

County Treasurer's Office

Mission Statement

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



Proposed Budget Presentation
Fiscal Year 2026-2027

May 2026



This page intentionally left blank

CLACKAMAS
C O U N T Y



Office of the County Treasurer (19)

Department Budget Summary by Fund

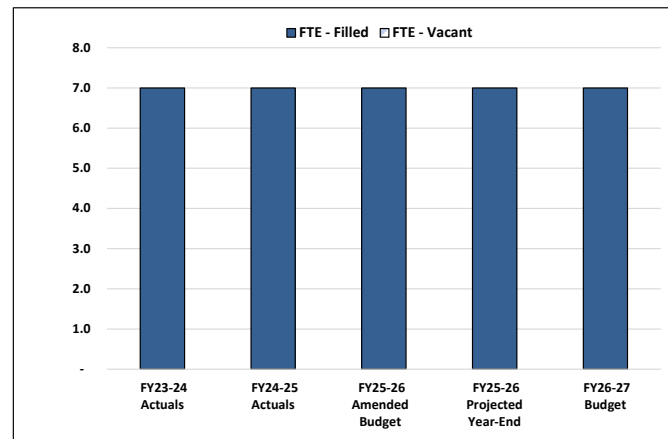
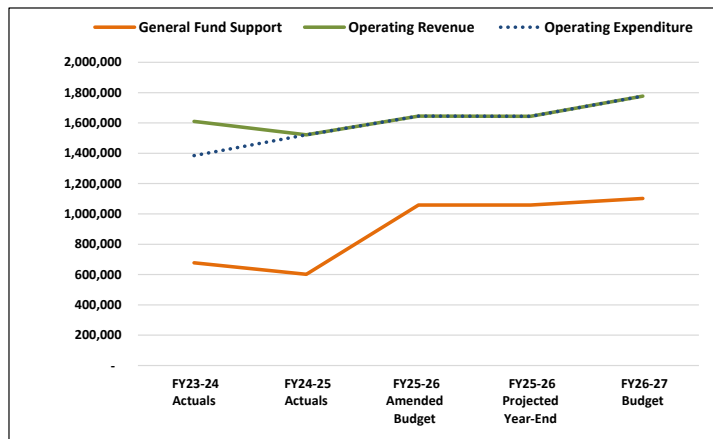
Line of Business	Program	FY26-27	FY26-27	FY26-27	% of	FY26-27 FTE **		
		General Fund (100)	Total Budget	General Fund Support in Budget**	Total	Total	Filled	Vacant
Treasury Services	Treasury	1,297,070	1,297,070	622,058	48%	5.0	5.0	0.0
Internal Audit Services	Internal Audit	479,842	479,842	479,842	100%	2.0	2.0	0.0
TOTAL		1,776,912	1,776,912	1,101,900	62%	7.0	7.0	0.0
<i>FY25-26 Budget (Amended)</i>		1,644,840	1,644,840	1,058,535	64%	7.0	7.0	0.0
<i>\$ Increase (Decrease)</i>		132,072	132,072	43,365		0.0	0.0	0.0
<i>% Increase (Decrease)</i>		8%	8%	4%		0%	0%	-

* 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.

**19-Treasurer's Office / 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	932,937	920,136	586,305	585,745	675,012	88,707	15%
Revenue from Bonds & Other Debts	-	-	-	-	-	-	-
All Other Revenue Resources	69	-	-	-	-	-	-
Other Interfund Transfers	-	-	-	-	-	-	-
General Fund Support	677,475	601,624	1,058,535	1,058,535	1,101,900	43,365	4%
Operating Revenue	1,610,481	1,521,760	1,644,840	1,644,280	1,776,912	132,072	8%
Total Revenue	1,610,481	1,521,760	1,644,840	1,644,280	1,776,912	132,072	8%
Personnel Services	1,142,194	1,261,340	1,329,269	1,332,845	1,444,748	115,479	9%
Materials and Services	242,386	260,420	315,571	311,435	332,164	16,593	5%
Capital Outlay	-	-	-	-	-	-	-
Operating Expenditure	1,384,580	1,521,760	1,644,840	1,644,280	1,776,912	132,072	8%
Debt Service	-	-	-	-	-	-	-
Special Payments	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-
Total Appropriated	1,384,580	1,521,760	1,644,840	1,644,280	1,776,912	132,072	8%
Reserve for Future Expenditures	-	-	-	-	-	-	-
Total Expense	1,384,580	1,521,760	1,644,840	1,644,280	1,776,912	132,072	8%
Revenues Less Expenses	225,900	-	-	-	-	-	-
<u>Full Time Equivalent (FTE)</u>				<i>As Of 04/2026</i>			
FTE - Total	7.0	7.0	7.0	7.0	7.0	-	-
FTE - Filled	7.0	7.0	7.0	7.0	7.0	-	-
FTE - Vacant	-	-	-	-	-	-	-



FY26-27: Looking Ahead

FY26-27 Opportunities

Treasury

- **Cash Handling:** Training offered to all Clackamas County employees, volunteers and municipalities FREE OF CHARGE.
- **System Implementations and Updates:** Many system implementations and updates occurring to improve efficiency of payment processing and maintain effectiveness and efficiency of customer and client experiences.
- **Unclaimed Checks and Abandoned Property:** Great collaboration with Public and Government Affairs to update documentation, video and process to get residents and employees their unclaimed money.

Internal Audit

- **Professional Leadership Engagement:** Host upcoming regional events (i.e., Association of Local Government Auditors and Association of Oregon Counties) to elevate the profession and represent Clackamas County.
- **Quality Assurance Review:** Strengthen independence and effectiveness through development and implementation of a five-year strategic plan.

FY26-27 Challenges

ADA and LEP Updates

- Work is ongoing to ensure all information and documentation meets requirements.

Treasury

- **Allocated Costs & Materials and Services:**
 - Increase of 11% in allocated costs for fiscal year 2027.
 - Materials and services budget reduced in fiscal year 2026.
- **Cash Management:**
 - Monthly courthouse payments have begun.
 - Federal funding decreasing/uncertainty.
 - One-time and ongoing funding sources ending or decreasing (e.g. ARPA, CARES, FEMA, etc.).
 - Transaction volume increasing.
- **Interest Rates:** Expected to remain flat or continue to decrease during fiscal year 2027.

Internal Audit

- **Good Government Hotline:** Increasing number and complexity of fraud, waste and abuse hotline calls.
- **Staffing Resources:** Fewer auditors in comparison to neighboring jurisdictions and industry standards.



Office of the County Treasurer (19)

Department Budget Summary by Fund

Line of Business	Program	FY26-27	FY26-27	FY26-27	% of	FY26-27 FTE **		
		General Fund (100)	Total Budget	General Fund Support in Budget**	Total	Total	Filled	Vacant
Treasury Services	Treasury	1,297,070	1,297,070	622,058	48%	5.0	5.0	0.0
Internal Audit Services	Internal Audit	479,842	479,842	479,842	100%	2.0	2.0	0.0
TOTAL		1,776,912	1,776,912	1,101,900	62%	7.0	7.0	0.0
<i>FY25-26 Budget (Amended)</i>		1,644,840	1,644,840	1,058,535	64%	7.0	7.0	0.0
<i>\$ Increase (Decrease)</i>		132,072	132,072	43,365		0.0	0.0	0.0
<i>% Increase (Decrease)</i>		8%	8%	4%		0%	0%	-

* 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.



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	932,937	920,136	586,305	585,745	675,012	88,707	15%
Revenue from Bonds & Other Debts	-	-	-	-	-	-	-
All Other Revenue Resources	69	-	-	-	-	-	-
Other Interfund Transfers	-	-	-	-	-	-	-
General Fund Support	416,063	317,142	611,465	609,104	622,058	10,593	2%
Operating Revenue	1,349,069	1,237,278	1,197,770	1,194,849	1,297,070	99,300	8%
Total Revenue	1,349,069	1,237,278	1,197,770	1,194,849	1,297,070	99,300	8%
Personnel Services	790,904	881,904	921,922	925,498	1,008,423	86,501	9%
Materials and Services	236,589	232,675	275,848	269,351	288,647	12,799	5%
Capital Outlay	-	-	-	-	-	-	-
Operating Expense	1,027,493	1,114,579	1,197,770	1,194,849	1,297,070	99,300	8%
Debt Service	-	-	-	-	-	-	-
Special Payments	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-
Total Appropriated	1,027,493	1,114,579	1,197,770	1,194,849	1,297,070	99,300	8%
Reserve for Future Expenditures	-	-	-	-	-	-	-
Total Expense	1,027,493	1,114,579	1,197,770	1,194,849	1,297,070	99,300	8%
Revenues Less Expenses	321,576	122,699	-	-	-		

Notes:

Allocated cost increase 11% from prior year.



190202-Internal Audit
BCC Priority Alignment: Public Trust in Good Government
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	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-
Federal, State, Local, All Other Gifts	-	-	-	-	-	-	-
Charges, Fees, License, Permits, Fines	-	-	-	-	-	-	-
Revenue from Bonds & Other Debts	-	-	-	-	-	-	-
All Other Revenue Resources	-	-	-	-	-	-	-
Other Interfund Transfers	-	-	-	-	-	-	-
General Fund Support	261,412	284,482	447,070	449,431	479,842	32,772	7%
Operating Revenue	261,412	284,482	447,070	449,431	479,842	32,772	7%
Total Revenue	261,412	284,482	447,070	449,431	479,842	32,772	7%
Personnel Services	351,290	379,437	407,347	407,347	436,325	28,978	7%
Materials and Services	5,797	27,744	39,723	42,084	43,517	3,794	10%
Capital Outlay	-	-	-	-	-	-	-
Operating Expense	357,087	407,181	447,070	449,431	479,842	32,772	7%
Debt Service	-	-	-	-	-	-	-
Special Payments	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-
Total Appropriated	357,087	407,181	447,070	449,431	479,842	32,772	7%
Reserve for Future Expenditures	-	-	-	-	-	-	-
Total Expense	357,087	407,181	447,070	449,431	479,842	32,772	7%
Revenues Less Expenses	(95,675)	(122,699)	-	-	-		

Notes:

Allocated costs went up 11% from prior year.