

Non-Departmental



Proposed Budget Presentation
Fiscal Year 2026-2027

May 2026



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CLACKAMAS
C O U N T Y



Non Departmental (00)

Department Budget Summary by Fund

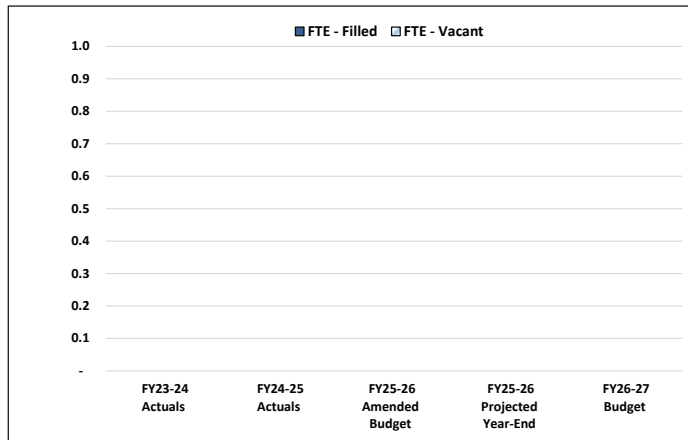
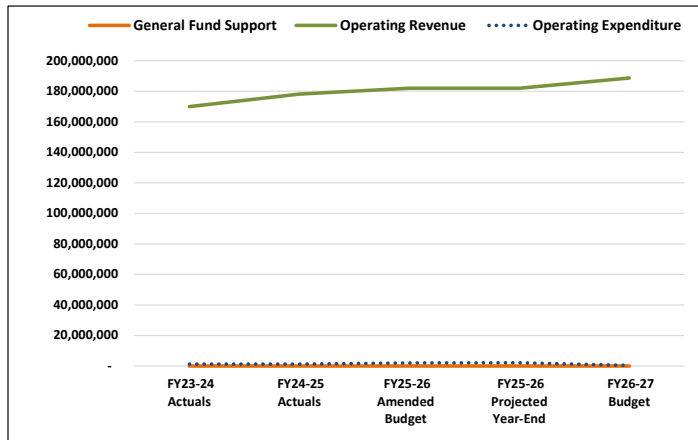
Line of Business	Program	FY26-27 General Fund (100)	FY26-27 Special Grants Fund (230)**	FY26-27 Clackamas County Debt Service (320)	FY26-27 Clackamas County Debt Service - GO (321)	FY26-27 Total Budget	FY26-27 General Fund Support in Budget*	% of Total	FY26-27 Total FTE
Non Departmental	Non Departmental	287,973,568	35,500,000			323,473,568	-	0%	
Debt	FFC Bonds			17,257,690		17,257,690	12,209,000	71%	
	GO Debt			-	6,058,830	6,058,830	-	0%	
		\$ 287,973,568	\$ 35,500,000	\$ 17,257,690	\$ 6,058,830	\$ 346,790,088	\$ 12,209,000	4%	-
FY25-26 Budget (Amended)		\$ 286,139,214	\$ 42,330,322	\$ 9,898,725	\$ 5,896,575	\$ 344,264,836	\$ 4,892,087	1%	-
\$ Increase (Decrease)		\$ 1,834,354	\$ (6,830,322)	\$ 7,358,965	\$ 162,255	\$ 2,525,252	\$ 7,316,913		
% Increase (Decrease)		0.6%	-16.1%	74.3%	2.8%	0.7%	149.6%		

*General Fund Support is a subsidy, net of any other revenue received by the department.

**ARPA funding is disbursed to departments from Fund 230 Non-Departmental. Fund 230 also includes \$5.M in Opioid funding in FY26-27.

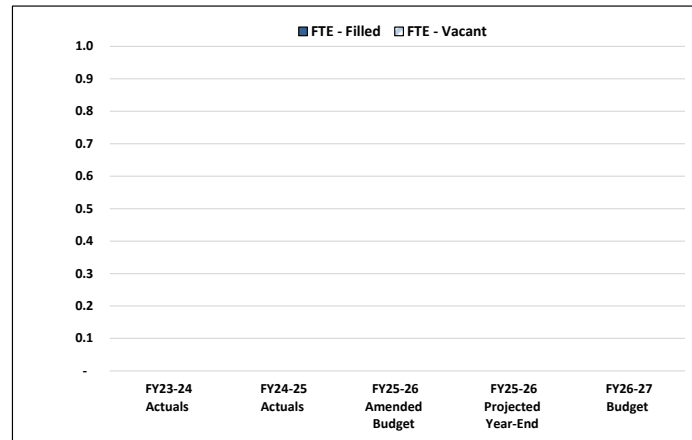
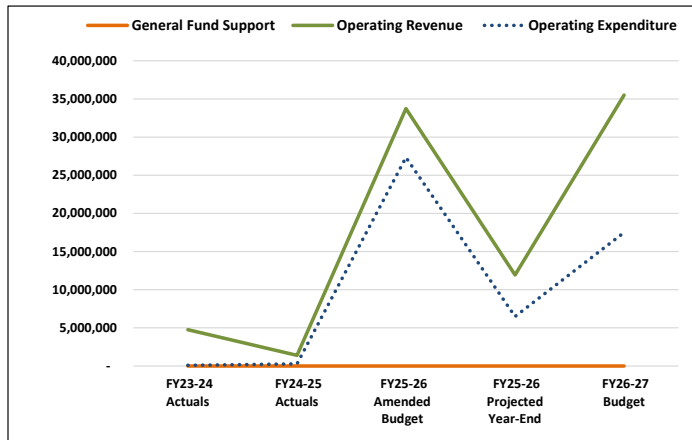
**00-Non Departmental / 100-General Fund
Summary of Revenue and Expense**

	FY23-24 Actuals	FY24-25 Actuals	FY25-26 Amended Budget	FY25-26 Projected Year-End	FY26-27 Budget	<u>Budget to Budget:</u>	
						\$ Variance	% Variance
Beginning Fund Balance	81,553,257	91,835,422	104,154,209	102,051,078	99,282,542	(4,871,667)	-5%
Taxes	158,624,899	165,391,645	172,500,000	172,150,000	179,041,000	6,541,000	4%
Federal, State, Local, All Other Gifts	6,004,336	6,492,582	5,650,000	5,275,692	5,433,450	(216,550)	-4%
Charges, Fees, License, Permits	2,326	3,028	-	3,200	3,296	3,296	-
Revenue from Bonds & Other Debts	-	-	-	-	-	-	-
All Other Revenue Resources	5,321,808	6,310,610	3,835,000	4,534,880	4,213,280	378,280	10%
Other Interfund Transfers	-	-	-	-	-	-	-
General Fund Support	-	-	-	-	-	-	-
Operating Revenue	169,953,369	178,197,866	181,985,000	181,963,772	188,691,026	6,706,026	4%
Total Revenue	251,506,626	270,033,287	286,139,209	284,014,850	287,973,568	1,834,359	1%
Personnel Services	260,952	-	-	-	-	-	-
Materials and Services	973,580	1,279,648	2,081,525	2,151,371	399,953	(1,681,572)	-81%
Capital Outlay	-	-	-	-	-	-	-
Operating Expenditure	1,234,532	1,279,648	2,081,525	2,151,371	399,953	(1,681,572)	-81%
Debt Service	-	-	-	-	-	-	-
Special Payments	-	139,686	-	-	-	-	-
Transfers	157,782,723	167,681,867	181,146,323	182,646,087	195,500,500	14,354,177	8%
Contingency	-	-	21,941,596	-	21,400,000	(541,596)	-2%
Total Appropriated	159,017,255	169,101,201	205,169,444	184,797,458	217,300,453	12,131,009	6%
Reserve for Future Expenditures	-	-	19,450,000	-	19,300,000	(150,000)	-1%
Total Expense	159,017,255	169,101,201	224,619,444	184,797,458	236,600,453	11,981,009	5%
Revenues Less Expenses	92,489,371	100,932,087	61,519,770	99,217,392	51,373,115		
<u>Full Time Equivalent (FTE)</u>				<i>As Of 04/2026</i>			
FTE - Total	-	-	-	-	-	-	-
FTE - Filled	-	-	-	-	-	-	-
FTE - Vacant	-	-	-	-	-	-	-



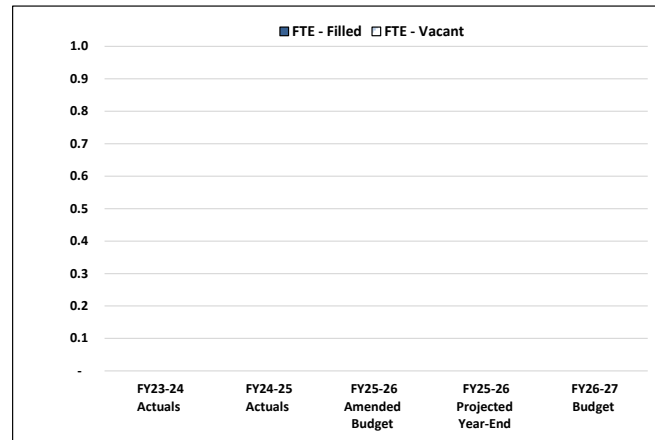
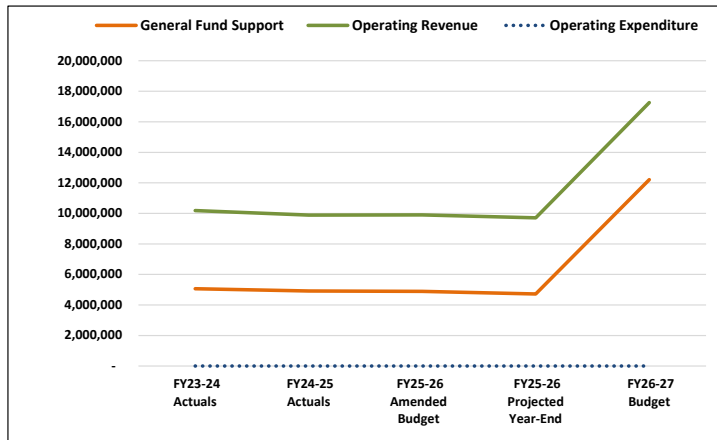
**00-Non Departmental / 230-Special Grants Fund
Summary of Revenue and Expense**

	FY23-24 Actuals	FY24-25 Actuals	FY25-26 Amended Budget	FY25-26 Projected Year-End	FY26-27 Budget	<u>Budget to Budget:</u>	
						\$ Variance	% Variance
Beginning Fund Balance	3,950,350	8,458,769	8,608,769	9,566,712	-	(8,608,769)	-100%
Taxes	-	-	-	-	-	-	-
Federal, State, Local, All Other Gifts	-	-	29,422,688	5,920,336	30,000,000	577,312	2%
Charges, Fees, License, Permits	-	-	-	-	-	-	-
Revenue from Bonds & Other Debts	-	-	-	-	-	-	-
All Other Revenue Resources	4,749,274	1,397,148	4,298,865	6,012,952	5,500,000	1,201,135	28%
Other Interfund Transfers	-	-	-	-	-	-	-
General Fund Support	-	-	-	-	-	-	-
Operating Revenue	4,749,274	1,397,148	33,721,553	11,933,288	35,500,000	1,778,447	5%
Total Revenue	8,699,624	9,855,918	42,330,322	21,500,000	35,500,000	(6,830,322)	-16%
Personnel Services	-	-	-	-	-	-	-
Materials and Services	90,855	269,810	27,327,634	6,500,000	17,500,000	(9,827,634)	-36%
Capital Outlay	-	-	-	-	-	-	-
Operating Expenditure	90,855	269,810	27,327,634	6,500,000	17,500,000	(9,827,634)	-36%
Debt Service	-	-	-	-	-	-	-
Special Payments	-	-	15,002,688	15,000,000	18,000,000	2,997,312	20%
Transfers	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-
Total Appropriated	90,855	269,810	42,330,322	21,500,000	35,500,000	(6,830,322)	-16%
Reserve for Future Expenditures	-	-	-	-	-	-	-
Total Expense	90,855	269,810	42,330,322	21,500,000	35,500,000	(6,830,322)	-16%
Revenues Less Expenses	8,608,769	9,586,108	-	-	-	-	-
<u>Full Time Equivalent (FTE)</u>				<i>As Of 04/2026</i>			
FTE - Total	-	-	-	-	-	-	-
FTE - Filled	-	-	-	-	-	-	-
FTE - Vacant	-	-	-	-	-	-	-



**00-Non Departmental / 320-Clackamas County Debt Service
Summary of Revenue and Expense**

	FY23-24 Actuals	FY24-25 Actuals	FY25-26 Amended Budget	FY25-26 Projected Year-End	FY26-27 Budget	<u>Budget to Budget:</u>	
						\$ Variance	% Variance
Beginning Fund Balance	18,054	110,618	-	190,468	-	-	-
Taxes	-	-	-	-	-	-	-
Federal, State, Local, All Other Gifts	-	-	-	-	-	-	-
Charges, Fees, License, Permits	-	-	-	-	-	-	-
Revenue from Bonds & Other Debts	-	-	-	-	-	-	-
All Other Revenue Resources	3,210,915	3,058,655	3,092,244	3,074,244	3,132,084	39,840	1%
Other Interfund Transfers	1,913,825	1,915,157	1,914,394	1,914,394	1,916,606	2,212	0%
General Fund Support	5,062,980	4,917,877	4,892,087	4,719,619	12,209,000	7,316,913	150%
Operating Revenue	10,187,721	9,891,688	9,898,725	9,708,257	17,257,690	7,358,965	74%
Total Revenue	10,205,775	10,002,306	9,898,725	9,898,725	17,257,690	7,358,965	74%
Personnel Services	-	-	-	-	-	-	-
Materials and Services	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Operating Expenditure	-	-	-	-	-	-	-
Debt Service	10,095,156	9,811,838	9,898,725	9,898,725	17,257,690	7,358,965	74%
Special Payments	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-
Total Appropriated	10,095,156	9,811,838	9,898,725	9,898,725	17,257,690	7,358,965	74%
Reserve for Future Expenditures	-	-	-	-	-	-	-
Total Expense	10,095,156	9,811,838	9,898,725	9,898,725	17,257,690	7,358,965	74%
Revenues Less Expenses	110,618	190,468	-	-	-	-	-
<u>Full Time Equivalent (FTE)</u>				<i>As Of 04/2026</i>			
FTE - Total	-	-	-	-	-	-	-
FTE - Filled	-	-	-	-	-	-	-
FTE - Vacant	-	-	-	-	-	-	-



00-Non Departmental / 321-Clackamas County Debt Service - GO
Summary of Revenue and Expense

	FY23-24 Actuals	FY24-25 Actuals	FY25-26 Amended Budget	FY25-26 Projected Year-End	FY26-27 Budget	<u>Budget to Budget:</u>	
						\$ Variance	% Variance
Beginning Fund Balance	173,715	80,187	-	244,680	280,768	280,768	-
Taxes	5,375,864	5,779,592	5,881,225	5,902,000	5,751,057	(130,168)	-2%
Federal, State, Local, All Other Gifts	1,563	1,032	350	407	-	(350)	-100%
Charges, Fees, License, Permits	-	-	-	-	-	-	-
Revenue from Bonds & Other Debts	-	-	-	-	-	-	-
All Other Revenue Resources	110,370	119,194	15,000	30,256	27,005	12,005	80%
Other Interfund Transfers	-	-	-	-	-	-	-
General Fund Support	-	-	-	-	-	-	-
Operating Revenue	5,487,797	5,899,819	5,896,575	5,932,663	5,778,062	(118,513)	-2%
Total Revenue	5,661,512	5,980,005	5,896,575	6,177,343	6,058,830	162,255	3%
Personnel Services	-	-	-	-	-	-	-
Materials and Services	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Operating Expenditure	-	-	-	-	-	-	-
Debt Service	5,581,325	5,735,325	5,896,575	5,896,575	6,058,830	162,255	3%
Special Payments	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-
Total Appropriated	5,581,325	5,735,325	5,896,575	5,896,575	6,058,830	162,255	3%
Reserve for Future Expenditures	-	-	-	-	-	-	-
Total Expense	5,581,325	5,735,325	5,896,575	5,896,575	6,058,830	162,255	3%
Revenues Less Expenses	80,187	244,680	-	280,768	-	-	-
<u>Full Time Equivalent (FTE)</u>				<i>As Of 04/2026</i>			
FTE - Total	-	-	-	-	-	-	-
FTE - Filled	-	-	-	-	-	-	-
FTE - Vacant	-	-	-	-	-	-	-

