

CLACKAMAS COUNTY BOARD OF COUNTY COMMISSIONERS

Sitting as the Clackamas County Budget Committee

Policy Session Worksheet

Presentation Date: December 9, 2025, **Approx. Start Time:** 2:30 pm **Approx. Length:** 60mins

Presentation Title: Budget Committee Quarterly Meeting – FY25-26 Q2

Department: Finance and County Administration

Presenters: 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 only review of current budget figures, no action requested.

EXECUTIVE SUMMARY (why and why now):

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

This is an informational only meeting to share the Q1 July-September 2025 revenue and expense summaries. The committee will also review the General Fund Forecast with unaudited figures as of October 28, 2025, and assumptions as of December 1, 2025.

FINANCIAL IMPLICATIONS (current year and ongoing):

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

What is the cost? \$ **N/A**

What is the funding source? **N/A**

STRATEGIC PLAN ALIGNMENT:

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

Strategic Result: Financial Transparency and Accountability.

Performance Clackamas: Public Trust in Good Government.

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:

N/A – Informational meeting only.

RECOMMENDATION:

N/A – Informational meeting only.

ATTACHMENTS:

#1: Meeting Agenda

#A: Budget Committee Meeting Minutes for September 30, 2025

#B: County Code Chapter 2.16 – Budget Development

#C: Revenue & Expense Report Q1 July-September 2025

#D: General Fund Forecast

SUBMITTED BY:

Division Director/Head Approval _____

Department Director/Head Approval _____

County Administrator Approval _____

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

Budget Committee Meeting

Agenda

Tuesday, December 9, 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 September 30, 2025
2. Creation of County Code: Chapter 2.16 Budget Development
3. Q1 July-September 2025 YTD Revenue & Expenses
4. General Fund Forecast with unaudited FY24-25 ending balance as of October 28, 2025, and assumptions as of December 1, 2025
5. Setting of next quarterly meeting date

Attachments:

- A. Budget Committee Meeting Minutes for September 30, 2025 (Attachment A)
- B. County Code Chapter 2.16 Budget Development – 2nd Reading Staff Report (Attachment B)
- C. Revenue & Expense Report Q1 July-September 2025 (Attachment C)
- D. General Fund Forecast (Attachment D)

Clackamas County Budget Committee Meeting Minutes

Tuesday, September 30, 2025

2:30pm – 3:30pm

Meeting In Person (*and recorded*)ⁱ

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

Absent: Public Member James Karn

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

Agenda:

1. Approval of Budget Committee meeting minutes for May 27-29, 2025 (Recorded Time 1:16) – Attachment A

A motion to approve the May 27-29, 2025, meeting minutes is introduced by James Rhodes, and seconded by Jan Lee. The motion passes unanimously, 9-0.

2. Review July 2025 Year-to-Date (YTD) Revenues and Expenses (Recorded Time 2:21) – Attachment B

A review and explanation by Sandra Montoya of the 2025 July YTD revenues and expenses with commentary. It is noted that the July YTD shows only a partial picture of Q1, as it takes 45 days to close the previous month. It is also mentioned that the auditors are still in the process of finalizing FY24-25 data and the final figures will be available once that process is complete.

Wendy Rader requests to see a more detailed breakout of the personnel numbers in future reports shown to the Budget Committee.

Commissioner Helm and Commissioner Savas both request that at least one year of previous data is shown on the YTD Actuals report for future Budget Committee meetings.

3. Review of the General Fund Forecast as of 07-10-25 (Recorded Time: 13:43) – Attachment C

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

Gary Schmidt communicates that unforeseen spending has occurred in Q1 that has negatively impacted the 30-year forecast, however the forecast is stable for the immediate future. A general discussion on the merits and drawbacks of long-term versus short-term forecasting follows.

Kenneth Sernach asks if there is an interest earning assumption in the forecast. Sandra Montoya responds that there is a 2% growth assumption on interest built into the forecast model.

Kenneth Sernach initiates a discussion on position cuts and maintenance of assets as a way to stabilize costs. Elizabeth Comfort details the preventative maintenance program the County has in place and notes that it is included as part of the budget.

Sandra Montoya shares that Moody has affirmed their AAA rating for Clackamas County. She then gives an overview on what the rating means, as well as why the rating is important. Wendy Rader requests a copy of the report to evaluate if Moody identified any concerns or future decisions that would lower the rating. (The report was subsequently emailed to all the Budget Committee members.)

Commissioner Savas opens discussion on the FTE calculations and budget tracking from the previous Budget Committee meeting. Gary Schmidt notes that the monthly postings and data will be presented in November per the motion adopted in the May 29th Budget Committee meeting. Chair Roberts requests to see the calculated allocated costs for the vacant positions, with Sandra Montoya advising that the cost allocations are pulled from the data two years previous to the current fiscal year.

MEETING ADJOURNED (3:26 pm)

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

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



OFFICE OF THE COUNTY ADMINISTRATOR
PUBLIC SERVICES BUILDING
2051 KAEN ROAD | OREGON CITY, OR 97045

December 4, 2025

BCC Agenda Date/Item: _____

Board of County Commissioners
Clackamas County

Second Reading of Ordinance ____ to adopt Clackamas County Code Chapter 2.16 Budget Development. No County General Funds are involved.

Previous Board Action/Review	Discussed at Issues: July 22, 2025, October 7, 2024, and November 4, 2025 First Hearing Held: November 13, 2025		
Performance Clackamas	1. Which indicator of success does this item affect? Public Trust in Good Government.		
Counsel Review	Yes	Procurement Review	No
Contact Person	Gary Schmidt	Contact Phone	503-

EXECUTIVE SUMMARY:

During the May 2025 Budget Committee meetings, the Budget Committee made several motions regarding budget development, including requiring a 30-year financial forecast, hiring an external vendor to audit that 30-year financial forecast, and requiring the Board to preauthorize any budget variations that are not previously appropriated. Subsequent to these meetings, the Board discussed and approved creation of a section in the County Code specific to Budget Development. The addition of this language in Code provides a transparent framework for developing the annual budget, continuation of a 30-year forecast, and actions related to department appropriations.

The first public hearing was held on November 13, 2025 and there was no public comment.

RECOMMENDATION: Staff recommend that the Board hold this second public hearing, read the attached ordinance by title only and adopt the attached ordinance.

Respectfully submitted,

Gary Schmidt
County Administrator

ATTACHMENT:
Ordinance

For Filing Use Only

Ordinance No. _____

**An Ordinance Adopting Clackamas County Code
Chapter 2.16 Budget Development**

WHEREAS, the 2025 Clackamas County Budget Committee approved a motion to require the County to complete a 30-year forecast and have an external auditor review forecast assumptions

WHEREAS, the Board of County Commissioners approved a Budget Development policy in 2025

WHEREAS, the Board of County Commissioners approved a Contingency and Reserves policy in 2012

WHEREAS, the Board of County Commissioners adopted a Strategic Plan that includes “Public Trust in Good Government” in 2025

Now, therefore, the Board of Commissioners of Clackamas County ordains as follows:

- Chapter 2.16** Budget Development
- Section 2.16.010** Forecast
- Section 2.16.020** Appropriations Limits
- Section 2.16.030** Budget Policy
- Section 2.16.040** Budgeted Contingency and Reserves

ADOPTED this _____ day of _____, 20XX.

BOARD OF COUNTY COMMISSIONERS

Chair

Recording Secretary

Chapter 2.16

2.16 BUDGET DEVELOPMENT

2.16.010 Forecast

The Finance department shall maintain a General Fund 30-Year forecast to provide long-term budget assessment based on annual projections of revenues and expenses. The assumptions used to build the forecast shall be reviewed annually by an external party with expertise in forecasting.

[Adopted by Ord.]

2.16.020 Appropriations Limits

Departments and offices shall notify the County Administrator if they have identified a specific need for general fund revenue that has not been budgeted or if they anticipate they will over-expend their budget appropriations. The County Administrator shall inform the Board of such notifications. The Board may take actions necessary to bring a department or office's expenditures within the appropriations limit.

The process for Board consideration of any supplemental budget requests shall comply with ORS 294.471 and 294.473 and the Local Budgeting Manual produced by the Department of Revenue.

[Adopted by Ord.]

2.16.030 Budget Policy

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 defined as:

- a. Balanced means that total planned revenues match or exceed expenses each budget year.
- b. Structurally sound means ongoing programs are funded with ongoing revenues and restricts the allocation of one-time revenues to one-time expenditures.
- c. Sustainable means a budget that manages finances for short- and long-term financial health.

The County Administrator shall develop and implement a budget framework policy including:

- Budget principles and procedures necessary to implement the above requirements and
- A 30-year forecast that has a positive ending fund balance

2.16.040 Budgeted Contingency and Reserves

The County shall maintain adequate reserves in the General Fund in order to provide for future resources needs as follows:

- The amount to be budgeted in Contingency shall be 5% of the overall County General Fund operating budget. Contingency funds may be accessed during the fiscal year to transfer appropriations to a spendable account when the need for such appropriations is approved by the Board.
- The amount to be budgeted Reserves shall be 10% of taxes, fees, fines, and permits. Reserve funds may not be accessed in the year they are budgeted. They may be allocated in a subsequent year through the budget process to a spendable category account in whole or in part.

[Adopted by Ord.]

Clackamas County (All Component Units)
FY25-26 Q1 YTD Actual By Category
Q1 Closed 11-15-25
Benchmark = 25% (one quarter of fiscal year)

Category	FY24-25	FY25-26				Notes
	Q1 Actuals	Budget	Q1 YTD	Q1 YTD % of Budget	Q1 w/ POs	
Beginning Fund Balance	729,236,832	651,257,276	46,074,972	7.1%	46,074,972	
Taxes	1,695,676	254,122,881	1,568,737	0.6%	1,568,737	
Federal, State, Local, Other Gifts & Donations	47,751,087	324,761,720	39,159,241	12.1%	39,159,241	
Charges, Fees, License, Permits, Fines	56,888,946	298,694,735	63,882,554	21.4%	63,882,554	
Revenue from Bonds & Other Debts	703,616	3,067,883	54,447	1.8%	54,447	
All Other Revenue Resources	29,189,264	133,131,468	30,770,308	23.1%	30,770,308	
Other Interfund Transfers	9,274,942	52,872,482	1,301,501	2.5%	1,301,501	
General Fund Support		180,579,920		0.0%		
Revenue Subtotal	874,740,363	1,898,488,365	182,811,760	9.6%	182,811,760	
41100 - Full Time Wages & Salaries	42,514,047	237,297,094	44,787,590	18.9%	44,787,590	
41110 - Part Time Wages & Salaries	1,737,613	9,759,813	1,754,039	18.0%	1,754,039	
41120 - Temporary Workers Wages & Salaries	1,564,113	6,940,023	1,623,850	23.4%	1,623,850	
41130 - Overtime	2,522,299	8,059,271	1,901,161	23.6%	1,901,161	
41140 - Vacation Payouts & Sell-Back	252,768	762,308	378,503	49.7%	378,503	
41150 - Tuition Reimbursement	(299)	1,000		0.0%		
41210 - Fringe Benefits	10,440,646	64,380,862	10,816,011	16.8%	10,816,011	
41220 - PERS	14,454,502	82,535,357	16,818,789	20.4%	16,818,789	
41230 - Taxes	4,097,364	20,710,469	4,248,674	20.5%	4,248,674	
41240 - Paid Family Leave	193,428	974,701	194,812	20.0%	194,812	
41310 - Unemployment Ins	3,240	251,390		0.0%		
41320 - Worker Compensation Ins	545,541	2,279,429	565,657	24.8%	565,657	
Personnel Services Total	78,325,262	433,951,715	83,089,087	19.2%	83,089,087	
Materials and Services	65,582,772	441,581,433	70,727,835	16.0%	169,101,785	
Capital Outlay	31,066,648	186,096,090	26,782,966	14.4%	67,285,196	
Operating Subtotal	174,974,682	1,061,629,238	180,599,888	17.0%	319,476,068	
Debt Service	1,122,569	30,351,744	1,144,061	3.8%	1,144,061	
Special Payments	12,948,814	122,828,496	4,503,212	3.7%	41,899,326	
Transfers	9,339,942	233,573,324	1,299,658	0.6%	1,299,658	
Contingency		186,022,367		0.0%		
Non-Operating Subtotal	23,411,325	572,775,931	6,946,931	1.2%	44,343,045	
Reserve for Future Expenditures		202,308,989		0.0%		
Unappropriated Ending Fund Balance		61,774,207		0.0%		
Non-Spendable Subtotal	-	264,083,196	-	-	-	
Total Expenses	198,386,006	1,898,488,365	187,546,819	9.9%	363,819,113	
Revenues Less Expenses	676,354,356	-	(4,735,059)		(181,007,353)	

Clackamas County GF-100
FY25-26 Q1 YTD Actual By Category
Q1 Closed 11-15-25
Benchmark = 25% (one quarter of fiscal year)

Category	FY24-25	FY25-26				Notes
	Q1 Actuals	Budget	Q1 YTD	Q1 YTD % of Budget	Q1 w/ POs	
Beginning Fund Balance	98,967,746	110,310,045		0.0%		FY25-26 BFB \$108.7M;(\$1.57M) less than budgeted Majority of tax received Nov and Dec Juvenile agreement renewals delayed revenue Misc/Pass-Through payroll reimb 1 month in arrears GFS quarterly distribution posted in Oct New contracts increased sell-back hours from 40 to 60 Q1 had 23.1% of FY25-26 budgeted payrolls CCSO at 95% of budget
Taxes	1,159,810	172,675,000	1,072,681	0.6%	1,072,681	
Federal, State, Local, Other Gifts & Donations	5,671,099	27,846,473	4,951,665	17.8%	4,951,665	
Charges, Fees, License, Permits, Fines	10,657,027	50,491,090	12,212,266	24.2%	12,212,266	
All Other Revenue Resources	8,515,174	46,140,338	9,609,274	20.8%	9,609,274	
Other Interfund Transfers	696,590	1,166,633	34,278	2.9%	34,278	
General Fund Support		142,098,448		0.0%		
Revenue Subtotal	125,667,446	550,728,027	27,880,165	5.1%	27,880,165	
41100 - Full Time Wages & Salaries	20,614,958	110,228,060	21,310,592	19.3%	21,310,592	
41110 - Part Time Wages & Salaries	149,180	814,310	174,926	21.5%	174,926	
41120 - Temporary Workers Wages & Salaries	813,269	3,659,153	768,655	21.0%	768,655	
41130 - Overtime	1,544,215	4,324,492	1,157,185	26.8%	1,157,185	
41140 - Vacation Payouts & Sell-Back	125,840	405,813	197,490	48.7%	197,490	
41150 - Tuition Reimbursement	(299)	1,000		0.0%		
41210 - Fringe Benefits	5,154,849	30,621,465	5,327,991	17.4%	5,327,991	
41220 - PERS	7,167,101	38,074,409	8,139,291	21.4%	8,139,291	
41230 - Taxes	1,972,464	9,310,720	2,002,347	21.5%	2,002,347	
41240 - Paid Family Leave	92,559	437,810	91,209	20.8%	91,209	
41310 - Unemployment Ins	3,240	33,268		0.0%		
41320 - Worker Compensation Ins	261,543	1,116,824	279,206	25.0%	279,206	
Personnel Services Total	37,898,919	199,027,323	39,448,891	19.8%	39,448,891	
Materials and Services	10,888,818	54,763,310	12,127,291	22.1%	23,817,675	
Capital Outlay	537,013	2,275,000	1,007,937	44.3%	1,300,559	
Operating Subtotal	49,324,750	256,065,633	52,584,119	20.5%	64,567,125	
Special Payments	337,812	5,898,521	346,418	5.9%	405,853	
Transfers	76,000	180,975,919		0.0%		
Contingency		23,794,464		0.0%		
Non-Operating Subtotal	413,812	210,668,904	346,418	0.2%	405,853	
Reserve for Future Expenditures		22,219,283		0.0%		
Unappropriated Ending Fund Balance		61,774,207		0.0%		
Non-Spendable Subtotal	-	83,993,490	-	-	-	
Total Expenses	49,738,562	550,728,027	52,930,537	9.6%	64,972,978	
Revenues Less Expenses	75,928,883	-	(25,050,372)		(37,092,813)	

Clackamas County - Office of Assessment & Taxation
FY25-26 Q1 YTD Actual By Category
Q1 Closed 11-15-25
Benchmark = 25% (one quarter of fiscal year)

Category	FY24-25	FY25-26				Notes
	Q1 Actuals	Budget	Q1 YTD	Q1 YTD % of Budget	Q1 w/ POs	
Federal, State, Local, Other Gifts & Donations	374,624	1,280,000	371,770	29.0%	371,770	GFS quarterly distribution posted in Oct
Charges, Fees, License, Permits, Fines	1,227	2,500		0.0%		
All Other Revenue Resources	101,114	260,742	99,684	38.2%	99,684	
General Fund Support		9,808,984		0.0%		
Revenue Subtotal	476,964	11,352,226	471,454	4.2%	471,454	Q1 had 23.1% of FY25-26 budgeted payrolls FY25-26 includes a software upgrade project
41100 - Full Time Wages & Salaries	849,413	4,809,886	964,410	20.1%	964,410	
41120 - Temporary Workers Wages & Salaries	1,209	68,702		0.0%		
41130 - Overtime	12,518	29,746	2,556	8.6%	2,556	
41140 - Vacation Payouts & Sell-Back			9,383		9,383	
41210 - Fringe Benefits	219,409	1,349,998	230,782	17.1%	230,782	
41220 - PERS	252,893	1,559,461	318,378	20.4%	318,378	
41230 - Taxes	72,415	407,575	82,052	20.1%	82,052	
41240 - Paid Family Leave	3,460	19,240	3,797	19.7%	3,797	
41320 - Worker Compensation Ins	4,092	14,359	3,590	25.0%	3,590	
Personnel Services Total	1,415,410	8,258,967	1,614,949	19.6%	1,614,949	
Materials and Services	924,520	3,093,259	961,531	31.1%	1,389,159	
Operating Subtotal	2,339,930	11,352,226	2,576,481	22.7%	3,004,108	
Total Expenses	2,339,930	11,352,226	2,576,481	22.7%	3,004,108	
Revenues Less Expenses	(1,862,966)	-	(2,105,026)		(2,532,654)	

Clackamas County - Clackamas 911 (CCOM)
FY25-26 Q1 YTD Actual By Category
Q1 Closed 11-15-25
Benchmark = 25% (one quarter of fiscal year)

Category	FY24-25	FY25-26				Notes
	Q1 Actuals	Budget	Q1 YTD	Q1 YTD % of Budget	Q1 w/ POs	
Beginning Fund Balance	3,446,950	3,420,576		0.0%		FY25-26 BFB \$2.9M;(\$477K) less than budgeted
Federal, State, Local, Other Gifts & Donations	803,883	3,354,970	796,886	23.8%	796,886	
Charges, Fees, License, Permits, Fines	1,546,279	8,241,722	2,000,468	24.3%	2,000,468	GFS quarterly distribution posted in Oct
All Other Revenue Resources	34,130	135,000	31,504	23.3%	31,504	
General Fund Support		90,000		0.0%		
Revenue Subtotal	5,831,242	15,242,268	2,828,858	18.6%	2,828,858	
41100 - Full Time Wages & Salaries	1,021,128	6,197,371	1,166,126	18.8%	1,166,126	
41130 - Overtime	197,984	940,000	201,408	21.4%	201,408	
41140 - Vacation Payouts & Sell-Back		10,000	2,947	29.5%	2,947	
41210 - Fringe Benefits	234,696	1,466,972	263,909	18.0%	263,909	
41220 - PERS	357,734	2,010,569	451,873	22.5%	451,873	
41230 - Taxes	104,473	522,705	117,549	22.5%	117,549	
41240 - Paid Family Leave	4,904	24,632	5,351	21.7%	5,351	
41310 - Unemployment Ins		5,000		0.0%		
41320 - Worker Compensation Ins	6,105	24,413	6,103	25.0%	6,103	Q1 had 23.1% of FY25-26 budgeted payrolls
Personnel Services Total	1,927,024	11,201,662	2,215,265	19.8%	2,215,265	
Materials and Services	312,784	1,319,492	314,103	23.8%	1,223,062	
Capital Outlay	-	30,000	6,000	20.0%	6,000	
Operating Subtotal	2,239,808	12,551,154	2,535,368	20.2%	3,444,327	
Special Payments	26,271	476,000	13,295	2.8%	122,644	
Contingency		382,400		0.0%		
Non-Operating Subtotal	26,271	858,400	13,295	1.5%	122,644	
Reserve for Future Expenditures		1,832,714		0.0%		
Non-Spendable Subtotal	-	1,832,714	-	-	-	
Total Expenses	2,266,079	15,242,268	2,548,663	16.7%	3,566,972	
Revenues Less Expenses	3,565,163	-	280,195		(738,114)	

Clackamas County - Sheriff's Office (CCSO) GF-100
FY25-26 Q1 YTD Actual By Category
Q1 Closed 11-15-25
Benchmark = 25% (one quarter of fiscal year)

Category	FY24-25	FY25-26				Notes
	Q1 Actuals	Budget	Q1 YTD	Q1 YTD % of Budget	Q1 w/ POs	
Beginning Fund Balance	1,540,852			0.0%		Addt'l rev posted in 2nd quarter \$34K = rev as of 9/10/25 GFS quarterly distribution posted in Oct
Federal, State, Local, Other Gifts & Donations	3,072,707	12,493,163	2,256,345	18.1%	2,256,345	
Charges, Fees, License, Permits, Fines	3,800,126	22,779,837	5,550,869	24.4%	5,550,869	
All Other Revenue Resources	102,831	315,000	76,675	24.3%	76,675	
Other Interfund Transfers		400,000	34,278	8.6%	34,278	
General Fund Support		82,802,000		0.0%		
Revenue Subtotal	8,516,515	118,790,000	7,918,167	6.7%	7,918,167	
41100 - Full Time Wages & Salaries	9,925,031	47,055,124	9,278,461	19.7%	9,278,461	
41110 - Part Time Wages & Salaries	21,908	87,674	27,588	31.5%	27,588	
41120 - Temporary Workers Wages & Salaries	259,505	896,888	178,341	19.9%	178,341	
41130 - Overtime	1,387,909	3,177,907	911,744	28.7%	911,744	Actuals > Q1 budgeted %
41140 - Vacation Payouts & Sell-Back	51,038	166,945	66,243	39.7%	66,243	Actuals > Q1 budgeted %
41150 - Tuition Reimbursement	(299)	1,000		0.0%		
41210 - Fringe Benefits	2,847,045	15,412,673	2,750,211	17.8%	2,750,211	
41220 - PERS	3,821,297	16,842,145	3,882,144	23.1%	3,882,144	
41230 - Taxes	999,118	3,966,291	898,598	22.7%	898,598	
41240 - Paid Family Leave	46,287	186,738	40,370	21.6%	40,370	
41320 - Worker Compensation Ins	225,392	946,615	236,654	25.0%	236,654	
Personnel Services Total	19,584,231	88,740,000	18,270,354	20.6%	18,270,354	Q1 had 23.1% of FY25-26 budgeted payrolls
Materials and Services	6,243,496	27,500,000	7,269,600	26.4%	13,539,504	Actuals > Q1 budgeted %
Capital Outlay	43,712	2,100,000	911,630	43.4%	1,193,264	Actuals > Q1 budgeted %
Operating Subtotal	25,871,439	118,340,000	26,451,585	22.4%	33,003,122	
Special Payments	18,231	250,000	16,088	6.4%	16,088	
Transfers		200,000		0.0%		
Non-Operating Subtotal	18,231	450,000	16,088	3.6%	16,088	
Total Expenses	25,889,670	118,790,000	26,467,672	22.3%	33,019,210	
Revenues Less Expenses	(17,373,155)	-	(18,549,506)		(25,101,043)	

Clackamas County - Sheriff's Office (CCSO) ELED Fund 216

FY25-26 Q1 YTD Actual By Category

Q1 Closed 11-15-25

Benchmark = 25% (one quarter of fiscal year)

Category	FY24-25	FY25-26				Notes
	Q1 Actuals	Budget	Q1 YTD	Q1 YTD % of Budget	Q1 w/ POs	
Beginning Fund Balance	103,771					Majority of tax received Nov and Dec
Taxes	61,231	8,999,331	56,354	0.6%	56,354	
Federal, State, Local, Other Gifts & Donations		1,000	1	0.1%	1	
All Other Revenue Resources	93,597	160,118	4,620	2.9%	4,620	
General Fund Support		676,015		0.0%		
Revenue Subtotal	258,599	9,836,464	60,975	0.6%	60,975	
41100 - Full Time Wages & Salaries	772,859					
41130 - Overtime	213,121					
41140 - Vacation Payouts & Sell-Back	7,878					
41210 - Fringe Benefits	212,904					
41220 - PERS	337,255					Payroll and M&S posts in this category
41230 - Taxes	85,729					
41240 - Paid Family Leave	3,998					
Personnel Services Total	1,633,744					
Materials and Services	461,752	9,656,604	2,229,917	23.1%	2,229,918	
Operating Subtotal	2,095,496	9,656,604	2,229,917	23.1%	2,229,918	
Debt Service		179,860		0.0%		
Non-Operating Subtotal	-	179,860	-	-	-	
Total Expenses	2,095,496	9,836,464	2,229,917	22.7%	2,229,918	
Revenues Less Expenses	(1,836,897)	-	(2,168,943)		(2,168,944)	

Clackamas County - Sheriff's Office (CCSO) LEVY Fund 206

FY25-26 Q1 YTD Actual By Category

Q1 Closed 11-15-25

Benchmark = 25% (one quarter of fiscal year)

Category	FY24-25	FY25-26				Notes
	Q1 Actuals	Budget	Q1 YTD	Q1 YTD % of Budget	Q1 w/ POs	
Beginning Fund Balance	7,495,281	7,370,281		0.0%		Majority of tax received Nov and Dec Interest earnings posts 1-2 months in arrears
Taxes	151,177	24,910,000	140,131	0.6%	140,131	
Federal, State, Local, Other Gifts & Donations			42,623		42,623	
Charges, Fees, License, Permits, Fines			1,789		1,789	
All Other Revenue Resources	62,175	300,000	47,555	15.9%	47,555	
Revenue Subtotal	7,708,633	32,580,281	232,098	0.7%	232,098	Q1 had 23.1% of FY25-26 budgeted payrolls Actuals > Q1 budgeted % Actuals > Q1 budgeted %
41100 - Full Time Wages & Salaries	1,581,314	9,265,146	1,700,346	18.4%	1,700,346	
41130 - Overtime	305,557	1,492,718	253,594	17.0%	253,594	
41140 - Vacation Payouts & Sell-Back	-	30,312	22,513	74.3%	22,513	
41210 - Fringe Benefits	453,769	3,002,193	519,515	17.3%	519,515	
41220 - PERS	537,848	3,410,889	730,821	21.4%	730,821	
41230 - Taxes	159,537	783,979	169,184	21.6%	169,184	
41240 - Paid Family Leave	7,330	36,988	7,604	20.6%	7,604	
41320 - Worker Compensation Ins	41,389	181,813	45,453	25.0%	45,453	
Personnel Services Total	3,086,744	18,204,039	3,449,030	19.0%	3,449,030	
Materials and Services	2,345,438	9,270,000	2,436,985	26.3%	4,218,784	
Capital Outlay	688,812	2,000,000	607,609	30.4%	607,610	
Operating Subtotal	6,120,994	29,474,039	6,493,624	22.0%	8,275,424	
Contingency		3,106,242		0.0%		
Non-Operating Subtotal	-	3,106,242	-	-	-	
Total Expenses	6,120,994	32,580,281	6,493,624	19.9%	8,275,424	
Revenues Less Expenses	1,587,639	-	(6,261,527)		(8,043,326)	

Clackamas County - County Administration
FY25-26 Q1 YTD Actual By Category
Q1 Closed 11-15-25
Benchmark = 25% (one quarter of fiscal year)

Category	FY24-25	FY25-26				Notes
	Q1 Actuals	Budget	Q1 YTD	Q1 YTD % of Budget	Q1 w/ POs	
Beginning Fund Balance	8,659,269	9,296,652		0.0%		FY25-26 BFB \$10.4M; \$1.1M more than budgeted Actuals > Q1 budgeted % Actuals > Q1 budgeted % GFS quarterly distribution posted in Oct
Federal, State, Local, Other Gifts & Donations	891,142	2,770,000	1,108,421	40.0%	1,108,421	
Charges, Fees, License, Permits, Fines	52,779	49,567	46,920	94.7%	46,920	
All Other Revenue Resources	1,386,252	5,550,000	1,370,226	24.7%	1,370,226	
General Fund Support		4,280,725		0.0%		
Revenue Subtotal	10,989,441	21,946,944	2,525,567	11.5%	2,525,567	Q1 had 23.1% of FY25-26 budgeted payrolls
41100 - Full Time Wages & Salaries	625,703	3,302,984	618,155	18.7%	618,155	
41110 - Part Time Wages & Salaries	16,517	45,896	20,050	43.7%	20,050	
41120 - Temporary Workers Wages & Salaries		46,846		0.0%		
41130 - Overtime	305					
41140 - Vacation Payouts & Sell-Back	13,572	8,000	1,050	13.1%	1,050	
41210 - Fringe Benefits	98,656	541,369	98,103	18.1%	98,103	
41220 - PERS	192,281	1,089,667	199,399	18.3%	199,399	
41230 - Taxes	52,128	268,788	49,317	18.4%	49,317	
41240 - Paid Family Leave	2,410	12,429	2,264	18.2%	2,264	
41320 - Worker Compensation Ins	2,365	8,808	2,202	25.0%	2,202	
Personnel Services Total	1,003,936	5,324,786	990,540	18.6%	990,540	
Materials and Services	740,166	7,485,218	657,210	8.8%	1,228,146	
Operating Subtotal	1,744,103	12,810,003	1,647,749	12.9%	2,218,686	
Special Payments	777,302	4,136,940	487,240	11.8%	849,702	
Contingency		5,000,000		0.0%		
Non-Operating Subtotal	777,302	9,136,940	487,240	5.3%	849,702	
Total Expenses	2,521,405	21,946,944	2,134,989	9.7%	3,068,388	
Revenues Less Expenses	8,468,037	-	390,578		(542,821)	

Clackamas County - Office of the County Clerk
FY25-26 Q1 YTD Actual By Category
Q1 Closed 11-15-25
Benchmark = 25% (one quarter of fiscal year)

Category	FY24-25	FY25-26				Notes
	Q1 Actuals	Budget	Q1 YTD	Q1 YTD % of Budget	Q1 w/ POs	
Beginning Fund Balance	240,160	473,494		0.0%		FY25-26 BFB \$383K;(\$.91K) less than budgeted Actuals > Q1 budgeted % Actuals > Q1 budgeted % GFS quarterly distribution posted in Oct
Federal, State, Local, Other Gifts & Donations	8,466					
Charges, Fees, License, Permits, Fines	719,480	2,567,159	760,691	29.6%	760,691	
All Other Revenue Resources	78,710	150,000	410,452	273.6%	410,452	
General Fund Support		2,615,138		0.0%		
Revenue Subtotal	1,046,815	5,805,791	1,171,143	20.2%	1,171,143	Q1 had 23.1% of FY25-26 budgeted payrolls
41100 - Full Time Wages & Salaries	293,008	1,604,798	311,880	19.4%	311,880	
41120 - Temporary Workers Wages & Salaries	3,381	55,000	-	0.0%	-	
41130 - Overtime	9,424	16,000	1,650	10.3%	1,650	
41140 - Vacation Payouts & Sell-Back	5,732		1,103		1,103	
41210 - Fringe Benefits	74,619	504,357	81,496	16.2%	81,496	
41220 - PERS	83,339	524,515	98,161	18.7%	98,161	
41230 - Taxes	26,229	135,986	26,393	19.4%	26,393	
41240 - Paid Family Leave	1,249	6,419	1,226	19.1%	1,226	
41320 - Worker Compensation Ins	932	3,532	883	25.0%	883	
Personnel Services Total	497,914	2,850,607	522,793	18.3%	522,793	
Materials and Services	539,176	2,830,183	527,116	18.6%	1,085,322	
Capital Outlay	-	125,000	29,477	23.6%	40,463	
Operating Subtotal	1,037,090	5,805,791	1,079,385	18.6%	1,648,578	
Special Payments	19,833					
Non-Operating Subtotal	19,833	-	-	-	-	
Total Expenses	1,056,923	5,805,791	1,079,385	18.6%	1,648,578	
Revenues Less Expenses	(10,107)	-	91,757		(477,435)	

Clackamas County - County Counsel
FY25-26 Q1 YTD Actual By Category
Q1 Closed 11-15-25
Benchmark = 25% (one quarter of fiscal year)

Category	FY24-25	FY25-26				Notes
	Q1 Actuals	Budget	Q1 YTD	Q1 YTD % of Budget	Q1 w/ POs	
Beginning Fund Balance	13,645					GFS quarterly distribution posted in Oct
Charges, Fees, License, Permits, Fines	577,292	1,654,540	261,032	15.8%	261,032	
General Fund Support		2,128,880		0.0%		
Revenue Subtotal	590,937	3,783,420	261,032	6.9%	261,032	Q1 had 23.1% of FY25-26 budgeted payrolls Actuals > Q1 budgeted %
41100 - Full Time Wages & Salaries	445,864	2,295,176	370,796	16.2%	370,796	
41120 - Temporary Workers Wages & Salaries	2,236	4,500		0.0%		
41140 - Vacation Payouts & Sell-Back		6,600	8,334	126.3%	8,334	
41210 - Fringe Benefits	76,641	364,545	50,919	14.0%	50,919	
41220 - PERS	129,817	741,836	117,650	15.9%	117,650	
41230 - Taxes	39,161	180,150	32,862	18.2%	32,862	
41240 - Paid Family Leave	1,787	8,256	1,475	17.9%	1,475	
41320 - Worker Compensation Ins	1,077	3,818	954	25.0%	954	
Personnel Services Total	696,582	3,604,881	582,990	16.2%	582,990	
Materials and Services	32,159	178,539	192,823	108.0%	259,571	
Capital Outlay	13,745					
Operating Subtotal	742,487	3,783,420	775,812	20.5%	842,560	
Total Expenses	742,487	3,783,420	775,812	20.5%	842,560	
Revenues Less Expenses	(151,550)	-	(514,780)		(581,528)	

Clackamas County - Courthouse
FY25-26 Q1 YTD Actual By Category
Q1 Closed 11-15-25
Benchmark = 25% (one quarter of fiscal year)

Category	FY24-25	FY25-26				Notes
	Q1 Actuals	Budget	Q1 YTD	Q1 YTD % of Budget	Q1 w/ POs	
General Fund Support		15,018,460		0.0%		GFS quarterly distribution posted in Oct
Revenue Subtotal	-	15,018,460	-	-	-	
Materials and Services	-	4,121,620	606,849	14.7%	606,849	
Capital Outlay		10,896,840	1,816,138	16.7%	1,816,138	
Operating Subtotal	-	15,018,460	2,422,987	16.1%	2,422,987	
Total Expenses	-	15,018,460	2,422,987	16.1%	2,422,987	
Revenues Less Expenses	-	-	(2,422,987)		(2,422,987)	

Clackamas County - Disaster Management
FY25-26 Q1 YTD Actual By Category
Q1 Closed 11-15-25
Benchmark = 25% (one quarter of fiscal year)

Category	FY24-25	FY25-26				Notes
	Q1 Actuals	Budget	Q1 YTD	Q1 YTD % of Budget	Q1 w/ POs	
Beginning Fund Balance	543,224	400,607		0.0%		GFS quarterly distribution posted in Oct
Federal, State, Local, Other Gifts & Donations		671,470	679,571	101.2%	679,571	
All Other Revenue Resources	1,289		414		414	
General Fund Support		3,681,500		0.0%		
Revenue Subtotal	544,513	4,753,577	679,984	14.3%	679,984	Q1 had 23.1% of FY25-26 budgeted payrolls Actuals > Q1 budgeted %
41100 - Full Time Wages & Salaries	267,151	1,659,841	333,448	20.1%	333,448	
41120 - Temporary Workers Wages & Salaries		80,000	28,429	35.5%	28,429	
41130 - Overtime	23,192	97,603	19,634	20.1%	19,634	
41140 - Vacation Payouts & Sell-Back	-	6,600	802	12.2%	802	
41210 - Fringe Benefits	73,155	546,561	89,915	16.5%	89,915	
41220 - PERS	84,439	554,969	120,857	21.8%	120,857	
41230 - Taxes	24,365	140,650	32,357	23.0%	32,357	
41240 - Paid Family Leave	1,162	6,639	1,492	22.5%	1,492	
41320 - Worker Compensation Ins	2,020	8,779	2,195	25.0%	2,195	
Personnel Services Total	475,483	3,101,643	629,128	20.3%	629,128	
Materials and Services	155,054	1,223,288	170,504	13.9%	246,851	
Capital Outlay	479,556	28,040	66,831	238.3%	66,831	
Operating Subtotal	1,110,093	4,352,970	866,463	19.9%	942,809	
Special Payments		400,607		0.0%		
Non-Operating Subtotal	-	400,607	-	-	-	
Total Expenses	1,110,093	4,753,577	866,463	18.2%	942,809	
Revenues Less Expenses	(565,581)	-	(186,478)		(262,825)	

Clackamas County - District Attorney
FY25-26 Q1 YTD Actual By Category
Q1 Closed 11-15-25
Benchmark = 25% (one quarter of fiscal year)

	FY24-25	FY25-26				
Category	Q1 Actuals	Budget	Q1 YTD	Q1 YTD % of Budget	Q1 w/ POs	Notes
Beginning Fund Balance	11,102	11,102		0.0%		
Federal, State, Local, Other Gifts & Donations	694,442	4,496,867	712,032	15.8%	712,032	
Charges, Fees, License, Permits, Fines	94,704	524,999	136,712	26.0%	136,712	
All Other Revenue Resources			(250)		(250)	
General Fund Support		15,737,399		0.0%		GFS quarterly distribution posted in Oct
Revenue Subtotal	800,247	20,770,367	848,494	4.1%	848,494	
41100 - Full Time Wages & Salaries	1,903,437	10,225,762	2,068,010	20.2%	2,068,010	Actuals > Q1 budgeted %
41110 - Part Time Wages & Salaries	15,766	258,304	18,987	7.4%	18,987	
41120 - Temporary Workers Wages & Salaries	75,703	50,002	64,735	129.5%	64,735	Actuals > Q1 budgeted %
41130 - Overtime	6,092	5,000	2,115	42.3%	2,115	Actuals > Q1 budgeted %
41140 - Vacation Payouts & Sell-Back	21,053	9,999	9,817	98.2%	9,817	Actuals > Q1 budgeted %
41210 - Fringe Benefits	401,782	2,361,941	425,824	18.0%	425,824	
41220 - PERS	629,066	3,549,655	723,579	20.4%	723,579	
41230 - Taxes	170,645	865,949	182,958	21.1%	182,958	
41240 - Paid Family Leave	8,028	40,489	8,451	20.9%	8,451	
41310 - Unemployment Ins	3,240					
41320 - Worker Compensation Ins	5,581	19,256	4,814	25.0%	4,814	Actuals > Q1 budgeted %
Personnel Services Total	3,240,392	17,386,356	3,509,291	20.2%	3,509,291	Q1 had 23.1% of FY25-26 budgeted payrolls
Materials and Services	635,007	2,826,012	634,247	22.4%	842,528	
Operating Subtotal	3,875,399	20,212,367	4,143,538	20.5%	4,351,819	
Special Payments	139,500	558,000	-	0.0%	-	
Non-Operating Subtotal	139,500	558,000	-	-	-	
Total Expenses	4,014,899	20,770,367	4,143,538	19.9%	4,351,819	
Revenues Less Expenses	(3,214,651)	-	(3,295,044)		(3,503,325)	

Clackamas County - Transportation & Development
FY25-26 Q1 YTD Actual By Category
Q1 Closed 11-15-25
Benchmark = 25% (one quarter of fiscal year)

Category	FY24-25	FY25-26				Notes
	Q1 Actuals	Budget	Q1 YTD	Q1 YTD % of Budget	Q1 w/ POs	
Beginning Fund Balance	130,550,738	117,608,249	2,786,638	2.4%	2,786,638	FY25-26 BFB \$131.5M; \$13.9M more than budgeted CCDA: Majority of tax received Nov and Dec GFS quarterly distribution posted in Oct
Taxes	59,723	5,744,000	36,094	0.6%	36,094	
Federal, State, Local, Other Gifts & Donations	13,707,557	65,108,415	17,340,380	26.6%	17,340,380	
Charges, Fees, License, Permits, Fines	10,315,374	52,552,983	14,027,808	26.7%	14,027,808	
Revenue from Bonds & Other Debts	349,534	665,500		0.0%		
All Other Revenue Resources	3,980,575	17,590,439	2,399,020	13.6%	2,399,020	
Other Interfund Transfers	95,872	12,876,004	40,305	0.3%	40,305	
General Fund Support		7,970,561		0.0%		
Revenue Subtotal	159,059,374	280,116,151	36,630,246	13.1%	36,630,246	
41100 - Full Time Wages & Salaries	5,350,516	31,357,841	5,724,991	18.3%	5,724,991	Q1 had 23.1% of FY25-26 budgeted payrolls
41110 - Part Time Wages & Salaries	23,305	254,309	42,003	16.5%	42,003	
41120 - Temporary Workers Wages & Salaries	353,363	927,520	416,051	44.9%	416,051	
41130 - Overtime	152,381	660,523	173,422	26.3%	173,422	
41140 - Vacation Payouts & Sell-Back	40,553	146,735	50,500	34.4%	50,500	
41210 - Fringe Benefits	1,224,745	7,982,145	1,290,862	16.2%	1,290,862	
41220 - PERS	1,684,655	10,438,654	2,036,898	19.5%	2,036,898	
41230 - Taxes	497,657	2,670,821	537,688	20.1%	537,688	
41240 - Paid Family Leave	23,770	125,939	24,797	19.7%	24,797	
41310 - Unemployment Ins		31,399		0.0%		
41320 - Worker Compensation Ins	122,487	470,219	117,555	25.0%	117,555	
Personnel Services Total	9,473,431	55,066,106	10,414,766	18.9%	10,414,766	
Materials and Services	11,319,941	67,431,904	13,785,858	20.4%	29,972,003	
Capital Outlay	7,003,620	50,759,449	9,564,482	18.8%	27,559,856	
Operating Subtotal	27,796,992	173,257,459	33,765,105	19.5%	67,946,625	
Debt Service	22,880	1,303,000	11,660	0.9%	11,660	
Special Payments	2,315,387	10,584,735	1,164,702	11.0%	1,164,702	
Transfers	76,000	9,307,700		0.0%		
Contingency		44,990,870		0.0%		
Non-Operating Subtotal	2,414,267	66,186,305	1,176,362	1.8%	1,176,362	
Reserve for Future Expenditures		40,672,387		0.0%		
Non-Spendable Subtotal	-	40,672,387	-	-	-	
Total Expenses	30,211,260	280,116,151	34,941,467	12.5%	69,122,987	
Revenues Less Expenses	128,848,114	-	1,688,778		(32,492,742)	

Clackamas County - Finance
FY25-26 Q1 YTD Actual By Category
Q1 Closed 11-15-25
Benchmark = 25% (one quarter of fiscal year)

Category	FY24-25	FY25-26				Notes
	Q1 Actuals	Budget	Q1 YTD	Q1 YTD % of Budget	Q1 w/ POs	
Beginning Fund Balance	14,630,120	12,524,333		0.0%		FY25-26 BFB \$13.5M; \$1.0M more than budgeted
Taxes		175,000		0.0%		
Federal, State, Local, Other Gifts & Donations	1,890,672	840,489	47,575	5.7%	47,575	
Charges, Fees, License, Permits, Fines	5,264,956	21,347,310	4,767,222	22.3%	4,767,222	
All Other Revenue Resources	216,385	936,318	248,393	26.5%	248,393	
General Fund Support		7,360,000		0.0%		
Revenue Subtotal	22,002,133	43,183,450	5,063,191	11.7%	5,063,191	GFS quarterly distribution posted in Oct
41100 - Full Time Wages & Salaries	1,650,674	9,130,171	1,771,209	19.4%	1,771,209	
41110 - Part Time Wages & Salaries	5,238	152,079	7,186	4.7%	7,186	
41120 - Temporary Workers Wages & Salaries	26,085	141,896	43,853	30.9%	43,853	
41130 - Overtime	26,783	119,337	12,349	10.4%	12,349	
41140 - Vacation Payouts & Sell-Back	30,456	32,917	15,558	47.3%	15,558	
41210 - Fringe Benefits	385,014	2,449,079	400,786	16.4%	400,786	
41220 - PERS	501,689	3,014,844	593,884	19.7%	593,884	
41230 - Taxes	145,396	781,842	154,629	19.8%	154,629	
41240 - Paid Family Leave	6,974	36,829	7,131	19.4%	7,131	
41320 - Worker Compensation Ins	19,543	70,613	17,653	25.0%	17,653	
Personnel Services Total	2,797,854	15,929,606	3,024,237	19.0%	3,024,237	
Materials and Services	1,649,731	10,267,468	1,558,059	15.2%	4,128,029	
Capital Outlay	2,858,098	7,458,809	108,536	1.5%	367,402	
Operating Subtotal	7,305,684	33,655,883	4,690,832	13.9%	7,519,668	
Contingency		1,414,696		0.0%		Q1 had 23.1% of FY25-26 budgeted payrolls
Non-Operating Subtotal	-	1,414,696	-	0.0%	-	
Reserve for Future Expenditures		8,112,871		0.0%		
Non-Spendable Subtotal	-	8,112,871	-	-	-	
Total Expenses	7,305,684	43,183,450	4,690,832	10.9%	7,519,668	
Revenues Less Expenses	14,696,449	-	372,359		(2,456,477)	

Clackamas County - Health, Housing, & Human Services
FY25-26 Q1 YTD Actual By Category
Q1 Closed 11-15-25
Benchmark = 25% (one quarter of fiscal year)

	FY24-25	FY25-26				
Category	Q1 Actuals	Budget	Q1 YTD	Q1 YTD % of Budget	Q1 w/ POs	Notes
Beginning Fund Balance	159,891,440	139,213,261		0.0%		FY25-26 BFB \$154.2M; \$15.0M more than budgeted Addt'l rev posted in 2nd quarter
Federal, State, Local, Other Gifts & Donations	24,356,028	176,398,523	12,503,114	7.1%	12,503,114	
Charges, Fees, License, Permits, Fines	6,243,263	75,194,112	9,203,559	12.2%	9,203,559	
Revenue from Bonds & Other Debts	354,082	545,960	54,447	10.0%	54,447	
All Other Revenue Resources	1,416,650	6,430,767	1,272,910	19.8%	1,272,910	
Other Interfund Transfers		725,365		0.0%		
General Fund Support		10,404,818		0.0%		GFS quarterly distribution posted in Oct
Revenue Subtotal	192,261,463	408,912,806	23,034,030	5.6%	23,034,030	
41100 - Full Time Wages & Salaries	11,192,054	68,644,338	12,660,845	18.4%	12,660,845	Q1 had 23.1% of FY25-26 budgeted payrolls
41110 - Part Time Wages & Salaries	1,508,661	8,225,075	1,508,362	18.3%	1,508,362	
41120 - Temporary Workers Wages & Salaries	328,077	1,710,704	375,049	21.9%	375,049	
41130 - Overtime	70,637	187,058	82,628	44.2%	82,628	
41140 - Vacation Payouts & Sell-Back	35,491	128,132	87,016	67.9%	87,016	
41210 - Fringe Benefits	2,756,805	18,399,532	3,003,129	16.3%	3,003,129	
41220 - PERS	3,746,787	24,879,311	4,684,109	18.8%	4,684,109	
41230 - Taxes	1,095,284	6,458,628	1,225,480	19.0%	1,225,480	
41240 - Paid Family Leave	52,078	303,955	56,712	18.7%	56,712	
41310 - Unemployment Ins		181,723		0.0%		
41320 - Worker Compensation Ins	100,112	425,512	106,378	25.0%	106,378	
Personnel Services Total	20,885,987	129,543,968	23,789,707	18.4%	23,789,707	
Materials and Services	16,463,775	152,472,667	18,066,050	11.9%	77,983,607	
Capital Outlay	1,039,309	23,571,150	1,406,834	6.0%	1,577,339	
Operating Subtotal	38,389,070	305,587,785	43,262,592	14.2%	103,350,654	
Special Payments	9,225,355	54,512,717	2,272,333	4.2%	39,196,173	
Transfers	64,999	1,803,061	34,278	1.9%	34,278	
Contingency		34,145,243		0.0%		
Non-Operating Subtotal	9,290,355	90,461,021	2,306,611	2.5%	39,230,451	
Reserve for Future Expenditures		12,864,000		0.0%		
Non-Spendable Subtotal	-	12,864,000	-	-	-	
Total Expenses	47,679,425	408,912,806	45,569,203	11.1%	142,581,105	
Revenues Less Expenses	144,582,038	-	(22,535,173)		(119,547,075)	

Clackamas County - Human Resources
FY25-26 Q1 YTD Actual By Category
Q1 Closed 11-15-25
Benchmark = 25% (one quarter of fiscal year)

Category	FY24-25	FY25-26				Notes
	Q1 Actuals	Budget	Q1 YTD	Q1 YTD % of Budget	Q1 w/ POs	
Beginning Fund Balance	39,133,384	36,464,946		0.0%		FY25-26 BFB \$36.6M; \$0.1M more than budgeted
Charges, Fees, License, Permits, Fines	3,259,533	12,501,349	2,971,223	23.8%	2,971,223	
All Other Revenue Resources	8,640,047	37,309,986	9,834,008	26.4%	9,834,008	
Other Interfund Transfers	2,696,590	621,254		0.0%		
General Fund Support		2,298,576		0.0%		
Revenue Subtotal	53,729,553	89,196,111	12,805,231	14.4%	12,805,231	GFS quarterly distribution posted in Oct
41100 - Full Time Wages & Salaries	971,273	6,080,381	1,119,319	18.4%	1,119,319	
41110 - Part Time Wages & Salaries	57,482	165,560	50,020	30.2%	50,020	
41120 - Temporary Workers Wages & Salaries	20,077	40,464	13,211	32.7%	13,211	
41130 - Overtime	27					
41140 - Vacation Payouts & Sell-Back	34,055	33,250	22,106	66.5%	22,106	
41210 - Fringe Benefits	220,446	1,332,601	228,178	17.1%	228,178	
41220 - PERS	291,662	2,035,769	387,063	19.0%	387,063	
41230 - Taxes	90,518	523,835	99,954	19.1%	99,954	
41240 - Paid Family Leave	4,360	24,638	4,600	18.7%	4,600	
41320 - Worker Compensation Ins	3,176	11,225	2,806	25.0%	2,806	
Personnel Services Total	1,693,075	10,247,723	1,927,256	18.8%	1,927,256	
Materials and Services	10,669,697	47,285,021	12,659,256	26.8%	13,533,799	
Operating Subtotal	12,362,772	57,532,744	14,586,511	25.4%	15,461,055	
Transfers	2,696,590	621,254		0.0%		
Contingency		23,999,962		0.0%		
Non-Operating Subtotal	2,696,590	24,621,216	-	-	-	
Reserve for Future Expenditures		7,042,151		0.0%		
Non-Spendable Subtotal	-	7,042,151	-	-	-	
Total Expenses	15,059,362	89,196,111	14,586,511	16.4%	15,461,055	
Revenues Less Expenses	38,670,191	-	(1,781,280)		(2,655,824)	

Clackamas County - Justice Court
FY25-26 Q1 YTD Actual By Category
Q1 Closed 11-15-25
Benchmark = 25% (one quarter of fiscal year)

Category	FY24-25	FY25-26				Notes
	Q1 Actuals	Budget	Q1 YTD	Q1 YTD % of Budget	Q1 w/ POs	
Beginning Fund Balance	365,000	300,000		0.0%		FY25-26 BFB \$1.5M; \$1.2M more than budgeted Actuals > Q1 budgeted %
Charges, Fees, License, Permits, Fines	835,034	3,050,000	900,774	29.5%	900,774	
All Other Revenue Resources	22,557	75,000	2,410	3.2%	2,410	
Revenue Subtotal	1,222,591	3,425,000	903,184	26.4%	903,184	Q1 had 23.1% of FY25-26 budgeted payrolls
41100 - Full Time Wages & Salaries	81,516	555,150	92,897	16.7%	92,897	
41140 - Vacation Payouts & Sell-Back	-	4,000	1,378	34.5%	1,378	
41210 - Fringe Benefits	19,310	170,889	24,492	14.3%	24,492	
41220 - PERS	25,259	183,262	30,948	16.9%	30,948	
41230 - Taxes	6,965	47,042	8,194	17.4%	8,194	
41240 - Paid Family Leave	326	2,221	365	16.4%	365	
41320 - Worker Compensation Ins	281	957	239	25.0%	239	
Personnel Services Total	133,656	963,519	158,513	16.5%	158,513	
Materials and Services	231,117	907,043	180,010	19.9%	329,829	
Operating Subtotal	364,773	1,870,563	338,524	18.1%	488,342	
Special Payments		1,300,000		0.0%		
Non-Operating Subtotal	-	1,300,000	-	-	-	
Unappropriated Ending Fund Balance		254,437		0.0%		
Non-Spendable Subtotal	-	254,437	-	-	-	
Total Expenses	364,773	3,425,000	338,524	9.9%	488,342	
Revenues Less Expenses	857,818	-	564,660		414,842	

Clackamas County - Juvenile
FY25-26 Q1 YTD Actual By Category
Q1 Closed 11-15-25
Benchmark = 25% (one quarter of fiscal year)

Category	FY24-25	FY25-26				Notes
	Q1 Actuals	Budget	Q1 YTD	Q1 YTD % of Budget	Q1 w/ POs	
Beginning Fund Balance	2,268					Agreement renewals were delayed and impacted rev
Federal, State, Local, Other Gifts & Donations	146,029	2,345,927	71,227	3.0%	71,227	
All Other Revenue Resources	2,182	205,230	26	0.0%	26	
Other Interfund Transfers		125,379		0.0%		
General Fund Support		8,986,642		0.0%		
Revenue Subtotal	150,478	11,663,178	71,253	0.6%	71,253	GFS quarterly distribution posted in Oct
41100 - Full Time Wages & Salaries	693,069	3,665,642	697,898	19.0%	697,898	
41110 - Part Time Wages & Salaries	6,177	125,854	17,892	14.2%	17,892	
41120 - Temporary Workers Wages & Salaries	43,539	332,869	59,023	17.7%	59,023	
41130 - Overtime	10,879	50,000	27,062	54.1%	27,062	
41140 - Vacation Payouts & Sell-Back	3,949	35,474	13,320	37.6%	13,320	
41210 - Fringe Benefits	161,015	961,880	158,579	16.5%	158,579	
41220 - PERS	226,286	1,252,474	260,310	20.8%	260,310	
41230 - Taxes	64,026	318,903	68,494	21.5%	68,494	
41240 - Paid Family Leave	3,053	15,013	3,197	21.3%	3,197	
41310 - Unemployment Ins		32,968		0.0%		
41320 - Worker Compensation Ins	3,761	44,431	11,108	25.0%	11,108	
Personnel Services Total	1,215,754	6,835,507	1,316,883	19.3%	1,316,883	
Materials and Services	534,116	4,827,671	336,693	7.0%	1,978,580	
Operating Subtotal	1,749,869	11,663,178	1,653,576	14.2%	3,295,463	
Total Expenses	1,749,869	11,663,178	1,653,576	14.2%	3,295,463	Q1 had 23.1% of FY25-26 budgeted payrolls
Revenues Less Expenses	(1,599,391)	-	(1,582,323)		(3,224,210)	

Clackamas County - Law Library
FY25-26 Q1 YTD Actual By Category
Q1 Closed 11-15-25
Benchmark = 25% (one quarter of fiscal year)

Category	FY24-25	FY25-26				Notes
	Q1 Actuals	Budget	Q1 YTD	Q1 YTD % of Budget	Q1 w/ POs	
Beginning Fund Balance	225,564	147,554		0.0%		FY25-26 BFB \$143.1K; (\$4.5K) less than budgeted Annual rev posted in Sept; \$29.0K less than budgeted
Charges, Fees, License, Permits, Fines	360,069	407,820	378,764	92.9%	378,764	
All Other Revenue Resources	1,942	16,000	1,243	7.8%	1,243	
Revenue Subtotal	587,574	571,374	380,007	66.5%	380,007	Q1 had 23.1% of FY25-26 budgeted payrolls
41100 - Full Time Wages & Salaries	20,481	99,396	20,884	21.0%	20,884	
41110 - Part Time Wages & Salaries	12,861	88,525	18,409	20.8%	18,409	
41120 - Temporary Workers Wages & Salaries	3,437	8,000	528	6.6%	528	
41130 - Overtime	125		109		109	
41210 - Fringe Benefits	6,639	55,722	6,775	12.2%	6,775	
41220 - PERS	11,631	64,406	12,112	18.8%	12,112	
41230 - Taxes	3,108	15,924	3,368	21.2%	3,368	
41240 - Paid Family Leave	148	752	159	21.1%	159	
41320 - Worker Compensation Ins	86	336	84	25.0%	84	
Personnel Services Total	58,516	333,060	62,429	18.7%	62,429	
Materials and Services	36,162	188,313	29,945	15.9%	33,156	
Operating Subtotal	94,677	521,374	92,374	17.7%	95,584	
Contingency		50,000		0.0%		
Non-Operating Subtotal	-	50,000	-	-	-	
Total Expenses	94,677	571,374	92,374	16.2%	95,584	
Revenues Less Expenses	492,897	-	287,633		284,423	

Clackamas County - Misc. and Pass-Thru
FY25-26 Q1 YTD Actual By Category
Q1 Closed 11-15-25
Benchmark = 25% (one quarter of fiscal year)

Category	FY24-25	FY25-26				Notes
	Q1 Actuals	Budget	Q1 YTD	Q1 YTD % of Budget	Q1 w/ POs	
Beginning Fund Balance	23,011,526	22,544,418		0.0%		FY25-26 BFB \$23.8M; \$1.3M more than budgeted Lib Dist: Majority of tax received Nov and Dec Payroll pass-thru reimb post 1 month in arrears
Taxes	171,869	25,178,827	158,293	0.6%	158,293	
Federal, State, Local, Other Gifts & Donations	40,671	10,719,925	1,252,454	11.7%	1,252,454	
Charges, Fees, License, Permits, Fines	1,046,848	5,887,063	989,682	16.8%	989,682	
Revenue from Bonds & Other Debts		1,856,423		0.0%		
All Other Revenue Resources	6,695,264	41,848,388	7,050,272	16.9%	7,050,272	
Other Interfund Transfers	102,624	632,000	105,333	16.7%	105,333	
Revenue Subtotal	31,068,802	108,667,044	9,556,035	8.8%	9,556,035	
41100 - Full Time Wages & Salaries	2,897,986	20,201,524	3,717,956	18.4%	3,717,956	
41110 - Part Time Wages & Salaries	69,697	294,094	36,392	12.4%	36,392	
41120 - Temporary Workers Wages & Salaries	398,143	2,064,632	386,562	18.7%	386,562	Q1 had 23.1% of FY25-26 budgeted payrolls
41130 - Overtime	74,638	886,871	187,593	21.2%	187,593	
41140 - Vacation Payouts & Sell-Back	699	85,912	41,226	48.0%	41,226	
41210 - Fringe Benefits	631,396	5,294,940	820,996	15.5%	820,996	
41220 - PERS	941,851	6,685,202	1,414,481	21.2%	1,414,481	
41230 - Taxes	289,126	1,678,086	369,144	22.0%	369,144	
41240 - Paid Family Leave	13,838	79,110	16,936	21.4%	16,936	
41320 - Worker Compensation Ins		16,800		0.0%		
Personnel Services Total	5,317,375	37,287,172	6,991,286	18.8%	6,991,286	
Materials and Services	104,655	2,379,064	109,693	4.6%	109,693	
Capital Outlay	-	13,272,000	1,205,356	9.1%	3,609,860	
Operating Subtotal	5,422,030	52,938,236	8,306,335	15.7%	10,710,839	
Special Payments	137,362	30,117,241	290,088	1.0%	290,551	
Transfers	122,496	5,483,304	143,795	2.6%	143,795	
Contingency		12,712,667		0.0%		
Non-Operating Subtotal	259,859	48,313,212	433,884	0.9%	434,347	
Reserve for Future Expenditures		7,415,597		0.0%		
Non-Spendable Subtotal	-	7,415,597	-	-	-	
Total Expenses	5,681,889	108,667,045	8,740,219	8.0%	11,145,186	
Revenues Less Expenses	25,386,914	-	815,816		(1,589,151)	

Clackamas County - Non-D
FY25-26 Q1 YTD Actual By Category
Q1 Closed 11-15-25
Benchmark = 25% (one quarter of fiscal year)

Category	FY24-25	FY25-26				Notes
	Q1 Actuals	Budget	Q1 YTD	Q1 YTD % of Budget	Q1 w/ POs	
Beginning Fund Balance	100,484,996	112,762,978		0.0%		FY25-26 BFB \$111.0M; (\$1.8M) less than budgeted Majority of tax received Nov and Dec ARPA/Opioid: Rev recognition posted quarterly ARPA/Opioid: Rev recognition posted quarterly GFS quarterly distribution posted in Oct
Taxes	1,199,472	178,381,229	1,109,944	0.6%	1,109,944	
Federal, State, Local, Other Gifts & Donations	1,276,855	35,073,038	806,111	2.3%	806,111	
Charges, Fees, License, Permits, Fines	539		1,417		1,417	
All Other Revenue Resources	3,544,359	11,241,109	4,839,505	43.1%	4,839,505	
Other Interfund Transfers		1,914,394		0.0%		
General Fund Support		4,892,087		0.0%		
Revenue Subtotal	106,506,222	344,264,835	6,756,977	2.0%	6,756,977	
Materials and Services	408,451	29,409,158	541,144	1.8%	541,144	
Operating Subtotal	408,451	29,409,158	541,144	1.8%	541,144	
Debt Service		15,795,300		0.0%		
Special Payments		15,002,688		0.0%		
Transfers		180,579,919		0.0%		
Contingency		22,508,000		0.0%		
Non-Operating Subtotal	-	233,885,907	-	-	-	
Reserve for Future Expenditures		19,450,000		0.0%		
Unappropriated Ending Fund Balance		61,519,770		0.0%		
Non-Spendable Subtotal	-	80,969,770	-	-	-	
Total Expenses	408,451	344,264,835	541,144	0.2%	541,144	
Revenues Less Expenses	106,097,770	-	6,215,833		6,215,833	

Clackamas County - Public & Government Affairs
FY25-26 Q1 YTD Actual By Category
Q1 Closed 11-15-25
Benchmark = 25% (one quarter of fiscal year)

Category	FY24-25	FY25-26				Notes
	Q1 Actuals	Budget	Q1 YTD	Q1 YTD % of Budget	Q1 w/ POs	
Charges, Fees, License, Permits, Fines	490,530	1,740,571	405,388	23.3%	405,388	Franchise Fee rev decreasing each year Payroll reimb posted 1 month in arrears GFS quarterly distribution posted in Oct
All Other Revenue Resources	163,194	2,326,893	411,007	17.7%	411,007	
General Fund Support		769,600		0.0%		
Revenue Subtotal	653,724	4,837,064	816,395	16.9%	816,395	
41100 - Full Time Wages & Salaries	433,055	2,578,086	502,389	19.5%	502,389	
41120 - Temporary Workers Wages & Salaries	9,476	65,000	16,830	25.9%	16,830	
41130 - Overtime	1,048	10,508	700	6.7%	700	
41140 - Vacation Payouts & Sell-Back	4,204	9,666	4,005	41.4%	4,005	
41210 - Fringe Benefits	69,122	482,103	87,890	18.2%	87,890	
41220 - PERS	120,913	839,758	173,691	20.7%	173,691	
41230 - Taxes	37,466	215,486	44,114	20.5%	44,114	Q1 had 23.1% of FY25-26 budgeted payrolls
41240 - Paid Family Leave	1,800	10,121	2,038	20.1%	2,038	
41320 - Worker Compensation Ins	1,614	5,725	1,431	25.0%	1,431	
Personnel Services Total	678,698	4,216,453	833,088	19.8%	833,088	
Materials and Services	77,061	606,111	109,219	18.0%	351,288	
Operating Subtotal	755,759	4,822,564	942,308	19.5%	1,184,376	
Special Payments	2,097	14,500	3,805	26.2%	3,805	
Non-Operating Subtotal	2,097	14,500	3,805	26.2%	3,805	
Total Expenses	757,856	4,837,064	946,112	19.6%	1,188,181	
Revenues Less Expenses	(104,132)	-	(129,717)		(371,786)	

Clackamas Count - Tourism
FY25-26 Q1 YTD Actual By Category
Q1 Closed 11-15-25
Benchmark = 25% (one quarter of fiscal year)

Category	FY24-25	FY25-26				Notes
	Q1 Actuals	Budget	Q1 YTD	Q1 YTD % of Budget	Q1 w/ POs	
Beginning Fund Balance	8,658,139	9,296,652		0.0%		FY25-26 BFB \$10.5M; \$1.2M more than budgeted Local operating grant Transient room tax
Federal, State, Local, Other Gifts & Donations	177,743	570,000	693,225	121.6%	693,225	
All Other Revenue Resources	1,386,252	5,550,000	1,370,226	24.7%	1,370,226	
Revenue Subtotal	10,222,134	15,416,652	2,063,451	13.4%	2,063,451	Q1 had 23.1% of FY25-26 budgeted payrolls
41100 - Full Time Wages & Salaries	185,582	966,861	179,837	18.6%	179,837	
41110 - Part Time Wages & Salaries	9,380	45,896	9,221	20.1%	9,221	
41130 - Overtime	305					
41140 - Vacation Payouts & Sell-Back	12,204					
41210 - Fringe Benefits	38,056	213,607	39,809	18.6%	39,809	
41220 - PERS	57,844	328,772	62,815	19.1%	62,815	
41230 - Taxes	17,607	85,818	15,836	18.5%	15,836	
41240 - Paid Family Leave	834	4,051	733	18.1%	733	
41320 - Worker Compensation Ins	809	2,989	747	25.0%	747	
Personnel Services Total	322,620	1,647,994	308,998	18.8%	308,998	
Materials and Services	639,385	6,768,658	531,156	7.9%	1,031,840	
Operating Subtotal	962,005	8,416,652	840,155	10.0%	1,340,838	
Special Payments	80,555	2,000,000	74,339	3.7%	177,829	
Contingency		5,000,000		0.0%		
Non-Operating Subtotal	80,555	7,000,000	74,339	1.1%	177,829	
Total Expenses	1,042,560	15,416,652	914,494	5.9%	1,518,668	
Revenues Less Expenses	9,179,574	-	1,148,957		544,784	

Clackamas County - County Treasurer's Office
FY25-26 Q1 YTD Actual By Category
Q1 Closed 11-15-25
Benchmark = 25% (one quarter of fiscal year)

Category	FY24-25	FY25-26				Notes
	Q1 Actuals	Budget	Q1 YTD	Q1 YTD % of Budget	Q1 w/ POs	
Charges, Fees, License, Permits, Fines	184,365	586,305	149,664	25.5%	149,664	Admin fees posted 1 month in arrears GFS quarterly distribution posted in Oct
General Fund Support		1,058,535		0.0%		
Revenue Subtotal	184,365	1,644,840	149,664	9.1%	149,664	Q1 had 23.1% of FY25-26 budgeted payrolls Actuals > Q1 budgeted %
41100 - Full Time Wages & Salaries	153,668	800,505	162,723	20.3%	162,723	
41130 - Overtime	341	3,000	225	7.5%	225	
41140 - Vacation Payouts & Sell-Back		11,000	1,262	11.5%	1,262	
41210 - Fringe Benefits	32,459	179,915	33,707	18.7%	33,707	
41220 - PERS	45,988	262,198	54,954	21.0%	54,954	
41230 - Taxes	12,939	67,832	13,674	20.2%	13,674	
41240 - Paid Family Leave	616	3,202	629	19.7%	629	
41310 - Unemployment Ins		300		0.0%		
41320 - Worker Compensation Ins	384	1,316	329	25.0%	329	
Personnel Services Total	246,395	1,329,269	267,504	20.1%	267,504	
Materials and Services	86,703	315,571	94,103	29.8%	126,424	
Operating Subtotal	333,098	1,644,840	361,607	22.0%	393,928	
Total Expenses	333,098	1,644,840	361,607	22.0%	393,928	
Revenues Less Expenses	(148,733)	-	(211,944)		(244,264)	

Clackamas County - Technology Services
FY25-26 Q1 YTD Actual By Category
Q1 Closed 11-15-25
Benchmark = 25% (one quarter of fiscal year)

Category	FY24-25	FY25-26				Notes
	Q1 Actuals	Budget	Q1 YTD	Q1 YTD % of Budget	Q1 w/ POs	
Beginning Fund Balance	7,307,197	5,762,984		0.0%		FY25-26 BFB \$8.5M; \$2.6M more than budgeted ARPA rev posted 1 month in arrears Cost alloc rev and CBX utility fees
Federal, State, Local, Other Gifts & Donations	418,078	5,014,485	1,079,297	21.5%	1,079,297	
Charges, Fees, License, Permits, Fines	7,230,232	21,486,965	6,059,309	28.2%	6,059,309	
All Other Revenue Resources	91,298	452,800	98,474	21.8%	98,474	
Revenue Subtotal	15,046,804	32,717,234	7,237,080	22.1%	7,237,080	Q1 had 23.1% of FY25-26 budgeted payrolls
41100 - Full Time Wages & Salaries	1,384,849	7,767,973	1,504,849	19.4%	1,504,849	
41110 - Part Time Wages & Salaries		62,443	7,150	11.5%	7,150	
41120 - Temporary Workers Wages & Salaries	39,882	447,000	41,238	9.2%	41,238	
41130 - Overtime	29,336	383,000	24,371	6.4%	24,371	
41140 - Vacation Payouts & Sell-Back	4,089	36,766	19,940	54.2%	19,940	
41210 - Fringe Benefits	241,020	1,521,445	249,943	16.4%	249,943	
41220 - PERS	431,812	2,595,772	527,477	20.3%	527,477	
41230 - Taxes	121,079	659,997	132,664	20.1%	132,664	
41240 - Paid Family Leave	5,850	31,094	6,220	20.0%	6,220	
41320 - Worker Compensation Ins	5,144	20,903	5,226	25.0%	5,226	
Personnel Services Total	2,263,062	13,526,393	2,519,078	18.6%	2,519,078	
Materials and Services	1,949,728	10,341,122	2,400,959	23.2%	3,060,568	
Capital Outlay	383,197	6,157,946	658,891	10.7%	2,245,589	
Operating Subtotal	4,595,986	30,025,461	5,578,927	18.6%	7,825,235	
Special Payments		60,000		0.0%		
Contingency		725,000		0.0%		
Non-Operating Subtotal	-	785,000	-	-	-	
Reserve for Future Expenditures		1,906,773		0.0%		
Non-Spendable Subtotal	-	1,906,773	-	-	-	
Total Expenses	4,595,986	32,717,234	5,578,927	17.1%	7,825,235	
Revenues Less Expenses	10,450,818	-	1,658,153		(588,155)	

Clackamas County Development Agency (CCDA)
FY25-26 Q1 YTD Actual By Category
Q1 Closed 11-15-25
Benchmark = 25% (one quarter of fiscal year)

Category	FY24-25	FY25-26				Notes
	Q1 Actuals	Budget	Q1 YTD	Q1 YTD % of Budget	Q1 w/ POs	
Beginning Fund Balance	25,201,922	25,227,200		0.0%		FY25-26 BFB \$26.8M; \$1.6M more than budgeted Majority of tax received Nov and Dec
Taxes	38,072	5,744,000	36,094	0.6%	36,094	
Federal, State, Local, Other Gifts & Donations		1,000	446	44.6%	446	
Charges, Fees, License, Permits, Fines	34,730	62,919		0.0%		
All Other Revenue Resources	1,733,087	4,603,700	385,772	8.4%	385,772	
Other Interfund Transfers		6,000,000		0.0%		
Revenue Subtotal	27,007,811	41,638,819	422,312	1.0%	422,312	
Materials and Services	191,071	1,721,604	171,257	10.0%	211,004	
Capital Outlay	178,303	13,833,000	816,502	5.9%	3,831,924	
Operating Subtotal	369,374	15,554,604	987,758	6.4%	4,042,928	
Debt Service	22,880	1,303,000	11,660	0.9%	11,660	
Special Payments	1,174,048	3,842,033		0.0%		
Transfers		6,000,000		0.0%		
Contingency		7,048,965		0.0%		
Non-Operating Subtotal	1,196,928	18,193,998	11,660	0.1%	11,660	
Reserve for Future Expenditures		7,890,217		0.0%		
Non-Spendable Subtotal	-	7,890,217	-	-	-	
Total Expenses	1,566,302	41,638,819	999,418	2.4%	4,054,588	
Revenues Less Expenses	25,441,510	-	(577,106)		(3,632,276)	

Enhanced Law Enforcement District (ELED)
FY25-26 Q1 YTD Actual By Category
Q1 Closed 11-15-25
Benchmark = 25% (one quarter of fiscal year)

Category	FY24-25	FY25-26				Notes
	Q1 Actuals	Budget	Q1 YTD	Q1 YTD % of Budget	Q1 w/ POs	
Beginning Fund Balance	103,771					Majority of tax received Nov and Dec GFS quarterly distribution posted in Oct Payroll posted in M&S-Contract Employees
Taxes	61,231	8,999,331	56,354	0.6%	56,354	
Federal, State, Local, Other Gifts & Donations		1,000	1	0.1%	1	
All Other Revenue Resources	93,597	160,118	4,620	2.9%	4,620	
General Fund Support		676,015		0.0%		
Revenue Subtotal	258,599	9,836,464	60,975	0.6%	60,975	
41100 - Full Time Wages & Salaries	772,859					
41130 - Overtime	213,121					
41140 - Vacation Payouts & Sell-Back	7,878					
41210 - Fringe Benefits	212,904					
41220 - PERS	337,255					Payroll posted in M&S-Contract Employees
41230 - Taxes	85,729					
41240 - Paid Family Leave	3,998					
Personnel Services Total	1,633,744					
Materials and Services	461,752	9,656,604	2,229,917	23.1%	2,229,918	
Operating Subtotal	2,095,496	9,656,604	2,229,917	23.1%	2,229,918	
Debt Service		179,860		0.0%		
Non-Operating Subtotal	-	179,860	-	-	-	
Total Expenses	2,095,496	9,836,464	2,229,917	22.7%	2,229,918	
Revenues Less Expenses	(1,836,897)	-	(2,168,943)		(2,168,944)	

Extension and 4-H Service District (EX4H)
FY25-26 Q1 YTD Actual By Category
Q1 Closed 11-15-25
Benchmark = 25% (one quarter of fiscal year)

Category	FY24-25	FY25-26				Notes
	Q1 Actuals	Budget	Q1 YTD	Q1 YTD % of Budget	Q1 w/ POs	
Beginning Fund Balance	13,719,752	15,142,104	15,711,699	103.8%	15,711,699	FY25-26 BFB \$15.7M; \$0.6M more than budgeted Majority of tax received Nov and Dec Interest earnings
Taxes	21,650	3,164,498	19,942	0.6%	19,942	
Federal, State, Local, Other Gifts & Donations		250	214	85.5%	214	
All Other Revenue Resources	185,095	400,000	185,110	46.3%	185,110	
Revenue Subtotal	13,926,497	18,706,852	15,916,965	85.1%	15,916,965	
Materials and Services	4,159	22,448	4,752	21.2%	4,752	
Capital Outlay		11,500,000		0.0%		
Operating Subtotal	4,159	11,522,448	4,752	-	4,752	
Special Payments	33,864	2,350,868		0.0%		
Contingency		4,833,536		0.0%		
Non-Operating Subtotal	33,864	7,184,404	-	-	-	
Total Expenses	38,023	18,706,852	4,752	0.0%	4,752	
Revenues Less Expenses	13,888,474	-	15,912,212		15,912,212	

Clackamas County Library Services District (LBSD)
FY25-26 Q1 YTD Actual By Category
Q1 Closed 11-15-25
Benchmark = 25% (one quarter of fiscal year)

Category	FY24-25	FY25-26				Notes
	Q1 Actuals	Budget	Q1 YTD	Q1 YTD % of Budget	Q1 w/ POs	
Beginning Fund Balance	699,959					
Taxes	171,869	25,178,827	158,293	0.6%	158,293	
Federal, State, Local, Other Gifts & Donations	5,821	66,800	13,392	20.1%	13,392	
All Other Revenue Resources	9,972	1,013,200	3,136	0.3%	3,136	
Revenue Subtotal	887,622	26,258,827	174,822	0.7%	174,822	
Special Payments		26,258,827		0.0%		
Non-Operating Subtotal	-	26,258,827	-	-	-	
Total Expenses	-	26,258,827	-	-	-	
Revenues Less Expenses	887,622	-	174,822		174,822	

North Clackamas Parks and Recreation District (NCPD)
FY25-26 Q1 YTD Actual By Category
Q1 Closed 11-15-25
Benchmark = 25% (one quarter of fiscal year)

Category	FY24-25	FY25-26				Notes
	Q1 Actuals	Budget	Q1 YTD	Q1 YTD % of Budget	Q1 w/ POs	
Beginning Fund Balance	33,345,372	25,769,580	27,576,635	107.0%	27,576,635	FY25-26 BFB \$31.3M; \$3.6M more than budgeted Majority of tax received Nov and Dec Actuals < Q1 budgeted % Actuals < Q1 budgeted % Actuals < Q1 budgeted % Payroll posted in M&S-Contract Employees
Taxes	52,205	7,570,000	47,979	0.6%	47,979	
Federal, State, Local, Other Gifts & Donations	43,388	1,130,700	50,895	4.5%	50,895	
Charges, Fees, License, Permits, Fines	1,091,143	3,955,733	776,762	19.6%	776,762	
All Other Revenue Resources	493,533	1,427,728	285,865	20.0%	285,865	
Other Interfund Transfers	913,860	2,964,427		0.0%		
Revenue Subtotal	35,939,500	42,818,168	28,738,136	67.1%	28,738,136	
Materials and Services	2,424,402	11,769,583	2,307,099	19.6%	2,929,438	
Capital Outlay	930,992	6,674,106	1,268,247	19.0%	2,821,778	
Operating Subtotal	3,355,394	18,443,689	3,575,347	19.4%	5,751,216	
Transfers	913,860	2,964,427		0.0%		
Contingency		13,684,151		0.0%		
Non-Operating Subtotal	913,860	16,648,578	-	-	-	
Reserve for Future Expenditures		7,725,901		0.0%		
Non-Spendable Subtotal	-	7,725,901	-	-	-	
Total Expenses	4,269,254	42,818,168	3,575,347	8.4%	5,751,216	
Revenues Less Expenses	31,670,246	-	25,162,789		22,986,920	

Clackamas County Service Lighting District No. 5 (SDN5)
FY25-26 Q1 YTD Actual By Category
Q1 Closed 11-15-25
Benchmark = 25% (one quarter of fiscal year)

Category	FY24-25	FY25-26				Notes
	Q1 Actuals	Budget	Q1 YTD	Q1 YTD % of Budget	Q1 w/ POs	
Beginning Fund Balance	3,157,152	2,717,568	2,786,638	102.5%	2,786,638	FY25-26 BFB \$2.8M; \$0.1M more than budgeted Majority of assessments received Nov and Dec Interest earnings
Charges, Fees, License, Permits, Fines	16,634	2,266,310	20,021	0.9%	20,021	
All Other Revenue Resources	40,991	151,000	31,648	21.0%	31,648	
Revenue Subtotal	3,214,777	5,134,878	2,838,307	55.3%	2,838,307	
Materials and Services	436,273	2,786,145	453,307	16.3%	456,809	
Operating Subtotal	436,273	2,786,145	453,307	16.3%	456,809	
Special Payments	258,462	82,400		0.0%		
Contingency		574,000		0.0%		
Non-Operating Subtotal	258,462	656,400	-	-	-	
Reserve for Future Expenditures		1,692,333		0.0%		
Non-Spendable Subtotal	-	1,692,333	-	-	-	
Total Expenses	694,735	5,134,878	453,307	8.8%	456,809	
Revenues Less Expenses	2,520,042	-	2,385,000		2,381,498	

Clackamas Water Environment Services (WES)
FY25-26 Q1 YTD Actual By Category
Q1 Closed 11-15-25
Benchmark = 25% (one quarter of fiscal year)

Category	FY24-25	FY25-26				Notes
	Q1 Actuals	Budget	Q1 YTD	Q1 YTD % of Budget	Q1 w/ POs	
Beginning Fund Balance	184,492,936	142,044,156		0.0%		FY25-26 BFB \$140.4M; (\$1.6M) less than budgeted
Federal, State, Local, Other Gifts & Donations		3,018,998		0.0%		
Charges, Fees, License, Permits, Fines	13,763,995	64,109,200	14,488,273	22.6%	14,488,273	
All Other Revenue Resources	2,060,282	5,797,450	2,099,486	36.2%	2,099,486	
Other Interfund Transfers	5,465,996	32,613,659	1,121,585	3.4%	1,121,585	
Revenue Subtotal	205,783,210	247,583,463	17,709,344	7.2%	17,709,344	Payroll posted in M&S-Contract Employees
Materials and Services	7,232,658	33,597,475	2,503,794	7.5%	7,101,142	
Capital Outlay	17,625,607	51,478,350	9,132,936	17.7%	25,373,065	
Operating Subtotal	24,858,265	85,075,825	11,636,729	13.7%	32,474,206	
Debt Service	1,099,689	13,073,584	1,132,401	8.7%	1,132,401	
Special Payments	253,611	3,064,200	255,661	8.3%	255,661	
Transfers	5,465,996	32,613,659	1,121,585	3.4%	1,121,585	
Contingency		18,469,600		0.0%		
Non-Operating Subtotal	6,819,296	67,221,043	2,509,647	3.7%	2,509,647	
Reserve for Future Expenditures		95,286,595		0.0%		
Non-Spendable Subtotal	-	95,286,595	-	-	-	
Total Expenses	31,677,561	247,583,463	14,146,376	5.7%	34,983,853	
Revenues Less Expenses	174,105,649	-	3,562,968		(17,274,509)	

General Fund Forecast FY25-26 through FY54-55

As of 10-28-2025

	Unaudited FY24-25	Yr 1 FY 25-26	Yr 2 FY 26-27	Yr 3 FY 27-28	Yr 4 FY 28-29	Yr 5 FY 29-30	Yr 13 FY 37-38	Yr 14 FY 38-39	Yr 19 FY 43-44	Yr 23 FY 47-48	Yr 24 FY 48-49	Yr 30 FY 54-55
Beginning Fund Balance	98,967,746	108,740,558	109,326,187	96,614,220	87,386,086	76,956,087	66,936,828	65,106,968	63,510,001	77,390,336	85,121,601	172,633,250
Taxes	165,394,122	172,675,000	179,990,250	185,590,524	193,287,466	201,116,722	274,313,196	285,192,524	344,728,579	402,887,909	418,910,225	529,436,882
Federal, State, Local, All Other Gifts & Donations	25,706,940	27,846,473	28,360,113	28,000,872	28,530,745	28,161,563	28,872,276	29,491,365	29,484,339	29,934,560	30,657,973	31,474,317
Charges, Fees, License, Permits	48,312,102	50,491,090	52,056,144	53,088,617	54,739,679	56,444,557	72,248,420	74,525,660	87,082,436	98,696,326	101,842,566	123,022,364
All Other Revenue Resources	48,060,559	45,390,667	48,595,111	50,278,297	52,051,119	53,917,565	72,084,168	74,753,272	89,460,850	103,314,489	107,142,897	133,642,233
Other Interfund Transfers	1,102,873	1,166,633	429,132	420,788	433,412	446,414	565,504	582,469	675,241	759,990	782,790	934,692
GF Support Transfer Revenue	138,980,802	142,098,448	146,361,401	150,752,243	155,274,811	159,933,055	202,598,409	208,676,362	241,913,096	272,275,321	280,443,580	334,864,301
Operating Revenue	427,557,398	439,668,310	455,792,151	468,131,341	484,317,230	500,019,876	650,681,973	673,221,652	793,344,541	907,868,594	939,780,030	1,153,374,788
Personnel Services	191,754,834	195,046,776	214,819,215	224,409,368	234,448,118	244,957,640	345,368,917	359,941,656	439,773,127	514,438,470	535,007,409	676,891,922
Materials and Services	51,110,640	54,763,310	55,408,894	56,728,305	58,083,871	59,476,640	72,094,914	73,875,249	83,550,337	92,312,882	94,659,736	110,200,723
Capital Outlay	2,087,832	2,275,000	2,128,750	2,132,613	2,136,591	2,140,689	2,178,220	2,183,567	2,212,804	2,239,513	2,246,698	2,294,571
Special Payments	4,860,506	5,898,521	5,898,521	5,910,539	5,922,918	5,935,668	6,052,448	6,069,084	6,160,056	6,243,161	6,265,518	6,414,474
GF Support Transfer Departments	157,995,461	156,713,973	159,243,555	163,118,747	167,088,241	171,154,334	207,455,043	212,503,462	239,649,248	263,842,115	270,262,713	312,203,814
GF Support Transfer Debt	4,775,313	4,892,087	12,221,240	6,165,663								
Operating Expense	412,584,586	419,589,667	449,720,174	458,465,234	467,679,740	483,664,971	633,149,542	654,573,017	771,345,572	879,076,141	908,442,075	1,108,005,504
Net Operating Income (Loss)	14,972,812	20,078,643	6,071,978	9,666,106	16,637,491	16,354,905	17,532,431	18,648,635	21,998,969	28,792,454	31,337,956	45,369,285
Courthouse - Capital	1,787,850	10,896,829	10,896,829	10,896,829	10,896,829	10,896,829	10,896,829	10,896,829	10,896,829	10,896,829	10,896,829	9,109,983
Courthouse - O&M		3,496,185	3,566,108	3,637,430	3,710,179	3,784,382	4,434,007	4,522,687	4,993,412	5,405,030	5,513,131	5,691,290
Courthouse - Replacement Reserve			3,008	23,441	104,846	331,403	1,275,999	1,631,041	2,747,979	1,709,667	2,588,141	880,150
Courthouse - Utilities	180,000	600,000	618,000	636,540	655,636	675,305	855,457	881,120	1,021,460	1,149,662	1,184,152	1,413,939
Courthouse Annual Pymt Transfer	1,967,850	14,993,014	15,083,945	15,194,240	15,367,490	15,687,919	17,462,292	17,931,678	19,659,680	19,161,188	20,182,253	17,095,363
Fund 420 Capital Projects	3,232,150	3,000,000	3,000,000	3,000,000	11,000,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
Fund 420 Capital Project Reserves		1,500,000	700,000	700,000	700,000	700,000	700,000	700,000	700,000	700,000	700,000	700,000
Other Capital Projects Transfer	3,232,150	4,500,000	3,700,000	3,700,000	11,700,000	1,900,000	1,900,000	1,900,000	1,900,000	1,900,000	1,900,000	1,900,000
Courthouse/Capital Projects Transfer	5,200,000	19,493,014	18,783,945	18,894,240	27,067,490	17,587,919	19,362,292	19,831,678	21,559,680	21,061,188	22,082,253	18,995,363
Total GF Support Transfers	167,970,774	181,099,073	189,202,371	188,178,650	194,155,731	188,742,253	226,817,335	232,335,139	261,208,928	284,903,303	292,344,965	331,199,177
Ending Fund Balance	108,740,558	109,326,187	96,614,220	87,386,086	76,956,087	75,723,073	65,106,968	63,923,926	63,949,290	85,121,601	94,377,304	199,007,172
Contingency - 5% of Operating	20,629,229	20,979,483	22,486,009	22,923,262	23,383,987	24,183,249	31,657,477	32,728,651	38,567,279	43,953,807	45,422,104	55,400,275
Reserves - 10% of Taxes, Fees, Fines & Permits	18,674,532	19,447,434	20,239,856	20,804,301	21,636,940	22,484,749	30,400,989	31,574,247	37,995,894	44,241,467	45,959,612	57,787,942
Unappropriated Ending Fund Balance	69,436,796	68,899,270	53,888,356	43,658,524	31,935,160	29,055,075	3,048,502	(378,972)	(12,613,883)	(3,073,673)	2,995,589	85,818,955

General Fund Forecast FY25-26 through FY54-55

Assumptions:	Adjustments/Notes:
2.0% Vacancy factor	FY25-26 Forecast Yr 1: Beginning Fund Balance is (\$1.3M) less than budgeted
99.5% usage of GF Support Transfer	1x funding of \$884K for settlement agreements
3.0% CPI applied to:	1x funding of \$100K SNAP assistance
Personnel COLA (CPI + 1% Merit)	FY26-27 Forecast Yr 2: Reduction of \$500K for Old Courthouse work orders and utilities
Materials & Services	\$7.3M 2012 PSB-Sheriff Training Center payoff
Capital Outlay	FY27-28 Forecast Yr 3: \$6.8M balloon payment for 2020 PDX Milwaukee Light Rail
General Fund Support	FY28-29 Forecast Yr 4: 1x funding of \$8.0M for Redland Road Improvements (<i>estimated cost</i>)
Cost Allocations (revenue and expense)	FY37-38 Forecast Yr 13: PERS projected to reach 100% funded status and rates begin to drop
PERS rate increases based on 10-2024 Actuarial Report	FY38-39 Forecast Yr 14: Year 1 of 10 that reserves are needed
	FY43-44 Forecast Yr 19: Year 6 of 10 GF reaches the peak of reserve usage
	FY47-48 Forecast Yr 21: Year 10 of 10 final year that reserves are needed
	FY54-55 Forecast Yr 30: Final year of Courthouse payments

