

# **CLACKAMAS COUNTY BOARD OF COUNTY COMMISSIONERS**

## **Sitting as the Clackamas County Budget Committee**

### **Policy Session Worksheet**

**Presentation Date:** September 30, 2025 **Approx. Start Time:** 2:30 PM **Approx. Length:** 1 hour

**Presentation Title:** Budget Committee Quarterly Meeting (Q1)

**Department:** Finance and County Administration

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

**Other Invitees:**

- Community Members of the Budget Committee: James Karn, Jan Lee, Wendy Rader, James Rhodes, and Kenneth Sernach

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

Informational meeting only to share the July 2025 revenue and expense summaries for Clackamas County (all funds – excluding agencies/districts), Clackamas County – General Fund 100 only, and each of Clackamas County’s agencies and districts.

**EXECUTIVE SUMMARY:**

An updated General Fund Forecast FY25-26 through FY55-56 is provided. Changes will be discussed at the meeting.

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

Is this item in your current budget?                      YES              NO

What is the cost? \$    What is the funding source? **N/A, informational meeting.**

**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).

**PUBLIC/GOVERNMENTAL PARTICIPATION:**

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

**OPTIONS:**

NA – Informational meeting only.

**RECOMMENDATION:**

NA – Informational meeting only.

**ATTACHMENTS:**

#1: Meeting Agenda and Supporting Documents

**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**  
Tuesday, September 30, 2025  
2:30-3:30 pm  
Meeting In Person (*and recorded*)

**Budget Committee:**

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

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

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

**Agenda:**

1. Approval of Budget Committee Meeting Minutes for the Period of May 27-29, 2025
2. July 2025 YTD Revenue & Expenses
3. General Fund Forecast as of June 10, 2025 – unaudited FY25 ending balance

**Attachments:**

Discussion Documents:

- A. Budget Committee Meeting Minutes for May 25-27, 2025 (Attachment A)
- B. Revenue & Expense Report July 2025 (Attachment B)
- C. General Fund Forecast as of June 10, 2025 (Attachment C)

## Clackamas County Budget Committee Meeting Minutes

### **May 27 - 29, 2025**

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

Development Service Building, 150 Beavercreek Rd, Oregon City, 97045 Auditorium Room, Room 115

Present: Commissioner Diana Helm  
Commissioner Craig Roberts  
Commissioner Paul Savas  
Commissioner Martha Schrader  
Commissioner Ben West  
Resident Member James Karn  
Resident Member Jan Lee  
Resident Member Wendy Rader  
Resident Member James Rhodes  
Resident Member Kenneth Sernach, Chair

Staff: County Administrator, Gary Schmidt  
Finance Director, Elizabeth Comfort  
Budget Manager, Sandra Montoya  
Project Manager, Cindy Becker  
Clerk to the Board, Andrew Jarocki

### **CALL TO ORDER & INTRODUCTIONS (1:30 PM)**

**Tuesday, May 27, 2025**

#### **1. MOTION: Nominations for Budget Committee Chair** (Recorded Time: 1:03)

Chair Roberts: I will now open the floor for nominations for Chair.

James Rhodes: I nominate Kenneth Sernach.

Jan Lee: Second.

Chair Roberts: Are there any other nominations?

Commissioner West: I would like to nominate James Karn.

Wendy Rader: Second.

James Karn yields the nomination to Kenneth Sernach.

Commissioner Savas: I move to elect Kenneth Sernach for Chair.

Commissioner West: Second.

The motion passes unanimously, 10-0.

**2. MOTION: Nominations for Vice Chair (Recorded Time 5:12)**

Chair Sernach: I open the floor for nomination for Vice Chair.

Commissioner West: I nominate James Karn.

Jan Lee: Second.

Chair Sernach: Are there any other nominations? Hearing none, Clerk, would you please call the poll?

The motion passed unanimously, 10-0.

**3. MOTION: Nominations for Budget Committee Secretary (Recorded Time: 6:20)**

Chair Sernach: The nominations are now open for the Secretary of the Budget Committee.

Commissioner West: I nominate Wendy Rader.

Commissioner Schrader: Second.

Chair Sernach: Do we have any other nominations? Hearing none, Clerk, would you please call the poll?

The motion passed unanimously, 10-0.

**4. Audit Committee Citizen Member Confirmation (Recorded Time: 7:26)**

Chair Sernach: Every two years we also appoint one of our citizen members to the Audit Committee. Wendy Rader is the current appointee, and her term is from FY24-25 through FY25-26. Since the current term runs through FY25-26 and Wendy Rader will continue the Budget Committee during this period, no appointment vote is necessary for the Audit Committee.

**5. MOTION: Approve February 25, 2025 Meeting Minutes, Attachment A (Recorded Time: 8:00)**

Chair Sernach: I move to approve the budget committee minutes dated February 25<sup>th</sup>, 2025, as presented today.

James Karn: Second.

Chair Sernach: It has been moved and seconded that the committee approve the February 25<sup>th</sup>, 2025, meeting minutes as distributed. Is there any further discussion? Hearing none, Clerk, would you please call the poll?

The motion passes unanimously, 10-0.

**BUDGET MESSAGE** (Recorded Time: 9:01)

**COMPENSATION BOARD FOR ELECTED OFFICIALS FOR FY25-26** (Recorded Time: 1:15:19)

**1. MOTION: To approve recommendations as presented by the compensation committee for Elected Officials** (Recorded Time: 1:36:36)

James Rhodes: I move to accept all of the recommendations as presented by the compensation committee as outlined in their packet to include the Assessor, Clerk, Commissioner, Board Chair, District Attorney, Justice of the Peace, Sheriff, and Treasurer.

Diana Helm: Second.

Chair Sernach: Is there any further discussion? Seeing none, Clerk, please read the motion.

The motion fails, 5-5.

**2. MOTION: To approve recommendation to approve the COLA at 2.8% only** (Recorded Time: 1:38:36)

Commissioner West: I move to support the recommendation from Administrator Schmidt on compensation for Board Elected Officials, which is approving the COLA only, at 2.8%.

Chair Sernach: I will second.

Chair Sernach: Is there any further discussion? Seeing none, Clerk, please read the motion.

The motion passes, 8-2.

**MEETING RECESSED (4:45 PM)**

**Wednesday, May 28, 2025**

**RECONVENE (8:00 AM)**

**DEPARTMENTAL PRESENTATIONS AND DISCUSSION**

Elected Offices (Recorded Time: 1:03): County Treasurer/Assessment & Taxation/County Clerk/Justice Court/Sheriff's Office/District Attorney

Operating Departments (Recorded Time: 2:52:24): Juvenile / CCOM / Department of Transportation & Development / Health, Housing & Human Services

Internal Service Departments (Recorded Time: 18:35): Technology Services / Facilities / Capital Projects / Courthouse / Non-Departmental / Miscellaneous and Pass-Through

Central Service Departments/Offices: Finance / County Administration / Tourism / Disaster Management / Law Library / County Counsel / Human Resources / Public & Government Affairs (Recorded Time: 47:21)

**MEETING RECESSED (4:30 PM)**

**PUBLIC TESTIMONY (6:00 PM)**

John Mullen – Oregon City: Concerned about the high level of GF funding for the Sheriff's Office. Would like community input on considered cuts to H3S.

Cody Blackwell: Would like targeted investment and continued funding for the Incarcerated Parents Program at Northwest Family Services.

Canoan Longwell: Asking for continued funding for the SIP program at Northwest Family Services.

Adam Sheddars: Asking for continued funding for the Children of Incarcerated Parents Program at Northwest Family Services.

Cindy Fletcher: Advocating for the Children of Incarcerated Parents Program at Northwest Family Services, and notes that the program costs \$200,000 a year to run along with community donations. She is requesting that the County fund \$100,000 of the program.

Ali Medican: Asking for more funding for Clackamas County Dog Services.

Shirley Morgan – Rhododendron: Voicing support of CCSO and trusts that they are spending in a way that benefits the public.

**Thursday, May 29, 2025**

**RECONVENE (8:00 am)**

**1. MOTION: For the Board to Reject the CCSO Supplemental Budget** (Recorded Time: 22:52)

Commissioner West: I move that the Board rejects the CCSO supplemental budget request for FY24-25 in the amount of \$7.7 million and direct the staff to freeze all hiring immediately, make no changes to sworn officer's work schedule, or salary and benefits, and make no materials and supplies or capital outlay purchases funded in Fund 100 or ELED effective May 29<sup>th</sup>, 2025 through June 30<sup>th</sup>, 2025.

Commissioner Shrader: I will second for the sake of discussion.

Commissioner West: Motion withdrawn (Recorded Time: 44:46)

**2. MOTION: For the Board to Reject the FY24-25 Proposed CCSO Supplemental Budget – Amended Version** (Recorded Time: 46:14)

Commissioner West: I move that the Board rejects the CCSO supplemental budget request for FY24-25 in the amount of \$7.7 million and direct the staff to freeze all hiring immediately, making no changes to sworn officers' work schedule, salary or benefits, in Fund 100 or ELED effective May 29<sup>th</sup>, 2025, through June 30<sup>th</sup>, 2025.

Commissioner Helm: I will second the motion for discussion.

James Rhodes: I would like to offer an amendment to the motion as follows (Recorded Time 57:58):

I move that the Board rejects the CCSO supplemental budget request for FY24-25 in the amount of \$7.7 million and direct the staff to freeze all hiring immediately in Fund 100 or ELED effective May 29<sup>th</sup>, 2025, through June 30<sup>th</sup>, 2025.

Commissioner West: I accept the amendment. (Recorded Time: 58:16)

Commissioner Helm: I second.

Chair Sernach: Is there any further discussion? Seeing none, Clerk, please read the motion.

The motion passes unanimously, 10-0.

**3. MOTION: To Use Existing CCSO Budget Resources for FY24-25 Budget** (Recorded Time 1:08:02)

Commissioner Savas: I move to use the existing Clackamas County Sheriff's Office budget



resources to make FY24-25 whole.

Commissioner West: I'll second.

Commissioner Savas: I withdraw the motion. (Recorded Time: 1:13:19)

**4. MOTION: Approve a One-Time Fund to Supplement the Budget for FY24-25** (Recorded Time 1:18:15)

Kenneth Sernach: I move that the Clackamas County Budget Committee recommend the Board of County Commissioners approves a \$6.5 million, one-time fund supplemental budget for the Clackamas County Sheriff's Office to be distributed as \$1.2 million to ELED and \$5.3 million to Fund 100.

Commissioner Roberts: I second.

Kenneth Sernach: I would like to offer an amendment to the motion as follows (Recorded Time 1:25:23). I move to approve a \$6.5 million, one-time fund which is yet to be determined, but only from the General Fund or the Public Safety Levy, to supplement the CCSO's budget for the FY24-25 of which \$1.2 million would be distributed to ELED and \$5.3 million to Fund 100.

Commissioner Roberts: I second for discussion.

Chair Sernach: Is there any further discussion? Seeing none, Clerk, please read the motion.

The motion passes, 8-2.

**5. MOTION: Instructs the Finance Department to Conduct Monthly Analysis of CCSO Financials, with the Possibility of Moving CCSO Finances to the Finance Department** (Recorded Time: 2:13:35)

Commissioner West: I move that the Finance Department conducts monthly analysis of CCSO financials beginning July 1<sup>st</sup>, 2025, with a monthly report to the Board of County Commissioners analyzing revenues and expenditures including, but not limited to, timeliness and accuracy of reporting, comparison of budget to actuals, monthly burn rate of spending, questionable expenditures or amounts, recommendations to improve financial processes, practices, and reporting. Based on the results of the monthly analysis, the Board will determine by November 1<sup>st</sup>, 2025, whether to transfer all CCSO finance functions and expenditure oversight to the Finance Department, effective January 1<sup>st</sup>, 2026.

Commissioner Savas: I second.

The motion passes, 8-2.

- 6. MOTION: To fund one Medical Examiner position for \$152,000, with \$60,000 to come from the CCSO's budget and \$92,000 to come from the Unallocated General Fund.**  
(Recorded Time: 2:27:10)

Commissioner Savas: I move that we direct staff to codify the 30-year forecast as a requirement of County code and that an annual outside audit of the 30-year forecast be required under County code, with a note that County Counsel will need to review and craft the text that will go into County code.

Commissioner West: I second.

The motion passes unanimously, 10-0.

- 7. MOTION: To increase CCSO's General Fund support from FY24-25** (Recorded Time: 3:06:38)

Commissioner West: I move to increase the CCSO's General Fund support from FY24-25 level to a total of \$82,802,000. This funding level shall not negatively impact sworn staff positions filled as of June 30, 2025. Any operational adjustments that needs to be made to Materials and Services and Capital Outlay to accommodate this amount shall be provided by CCSO to the Finance Department no later than June 10<sup>th</sup>, 2025.

Commissioner Helm: I second the motion.

Commissioner West: I would like to offer an amendment to the motion as follows (Recorded Time 3:25:57). I move to increase the CCSO's General Fund support from FY24-25 level to a total of \$82,802,000. Any operational adjustments that need to be made to accommodate this amount shall be provided by CCSO to the Finance Department no later than June 10<sup>th</sup>, 2025.

Kenneth Sernach: Second.

The motion passes, 8-2.

- 8. MOTION: To allow the BCC to approve all funding requests exceeding the budget.**  
(Recorded Time: 3:45:26)

Commissioner Savas: I move that any funding request from any department that exceeds the budgeted appropriation amount shall be approved by the Board of County Commissioners.

Commissioner West: Second.

The motion passes, 6-4.

**9. MOTION: To approve the FY25-26 Proposed Budget (Recorded Time 4:07:50)**

Commissioner Savas: I move that the committee approve the FY25-26 budget for Clackamas County in the amount of \$1,506,206,254, with appropriations in the amount of \$1,353,805,463 and impose the permanent tax rates of \$2.4042 per \$1,000 in assessed value for Clackamas County – City and \$2.9766 per \$1,000 in assessed value for Clackamas County - Rural, and a public safety local option levy tax rate of \$0.3680 per \$1,000 in assessed value, and the amount of \$6,110,000 for General Obligation bond debt service.

Commissioner Shrader: I second.

The motion passes unanimously, 10-0.

Prepared by: Megan Petersen, Budget Coordinator.

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

## Clackamas County: All Funds (excluding the districts/agencies)

## FY25-26 YTD Actual By Month - Types

Download generated on 09/24/2025

Category	FY25-26 Adopted	FY25-26 Jul	8.3% Average	Notes
Beginning Fund Balance	440,356,669	0		
Taxes	203,466,225	501,649		
Federal, State, Local, Other Gifts & Donations	320,542,972	14,535,613	4.5%	
Charges, Fees, License, Permits, Fines	228,300,573	13,651,930	6.0%	
Revenue from Bonds & Other Debts	3,067,883	4,070	0.1%	
All Other Revenue Resources	119,578,272	5,226,546	4.4%	
Other Interfund Transfers	11,294,396	0	0.0%	
General Fund Support	179,903,905	0	0.0%	Distributed 1x each quarter
<b>Revenue Subtotal</b>	<b>1,506,510,895</b>	<b>33,919,808</b>		
Personnel Services	433,951,715	5,300,217	1.2%	Low July expenses due to accounting split of payroll costs into June.
Materials and Services	383,650,263	15,472,120	4.0%	
Capital Outlay	102,610,634	753,693	0.7%	
<b>Operating Subtotal</b>	<b>920,212,612</b>	<b>21,526,030</b>		
Debt Service	15,795,300	0		Debt paid semi-annually in Dec and June
Special Payments	85,607,480	771,148		
Transfers	191,995,238	0		
Contingency	141,412,115	0		
<b>Non-Operating Subtotal</b>	<b>434,810,133</b>	<b>771,148</b>		
Reserve for Future Expenditures	89,713,943	0		
Unappropriated Ending Fund Balance	61,774,207	0		
<b>Non-Spendable Subtotal</b>	<b>151,488,150</b>	<b>0</b>		
<b>Total Expenses</b>	<b>1,506,510,895</b>	<b>22,297,178</b>		
<b>Revenues Less Expenses</b>	<b>0</b>	<b>11,622,630</b>		

Clackamas County: GF-100 FY25-26 YTD

## Actual By Month - Types

Download generated on 09/24/2025

Category	FY25-26 Adopted	FY25-26 Jul	8.3% Average	Notes
Beginning Fund Balance	110,310,045	0		
Taxes	172,675,000	430,718	0.2%	
Federal, State, Local, Other Gifts & Donations	27,846,473	2,845,428	10.2%	
Charges, Fees, License, Permits, Fines	50,491,090	3,347,802	6.6%	
All Other Revenue Resources	46,140,338	1,040,243	2.3%	
Other Interfund Transfers	1,166,633	0		
General Fund Support	142,098,448	0		Distributed 1x each quarter
<b>Revenue Subtotal</b>	<b>550,728,027</b>	<b>7,664,191</b>		
Personnel Services	199,027,323	2,345,656	1.2%	Low July expenses due to accounting split of payroll costs into June.
Materials and Services	54,763,310	4,069,491	7.4%	
Capital Outlay	2,275,000	117,298	5.2%	
<b>Operating Subtotal</b>	<b>256,065,633</b>	<b>6,532,445</b>		
Special Payments	5,898,521	25,842	0.4%	
Transfers	180,975,919	0		
Contingency	23,794,464	0		
<b>Non-Operating Subtotal</b>	<b>210,668,904</b>	<b>25,842</b>		
Reserve for Future Expenditures	22,219,283	0		
Unappropriated Ending Fund Balance	61,774,207	0		
<b>Non-Spendable Subtotal</b>	<b>83,993,490</b>	<b>0</b>		
<b>Total Expenses</b>	<b>550,728,027</b>	<b>6,558,287</b>		
<b>Revenues Less Expenses</b>	<b>0</b>	<b>1,105,904</b>		

**Clackamas County Development Agency (CCDA)**  
**FY25-26 YTD Actual By Month - Types**  
**Download generated on 09/24/2025**

<b>Category</b>	<b>FY25-26 Adopted</b>	<b>FY25-26 Jul</b>	<b>8.3% Average</b>	<b>Notes</b>
Beginning Fund Balance	25,227,200	0		
Taxes	5,744,000	14,413	0.3%	
Federal, State, Local, Other Gifts & Donations	1,000	177	17.7%	
Charges, Fees, License, Permits, Fines	62,919	0		
All Other Revenue Resources	4,603,700	92,119	2.0%	
Other Interfund Transfers	6,000,000	0		
<b>Revenue Subtotal</b>	<b>41,638,819</b>	<b>106,709</b>		
Materials and Services	1,721,604	33,841	2.0%	Payroll recorded in following month.
Capital Outlay	13,833,000	0		
<b>Operating Subtotal</b>	<b>15,554,604</b>	<b>33,841</b>		
Debt Service	1,303,000	11,660	0.9%	
Special Payments	3,842,033	0		
Transfers	6,000,000	0		
<b>Non-Operating Subtotal</b>	<b>11,145,033</b>	<b>11,660</b>		
Reserve for Future Expenditures	7,890,217	0		
Contingency	7,048,965	0		
<b>Non-Spendable Subtotal</b>	<b>14,939,182</b>	<b>0</b>		
<b>Total Expenses</b>	<b>41,638,819</b>	<b>45,501</b>		
<b>Revenues Less Expenses</b>	<b>0</b>	<b>61,208</b>		

## Clackamas County Service District No. 5 (CSD5)

## FY25-26 YTD Actual By Month - Types

Download generated on 09/24/2025

Category	FY25-26 Adopted	FY25-26 Jul	8.3% Average	Notes
Beginning Fund Balance	2,717,568	0		
Charges, Fees, License, Permits, Fines	2,266,310	6,075	0.3%	
All Other Revenue Resources	151,000	11,313	7.5%	
<b>Revenue Subtotal</b>	<b>5,134,878</b>	<b>17,388</b>		
Materials and Services	2,786,145	4,716	0.2%	Payroll recorded in following month.
<b>Operating Subtotal</b>	<b>2,786,145</b>	<b>4,716</b>		
Special Payments	82,400	0		
<b>Non-Operating Subtotal</b>	<b>82,400</b>	<b>0</b>		
Reserve for Future Expenditures	1,692,333	0		
Contingency	574,000	0		
<b>Non-Spendable Subtotal</b>	<b>2,266,333</b>	<b>0</b>		
<b>Total Expenses</b>	<b>5,134,878</b>	<b>4,716</b>		
<b>Revenues Less Expenses</b>	<b>0</b>	<b>12,672</b>		

**Enhanced Law Enforcement District (ELED)**  
**FY25-26 YTD Actual By Month - Types**  
**Download generated on 09/24/2025**

<b>Category</b>	<b>FY25-26 Adopted</b>	<b>FY25-26 Jul</b>	<b>8.3% Average</b>	<b>Notes</b>
Taxes	8,999,331	22,626	0.3%	
Federal, State, Local, Other Gifts & Donations	1,000	0		
All Other Revenue Resources	160,118	1,009	0.6%	
General Fund Support	676,015	0		
<b>Revenue Subtotal</b>	<b>9,836,464</b>	<b>23,635</b>		
Materials and Services	9,656,604	415,614	4.3%	Payroll recorded in following month.
<b>Operating Subtotal</b>	<b>9,656,604</b>	<b>415,614</b>		
Debt Service	179,860	0		
<b>Non-Spendable Subtotal</b>	<b>179,860</b>	<b>0</b>		
<b>Total Expenses</b>	<b>9,836,464</b>	<b>415,614</b>		
<b>Revenues Less Expenses</b>	<b>0</b>	<b>-391,979</b>		



## Extension and 4-H Service District (EX4H)

## FY25-26 YTD Actual By Month - Types

Download generated on 09/24/2025

<b>Category</b>	<b>FY25-26 Adopted</b>	<b>FY25-26 Jul</b>	<b>8.3% Average</b>	<b>Notes</b>
Beginning Fund Balance	15,142,104			
Taxes	3,164,498	8,030	0.3%	
Federal, State, Local, Other Gifts & Donations	250			
All Other Revenue Resources	400,000	62,898	15.7%	
<b>Revenue Subtotal</b>	<b>18,706,852</b>	<b>70,928</b>		
Materials and Services	22,448	1,589	7.1%	Payroll recorded in following month.
Capital Outlay	11,500,000			
<b>Operating Subtotal</b>	<b>11,522,448</b>	<b>1,589</b>		
Special Payments	2,350,868			
Contingency	4,833,536			
<b>Non-Operating Subtotal</b>	<b>7,184,404</b>			
<b>Total Expenses</b>	<b>18,706,852</b>	<b>1,589</b>		
<b>Revenues Less Expenses</b>	<b>0</b>	<b>69,339</b>		

**Library District of Clackamas County (LIBD)**  
**FY25-26 YTD Actual By Month - Types**  
**Download generated on 09/24/2025**

<b>Category</b>	<b>FY25-26 Adopted</b>	<b>FY25-26 Jul</b>	<b>8.3% Average</b>	<b>Notes</b>
Taxes	25,178,827	63,740	0.3%	
Federal, State, Local, Other Gifts & Donations	66,800	6,573	9.8%	
All Other Revenue Resources	1,013,200	2,475	0.2%	
<b>Revenue Subtotal</b>	<b>26,258,827</b>	<b>72,788</b>		
Special Payments	26,258,827			Taxes distributed 3x/year
<b>Non-Operating Subtotal</b>	<b>26,258,827</b>			
<b>Total Expenses</b>	<b>26,325,627</b>	<b>0</b>		
<b>Revenues Less Expenses</b>	<b>-26,325,627</b>	<b>0</b>		

## North Clackamas Parks and Recreation District (NCPR)

## FY25-26 YTD Actual By Month - Types

Download generated on 09/24/2025

Category	FY25-26 Adopted	FY25-26 Jul	8.3% Average	Notes
Beginning Fund Balance	25,744,832	0		
Taxes	7,570,000	19,273	0.3%	
Federal, State, Local, Other Gifts & Donations	1,130,700	15,525	1.4%	
Charges, Fees, License, Permits, Fines	3,955,733	267,730	6.8%	
All Other Revenue Resources	1,427,728	30,650	2.1%	
Other Interfund Transfers	1,156,069	0		
<b>Revenue Subtotal</b>	<b>40,985,062</b>	<b>333,178</b>		
Materials and Services	11,769,583	315,594	2.7%	Payroll recorded in following month.
Capital Outlay	4,841,000	169,509	3.5%	
<b>Operating Subtotal</b>	<b>16,610,583</b>	<b>485,103</b>		
Transfers	1,156,069	0		
<b>Non-Operating Subtotal</b>	<b>1,156,069</b>	<b>0</b>		
Reserve for Future Expenditures	7,725,901	0		
Contingency	15,492,509	0		
<b>Non-Spendable Subtotal</b>	<b>23,218,410</b>	<b>0</b>		
<b>Total Expenses</b>	<b>40,985,062</b>	<b>485,103</b>		
<b>Revenues Less Expenses</b>	<b>0</b>	<b>-151,925</b>		

**Water Environment Services (WES)**  
**FY25-26 YTD Actual By Month - Types**  
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<b>Category</b>	<b>FY25-26 Adopted</b>	<b>FY25-26 Jul</b>	<b>8.3% Average</b>	<b>Notes</b>
Beginning Fund Balance	142,044,156	0		
Federal, State, Local, Other Gifts & Donations	3,018,998	0		
Charges, Fees, License, Permits, Fines	64,109,200	4,375,801	6.8%	
All Other Revenue Resources	5,797,450	630,891	10.9%	
Other Interfund Transfers	32,613,659	0		
<b>Revenue Subtotal</b>	<b>247,583,463</b>	<b>5,006,692</b>		
Materials and Services	33,597,475	991,746	3.0%	Payroll recorded in following month.
Capital Outlay	51,478,350	23,458	0.0%	
<b>Operating Subtotal</b>	<b>85,075,825</b>	<b>1,015,204</b>	0.0%	
Debt Service	13,073,584	0		Debt paid semi-annually in December and June
Special Payments	3,064,200	255,661	8.3%	
Transfers	32,613,659	0		
Contingency	18,469,600	0		
<b>Non-Operating Subtotal</b>	<b>67,221,043</b>	<b>255,661</b>		
Reserve for Future Expenditures	95,286,595	0		
<b>Non-Spendable Subtotal</b>	<b>95,286,595</b>	<b>0</b>		
<b>Total Expenses</b>	<b>247,583,463</b>	<b>23,458</b>		
<b>Revenues Less Expenses</b>	<b>0</b>	<b>4,983,234</b>		

## General Fund Forecast FY25-26 through FY55-56

	Actual	Proj	Yr 1	Debt Prepay	Balloon Pymt			Final CH Pymt	
	FY 23-24	FY 24-25	FY 25-26	Yr 2	Yr 3	Yr 4	Yr 5	Yr 30	Yr 31
				FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 54-55	FY 55-56
<b>Beginning Fund Balance</b>	<b>87,305,803</b>	<b>98,967,746</b>	<b>105,810,049</b>	<b>102,884,812</b>	<b>93,412,223</b>	<b>88,643,371</b>	<b>84,746,637</b>	<b>101,921,430</b>	<b>100,604,614</b>
Taxes	158,702,048	166,960,000	172,675,000	179,498,897	186,778,996	194,358,032	201,655,097	508,732,478	527,975,773
Federal, State, Local, All Other Gifts & Donations	26,865,638	28,106,556	27,846,473	25,356,242	25,605,202	26,768,090	27,042,018	54,676,488	55,540,751
Charges, Fees, License, Permits	44,290,227	47,091,406	50,491,090	53,970,397	55,872,425	57,846,637	59,895,824	136,613,590	141,297,324
All Other Revenue Resources	43,574,916	45,291,430	44,828,413	46,047,416	47,893,254	49,446,665	51,387,149	127,622,936	133,359,662
Other Interfund Transfers	398,535	715,997	1,166,633	1,181,032	1,216,463	1,252,957	1,290,546	2,702,116	2,783,179
GF Support Transfer Revenue	124,208,251	133,676,790	139,023,862	145,975,055	152,543,932	158,645,689	164,991,517	350,510,965	361,026,294
<b>Operating Revenue</b>	<b>398,039,615</b>	<b>421,842,179</b>	<b>436,031,470</b>	<b>452,029,039</b>	<b>469,910,272</b>	<b>488,318,070</b>	<b>506,262,150</b>	<b>1,180,858,573</b>	<b>1,221,982,982</b>
Personnel Services	176,254,736	186,840,588	193,411,767	199,534,978	209,000,091	216,891,575	226,842,578	619,929,629	649,836,633
Materials and Services	45,122,728	51,393,859	52,763,310	54,259,939	55,814,461	57,422,465	59,085,915	120,192,333	123,848,831
Capital Outlay	2,081,310	1,862,391	2,275,000	2,343,250	2,425,264	2,510,148	2,598,003	5,466,048	5,630,029
Special Payments	4,779,946	5,950,249	5,898,521	6,353,294	6,575,660	6,805,808	7,044,011	14,748,595	15,191,053
GF Support Transfer Departments	147,575,972	158,977,476	160,223,008	167,019,983	174,535,882	181,517,317	188,778,010	401,043,422	413,074,724
GF Support Transfer Debt	5,062,980	4,775,313	4,892,087	13,206,240	7,433,526				
<b>Operating Expense</b>	<b>380,877,672</b>	<b>409,799,876</b>	<b>419,463,693</b>	<b>442,717,684</b>	<b>455,784,884</b>	<b>465,147,314</b>	<b>484,348,518</b>	<b>1,161,380,026</b>	<b>1,207,581,270</b>
<b>Net Operating Income (Loss)</b>	<b>17,161,943</b>	<b>12,042,303</b>	<b>16,567,777</b>	<b>9,311,355</b>	<b>14,125,388</b>	<b>23,170,756</b>	<b>21,913,633</b>	<b>19,478,547</b>	<b>14,401,712</b>
<b>Courthouse Annual Pymt Transfer</b>	<b>2,000,000</b>	<b>1,967,850</b>	<b>14,993,014</b>	<b>15,083,945</b>	<b>15,194,240</b>	<b>15,367,490</b>	<b>15,687,919</b>	<b>17,095,363</b>	<b>1,456,357</b>
Fund 420 Capital Projects	3,500,000	3,232,150	3,000,000	3,000,000	3,000,000	11,000,000	3,000,000	3,000,000	3,000,000
Fund 420 Capital Project Reserves			1,500,000	700,000	700,000	700,000	700,000	700,000	700,000
<b>Other Capital Projects Transfer</b>	<b>3,500,000</b>	<b>3,232,150</b>	<b>4,500,000</b>	<b>3,700,000</b>	<b>3,700,000</b>	<b>11,700,000</b>	<b>3,700,000</b>	<b>3,700,000</b>	<b>3,700,000</b>
<b>Courthouse/Capital Projects Transfer</b>	<b>5,500,000</b>	<b>5,200,000</b>	<b>19,493,014</b>	<b>18,783,945</b>	<b>18,894,240</b>	<b>27,067,490</b>	<b>19,387,919</b>	<b>20,795,363</b>	<b>5,156,357</b>
<b>Total GF Support Transfers</b>	<b>158,138,952</b>	<b>168,952,789</b>	<b>184,608,109</b>	<b>199,010,167</b>	<b>200,863,648</b>	<b>208,584,807</b>	<b>208,165,929</b>	<b>421,838,784</b>	<b>418,231,082</b>
<b>Ending Fund Balance</b>	<b>98,967,746</b>	<b>105,810,049</b>	<b>102,884,812</b>	<b>93,412,223</b>	<b>88,643,371</b>	<b>84,746,637</b>	<b>87,272,351</b>	<b>100,604,614</b>	<b>109,849,969</b>
Contingency - 5% of Operating	19,043,884	20,489,994	20,973,185	22,135,884	22,789,244	23,257,366	24,217,426	58,069,001	60,379,064
Reserves - 10% of Taxes, Fees, Fines & Permits	18,385,298	18,662,166	19,447,434	20,137,106	20,929,555	21,754,132	22,552,823	55,578,917	57,638,117
Unappropriated Ending Fund Balance	61,538,565	66,657,889	62,464,194	51,139,232	44,924,571	39,735,140	40,502,102	(13,043,304)	(8,167,212)

## General Fund Forecast FY25-26 through FY55-56

### Assumptions:

- FY24-25 includes 13 additional CCSO positions starting January 2025
- FY24-25 GFS Transfers includes 1 time library transfer \$6.5M
- FY25-26 GFS Transfers includes 1 time transfer of \$1.2M to HR, Assessor, CCOM
- FY25-26 GFS Transfers includes \$676K to ELED
- FY26-27 \$8.3M Debt payoff for 2012 Series Refund (PSB & CCSO Training Ctr), interest savings \$
- FY27-28 \$6.7M Debt balloon payment on 2020 Series (PDX-Milwaukie Light Rail Proj)
- Personnel Vacancy: 3.5% assumed vacancy rate
- Personnel COLA: Yr 1: 2.8%, Yr 2-5: 3.5%, Yr 6+: 3.0% (+1.0% Merit)
- PERS (Personnel): alternating fiscal years at 8.0% and 1.5% beginning FY31-32
- Property tax assessed value growth: Yr 1-4: 4.0%, Yr 5+: 3.8%
- GF Support: Yr 2: 5.0%, Yr 3: 4.5%, Yr 4-5: 4.0% Yr 6-8: 3.5%, and forward: 3.0%
- CPI growth: Yr 2-5: 3.5% and forward: 3.0%
- Cost allocation revenue and expense growth: 4.0%
- Ongoing transfer of \$1.5M to Capital Projects Reserves
- Unappropriated Fund Balance is used for long term financial stabilization
- FY28-29 Includes \$8M to Redland Road related to the Courthouse