

# Finance

## ***Mission Statement***

*Clackamas County Finance provides direction, best practices, and support for the timely and accurate delivery of financial services. Through partnership, we enhance the stewardship of public funds with transparency and accountability.*



Proposed Budget Presentation

Fiscal Year 2026-2027

May 2026



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**CLACKAMAS**  
C O U N T Y



Department Budget Summary by Fund

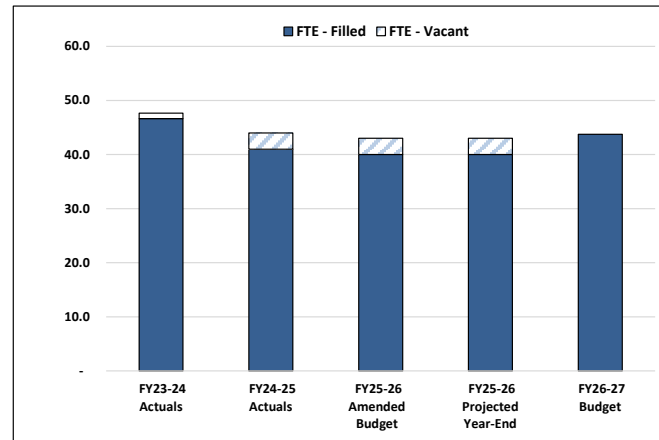
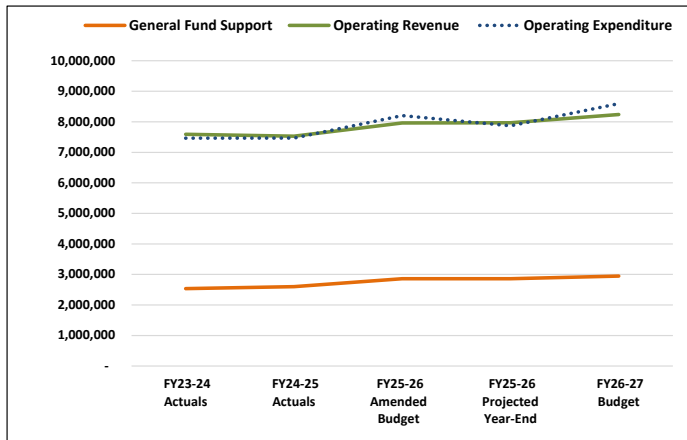
Line of Business	Program	FY26-27	FY26-27	FY26-27	FY26-27	% of	FY26-27 FTE **		
		General Fund (100)	Special Grants Fund (230)	Total Budget	General Fund Support in Budget*	Total	Total	Filled	Vacant
Financial Executive Support	Executive Leadership & Administration	1,019,000		1,019,000	274,000	27%	3.8	3.8	-
	Financial Systems Support	457,000		457,000	220,000	48%	2.0	2.0	-
Accounting Services	Accounts Payable	537,000		537,000	178,000	33%	4.0	4.0	-
	Accounting	1,860,000		1,860,000	500,000	27%	9.2	9.2	-
	Payroll	884,000		884,000	407,000	46%	5.0	5.0	-
Financial Management & Accountability	Budget	1,222,000		1,222,000	422,000	35%	5.0	5.0	-
	Grants	1,256,000	236,500	1,492,500	483,000	32%	7.0	7.0	-
	Procurement & Contract Services	1,360,000		1,360,000	462,000	34%	8.0	8.0	-
<b>TOTAL</b>		<b>8,595,001</b>	<b>236,500</b>	<b>8,831,501</b>	<b>2,946,000</b>	<b>33%</b>	<b>44.0</b>	<b>44.0</b>	<b>-</b>
<i>FY25-26 Budget (Amended)</i>		8,204,000	840,489	9,044,489	2,860,000	32%	44.0	41.0	3.0
<i>\$ Increase (Decrease)</i>		391,001	(603,989)	(212,988)	86,000		-	3.0	(3.0)
<i>% Increase (Decrease)</i>		5%	-72%	-2%	3%		0%	7%	-100%

\* 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.

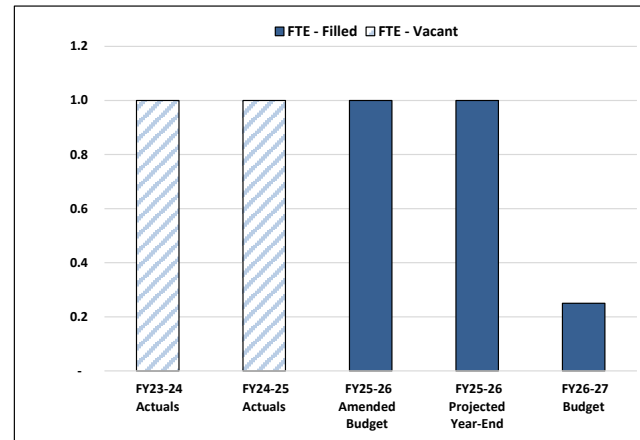
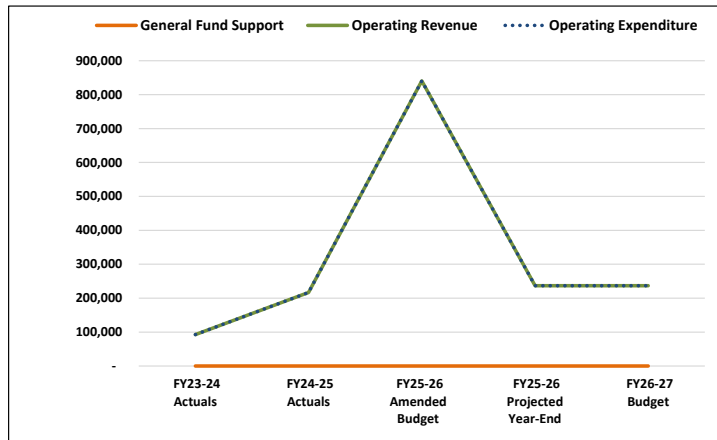
**15-Finance / 100-General Fund  
Summary of Revenue and Expense**

	FY23-24 Actuals	FY24-25 Actuals	FY25-26 Amended Budget	FY25-26 Projected Year-End	FY26-27 Budget	Budget to Budget:	
						\$ Variance	% Variance
<b>Beginning Fund Balance</b>	239,524	198,099	242,005	262,345	356,345	114,340	47%
Taxes	77,149	2,477	175,000	-	-	(175,000)	-100%
Federal, State, Local, All Other Gifts	191	23,907	-	-	-	-	-
Charges, Fees, License, Permits	4,474,450	4,520,585	4,606,995	4,785,655	4,940,300	333,305	7%
Revenue from Bonds & Other Debts	-	-	-	-	-	-	-
All Other Revenue Resources	304,862	379,398	320,000	320,000	352,355	32,355	10%
Other Interfund Transfers	200,000	-	-	-	-	-	-
General Fund Support	2,535,161	2,602,492	2,860,000	2,860,000	2,946,000	86,000	3%
<b>Operating Revenue</b>	<b>7,591,813</b>	<b>7,528,859</b>	<b>7,961,995</b>	<b>7,965,655</b>	<b>8,238,655</b>	<b>276,660</b>	<b>3%</b>
<b>Total Revenue</b>	<b>7,831,337</b>	<b>7,726,958</b>	<b>8,204,000</b>	<b>8,228,000</b>	<b>8,595,000</b>	<b>391,000</b>	<b>5%</b>
Personnel Services	6,433,454	6,556,448	7,108,546	6,908,830	7,756,155	647,609	9%
Materials and Services	1,030,732	908,165	1,095,453	962,825	838,846	(256,607)	-23%
Capital Outlay	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>7,464,186</b>	<b>7,464,613</b>	<b>8,203,999</b>	<b>7,871,655</b>	<b>8,595,001</b>	<b>391,002</b>	<b>5%</b>
Debt Service	-	-	-	-	-	-	-
Special Payments	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-
<b>Total Appropriated</b>	<b>7,464,186</b>	<b>7,464,613</b>	<b>8,203,999</b>	<b>7,871,655</b>	<b>8,595,001</b>	<b>391,002</b>	<b>5%</b>
Reserve for Future Expenditures	-	-	-	-	-	-	-
<b>Total Expense</b>	<b>7,464,186</b>	<b>7,464,613</b>	<b>8,203,999</b>	<b>7,871,655</b>	<b>8,595,001</b>	<b>391,002</b>	<b>5%</b>
<b>Revenues Less Expenses</b>	<b>367,151</b>	<b>262,345</b>	<b>-</b>	<b>356,345</b>	<b>-</b>	<b>-</b>	<b>-</b>
<u>Full Time Equivalent (FTE)</u>				<i>As Of 04/2026</i>			
FTE - Total	47.7	44.0	43.0	43.0	43.8	0.8	
FTE - Filled	46.7	41.0	40.0	40.0	43.8	3.8	
FTE - Vacant	1.0	3.0	3.0	3.0	-	(3.0)	



**15-Finance / 230-Special Grants 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
<b>Beginning Fund Balance</b>	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-
Federal, State, Local, All Other Gifts	92,628	216,564	840,489	236,500	236,500	(603,989)	-72%
Charges, Fees, License, Permits	-	-	-	-	-	-	-
Revenue from Bonds & Other Debts	-	-	-	-	-	-	-
All Other Revenue Resources	-	-	-	-	-	-	-
Other Interfund Transfers	-	-	-	-	-	-	-
General Fund Support	-	-	-	-	-	-	-
<b>Operating Revenue</b>	<b>92,628</b>	<b>216,564</b>	<b>840,489</b>	<b>236,500</b>	<b>236,500</b>	<b>(603,989)</b>	<b>-72%</b>
<b>Total Revenue</b>	<b>92,628</b>	<b>216,564</b>	<b>840,489</b>	<b>236,500</b>	<b>236,500</b>	<b>(603,989)</b>	<b>-72%</b>
Personnel Services	23,456	93,295	180,505	180,500	180,500	(6)	0%
Materials and Services	69,172	56,368	22,242	56,000	56,000	33,758	152%
Capital Outlay	-	66,902	637,741	-	-	(637,741)	-100%
<b>Operating Expenditure</b>	<b>92,628</b>	<b>216,564</b>	<b>840,488</b>	<b>236,500</b>	<b>236,500</b>	<b>(603,989)</b>	<b>-72%</b>
Debt Service	-	-	-	-	-	-	-
Special Payments	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-
<b>Total Appropriated</b>	<b>92,628</b>	<b>216,564</b>	<b>840,488</b>	<b>236,500</b>	<b>236,500</b>	<b>(603,989)</b>	<b>-72%</b>
Reserve for Future Expenditures	-	-	-	-	-	-	-
<b>Total Expense</b>	<b>92,628</b>	<b>216,564</b>	<b>840,488</b>	<b>236,500</b>	<b>236,500</b>	<b>(603,989)</b>	<b>-72%</b>
<b>Revenues Less Expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<u>Full Time Equivalent (FTE)</u>				<i>As Of 04/2026</i>			
FTE - Total	1.0	1.0	1.0	1.0	0.3	(0.8)	
FTE - Filled	-	-	1.0	1.0	0.3	(0.8)	
FTE - Vacant	1.0	1.0	-	-	-	-	



# FY26-27: Looking Ahead

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## FY26-27 Opportunities

- Strengthen communication through prompt information sharing.
- Increase efficiency through automation.
- Improve accountability through training.

## FY26-27 Challenges

- Redundant processes/systems which require multiple reconciliations.
- Maintain long-term financial stability with expenses outpacing revenue growth.
- Compliance training with decentralized and centralized processes.