

Miscellaneous & Pass-Through



Proposed Budget Presentation
Fiscal Year 2026-2027

May 2026



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CLACKAMAS
C O U N T Y



Misc / Pass-Through (80)

Department Budget Summary by Fund

Line of Business	Program	FY26-27	FY26-27	FY26-27	FY26-27	FY26-27	% of	FY26-27 FTE **		
		General Fund (100)	County School Fund Lodging (204)	Transient Tax Fund (255)	Total Budget	General Fund Support in Budget*	Total	Total	Filled	Vacant
Misc/Pass-Through	County School Fund		610,000		610,000	-	-			
Misc/Pass-Through	Transient Room Tax			810,500	810,500	-	-			
WES (Utilities) Payroll	WES (Utilities) Payroll	22,002,687			22,002,687	-	-	120.8	116.8	4.0
NCPR Payroll	NCPRD Payroll	8,091,048			8,091,048	-	-	41.0	36.0	5.0
CCDA Payroll	Development Agency Payroll	575,907			575,907	-	-	3.0	3.0	-
ELED Payroll	ELED Payroll	5,874,229			5,874,229	-	-	36.0	30.0	6.0
TOTAL		36,543,871	610,000	810,500	37,964,371	-	-	200.8	185.8	15.0
FY25-26 Budget (Amended)		36,192,188	610,000	782,000	37,584,188		0.0%	203	190	13.0
\$ Increase (Decrease)		351,683	-	28,500	380,183	-		-2.0	-4.0	2.0
% Increase (Decrease)		1.0%	0.0%	3.6%	1.0%	-		-1.0%	-2.1%	15.4%

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

** FY26-27 FTE: The figures align to each department's updated personnel counts.

Public, Education & Government (PEG) pass-through is shown in the Department of Public & Government Affairs (PGA) reports.

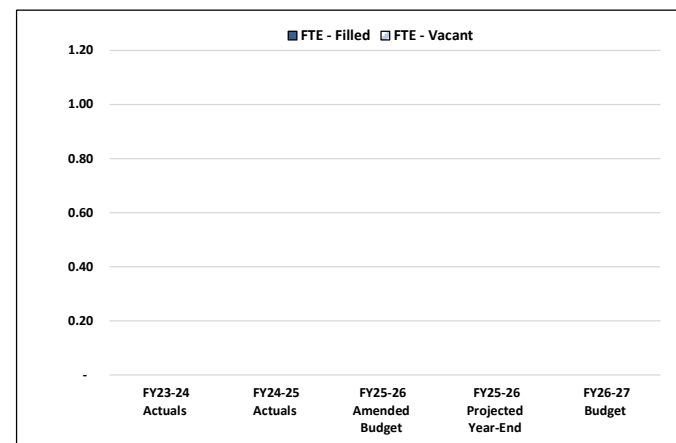
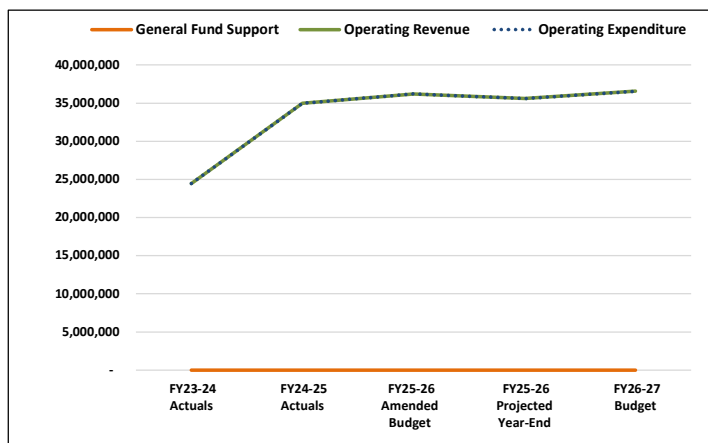
Transportation System Development Charges (TSDC) pass-through is shown in the Transportation & Development Department (DTD) reports.

**80-Misc/Pass-Through / 100-General Fund
Summary of Revenue and Expense**

	FY23-24 Actuals	FY24-25 Actuals	FY25-26 Amended Budget	FY25-26 Projected Year-End	FY26-27 Budget	<u>Budget to Budget:</u>	
						\$ Variance	% Variance
Beginning Fund Balance						-	-
Taxes	-	-	-	-	-	-	-
Federal, State, Local, All Other Gifts	-	-	-	-	-	-	-
Charges, Fees, License, Permits	-	-	-	-	-	-	-
Revenue from Bonds & Other Debts	-	-	-	-	-	-	-
All Other Revenue Resources	24,439,977	34,958,770	36,192,188	35,572,229	36,543,871	351,683	1%
Other Interfund Transfers	-	-	-	-	-	-	-
General Fund Support	-	-	-	-	-	-	-
Operating Revenue	24,439,977	34,958,770	36,192,188	35,572,229	36,543,871	351,683	1%
Total Revenue	24,439,977	34,958,770	36,192,188	35,572,229	36,543,871	351,683	1%
Personnel Services	24,451,683	34,958,750	36,192,189	35,572,230	36,543,872	351,683	1%
Materials and Services	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Operating Expenditure	24,451,683	34,958,750	36,192,189	35,572,230	36,543,872	351,683	1%
Debt Service	-	-	-	-	-	-	-
Special Payments	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-
Total Appropriated	24,451,683	34,958,750	36,192,189	35,572,230	36,543,872	351,683	1%
Reserve for Future Expenditures	-	-	-	-	-	-	-
Total Expense	24,451,683	34,958,750	36,192,189	35,572,230	36,543,872	351,683	1%
Revenues Less Expenses	(11,706)	20	-	-	-	-	-

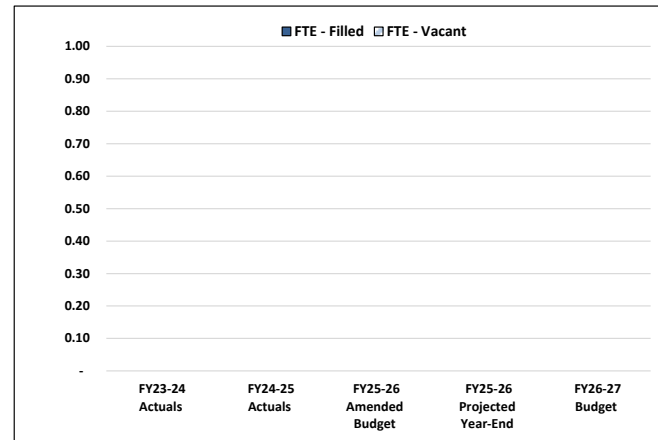
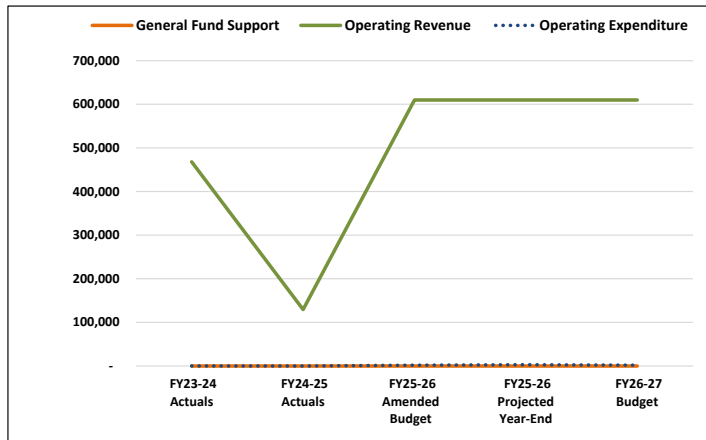
Full Time Equivalent (FTE)
FTE - Total
FTE - Filled
FTE - Vacant

As Of 04/2026



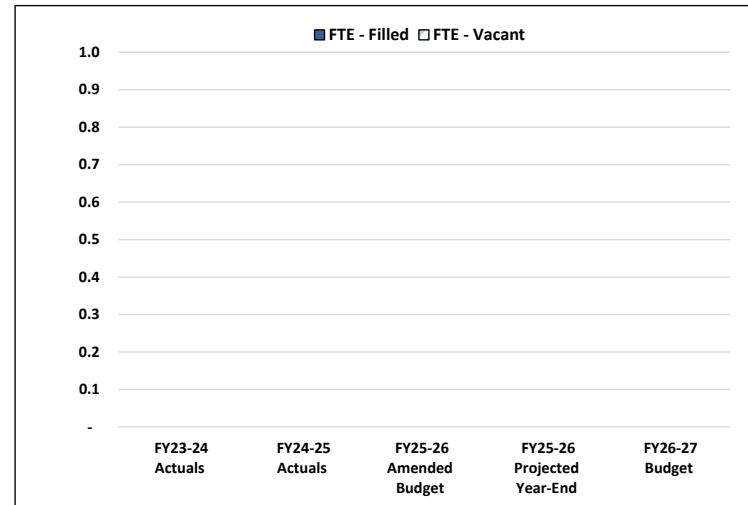
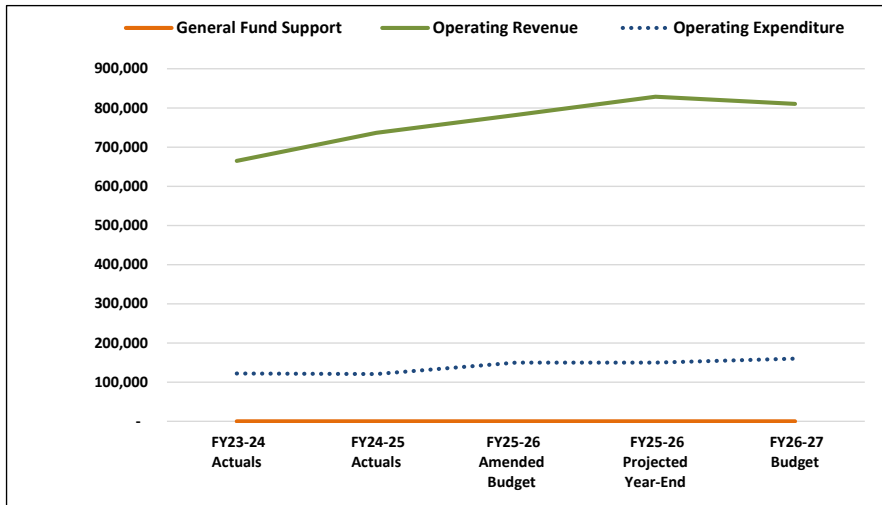
**80-Misc/Pass-Through / 204-County School Fund
Summary of Revenue and Expense**

	FY23-24 Actuals	FY24-25 Actuals	FY25-26 Amended Budget	FY25-26 Projected Year-End	FY26-27 Budget	<u>Budget to Budget:</u>	
						\$ Variance	% Variance
Beginning Fund Balance	34,074	6,119	-	973	-	-	-
Taxes	-	-	-	-	-	-	-
Federal, State, Local, All Other Gifts	463,918	128,242	609,000	609,000	609,000	-	0%
Charges, Fees, License, Permits	-	-	-	-	-	-	-
Revenue from Bonds & Other Debts	-	-	-	-	-	-	-
All Other Revenue Resources	4,358	1,289	1,000	1,000	1,000	-	0%
Other Interfund Transfers	-	-	-	-	-	-	-
General Fund Support	-	-	-	-	-	-	-
Operating Revenue	468,276	129,531	610,000	610,000	610,000	-	0%
Total Revenue	502,350	135,650	610,000	610,973	610,000	-	0%
Personnel Services	-	-	-	-	-	-	-
Materials and Services	121	35	2,000	2,973	2,000	-	0%
Capital Outlay	-	-	-	-	-	-	-
Operating Expenditure	121	35	2,000	2,973	2,000	-	0%
Debt Service	-	-	-	-	-	-	-
Special Payments	496,109	134,643	608,000	608,000	608,000	-	0%
Transfers	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-
Total Appropriated	496,231	134,677	610,000	610,973	610,000	-	0%
Reserve for Future Expenditures	-	-	-	-	-	-	-
Total Expense	496,231	134,677	610,000	610,973	610,000	-	0%
Revenues Less Expenses	6,119	973	-	-	-	-	-
<u>Full Time Equivalent (FTE)</u>				<i>As Of 04/2026</i>			
FTE - Total	-	-	-	-	-	-	-
FTE - Filled	-	-	-	-	-	-	-
FTE - Vacant	-	-	-	-	-	-	-



**80-Misc/Pass-Through / 255-Transient Lodging Tax Fund
Summary of Revenue and Expense**

	FY23-24 Actuals	FY24-25 Actuals	FY25-26 Amended Budget	FY25-26 Projected Year-End	FY26-27 Budget	Budget to Budget:	
						\$ Variance	% Variance
Beginning Fund Balance	-	(46,635)	-	(46,625)	-	-	-
Taxes	-	-	-	-	-	-	-
Federal, State, Local, All Other Gifts	-	-	-	-	-	-	-
Charges, Fees, License, Permits	-	-	-	-	-	-	-
Revenue from Bonds & Other Debts	-	-	-	-	-	-	-
All Other Revenue Resources	664,814	736,451	782,000	828,625	810,500	28,500	4%
Other Interfund Transfers	-	-	-	-	-	-	-
General Fund Support	-	-	-	-	-	-	-
Operating Revenue	664,814	736,451	782,000	828,625	810,500	28,500	4%
Total Revenue	664,814	689,816	782,000	782,000	810,500	28,500	4%
Personnel Services	-	-	-	-	-	-	-
Materials and Services	122,219	120,696	150,000	150,000	160,000	10,000	7%
Capital Outlay	-	-	-	-	-	-	-
Operating Expenditure	122,219	120,696	150,000	150,000	160,000	10,000	7%
Debt Service	-	-	-	-	-	-	-
Special Payments	-	-	-	-	-	-	-
Transfers	589,230	615,745	632,000	632,000	650,500	18,500	3%
Contingency	-	-	-	-	-	-	-
Total Appropriated	711,449	736,441	782,000	782,000	810,500	28,500	4%
Reserve for Future Expenditures	-	-	-	-	-	-	-
Total Expense	711,449	736,441	782,000	782,000	810,500	28,500	4%
Revenues Less Expenses	(46,635)	(46,625)	-	-	-	-	-
Full Time Equivalent (FTE)				<i>As Of 04/2026</i>			
FTE - Total	-	-	-	-	-	-	-
FTE - Filled	-	-	-	-	-	-	-
FTE - Vacant	-	-	-	-	-	-	-





Misc / Pass-Through (80)

Department Budget Summary by Fund

Line of Business	Program	FY26-27	FY26-27	FY26-27	FY26-27	FY26-27	% of	FY26-27 FTE **		
		General Fund (100)	County School Fund Lodging (204)	Transient Tax Fund (255)	Total Budget	General Fund Support in Budget*	Total	Total	Filled	Vacant
Misc/Pass-Through	County School Fund		610,000		610,000	-	-			
Misc/Pass-Through	Transient Room Tax			810,500	810,500	-	-			
WES (Utilities) Payroll	WES (Utilities) Payroll	22,002,687			22,002,687	-	-	120.8	116.8	4.0
NCPR Payroll	NCPRD Payroll	8,091,048			8,091,048	-	-	41.0	36.0	5.0
CCDA Payroll	Development Agency Payroll	575,907			575,907	-	-	3.0	3.0	-
ELED Payroll	ELED Payroll	5,874,229			5,874,229	-	-	36.0	30.0	6.0
TOTAL		36,543,871	610,000	810,500	37,964,371	-	-	200.8	185.8	15.0
FY25-26 Budget (Amended)		36,192,188	610,000	782,000	37,584,188		0.0%	203	190	13.0
\$ Increase (Decrease)		351,683	-	28,500	380,183	-		-2.0	-4.0	2.0
% Increase (Decrease)		1.0%	0.0%	3.6%	1.0%	-		-1.0%	-2.1%	15.4%

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

** FY26-27 FTE: The figures align to each department's updated personnel counts.

Public, Education & Government (PEG) pass-through is shown in the Department of Public & Government Affairs (PGA) reports.

Transportation System Development Charges (TSDC) pass-through is shown in the Transportation & Development Department (DTD) reports.



800202-County School Fund
 BCC Priority Alignment: Not Applicable
 Program Budget Summary

Budget-to-Budget:

	FY23-24 Actuals	FY24-25 Actuals	FY25-26 Amended Budget	FY25-26 Projected Year-End	FY26-27 Budget	\$ Variance	% Variance
Beginning Fund Balance	34,074	6,119	-	973	-	-	-
Taxes	-	-	-	-	-	-	-
Federal, State, Local, All Other Gifts	463,918	128,242	609,000	609,000	609,000	-	0%
Charges, Fees, License, Permits, Fines	-	-	-	-	-	-	-
Revenue from Bonds & Other Debts	-	-	-	-	-	-	-
All Other Revenue Resources	4,358	1,289	1,000	1,000	1,000	-	0%
Other Interfund Transfers	-	-	-	-	-	-	-
General Fund Support	-	-	-	-	-	-	-
Operating Revenue	468,276	129,531	610,000	610,000	610,000	-	0%
Total Revenue	502,350	135,650	610,000	610,973	610,000	-	0%
Personnel Services	-	-	-	-	-	-	-
Materials and Services	121	35	2,000	2,973	2,000	-	0%
Capital Outlay	-	-	-	-	-	-	-
Operating Expense	121	35	2,000	2,973	2,000	-	0%
Debt Service	-	-	-	-	-	-	-
Special Payments	496,109	134,643	608,000	608,000	608,000	-	0%
Transfers	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-
Total Appropriated	496,231	134,677	610,000	610,973	610,000	-	0%
Reserve for Future Expenditures	-	-	-	-	-	-	-
Total Expense	496,231	134,677	610,000	610,973	610,000	-	0%
Revenues Less Expenses	6,119	973	-	-	-	-	-

Notes:

Pass thru SRS funds. Timing of receipt is based on federal government.



800206-Transient Room Tax
 BCC Priority Alignment: Not Applicable
 Program Budget Summary

Budget-to-Budget:

	FY23-24 Actuals	FY24-25 Actuals	FY25-26 Amended Budget	FY25-26 Projected Year-End	FY26-27 Budget	\$ Variance	% Variance
Beginning Fund Balance	-	(46,635)	-	(46,625)	-	-	-
Taxes	-	-	-	-	-	-	-
Federal, State, Local, All Other Gifts	-	-	-	-	-	-	-
Charges, Fees, License, Permits, Fines	-	-	-	-	-	-	-
Revenue from Bonds & Other Debts	-	-	-	-	-	-	-
All Other Revenue Resources	664,814	736,451	782,000	828,625	810,500	28,500	4%
Other Interfund Transfers	-	-	-	-	-	-	-
General Fund Support	-	-	-	-	-	-	-
Operating Revenue	664,814	736,451	782,000	828,625	810,500	28,500	4%
Total Revenue	664,814	689,816	782,000	782,000	810,500	28,500	4%
Personnel Services	-	-	-	-	-	-	-
Materials and Services	122,219	120,696	150,000	150,000	160,000	10,000	7%
Capital Outlay	-	-	-	-	-	-	-
Operating Expense	122,219	120,696	150,000	150,000	160,000	10,000	7%
Debt Service	-	-	-	-	-	-	-
Special Payments	-	-	-	-	-	-	-
Transfers	589,230	615,745	632,000	632,000	650,500	18,500	3%
Contingency	-	-	-	-	-	-	-
Total Appropriated	711,449	736,441	782,000	782,000	810,500	28,500	4%
Reserve for Future Expenditures	-	-	-	-	-	-	-
Total Expense	711,449	736,441	782,000	782,000	810,500	47,000	6%
Revenues Less Expenses	(46,635)	(46,625)	-	-	-		

Notes:

None



800301-WES (Utilities) Payroll
 BCC Priority Alignment: Not Applicable
 Program Budget Summary

	<u>Budget-to-Budget:</u>						
	FY23-24	FY24-25	FY25-26	FY25-26	FY26-27	\$	%
	Actuals	Actuals	Amended Budget	Projected Year-End	Budget	Variance	Variance
Beginning Fund Balance	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-
Federal, State, Local, All Other Gifts	-	-	-	-	-	-	-
Charges, Fees, License, Permits, Fines	-	-	-	-	-	-	-
Revenue from Bonds & Other Debts	-	-	-	-	-	-	-
All Other Revenue Resources	16,488,231	18,626,031	20,445,240	20,445,000	22,002,687	1,557,447	8%
Other Interfund Transfers	-	-	-	-	-	-	-
General Fund Support	-	-	-	-	-	-	-
Operating Revenue	16,488,231	18,626,031	20,445,240	20,445,000	22,002,687	1,557,447	8%
Total Revenue	16,488,231	18,626,031	20,445,240	20,445,000	22,002,687	1,557,447	8%
Personnel Services	16,499,937	18,626,031	20,445,240	20,445,000	22,002,687	1,557,447	8%
Materials and Services	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Operating Expense	16,499,937	18,626,031	20,445,240	20,445,000	22,002,687	1,557,447	8%
Debt Service	-	-	-	-	-	-	-
Special Payments	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-
Total Appropriated	16,499,937	18,626,031	20,445,240	20,445,000	22,002,687	1,557,447	8%
Reserve for Future Expenditures	-	-	-	-	-	-	-
Total Expense	16,499,937	18,626,031	20,445,240	20,445,000	22,002,687	1,557,447	8%
Revenues Less Expenses	(11,706)	-	-	-	-	-	-

Notes:
None



Budget-to-Budget:

	FY23-24 Actuals	FY24-25 Actuals	FY25-26 Amended Budget	FY25-26 Projected Year-End	FY26-27 Budget	\$ Variance	% Variance
Beginning Fund Balance	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-
Federal, State, Local, All Other Gifts	-	-	-	-	-	-	-
Charges, Fees, License, Permits, Fines	-	-	-	-	-	-	-
Revenue from Bonds & Other Debts	-	-	-	-	-	-	-
All Other Revenue Resources	7,408,406	7,904,003	8,004,557	7,987,180	8,091,048	86,491	1%
Other Interfund Transfers	-	-	-	-	-	-	-
General Fund Support	-	-	-	-	-	-	-
Operating Revenue	7,408,406	7,904,003	8,004,557	7,987,180	8,091,048	86,491	1%
Total Revenue	7,408,406	7,904,003	8,004,557	7,987,180	8,091,048	86,491	1%
Personnel Services	7,408,406	7,903,983	8,004,557	7,987,180	8,091,048	86,491	1%
Materials and Services	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Operating Expense	7,408,406	7,903,983	8,004,557	7,987,180	8,091,048	86,491	1%
Debt Service	-	-	-	-	-	-	-
Special Payments	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-
Total Appropriated	7,408,406	7,903,983	8,004,557	7,987,180	8,091,048	86,491	1%
Reserve for Future Expenditures	-	-	-	-	-	-	-
Total Expense	7,408,406	7,903,983	8,004,557	7,987,180	8,091,048	86,491	1%
Revenues Less Expenses	-	20	-	-	-	-	-

Notes:
None



800501-Development Agency Payroll
 BCC Priority Alignment: Not Applicable
 Program Budget Summary

	<u>Budget-to-Budget:</u>						
	FY23-24	FY24-25	FY25-26	FY25-26	FY26-27	\$	%
	Actuals	Actuals	Amended Budget	Projected Year-End	Budget	Variance	Variance
Beginning Fund Balance	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-
Federal, State, Local, All Other Gifts	-	-	-	-	-	-	-
Charges, Fees, License, Permits, Fines	-	-	-	-	-	-	-
Revenue from Bonds & Other Debts	-	-	-	-	-	-	-
All Other Revenue Resources	543,339	480,446	537,851	537,851	575,907	38,056	7%
Other Interfund Transfers	-	-	-	-	-	-	-
General Fund Support	-	-	-	-	-	-	-
Operating Revenue	543,339	480,446	537,851	537,851	575,907	38,056	7%
Total Revenue	543,339	480,446	537,851	537,851	575,907	38,056	7%
Personnel Services	543,339	480,446	537,851	537,851	575,907	38,056	7%
Materials and Services	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Operating Expense	543,339	480,446	537,851	537,851	575,907	38,056	7%
Debt Service	-	-	-	-	-	-	-
Special Payments	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-
Total Appropriated	543,339	480,446	537,851	537,851	575,907	38,056	7%
Reserve for Future Expenditures	-	-	-	-	-	-	-
Total Expense	543,339	480,446	537,851	537,851	575,907	38,056	7%
Revenues Less Expenses	-	-	-	-	-	-	-

Notes:
None



Budget-to-Budget:

	FY23-24 Actuals	FY24-25 Actuals	FY25-26 Amended Budget	FY25-26 Projected Year-End	FY26-27 Budget	\$ Variance	% Variance
Beginning Fund Balance	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-
Federal, State, Local, All Other Gifts	-	-	-	-	-	-	-
Charges, Fees, License, Permits, Fines	-	-	-	-	-	-	-
Revenue from Bonds & Other Debts	-	-	-	-	-	-	-
All Other Revenue Resources	-	7,948,290	7,204,540	6,602,198	5,874,229	(1,330,311)	-18%
Other Interfund Transfers	-	-	-	-	-	-	-
General Fund Support	-	-	-	-	-	-	-
Operating Revenue	-	7,948,290	7,204,540	6,602,198	5,874,229	(1,330,311)	-18%
Total Revenue	-	7,948,290	7,204,540	6,602,198	5,874,229	(1,330,311)	-18%
Personnel Services	-	7,948,290	7,204,540	6,602,198	5,874,229	(1,330,311)	-18%
Materials and Services	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Operating Expense	-	7,948,290	7,204,540	6,602,198	5,874,229	(1,330,311)	-18%
Debt Service	-	-	-	-	-	-	-
Special Payments	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-
Total Appropriated	-	7,948,290	7,204,540	6,602,198	5,874,229	(1,330,311)	-18%
Reserve for Future Expenditures	-	-	-	-	-	-	-
Total Expense	-	7,948,290	7,204,540	6,602,198	5,874,229	(1,330,311)	-18%
Revenues Less Expenses	-	-	-	-	-	-	-

Notes:
None



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