
 3-31-26 (as of 4-1-26)

Category	FY24-25		FY25-26				Notes
	July-Mar Actuals	FY24-25 Actuals	Budget	July-Mar Actuals*	Variance	Compare to 75%	
<b>Revenues</b>							
Beginning Fund Balance	3,157,152	3,157,152	2,717,568	2,786,638	69,070	103%	
Charges, Fees, License, Permits	2,210,120	2,289,417	2,266,310	2,312,253	45,943	102%	
All Other Revenue Resources	132,421	174,484	151,000	102,789	(48,211)	68%	
<b>Revenue Subtotal</b>	<b>5,499,694</b>	<b>5,621,054</b>	<b>5,134,878</b>	<b>5,201,681</b>	<b>66,803</b>	<b>101%</b>	
<b>Expenses</b>							
Materials and Services	1,691,886	2,568,824	2,786,145	1,771,177	1,014,968	64%	
<b>Operating Subtotal</b>	<b>1,691,886</b>	<b>2,568,824</b>	<b>2,786,145</b>	<b>1,771,177</b>	<b>1,014,968</b>	<b>64%</b>	
Debt Service							
Special Payments	265,591	265,591	82,400		82,400	0%	
Contingency			574,000		574,000	0%	
<b>Non-Operating Subtotal</b>	<b>265,591</b>	<b>265,591</b>	<b>656,400</b>		<b>656,400</b>	<b>0%</b>	
Reserve for Future Expenditures			1,692,333		1,692,333	0%	
<b>Non-Spendable Subtotal</b>			<b>1,692,333</b>		<b>1,692,333</b>	<b>0%</b>	
<b>Total Expenses</b>	<b>1,957,477</b>	<b>2,834,416</b>	<b>5,134,878</b>	<b>1,771,177</b>	<b>3,363,701</b>	<b>34%</b>	
<b>Revenues Less Expenses</b>	<b>3,542,217</b>	<b>2,786,638</b>		<b>3,430,504</b>			
	<b>Approved FTE</b>		<b>Budget</b>	<b>As of 3-1-26</b>			
		<b>Total Filled Vacant</b>					

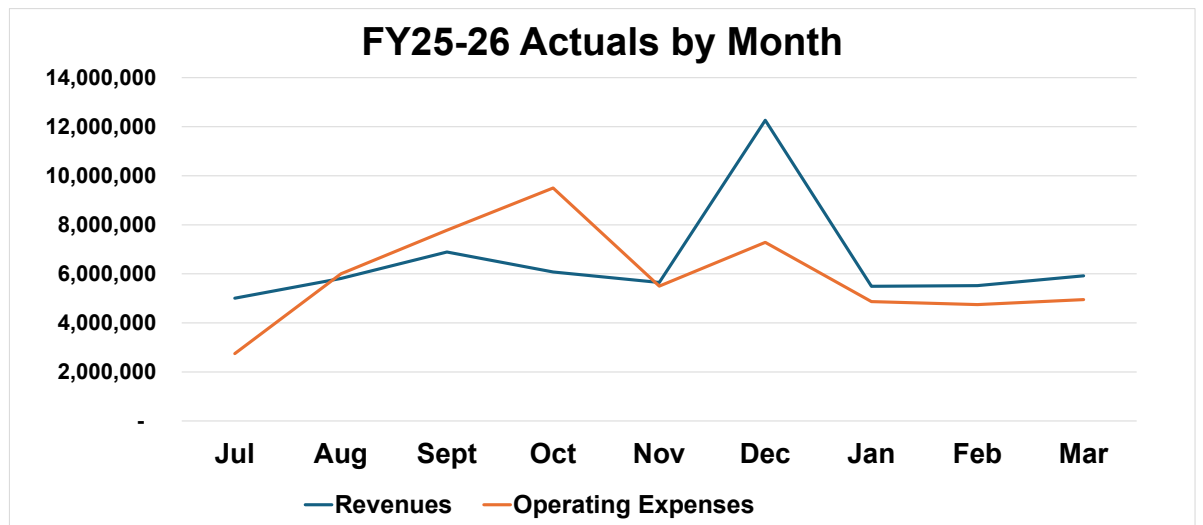
\*FY25-26 Actuals do not include POs



**Clackamas Water Environment Services (WES)  
FY25-26 July - March Revenue & Expenses  
3-31-26 (as of 4-1-26)**

Category	FY24-25		FY25-26				Notes
	July-Mar Actuals	FY24-25 Actuals	Budget	July-Mar Actuals*	Variance	Compare to 75%	
<b>Revenues</b>							
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	42,841,074	59,383,618	64,109,200	44,977,254	(19,131,946)	70%	
Revenue from Bonds & Other Debts		626,314					
All Other Revenue Resources	5,780,469	7,464,801	5,797,450	4,572,048	(1,225,402)	79%	
Other Interfund Transfers	13,309,411	35,764,976	32,613,659	9,077,471	(23,536,188)	28%	
<b>Revenue Subtotal</b>	<b>246,428,105</b>	<b>288,976,560</b>	<b>247,583,463</b>	<b>198,978,025</b>	<b>(48,605,438)</b>	<b>80%</b>	
<b>Expenses</b>							
Materials and Services	25,323,181	31,362,465	33,597,475	23,865,540	9,731,935	71%	
Capital Outlay	48,984,912	67,274,294	51,478,350	29,500,096	21,978,254	57%	
<b>Operating Subtotal</b>	<b>74,308,093</b>	<b>98,636,760</b>	<b>85,075,825</b>	<b>53,365,637</b>	<b>31,710,188</b>	<b>63%</b>	
Debt Service	9,000,456	12,956,021	13,073,584	9,145,108	3,928,476	70%	
Special Payments	689,821	1,267,551	3,064,200	2,332,146	732,054	76%	
Transfers	13,309,411	35,764,976	32,613,659	9,077,471	23,536,188	28%	
Contingency			18,469,600		18,469,600	0%	
<b>Non-Operating Subtotal</b>	<b>22,999,687</b>	<b>49,988,549</b>	<b>67,221,043</b>	<b>20,554,724</b>	<b>46,666,319</b>	<b>31%</b>	
Reserve for Future Expenditures			95,286,595		95,286,595	0%	
<b>Non-Spendable Subtotal</b>			<b>95,286,595</b>		<b>95,286,595</b>	<b>0%</b>	
<b>Total Expenses</b>	<b>97,307,780</b>	<b>148,625,308</b>	<b>247,583,463</b>	<b>73,920,361</b>	<b>173,663,102</b>	<b>30%</b>	
<b>Revenues Less Expenses</b>	<b>149,120,326</b>	<b>140,351,252</b>		<b>125,057,664</b>			
	<b>Approved FTE</b>		<b>Budget</b>	<b>As of 3-1-26</b>			
		Total	121	121			
		Filled	114	118			
		Vacant	7	3			

\*FY25-26 Actuals do not include POs



### FY25-26 FTE Count by Department

As of March 1, 2026, 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	26.7	23.7	89%	3.0	11%
13 County Clerk	22.0	21.0	95%	1.0	5%
14 County Counsel	14.0	11.0	79%	3.0	21%
15 Finance	104.9	95.7	91%	9.3	9%
16 Human Resources (HR)	55.8	49.8	89%	6.0	11%
17 Public & Government Affairs (PGA)	23.0	19.0	83%	4.0	17%
18 Technology Services (TS)	61.5	58.5	95%	3.0	5%
19 Treasurer's Office	7.0	7.0	100%	0.0	0%
20 Clackamas 911 (CCOM)	57.0	53.0	93%	4.0	7%
21 Sheriff's Office (CCSO)	571.0	506.0	89%	65.0	11%
23 Disaster Management	16.0	15.0	94%	1.0	6%
24 District Attorney (DA)	96.7	90.7	94%	6.0	6%
25 Justice Court	8.0	6.0	75%	2.0	25%
26 Juvenile Department	39.0	35.0	90%	4.0	10%
27 Law Library	2.3	1.5	67%	0.8	33%
30 Transportation & Development (DTD)	170.7	157.7	92%	13.0	8%
40 Health, Housing & Human Services (H3S)	828.0	731.1	88%	96.9	12%
50 Transportation & Development (DTD)	66.9	61.9	93%	5.0	7%
60 Transportation & Development (DTD)	104.7	98.7	94%	6.0	6%
80 Misc/Pass-Through	202.8	183.5	90%	19.3	10%
<b>Total</b>	<b>2538.8</b>	<b>2283.6</b>		<b>255.2</b>	

Sheriff's Office By Fund	Total Positions	Filled Count	Filled %	Vacant Count	Vacant %
100 General Fund	479.0	423.0	88%	56.0	12%
206 Sheriff's Operating Levy	92.0	89.0	97%	9.0	10%
100 GF Misc Pass Through - ELED	36.0	26.0	72%	10.0	28%
<b>Total</b>	<b>607.0</b>	<b>538.0</b>		<b>75.0</b>	