

CLACKAMAS COUNTY BOARD OF COUNTY COMMISSIONERS

Policy Session Worksheet

Presentation Date: February 17, 2026 **Approx. Start Time:** 11:30AM **Approx. Length:** 30 minutes

Presentation Title: Clackamas County Penny Policy

Office: Treasurer's Office

Presenters: Brian Nava, Clackamas County Treasurer

WHAT ACTION ARE YOU REQUESTING FROM THE BOARD?

Board approval of the Clackamas County Penny Policy.

EXECUTIVE SUMMARY:

The last penny for general circulation was made by the U.S. Mint on November 12, 2025. While there are still an estimated 250 billion pennies in circulation, local governments should prepare now on how to handle cash payments using coins.

Until such a time that state and/or federal guidance is presented, the attached policy provides the actions departments and offices should take when pennies are not available. Providing a standard policy and process for departments and offices to follow is critical to the consistent treatment of our residents and clients of Clackamas County.

FINANCIAL IMPLICATIONS (current year and ongoing):

Is this item in your current budget? ☐ YES ☐ NO

What is the cost? \$0

What is the funding source? N/A

STRATEGIC PLAN ALIGNMENT:

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

The mission of the Treasurer's Office is to provide treasury, investment and audit services to the public of Clackamas County so residents can trust that their funds are safeguarded and to the taxing districts and departments of Clackamas County so they can efficiently and effectively provide services to their customers.

In addition to providing cash controls training to all Clackamas County employees, the Treasurer's Office has also offered this cash controls training, free of charge, to all municipalities, districts and the likes, in Clackamas County. Ensuring the safety of Clackamas County funds is the Treasurers Office's number one priority. Safety includes the consistent treatment of cash and coin in circumstances when pennies are not available.

- How does this item align with the County's Performance Clackamas goals?

Every one of the County's five Performance Clackamas goals is impacted by cash and coin. This aligns with every single goal. Most specifically it aligns with "Public Trust in Good Government".

LEGAL/POLICY REQUIREMENTS:

This policy received its legal review as part of the County’s policy committee meeting on January 21, 2026. Per Shawn Lillegren of County Counsel, this policy has been “found legally sufficient”.

PUBLIC/GOVERNMENTAL PARTICIPATION:

Trent Wilson, Public and Government Affairs and the Treasurer’s Office have been working closely with the Association of Oregon Counties on a statewide legislative solution to this situation.

OPTIONS:

- 1. Approve the Penny Policy as presented.
- 2. Modify the Penny Policy.
- 3. Take no action on the proposed Penny Policy at this time.

RECOMMENDATION:

- 1. Approve the Penny Policy as presented.

ATTACHMENTS:

#1: AR4 – Penny Policy

SUBMITTED BY:

Division Director/Head Approval _____

Department Director/Head Approval _____

County Administrator Approval _____

| |
|------------------------------------------------------------------------------------------------------------------------------|
| For information on this issue or copies of attachments, please contact Brian Nava, Clackamas County Treasurer @ 503-742-5990 |
|------------------------------------------------------------------------------------------------------------------------------|



| | |
|-------------------------------------|-----------------------|
| <input type="checkbox"/> | Administrative Policy |
| <input checked="" type="checkbox"/> | Operational Policy |

Clackamas County Policy

| | | | |
|-----------------------|-------------------------------|------------------|------------|
| Name of Policy | Penny Policy | Policy # | AR4 |
| Policy Owner Name | Brian Nava | Effective Date | 02-17-2026 |
| Policy Owner Position | Clackamas County Treasurer | Approved Date | 02-17-2026 |
| Approved By | Board of County Commissioners | Next Review Date | 02-17-2027 |

I. PURPOSE AND SCOPE

To establish a provision on what to do if a department or office providing change during their normal course of business runs out of pennies and cannot get pennies.

This policy applies to all elected officials, county employees, interns, and volunteers.

II. AUTHORITY

ORS 203.035 authorizes the Board of County Commissioners to promulgate policies for the management and operation of Clackamas County Government.

III. GENERAL POLICY

The last penny for general circulation was made by the U.S. Mint on November 12, 2025. While there are still an estimated 250 billion pennies in circulation, local governments should prepare now how to handle cash payments using coins.

Until such a time that state and/or federal guidance is presented, the following action shall be taken by all county departments and offices when pennies are not available.

Rounding Rules (when pennies are not available)

- If customer/client is paying Clackamas County in cash:
 - o Round the amount down to the nearest \$0.05.
- If Clackamas County is giving change back to the customer:
 - o Round the change up to the nearest \$0.05.

Examples (when pennies are not available)

- Customer/Client pays Clackamas County in cash:
 - o Total is \$10.02
 - Charge \$10.00
 - o Total is \$5.03
 - Charge \$5.00
 - o Total is \$8.06
 - Charge \$8.05
 - o Total is \$12.09
 - Charge \$12.05
- When Clackamas County is giving change back to the customer/client (and no pennies are available). Round in the customer's favor:
 - o Change due is \$1.02
 - Give \$1.05
 - o Change due is \$0.99
 - Give \$1.00
 - o Change due is \$4.06
 - Give \$4.10

Additional considerations:

- Electronic, credit card, and check payments are NOT rounded. They are processed for the exact amount.
- Contact the Clackamas County Treasurer Office for further guidance of handling cash.

IV. DEFINITIONS (N/A)

V. POLICY GUIDELINES (N/A)

VI. PROCESS and PROCEDURES (N/A)

VII. ACCESS TO POLICY

This policy is located on the Treasurer's Office intranet page. *<Insert Policy number>*

VI. ADDENDA (N/A)

Actions on this Policy:

Original Policy effective date: February 17, 2026

Amended Policy effective dates: None