



Elizabeth Comfort
Finance Director

Department of Finance

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

June 18, 2025

BCC Agenda Date/Item: 20250618 XI.A.

Board of County Commissioners
Clackamas County

Approval of a Resolution for Adoption of the Fiscal Year 2025-2026 Clackamas County Budget with Appropriations.
Appropriations Amount is \$1,355,022,745. Total Budget Amount is \$1,506,510,895. Funding is through beginning fund balance, federal, state and local taxes, all other gifts & donations, charges, fees, licenses, permits, fines, assessments, revenue from bonds & other debts, other revenue sources, interfund transfers, and \$179,903,905 in County General Funds.

Previous Board Action/Review	The Clackamas County Budget Committee approved the FY25-26 Budget as presented on May 27-29, 2025		
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 27-29, 2025, to consider the elected officials' compensation for FY25-26 and the FY25-26 Proposed Budget. The Budget Committee approved the cost-of-living adjustment of 2.8% for elected officials which was built into the FY25-26 budget.

A notice was published in accordance with Oregon Local Budget Law.

The table on page 2 shows: the FY25-26 Proposed Budget, changes made by the Budget Committee on 5/29/25, and calculation errors that were identified since then. The last two columns show the appropriated and total budget today, along with the percentage change from 5/29/25. Imposed taxes did not change.

The attached Resolution and Exhibit A, with corrections, adopt the FY25-26 budget of \$1,506,510,895.

RECOMMENDATION: Adoption of a resolution approving the FY25-26 Clackamas County Budget with appropriations of \$1,355,022,745, and a total budget of \$1,506,510,895, and imposing and categorizing taxes.

For Filing Use Only

Respectfully submitted,

Elizabeth Comfort

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Attachments: Resolution and Exhibit A

Clackamas County (Excluding Districts/Agencies)
Changes in Resources and Requirements Between Proposed, Approved, Adopted
FY25-26 Budget

	Proposed Budget	Changes 5/29/25**	Approved Budget	Calculation Corrections ***	Adopted Budget	Approved vs Adopted %
<u>Resources by Category</u>						
Beginning Fund Balance	440,356,668		440,356,668		440,356,668	0.0%
Current Revenues						
Taxes	203,466,225		203,466,225		203,466,225	0.0%
Federal, State, Local, Donations	320,542,973		320,542,973		320,542,973	0.0%
Charges/Fees/License/Permits/Fine	228,300,573		228,300,573		228,300,573	0.0%
Revenue from Bonds & Other Debt	3,067,883		3,067,883		3,067,883	0.0%
All Other Revenue Resources	119,578,272		119,578,272		119,578,272	0.0%
Interfund Transfers	11,294,396		11,294,396		11,294,396	0.0%
General Fund Support *	183,511,906	(3,912,641)	179,599,265	304,641	179,903,905	0.2%
Subtotal Current Revenues	1,069,762,227	(3,912,641)	1,065,849,586	304,641	1,066,154,227	0.0%
Total Resources	1,510,118,895	(3,912,641)	1,506,206,254	304,641	1,506,510,895	0.0%
<u>Requirements by Category</u>						
Personnel Services	437,559,715	(4,216,641)	433,343,074	608,641	433,951,715	0.1%
Materials & Services	383,650,263		383,650,263		383,650,263	0.0%
Capital Outlay	102,610,634		102,610,634		102,610,634	0.0%
Subtotal Operating Expenditures	923,820,612	(4,216,641)	919,603,971	608,641	920,212,612	0.1%
General Fund Support *	183,511,906	(4,216,641)	179,295,265	608,640	179,903,905	0.3%
Subtotal Current Expenditures	1,107,332,518	(8,433,282)	1,098,899,236	1,217,281	1,100,116,517	0.1%
Debt Service	15,795,300		15,795,300		15,795,300	0.0%
Special Payments	85,607,480		85,607,480		85,607,480	0.0%
Interfund Transfer	12,091,331		12,091,331		12,091,331	0.0%
Contingency	141,412,115		141,412,115		141,412,115	0.0%
Appropriated Expenditures	1,362,238,745	(8,433,282)	1,353,805,463	1,217,281	1,355,022,745	0.1%
Reserve for Future Expenditures	89,713,943		89,713,943		89,713,943	0.0%
Year End Projected Balance						
Unappropriated Ending Fund Bal	58,166,207	4,520,641	62,686,848	(912,641)	61,774,207	-1.5%
Total Requirements	1,510,118,895	(3,912,641)	1,506,206,254	304,641	1,506,510,895	0.0%
Full-Time Equivalents (FTE's)	2,513.8	1.0	2,514.8		2,514.8	0.0%

*General Fund Support reflects the receipt and distribution of tax dollars to the operating departments which results in the duplication of revenue and expenses.

**5/29/25 changes reflect a \$4,368,641 reduction in General Fund Support and expenses to CCSO's budget, and a \$152,000 increase in General Fund Support to Disaster Management for 1 new FTE.

***6/18/25 A calculation error in the 5/29/25 appropriated and unappropriated totals has been corrected. Appropriated is \$1,217,281 greater and total budget is \$304,641 greater than originally reported. Imposed taxes did not change.

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

In the Matter of Adopting a Budget,
Making Appropriations and Imposing
and Categorizing Taxes from the
Period of July 1, 2025, to June 30,
2026, for Clackamas County



Resolution No. 2025-041
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, 2025, and ending June 30, 2026, in the sum of \$1,355,022,745 plus an unappropriated ending fund balance of \$151,488,150 for a total of \$1,506,510,895;

WHEREAS the established appropriations are detailed in the attached **Exhibit A**, which is, by this reference, incorporated herein;

WHEREAS the budget document is now on file at 2051 Kaen Road, in Oregon City, Oregon, and/or available for viewing online at <https://www.clackamas.us/budget>;

WHEREAS proper notice was made to allow for public participation and a public hearing was held on June 18, 2025;

BE IT RESOLVED that the following ad valorem property taxes are hereby imposed for tax year 2025-26 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 \$6,110,000 for debt service for general obligation bonds.

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

In the Matter of Adopting a Budget,
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Period of July 1, 2025 to June 30,
2026 for Clackamas County

Resolution No. 2025-041

Page 2 of 2

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

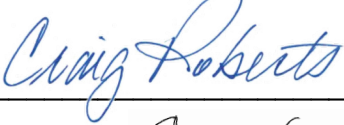
General Obligation Bond Debt Service \$6,110,000

BE RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS THAT:

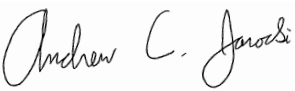
The amounts set forth in **Exhibit A** attached hereto are hereby appropriated and above statements are approved and declared adopted.

DATED this 18th day of June, 2025

BOARD OF COUNTY COMMISSIONERS



Chair



Recording Secretary

EXHIBIT A of Budget Resolution**SUMMARY OF BUDGETED APPROPRIATIONS
CLACKAMAS COUNTY, OREGON
FY25-26**

Fund		Appropriation	
<u>100-General Fund</u>			
	Assessment & Taxation	11,352,226	
	County Admin - Disaster Mgmt	4,324,930	
	County Administration	4,205,291	
	County Clerk	5,805,791	
	County Counsel	3,783,420	
	District Attorney (DA)	20,127,367	
	Finance	8,203,999	
	Human Resources (HR)	7,208,025	
	Justice Court	1,870,563	
	Juvenile Department	11,457,948	
	Public & Government Affairs (PGA)	4,822,564	
	Sheriff's Office (CCSO)	118,339,999	
	Transportation & Development (DTD)	14,591,957	
	Treasurer's Office	1,644,840	
	Not Allocated to Organizational Unit	Personnel Services	36,192,189
	Not Allocated to Organizational Unit	Materials and Services	2,134,525
	Not Allocated to Organizational Unit	Special Payments	5,898,521
	Not Allocated to Organizational Unit	Transfers	180,975,919
	Not Allocated to Organizational Unit	Contingency	23,794,464
100-General Fund Total		466,734,537	
<u>201-County Fair Fund</u>			
Misc/Pass-Through			
	Operating	Operating	11,229,733
	Not Allocated to Organizational Unit	Contingency	1,255,014
201-County Fair Fund Total		12,484,747	

Fund		Appropriation	
<u>204-County School Fund</u>			
Misc/Pass-Through			
Operating	Operating		2,000
Not Allocated to Organizational Unit	Special Payments		608,000
204-County School Fund Total			610,000
<u>205-Development Services Fund</u>			
Transportation & Development (DTD)			
Operating	Operating		11,972,897
Not Allocated to Organizational Unit	Contingency		2,961,920
205-Development Services Fund Total			14,934,817
<u>206-Sheriff's Operating Levy</u>			
Sheriff's Office (CCSO)			
Operating	Operating		29,474,039
Not Allocated to Organizational Unit	Contingency		3,106,242
206-Sheriff's Operating Levy Total			32,580,281
<u>207-Inmate Welfare Special Fund</u>			
Sheriff's Office (CCSO)			
Operating	Operating		56,500
207-Inmate Welfare Special Fund Total			56,500
<u>208-Community Services Fund</u>			
Transportation & Development (DTD)			
Operating	Operating		3,540,493
Not Allocated to Organizational Unit	Contingency		1,806,423
Not Allocated to Organizational Unit	Special Payments		1,100,000
208-Community Services Fund Total			6,446,916

Fund		Appropriation
<u>209-CCSO Forfeitures</u>		
Sheriff's Office (CCSO)		
Operating	Operating	44,500
209-CCSO Forfeitures Total		44,500
<u>211-Law Library Fund</u>		
County Admin - Law Library		
Operating	Operating	521,374
Not Allocated to Organizational Unit	Contingency	50,000
211-Law Library Fund Total		571,374
<u>212-Library Services</u>		
Transportation & Development (DTD)		
Operating	Operating	9,467,712
Not Allocated to Organizational Unit	Contingency	5,877,044
Not Allocated to Organizational Unit	Special Payments	360,000
212-Library Services Total		15,704,756
<u>215-Road Fund</u>		
Transportation & Development (DTD)		
Operating	Operating	89,326,939
Not Allocated to Organizational Unit	Contingency	23,507,595
Not Allocated to Organizational Unit	Special Payments	5,200,302
Not Allocated to Organizational Unit	Transfers	2,506,700
215-Road Fund Total		120,541,535

Fund		Appropriation	
<u>218-Property Resources Fund</u>			
Misc/Pass-Through			
	Operating	Operating	3,200
	Not Allocated to Organizational Unit	Contingency	1,012,753
	Not Allocated to Organizational Unit	Transfers	119,633
Transportation & Development (DTD)			
	Operating	Operating	403,190
	Not Allocated to Organizational Unit	Contingency	500,000
218-Property Resources Fund Total			2,038,776
<u>223-Countywide Transportation SDC Fund</u>			
Misc/Pass-Through			
	Operating	Operating	508,114
	Not Allocated to Organizational Unit	Contingency	10,350,000
	Not Allocated to Organizational Unit	Transfers	4,711,671
223-Countywide Transportation SDC Fund Total			15,569,785
<u>224-Public Land Cor Pres Fund</u>			
Transportation & Development (DTD)			
	Operating	Operating	359,165
	Not Allocated to Organizational Unit	Contingency	37,182
224-Public Land Cor Pres Fund Total			396,347

Fund		Appropriation	
230-Special Grants Fund			
County Administration			
	Operating	Operating	188,061
	Not Allocated to Organizational Unit	Special Payments	2,011,940
District Attorney (DA)			
	Operating	Operating	85,001
Finance			
	Operating	Operating	840,488
Health, Housing & Human Services (H3S)			
	Operating	Operating	1,529,876
	Not Allocated to Organizational Unit	Special Payments	635,307
Juvenile Department			
	Operating	Operating	205,230
Misc/Pass-Through			
	Operating	Operating	4,800,000
Non Departmental			
	Operating	Operating	29,601,634
	Not Allocated to Organizational Unit	Special Payments	16,000,000
Sheriff's Office (CCSO)			
	Operating	Operating	200,000
Technology Services (TS)			
	Operating	Operating	4,537,173
Transportation & Development (DTD)			
	Operating	Operating	4,374,327
County Admin - Disaster Mgmt			
	Operating	Operating	28,040
230-Special Grants Fund Total			65,037,077

Fund		Appropriation
<u>240-Health Housing & Human Services Fund</u>		
Health, Housing & Human Services (H3S)		
Operating	Operating	234,659,956
Not Allocated to Organizational Unit	Contingency	27,780,915
Not Allocated to Organizational Unit	Special Payments	51,257,410
Not Allocated to Organizational Unit	Transfers	1,171,123
240-Health Housing & Human Services Fund Total		314,869,404
<u>253-Clackamas Health Centers</u>		
Health, Housing & Human Services (H3S)		
Operating	Operating	69,223,954
Not Allocated to Organizational Unit	Contingency	6,364,328
Not Allocated to Organizational Unit	Transfers	631,938
253-Clackamas Health Centers Total		76,220,220
<u>255-Transient Lodging Tax Fund</u>		
County Administration		
Operating	Operating	8,416,651
Not Allocated to Organizational Unit	Contingency	5,000,000
Not Allocated to Organizational Unit	Special Payments	2,000,000
Misc/Pass-Through		
Operating	Operating	150,000
Not Allocated to Organizational Unit	Transfers	632,000
255-Transient Lodging Tax Fund Total		16,198,651

Fund		Appropriation
<u>257-Parks & Forestry Fund</u>		
Transportation & Development (DTD)		
Operating	Operating	4,971,499
Not Allocated to Organizational Unit	Contingency	588,344
Not Allocated to Organizational Unit	Transfers	400,000
257-Parks & Forestry Fund Total		5,959,843
<u>320-Clackamas County Debt Service</u>		
Non Departmental		
Not Allocated to Organizational Unit	Debt Service	9,898,725
320-Clackamas County Debt Service Total		9,898,725
<u>321-Clackamas County Debt Service - GO</u>		
Non Departmental		
Not Allocated to Organizational Unit	Debt Service	5,896,575
321-Clackamas County Debt Service - GO Total		5,896,575
<u>420-Capital Projects</u>		
Finance		
Operating	Operating	6,724,470
Not Allocated to Organizational Unit	Contingency	900,000
Courthouse		
Operating	Operating	15,018,460
420-Capital Projects Total		22,642,930

Fund		Appropriation
<u>601-Stone Creek Golf Course</u>		
Transportation & Development (DTD)		
Operating	Operating	7,222,038
Not Allocated to Organizational Unit	Contingency	489,109
Not Allocated to Organizational Unit	Transfers	225,000
601-Stone Creek Golf Course Total		7,936,147
<u>602-Clackamas Broadband Utility</u>		
Technology Services (TS)		
Operating	Operating	2,843,165
Not Allocated to Organizational Unit	Special Payments	60,000
602-Clackamas Broadband Utility Total		2,903,165
<u>605-911 Center Fund</u>		
Clackamas 911 (CCOM)		
Operating	Operating	12,551,154
Not Allocated to Organizational Unit	Contingency	382,400
Not Allocated to Organizational Unit	Special Payments	476,000
605-911 Center Fund Total		13,409,554
<u>744-Facilities Management Fund</u>		
Finance		
Operating	Operating	17,886,925
Not Allocated to Organizational Unit	Contingency	514,696
744-Facilities Management Fund Total		18,401,621

Fund		Appropriation
<u>747-Technology Services Fund</u>		
Technology Services (TS)		
Operating	Operating	22,167,810
Not Allocated to Organizational Unit	Contingency	725,000
747-Technology Services Fund Total		22,892,810
<u>760-Self-Insurance Fund</u>		
Human Resources (HR)		
Operating	Operating	42,968,350
Not Allocated to Organizational Unit	Contingency	16,322,266
Not Allocated to Organizational Unit	Transfers	621,254
760-Self-Insurance Fund Total		59,911,870
<u>761-Risk Management Claims Fund</u>		
Human Resources (HR)		
Operating	Operating	7,356,368
Not Allocated to Organizational Unit	Contingency	7,677,696
761-Risk Management Claims Fund Total		15,034,064
<u>770-Fleet Services Fund</u>		
Transportation & Development (DTD)		
Operating	Operating	8,686,493
Not Allocated to Organizational Unit	Contingency	408,724
770-Fleet Services Fund Total		9,095,217
Total Appropriated (Above)		1,355,022,745
Total Unappropriated		151,488,150
Total Adopted Budget		1,506,510,895
<i>Small differences due to rounding</i>		