Elizabeth Comfort
Finance Director

Department of Finance
Public Services Building
2051 Kaen Road, Suite 490 | Oregon City, OR 97045

June 17, 2026 BCC Agenda Date/Item:__________

Board of County Commissioners
Clackamas County

Approval of a Resolution Adopting the Clackamas County (CLCK) Fiscal Year 2026-27 (FY26-27) Budget, Making Appropriations of $1,401,336,042 and a Total Budget of $1,528,305,199. Funding includes Beginning Fund Balance, Property Taxes, Federal/State/Local, All Other Gifts & Donations, Charges, Fees, License, Permits, Fines, Assessments, Revenue from Bonds & Other Debts, All Other Revenue Resources, Other Interfund Transfers, and $198,116,517 in General Fund Support.

Previous Board Action/Review	Clackamas County Budget Committee meeting on May 28, 2026.		
Performance Clackamas	Build public trust through good government by providing budget responsibility and transparency.		
Counsel Review	No	**Procurement Review**	No
Contact Person	Elizabeth Comfort	**Contact Phone**	503-742-5405

EXECUTIVE SUMMARY: The Budget Committee for Clackamas County met on May 26-28, 2026, to consider the FY26-27 Proposed Budget. A notice was published in accordance with Oregon Local Budget Law, and a public meeting was held on May 27, 2026.

The table on Page 2 details the FY26-27 Proposed Budget, changes made by the Budget Committee on May 29, 2026, and additional changes made on June 8, 2026. The last two columns show the final appropriated and total budget. Imposed taxes did not change.

The attached Resolution, Exhibit A, and Exhibit B, adopt the FY26-27 budget of $1,528,305,199.

RECOMMENDATION:
Approve the attached Resolution adopting and appropriating funds for FY26-27.

Respectfully submitted,

Ryan Rice on behalf of
Elizabeth Comfort, Finance Director

For Filing Use Only

Clackamas County (Excluding Districts/Agencies)
Changes in Resources and Requirements Between Proposed, Approved, & Adopted
FY26-27 Budget

	Proposed Budget	Changes 05/29/26*	Approved Budget	Changes 06/09/26**	Adopted Budget
Resources by Category					
Beginning Fund Balance	417,575,595	-	417,575,595	-	417,575,595
Current Revenues					
Taxes	210,494,986		210,494,986		210,494,986
Federal, State, Local, Donations	298,198,484		298,198,484		298,198,484
Charges/Fees/License/Permits/Fines	252,943,849		252,943,849		252,943,849
Revenue from Bonds & Other Debts	1,032,276		1,032,276		1,032,276
All Other Revenue Resources	135,324,215		135,324,215		135,324,215
Interfund Transfers	14,619,276		14,619,276		14,619,276
General Fund Support ***	195,500,498	2,616,019	198,116,517		198,116,517
Subtotal Current Revenues	**1,108,113,584**	**2,616,019**	**1,110,729,603**	-	**1,110,729,603**
Total Resources	**1,525,689,179**	**2,616,019**	**1,528,305,198**	-	**1,528,305,199**
			-		
Requirements by Category			-		
Personnel Services	451,963,116	2,616,019	454,579,135	(8,000)	454,571,135
Materials & Services	390,655,374		390,655,374	8,000	390,663,374
Capital Outlay	99,734,990		99,734,990		99,734,990
Subtotal Operating Expenditures	**942,353,480**	**2,616,019**	**944,969,499**	-	**944,969,499**
General Fund Support ***	195,500,498	2,616,019	198,116,517		198,116,517
Subtotal Current Expenditures	**1,137,853,978**	**5,232,038**	**1,143,086,016**	-	**1,143,086,016**
Debt Service	23,566,768		23,566,768		23,566,768
Special Payments	91,212,714		91,212,714		91,212,714
Interfund Transfer	14,526,306		14,526,306		14,526,306
Contingency	128,944,238		128,944,238		128,944,238
Appropriated Expenditures	**1,396,104,004**	**5,232,038**	**1,401,336,042**	-	**1,401,336,042**
Reserve for Future Expenditures	77,515,653		77,515,653		77,515,653
Unappropriated Ending Fund Balance	52,069,523	(2,616,019)	49,453,504		49,453,504
Total Requirements	**1,525,689,180**	**2,616,019**	**1,528,305,199**	-	**1,528,305,199**
Full-Time Equivalents (FTE's)	**2,495.3**	**(12.0)**	**2,483.3**	-	**2,483.3**

*The Budget Committee made changes on 05/29/26. General Fund Support revenue was increased for two Offices; $500,000 to the District Attorney Office (DA), and $2,116,019 to the Sheriff Office (CCSO).

** CCSO moved $8,000 from Personnel-Overtime to Materials & Services-Uniforms.

***General Fund Support (GFS) reflects the receipt and distribution of tax dollars to the operating departments, which results in the duplication of revenue and expenses. GFS is a subsidy to departments, net of any other revenue received.

BEFORE THE BOARD OF COUNTY COMMISSIONERS
OF CLACKAMAS COUNTY, STATE OF OREGON

In the Matter of **Clackamas County** Adopting a Budget, Making Appropriations, and Imposing and Categorizing Taxes for the Period of July 1, 2026, to June 30, 2027.	Resolution No. __________ *Page 1 of 2*

WHEREAS, that the Board of Commissioners, as the governing body of Clackamas County, hereby adopts the expenditure budget approved by the Clackamas County Budget Committee in compliance with Oregon Local Budget Law ORS 294 for the fiscal year beginning July 1, 2026, and ending June 30, 2027 (FY26-27), in the sum of $1,401,336,042 plus an unappropriated ending fund balance of $126,969,157 for a total of $1,528,305,199;

WHEREAS, the established appropriations are detailed in the attached **Exhibit A** and **Exhibit B (for Clackamas County Sheriff Office's budget by program and category)**, which is, by this reference, incorporated herein; and

WHEREAS, proper notice was made to allow for public participation on May 27, 2026, and a public hearing was held on June 17, 2026; and

WHEREAS, on June 9, 2026, the Board of Commissioners approved a motion to adopt the Clackamas County Sheriff Office's budget by program and category, for one year, in FY26-27; and

WHEREAS, the budget is on file at 2051 Kaen Road, Oregon City, OR, and available for viewing online at https://www.clackamas.us/budget; and

BE IT RESOLVED that the following ad valorem property taxes are hereby imposed for tax year 2026-2027 upon the assessed value of all taxable property within the district:

1. At the rate of $2.4042 per $1,000 of assessed value for permanent rate tax in cities which provide their own police patrol service; and

2. At the rate of $2.9766 per $1,000 of assessed value for permanent rate tax in remaining cities and unincorporated areas; and

3. At the rate of $0.3680 per $1,000 of assessed value for local option tax; and

4. In the amount of $5,953,000 for debt service for general obligation bonds.

BEFORE THE BOARD OF COUNTY COMMISSIONERS
OF CLACKAMAS COUNTY, STATE OF OREGON

In the Matter of **Clackamas County** Adopting a Budget, Making Appropriations, and Imposing and Categorizing Taxes for the Period of July 1, 2026, to June 30, 2027.

Resolution No. __________

BE IT RESOLVED that the taxes imposed are hereby categorized for purposes of Article XI section 11b as:

General Government Limitation

Permanent Rate Tax for Clackamas County - City	\$2.4042/\$1,000
Permanent Rate Tax for Clackamas County - Rural	\$2.9766/\$1,000
Local Option Tax	\$0.3680/\$1,000

Excluded from Limitation

General Obligation Bond Debt Service \$5,953,000

BE IT RESOLVED by the Board of County Commissioners that the amounts set forth in **Exhibit A** attached hereto are hereby appropriated and the above resolution statements are hereby approved and declared adopted.

DATED this 17th day of June, 2026.

BOARD OF COUNTY COMMISSIONERS

____

Chair

____

Recording Secretary

BEFORE THE BOARD OF COUNTY COMMISSIONERS
OF CLACKAMAS COUNTY, STATE OF OREGON

In the Matter of **Clackamas County** Adopting a Budget, Making Appropriations, and Imposing and Categorizing Taxes for the Period of July 1, 2026, to June 30, 2027.

Resolution No. __________

BE IT RESOLVED that the taxes imposed are hereby categorized for purposes of Article XI section 11b as:

General Government Limitation

Permanent Rate Tax for Clackamas County - City	$2.4042/$1,000
Permanent Rate Tax for Clackamas County - Rural	$2.9766/$1,000
Local Option Tax	$0.3680/$1,000

Excluded from Limitation

General Obligation Bond Debt Service $5,953,000

BE IT RESOLVED by the Board of County Commissioners that the amounts set forth in **Exhibit A** attached hereto are hereby appropriated and the above resolution statements are hereby approved and declared adopted.

DATED this 17th day of June, 2026.

BOARD OF COUNTY COMMISSIONERS

____
Chair

____
Recording Secretary

EXHIBIT A of Budget Resolution

SUMMARY OF BUDGETED APPROPRIATIONS
CLACKAMAS COUNTY, OREGON
FY26-27

Fund			Appropriation
100-General Fund			
	Assessment & Taxation		12,269,400
	County Admin - Disaster Mgmt		4,127,140
	County Administration		4,380,145
	County Clerk		6,215,266
	County Counsel		4,021,189
	District Attorney (DA)		21,769,687
	Finance		8,595,001
	Human Resources (HR)		7,210,405
	Justice Court		2,374,871
	Juvenile Department		11,638,750
	Public & Government Affairs (PGA)		4,665,372
	Sheriff's Office (CCSO)	See Exhibit B for detail	128,949,394
	Transportation & Development (DTD)		16,020,651
	Treasurer's Office		1,776,912
	Not Allocated to Organizational Unit	Personnel Services	36,543,871
	Not Allocated to Organizational Unit	Materials and Services	475,053
	Not Allocated to Organizational Unit	Special Payments	5,759,943
	Not Allocated to Organizational Unit	Transfers	198,946,196
	Not Allocated to Organizational Unit	Contingency	23,555,687
100-General Fund Total			**499,294,933**
201-County Fair Fund			
Misc/Pass-Through			
	Operating	Operating	7,099,419
	Not Allocated to Organizational Unit	Debt Service	250,248
		Transfers	2,500,000
		Contingency	87,570
201-County Fair Fund Total			**9,937,237**

Fund			Appropriation
204-County School Fund			
Misc/Pass-Through			
	Operating	Operating	2,000
	Not Allocated to Organizational Unit	Special Payments	608,000
204-County School Fund Total			**610,000**
205-Development Services Fund			
Transportation & Development (DTD)			
	Operating	Operating	13,005,725
	Not Allocated to Organizational Unit	Contingency	6,217,197
205-Development Services Fund Total			**19,222,923**
206-Sheriff's Operating Levy		See Exhibit B for detail	
Sheriff's Office (CCSO)			
	Operating	Operating	28,304,826
	Not Allocated to Organizational Unit	Special Payments	60,000
206-Sheriff's Operating Levy Total			**28,364,826**
207-Inmate Welfare Special Fund			
Sheriff's Office (CCSO)			
	Operating	Operating	60,000
207-Inmate Welfare Special Fund Total			**60,000**
208-Community Services Fund			
Transportation & Development (DTD)			
	Operating	Operating	4,290,769
	Not Allocated to Organizational Unit	Special Payments	1,900,000
	Not Allocated to Organizational Unit	Transfers	2,500,000
	Not Allocated to Organizational Unit	Contingency	2,856,158
208-Community Services Fund Total			**11,546,927**
209-CCSO Forfeitures			
Sheriff's Office (CCSO)			
	Operating	Operating	176,000
209-CCSO Forfeitures Total			**176,000**

Fund			Appropriation
<u>211-Law Library Fund</u>			
County Admin - Law Library			
	Operating	Operating	426,983
211-Law Library Fund Total			**426,983**
<u>212-Library Services</u>			
Transportation & Development (DTD)			
	Operating	Operating	6,987,427
	Not Allocated to Organizational Unit	Special Payments	58,700
	Not Allocated to Organizational Unit	Contingency	8,513,137
212-Library Services Total			**15,559,264**
<u>215-Road Fund</u>			
Transportation & Development (DTD)			
	Operating	Operating	92,771,961
	Not Allocated to Organizational Unit	Special Payments	7,128,000
	Not Allocated to Organizational Unit	Transfers	1,889,792
	Not Allocated to Organizational Unit	Contingency	21,504,137
215-Road Fund Total			**123,293,890**
<u>218-Property Resources Fund</u>			
Transportation & Development (DTD)			
	Operating	Operating	446,181
	Not Allocated to Organizational Unit	Contingency	500,000
218-Property Resources Fund Total			**946,181**
<u>223-Countywide Transportation SDC Fund</u>			
Misc/Pass-Through			
	Operating	Operating	497,700
	Not Allocated to Organizational Unit	Transfers	3,237,205
	Not Allocated to Organizational Unit	Contingency	7,250,000
223-Countywide Transportation SDC Fund Total			**10,984,905**

Fund			Appropriation
224-Public Land Cor Pres Fund			
Transportation & Development (DTD)			
	Operating	Operating	408,919
	Not Allocated to Organizational Unit	Contingency	204,460
224-Public Land Cor Pres Fund Total			**613,379**
230-Special Grants Fund			
	Operating	Operating	24,501,748
	Not Allocated to Organizational Unit	Special Payments	19,621,050
230-Special Grants Fund Total			**44,122,798**
240-Health Housing & Human Services Fund			
Health, Housing & Human Services (H3S)			
	Operating	Operating	244,957,147
	Not Allocated to Organizational Unit	Transfers	1,187,080
	Not Allocated to Organizational Unit	Special Payments	54,589,032
	Not Allocated to Organizational Unit	Contingency	24,599,361
240-Health Housing & Human Services Fund Total			**325,332,620**
253-Clackamas Health Centers			
Health, Housing & Human Services (H3S)			
	Operating	Operating	76,499,765
	Not Allocated to Organizational Unit	Transfers	631,900
	Not Allocated to Organizational Unit	Contingency	9,012,539
253-Clackamas Health Centers Total			**86,144,204**

Fund			Appropriation
<u>255-Transient Lodging Tax Fund</u>			
County Administration			
	Operating	Operating	8,460,033
	Not Allocated to Organizational Unit	Special Payments	881,989
	Not Allocated to Organizational Unit	Contingency	5,200,000
Misc/Pass-Through			
	Operating	Operating	160,000
	Not Allocated to Organizational Unit	Transfers	650,500
255-Transient Lodging Tax Fund Total			**15,352,522**
<u>257-Parks & Forestry Fund</u>			
Transportation & Development (DTD)			
	Operating	Operating	5,012,377
	Not Allocated to Organizational Unit	Transfers	400,000
	Not Allocated to Organizational Unit	Contingency	1,008,055
257-Parks & Forestry Fund Total			**6,420,432**
<u>320-Clackamas County Debt Service</u>			
Non Departmental			
	Not Allocated to Organizational Unit	Debt Service	17,257,690
320-Clackamas County Debt Service Total			**17,257,690**
<u>321-Clackamas County Debt Service - GO</u>			
Non Departmental			
	Not Allocated to Organizational Unit	Debt Service	6,058,830
321-Clackamas County Debt Service - GO Total			**6,058,830**
<u>420-Capital Projects</u>			
Facilities			
	Operating	Operating	6,492,847
	Not Allocated to Organizational Unit	Contingency	900,000
Courthouse			
	Operating	Operating	17,065,900
420-Capital Projects Total			**24,458,747**

Fund			Appropriation
601-Stone Creek Golf Course			
Transportation & Development (DTD)			
	Operating	Operating	7,958,041
	Not Allocated to Organizational Unit	Transfers	225,000
	Not Allocated to Organizational Unit	Contingency	643,932
601-Stone Creek Golf Course Total			**8,826,973**
602-Clackamas Broadband Utility			
Technology Services (TS)			
	Operating	Operating	2,674,971
	Not Allocated to Organizational Unit	Special Payments	54,000
602-Clackamas Broadband Utility Total			**2,728,971**
605-911 Center Fund			
Clackamas 911 (CCOM)			
	Operating	Operating	13,071,299
	Not Allocated to Organizational Unit	Special Payments	552,000
	Not Allocated to Organizational Unit	Contingency	450,000
605-911 Center Fund Total			**14,073,299**
744-Facilities Management Fund			
Facilities			
	Operating	Operating	19,317,780
	Not Allocated to Organizational Unit	Contingency	982,149
744-Facilities Management Fund Total			**20,299,929**

Fund			Appropriation
747-Technology Services Fund			
Technology Services (TS)			
	Operating	Operating	24,100,499
	Not Allocated to Organizational Unit	Contingency	675,000
747-Technology Services Fund Total			**24,775,499**
760-Self-Insurance Fund			
Human Resources (HR)			
	Operating	Operating	52,386,264
	Not Allocated to Organizational Unit	Transfers	475,150
	Not Allocated to Organizational Unit	Contingency	6,596,923
760-Self-Insurance Fund Total			**59,458,337**
761-Risk Management Claims Fund			
Human Resources (HR)			
	Operating	Operating	7,907,166
	Not Allocated to Organizational Unit	Contingency	7,799,456
761-Risk Management Claims Fund Total			**15,706,622**
770-Fleet Services Fund			
Transportation & Development (DTD)			
	Operating	Operating	8,892,647
	Not Allocated to Organizational Unit	Contingency	388,477
770-Fleet Services Fund Total			**9,281,124**
		Total Appropriated (Above)	**1,401,336,042**
		Total Unappropriated	**126,969,157**
		Total Adopted Budget	**1,528,305,199**

EXHIBIT B of Budget Resolution - CCSO by Program and Category

SHERIFF'S OFFICE (CCSO) PROGRAM BUDGETED APPROPRIATIONS
CLACKAMAS COUNTY, OREGON
FY26-27

100-General Fund Program	Budget Category	Appropriation
210101-Office of the Sheriff	Personnel Services	2,506,270
	Materials and Services	678,691
210101-Office of the Sheriff Total		**3,184,961**
210102-Finance	Personnel Services	1,277,402
	Materials and Services	148,863
210102-Finance Total		**1,426,265**
210103-Operational Support	Personnel Services	6,749,693
	Materials and Services	1,376,934
210103-Operational Support Total		**8,126,627**
210104-Professional Standards	Personnel Services	375,907
	Materials and Services	25,006
210104-Professional Standards Total		**400,913**
210105-Public Information Office (PIO)	Personnel Services	797,861
	Materials and Services	140,586
210105-Public Information Office (PIO) Total		**938,447**
210202-City of Estacada	Personnel Services	1,189,607
	Materials and Services	430,896
	Capital Outlay	53,100
210202-City of Estacada Total		**1,673,603**
210203-City of Happy Valley	Personnel Services	4,327,516
	Materials and Services	1,459,587
	Capital Outlay	171,600
210203-City of Happy Valley Total		**5,958,703**
210204-City of Wilsonville	Personnel Services	5,405,648
	Materials and Services	1,988,925
	Capital Outlay	212,700
210204-City of Wilsonville Total		**7,607,273**

100-General Fund Program	Budget Category	Appropriation
210205-Critical Incident Response	Personnel Services	619,344
	Materials and Services	159,808
210205-Critical Incident Response Total		**779,152**
210207-Family Justice Center (FJC)	Personnel Services	2,280,983
	Materials and Services	322,421
210207-Family Justice Center (FJC) Total		**2,603,404**
210208-Investigations	Personnel Services	8,378,116
	Materials and Services	2,288,767
	Capital Outlay	14,541
	Not Allocated to Organizational Unit	
	Transfers	4,933
210208-Investigations Total		**10,686,357**
210209-Patrol	Personnel Services	15,019,292
	Materials and Services	4,520,552
210209-Patrol Total		**19,539,844**
210302-Civil	Personnel Services	7,417,649
	Materials and Services	2,126,496
210302-Civil Total		**9,544,145**
210303-Parole and Probation	Personnel Services	13,549,238
	Materials and Services	5,352,830
	Not Allocated to Organizational Unit	
	Special Payments	75,000
210303-Parole and Probation Total		**18,977,068**
210304-Jail	Personnel Services	22,544,329
	Materials and Services	11,566,070
	Not Allocated to Organizational Unit	
	Transfers	117,744
210304-Jail Total		**34,228,143**
210402-Public Safety Training Center (PSTC)	Personnel Services	952,509
	Materials and Services	407,310
210402-Public Safety Training Center (PSTC) Total		**1,359,819**
210403-Training & Wellness	Personnel Services	1,685,918
	Materials and Services	426,428
210403-Training & Wellness Total		**2,112,346**

Program	Budget Category	Appropriation
206-Sheriff's Operating Levy Fund Program		
210502-Sheriff Operating Levy	Personnel Services	17,201,784
	Materials and Services	10,078,042
	Capital Outlay	1,025,000
	Not Allocated to Organizational Unit	
	Special Payments	60,000
210502-Sheriff Operating Levy Total		**28,364,826**
207-Inmate Welfare Special Fund Program		
210211-CCSO Forfeitures	Materials and Services	60,000
210211-CCSO Forfeitures Total		60,000
209-CCSO Forfeitures Program		
210305-Inmate Welfare	Materials and Services	176,000
210305-Inmate Welfare Total		**176,000**

Total Appropriated	**157,747,896**
Total Adopted Budget	**157,747,896**