



Elizabeth Comfort  
Finance Director

**Department of Finance**

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

June 20, 2024

BCC Agenda Date/Item: \_\_\_\_\_

Board of County Commissioners  
Clackamas County

**Approval of a Resolution Adopting the Clackamas County Fiscal Year 2024-2025 (FY24-25) Budget and Making Appropriations. Total Budget of \$1,566,336,303 with appropriations totaling \$1,414,782,101 Includes Beginning Fund Balance, 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 \$157,504,128 in General Fund Support.**

<b>Previous Board Action/Review</b>	The Clackamas County Budget Committee approved the FY24-25 budget as presented on May 28-30, 2024		
<b>Performance Clackamas</b>	Build public trust through good government by providing budget responsibility and transparency		
<b>Counsel Review</b>	No	<b>Procurement Review</b>	No
<b>Contact Person</b>	Elizabeth Comfort	<b>Contact Phone</b>	503-742-5405

**EXECUTIVE SUMMARY:** The Budget Committee for Clackamas County met on May 28-30, 2024, to consider the FY24-25 Proposed Budget. During this meeting it was communicated that Elected Officials compensation, recommended by the Budget Committee on April 24, 2024, would be shifted to the appropriate departments. This shift requires a General Fund Support Transfer, which increased the expenditure budget by \$91,029, from the amount approved by the Budget Committee on May 30, 2024 (see column titled “Changes 6/20/24” on the next page).

The attached resolution adopts the FY24-25 budget of \$1,566,336,303 as approved and published by the Clackamas County Budget Committee in accordance with Oregon Local Budget Law.

**RECOMMENDATION:** Adoption of a resolution approving the FY24-25 Clackamas County Budget with appropriations of \$1,414,782,101, and a total budget of \$1,566,336,303, and imposing and categorizing taxes.

Respectfully submitted,

*Elizabeth Comfort*

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Finance Director

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Attachments: Resolution and Exhibit A

**Clackamas County (Excluding Districts/Agencies)**  
**Changes in Resources and Requirements Between Proposed, Approved, Adopted**  
**FY24-25 Budget**

	Proposed Budget	Changes 5/30/24**	Approved Budget	Changes 6/20/24***	Adopted Budget	Change \$	Change %
<b>Resources by Category</b>							
Beginning Fund Balance	418,899,581	-	418,899,581	-	418,899,581	-	0.0%
<b>Current Revenues</b>							
Taxes	195,357,150	-	195,357,150	-	195,357,150	-	0.0%
Federal, State, Local, Donations	453,320,094	-	453,320,094	-	453,320,094	-	0.0%
Charges/Fees/License/Permits/Fines	213,486,023	-	213,486,023	-	213,486,023	-	0.0%
Revenue from Bonds & Other Debts	2,488,287	-	2,488,287	-	2,488,287	-	0.0%
All Other Revenue Resources	106,842,890	-	106,842,890	-	106,842,890	-	0.0%
Interfund Transfers	18,438,148	-	18,438,148	-	18,438,148	-	0.0%
General Fund Support *	160,913,099	(3,500,000)	157,413,099	91,029	157,504,128	91,029	0.1%
<b>Subtotal Current Revenues</b>	<b>1,150,845,691</b>	<b>(3,500,000)</b>	<b>1,147,345,691</b>	<b>91,029</b>	<b>1,147,436,720</b>	<b>91,029</b>	<b>0.0%</b>
<b>Total Resources</b>	<b>1,569,745,273</b>	<b>(3,500,000)</b>	<b>1,566,245,273</b>	<b>91,029</b>	<b>1,566,336,302</b>	<b>91,029</b>	<b>0.0%</b>
<b>Requirements by Category</b>							
Personnel Services	408,810,014	-	408,810,014	-	408,810,014	-	0.0%
Materials & Services	377,305,247	(2,351,373)	374,953,874	-	374,953,874	-	0.0%
Capital Outlay	230,422,351	(1,148,627)	229,273,724	-	229,273,724	-	0.0%
<b>Subtotal Operating Expenditures</b>	<b>1,016,537,612</b>	<b>(3,500,000)</b>	<b>1,013,037,612</b>	<b>-</b>	<b>1,013,037,612</b>	<b>-</b>	<b>0.0%</b>
General Fund Support *	160,913,099	(3,500,000)	157,413,099	91,029	157,504,128	91,029	0.1%
<b>Subtotal Current Expenditures</b>	<b>1,177,450,711</b>	<b>(7,000,000)</b>	<b>1,170,450,711</b>	<b>91,029</b>	<b>1,170,541,740</b>	<b>91,029</b>	<b>0.0%</b>
Debt Service	15,547,163	-	15,547,163	-	15,547,163	-	0.0%
Special Payments	80,154,901	-	80,154,901	-	80,154,901	-	0.0%
Interfund Transfer	18,474,644	-	18,474,644	-	18,474,644	-	0.0%
Contingency	130,063,653	-	130,063,653	-	130,063,653	-	0.0%
<b>Appropriated Expenditures</b>	<b>1,421,691,073</b>	<b>(7,000,001)</b>	<b>1,414,691,072</b>	<b>91,029</b>	<b>1,414,782,101</b>	<b>91,029</b>	<b>0.0%</b>
Reserve for Future Expenditures	95,339,792	-	95,339,792	-	95,339,792	-	0.0%
Year End Projected Balance	-	-	-	-	-	-	-
Unappropriated Ending Fund Bal	52,714,410	3,500,000	56,214,410	-	56,214,410	-	0.0%
<b>Total Requirements</b>	<b>1,569,745,275</b>	<b>(3,500,001)</b>	<b>1,566,245,274</b>	<b>91,029</b>	<b>1,566,336,303</b>	<b>91,029</b>	<b>0.0%</b>
<b>Full-Time Equivalents (FTE's)</b>	<b>2,450.9</b>	<b>-</b>	<b>2,450.9</b>	<b>-</b>	<b>2,450.9</b>	<b>-</b>	<b>0.0%</b>

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

\*\*5/30/24 changes reflect a reduction in General Fund Support to CCSO with related reductions in M&S and Capital Outlay.

\*\*\*6/30/24 changes reflect a General Fund Support transfer from Non Departmental to Elected Offices to cover comp board salary increases.

**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, 2024 to June 30,  
2025 for Clackamas County



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, 2024, and ending June 30, 2025 in the sum of \$1,414,782,101 plus an unappropriated ending fund balance of \$151,554,202 for a total of \$1,566,336,303;

**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 20, 2024;

**BE IT RESOLVED** that the following ad valorem property taxes are hereby imposed for tax year 2024-25 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 \$5,970,000 for debt service for general obligation bonds.

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

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2025 for Clackamas County



Resolution No. \_\_\_\_\_  
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**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 \$5,970,000

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 on this 20th day of June, 2024.

**DATED** this 20th day of June, 2024

**BOARD OF COUNTY COMMISSIONERS**

\_\_\_\_\_  
Chair

\_\_\_\_\_  
Recording Secretary

**SUMMARY OF BUDGETED APPROPRIATIONS  
CLACKAMAS COUNTY, OREGON  
FY24-25**

<b>Fund</b>			<b>Appropriation</b>
<b><u>100-General Fund</u></b>			
	Assessment & Taxation		10,803,870
	County Admin - Disaster Mgmt		3,812,625
	County Administration		4,040,610
	County Clerk		5,270,451
	County Counsel		3,664,449
	District Attorney (DA)		19,125,547
	Finance		8,152,782
	Human Resources (HR)		6,394,579
	Justice Court		2,133,552
	Juvenile Department		10,786,860
	Public & Government Affairs (PGA)		5,036,808
	Sheriff's Office (CCSO)		119,666,074
	Transportation & Development (DTD)		14,264,673
	Treasurer's Office		1,590,813
	Not Allocated to Organizational Unit	Personnel Services	27,497,178
	Not Allocated to Organizational Unit	Materials and Services	1,445,740
	Not Allocated to Organizational Unit	Special Payments	6,641,937
	Not Allocated to Organizational Unit	Transfers	164,519,040
	Not Allocated to Organizational Unit	Contingency	22,487,663
<b>100-General Fund Total</b>			<b>437,335,248</b>
<b><u>201-County Fair Fund</u></b>			
Transportation & Development (DTD)			
	Operating	Operating	8,032,903
	Not Allocated to Organizational Unit	Contingency	600,274
<b>201-County Fair Fund Total</b>			<b>8,633,177</b>
<b><u>204-County School Fund</u></b>			
Misc/Pass-Through			
	Not Allocated to Organizational Unit	Special Payments	577,000
<b>204-County School Fund Total</b>			<b>577,000</b>

<b>Fund</b>			<b>Appropriation</b>
<b><u>205-Development Services Fund</u></b>			
Transportation & Development (DTD)			
Operating	Operating		11,616,813
Not Allocated to Organizational Unit	Contingency		2,797,366
<b>205-Development Services Fund Total</b>			<b>14,414,179</b>
<b><u>206-Sheriff's Operating Levy</u></b>			
Sheriff's Office (CCSO)			
Operating	Operating		25,791,205
Not Allocated to Organizational Unit	Contingency		5,881,967
<b>206-Sheriff's Operating Levy Total</b>			<b>31,673,172</b>
<b><u>207-Inmate Welfare Special Fund</u></b>			
Sheriff's Office (CCSO)			
Operating	Operating		126,500
<b>207-Inmate Welfare Special Fund Total</b>			<b>126,500</b>
<b><u>208-Community Services Fund</u></b>			
Transportation & Development (DTD)			
Operating	Operating		3,806,055
Not Allocated to Organizational Unit	Special Payments		950,000
Not Allocated to Organizational Unit	Contingency		810,000
<b>208-Community Services Fund Total</b>			<b>5,566,055</b>
<b><u>209-CCSO Forfeitures</u></b>			
Sheriff's Office (CCSO)			
Operating	Operating		933,742
<b>209-CCSO Forfeitures Total</b>			<b>933,742</b>

<b>Fund</b>			<b>Appropriation</b>
<b><u>211-Law Library Fund</u></b>			
County Admin - Law Library			
	Operating	Operating	541,324
	Not Allocated to Organizational Unit	Contingency	42,171
<b>211-Law Library Fund Total</b>			<b>583,495</b>
<b><u>212-Library Services</u></b>			
Transportation & Development (DTD)			
	Operating	Operating	18,168,649
	Not Allocated to Organizational Unit	Special Payments	75,000
	Not Allocated to Organizational Unit	Contingency	1,981,869
<b>212-Library Services Total</b>			<b>20,225,518</b>
<b><u>215-Road Fund</u></b>			
Transportation & Development (DTD)			
	Operating	Operating	85,180,225
	Not Allocated to Organizational Unit	Special Payments	5,679,400
	Not Allocated to Organizational Unit	Transfers	3,063,835
	Not Allocated to Organizational Unit	Contingency	17,000,000
<b>215-Road Fund Total</b>			<b>110,923,460</b>
<b><u>218-Property Resources Fund</u></b>			
Transportation & Development (DTD)			
	Operating	Operating	356,547
	Not Allocated to Organizational Unit	Transfers	120,854
	Not Allocated to Organizational Unit	Contingency	742,188
<b>218-Property Resources Fund Total</b>			<b>1,219,589</b>

<b>Fund</b>			<b>Appropriation</b>
<b><u>223-Countywide Transportation SDC Fund</u></b>			
Transportation & Development (DTD)			
Operating	Operating		464,697
Not Allocated to Organizational Unit	Transfers		2,752,932
Not Allocated to Organizational Unit	Contingency		5,500,000
<b>223-Countywide Transportation SDC Fund Total</b>			<b>8,717,629</b>
<b><u>224-Public Land Cor Pres Fund</u></b>			
Transportation & Development (DTD)			
Operating	Operating		1,117,112
Not Allocated to Organizational Unit	Contingency		218,667
<b>224-Public Land Cor Pres Fund Total</b>			<b>1,335,779</b>
<b><u>230-Special Grants Fund</u></b>			
Operating	Operating		37,179,513
Not Allocated to Organizational Unit	Special Payments		17,823,930
<b>230-Special Grants Fund Total</b>			<b>55,003,443</b>
<b><u>240-Health Housing &amp; Human Services Fund</u></b>			
Health, Housing & Human Services (H3S)			
Operating	Operating		241,422,926
Not Allocated to Organizational Unit	Special Payments		46,920,634
Not Allocated to Organizational Unit	Transfers		953,570
Not Allocated to Organizational Unit	Contingency		18,571,261
<b>240-Health Housing &amp; Human Services Fund Total</b>			<b>307,868,391</b>
<b><u>253-Clackamas Health Centers</u></b>			
Health, Housing & Human Services (H3S)			
Operating	Operating		63,820,309
Not Allocated to Organizational Unit	Transfers		631,950
Not Allocated to Organizational Unit	Contingency		15,100,842
<b>253-Clackamas Health Centers Total</b>			<b>79,553,101</b>



<b>Fund</b>			<b>Appropriation</b>
<b><u>255-Transient Lodging Tax Fund</u></b>			
County Administration			
	Operating	Operating	6,742,125
	Not Allocated to Organizational Unit	Special Payments	500,000
	Not Allocated to Organizational Unit	Contingency	5,000,000
Misc/Pass-Through			
	Operating	Operating	150,000
	Not Allocated to Organizational Unit	Transfers	615,000
<b>255-Transient Lodging Tax Fund Total</b>			<b>13,007,125</b>
<b><u>257-Parks &amp; Forestry Fund</u></b>			
Transportation & Development (DTD)			
	Operating	Operating	5,839,148
	Not Allocated to Organizational Unit	Transfers	400,000
	Not Allocated to Organizational Unit	Contingency	527,729
<b>257-Parks &amp; Forestry Fund Total</b>			<b>6,766,877</b>
<b><u>320-Clackamas County Debt Service</u></b>			
Non Departmental			
	Not Allocated to Organizational Unit	Debt Service	9,811,838
<b>320-Clackamas County Debt Service Total</b>			<b>9,811,838</b>
<b><u>321-Clackamas County Debt Service - GO</u></b>			
Non Departmental			
	Not Allocated to Organizational Unit	Debt Service	5,735,325
<b>321-Clackamas County Debt Service - GO Total</b>			<b>5,735,325</b>
<b><u>420-Capital Projects</u></b>			
Finance			
	Operating	Operating	143,314,739
	Not Allocated to Organizational Unit	Contingency	805,980
<b>420-Capital Projects Total</b>			<b>144,120,719</b>

<b>Fund</b>			<b>Appropriation</b>
<b><u>601-Stone Creek Golf Course</u></b>			
Transportation & Development (DTD)			
Operating	Operating		6,280,057
Not Allocated to Organizational Unit	Transfers		225,000
Not Allocated to Organizational Unit	Contingency		928,736
<b>601-Stone Creek Golf Course Total</b>			<b>7,433,793</b>
<b><u>602-Clackamas Broadband Utility</u></b>			
Technology Services (TS)			
Operating	Operating		2,971,673
Not Allocated to Organizational Unit	Special Payments		41,000
<b>602-Clackamas Broadband Utility Total</b>			<b>3,012,673</b>
<b><u>605-911 Center Fund</u></b>			
Clackamas 911 (CCOM)			
Operating	Operating		11,794,464
Not Allocated to Organizational Unit	Special Payments		946,000
Not Allocated to Organizational Unit	Contingency		382,400
<b>605-911 Center Fund Total</b>			<b>13,122,864</b>
<b><u>744-Facilities Management Fund</u></b>			
Finance			
Operating	Operating		16,423,756
Not Allocated to Organizational Unit	Contingency		600,000
<b>744-Facilities Management Fund Total</b>			<b>17,023,756</b>
<b><u>747-Technology Services Fund</u></b>			
Technology Services (TS)			
Operating	Operating		23,000,832
Not Allocated to Organizational Unit	Contingency		346,300
<b>747-Technology Services Fund Total</b>			<b>23,347,132</b>

<b>Fund</b>			<b>Appropriation</b>
<b><u>760-Self-Insurance Fund</u></b>			
Human Resources (HR)			
Operating	Operating		38,756,945
Not Allocated to Organizational Unit	Transfers		2,696,590
Not Allocated to Organizational Unit	Contingency		21,228,675
<b>760-Self-Insurance Fund Total</b>			<b>62,682,210</b>
<b><u>761-Risk Management Claims Fund</u></b>			
Human Resources (HR)			
Operating	Operating		7,072,372
Not Allocated to Organizational Unit	Contingency		8,018,508
<b>761-Risk Management Claims Fund Total</b>			<b>15,090,880</b>
<b><u>770-Fleet Services Fund</u></b>			
Transportation & Development (DTD)			
Operating	Operating		8,446,374
Not Allocated to Organizational Unit	Contingency		491,057
<b>770-Fleet Services Fund Total</b>			<b>8,937,431</b>
<b>Total Appropriated (Above)</b>			<b>1,414,782,101</b>
<b>Total Unappropriated</b>			<b>151,554,202</b>
<b>Total Adopted Budget</b>			<b>1,566,336,303</b>





# FINAL FY24-25 Clack Budget Adoption Resolution 6.12.24

Final Audit Report

2024-06-12

Created:	2024-06-12
By:	Jennifer Johnson (JJohnson@clackamas.us)
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