

**CLACKAMAS COUNTY BOARD OF COUNTY COMMISSIONERS**  
Sitting as the Clackamas County Budget Committee

**Policy Session Worksheet**

**Presentation Date:** Feb 25, 2025 **Approx. Start Time:** 2:30pm **Approx. Length:** 1.0 hours

**Presentation Title:** Budget Committee Meeting

**Department:** Finance and County Administration

**Presenters:** Gary Schmidt - County Administrator, Elizabeth Comfort - Finance Director,  
Sandra Montoya - Budget Manager

**Other Invitees:**

- Community Members of the Budget Committee: James Karn, Jan Lee, Wendy Rader, James Rhodes, and Kenneth Sernach

**WHAT ACTION ARE YOU REQUESTING FROM THE BOARD?**

This is an informational meeting regarding current finance projects and updates.

**EXECUTIVE SUMMARY (why and why now):**

This meeting will follow the agenda included in the packet.

**FINANCIAL IMPLICATIONS (current year and ongoing):**

Is this item in your current budget?  YES  NO **N/A informational meeting**

What is the cost? \$

What is the funding source?

**STRATEGIC PLAN ALIGNMENT:**

- **How does this item align with your Department's Strategic Business Plan goals?**

Strategic Result: Financial Transparency and Accountability.

**LEGAL/POLICY REQUIREMENTS:**

Budget committee established under ORS 294.414 and additional meetings held from time to time at its discretion (quarterly) in accordance with ORS 294.428 (2).

**PUBLIC/GOVERNMENTAL PARTICIPATION:**

Budget Committee meetings promotes public engagement and enhances financial transparency and oversight.

**OPTIONS:**

NA – Informational meeting.

**RECOMMENDATION:**

NA – Informational meeting.

**ATTACHMENTS:**

Attachment: Meeting Agenda and Supporting Documents

**SUBMITTED BY:**

Division Director/Head Approval \_\_\_\_\_ Sandra Montoya \_\_\_\_\_

Department Director/Head Approval \_\_\_ Elizabeth Comfort \_\_\_\_\_

County Administrator Approval \_\_\_\_\_ Approval by email on 02.19.25 \_\_\_\_\_

For information on this issue or copies of attachments, please contact Blaze Riggins @ <a href="mailto:briggins@clackamas.us">briggins@clackamas.us</a>
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## **Budget Committee Meeting**

Tuesday, February 25, 2025

2:30-3:30 pm

Meeting In Person (*and recorded*)

### **Budget Committee:**

**Board members:** Craig Roberts - County Board Chair, Commissioners - Melissa Fireside, Paul Savas, Martha Schrader, and Ben West

**Public members:** James Karn, Jan Lee, Wendy Rader, James Rhodes, and Kenneth Sernach

**Staff:** Gary Schmidt - County Administrator, Elizabeth Comfort - Finance Director, Sandra Montoya - Budget Manager

### **Agenda:**

1. Approval of Budget Committee Meeting Minutes For The Period of May 28-30, 2024
2. July-December 2024 YTD Revenues & Expenses
3. General Fund Forecast
4. Replacement Courthouse FAQs
5. FTE Reports Dec 2024

### **Attachments:**

Discussion Documents:

- Budget Committee Meeting Minutes for May 28-30, 2024 (Attachment A)
- FY24-25 Dec YTD – Year-over-Year Variance Commentary (Attachment B)
- July-December 2024 YTD Revenues & Expenses (Attachment C)
- General Fund Forecast (Attachment D)
- Replacement Courthouse FAQs (Attachment E)
- FTE Report Dec 2024 – Overtime Cost by Department (Attachment F)
- FTE Report Dec 2024 – FY24-25 YTD Actual vs Budget (Attachment G)
- FTE Report Dec 2024 – FY24-25 YTD Vacancy Savings (Attachment H)

## Clackamas County Budget Committee Meeting Minutes

**May 28 - 30, 2024**

In Person (*and recorded*)<sup>i</sup>

Public Service Building, 2051 Kaen Road, Oregon City, 97045

BCC Hearing Room, Room 409

Present: Commissioner Paul Savas  
Commissioner Martha Schrader  
Commissioner Mark Shull  
Commissioner Ben West  
Resident Member James Karn, Chair  
Resident Member Jan Lee  
Resident Member Wendy Rader  
Member James Rhodes  
Resident Member Kenneth Sernach

Staff: County Administrator, Gary Schmidt  
Finance Director, Elizabeth Comfort  
Budget Manager, Sandra Montoya  
Cindy Becker, Project Manager  
Clerk to the Board, Anthony Mayernik

### **CALL TO ORDER & INTRODUCTIONS (3:00 PM)**

**Tuesday, May 28, 2024**

**1. MOTION: Nominations for Budget Committee Chair** (Recorded Time 1:17)

Commissioner West: I will now open the floor for nominations for Chair.

James Rhodes: I nominate James Karn.

Kenneth Sernach: Second.

Commissioner West: Are there any other nominations?

The motion passes unanimously, 9-0.

**2. MOTION: Nominations for Vice Chair** (Recorded Time 3:30)

Chair Karn: I open the floor for nomination for Vice Chair.

Commissioner West: I nominate Kenneth Sernach.

James Rhodes: I will second.

Chair Karn: Are there any other nominations? Hearing none, Clerk, would you please call the poll?

The motion passed unanimously, 9-0.

**3. MOTION: Nominations for Budget Committee Secretary** (Recorded Time 5:00)

Chair Karn: The nominations are now open for the Secretary of the Budget Committee.

Kenneth Sernach: I nominate James Rhodes.

Commissioner Schrader: I second.

Chair Karn: Do we have any other nominations? Hearing none, Clerk, would you please call the poll?

The motion passed unanimously, 9-0.

**4. MOTION: Nominations for the appointment of a public member to the Audit Committee** (Recorded Time 6:28)

Chair Karn: Our current appointee is Kenny Sernach, whose term expires. This appointment is a two-year term, or when the budget committee member's term expires. I will open the floor for nominations for the audit committee.

Jan Lee: I would like to nominate our newest member, Wendy Rader.

Commissioner Schrader: I second.

County Administrator, Gary Schmidt: Do you accept, Wendy?

Wendy Rader: I do, thank you.

Chair Karn: Hearing no other nominations, Clerk, please call the vote.

The motion passes unanimously, 9-0.

**5. MOTION: Approve April 24, 2024 Meeting Minutes, see Attachment A** (Recorded Time: 8:34)

James Rhodes: I move to approve the budget committee minutes dated April 24, 2024 as presented today.

Commissioner Shull: Second.

Chair Karn: It has been moved and seconded that the committee approve the April 24, 2024 meeting minutes as distributed. Is there any further discussion? Hearing none, Clerk, would you please call the poll?

The motion passes unanimously, 9-0.

**BUDGET MESSAGE** (Recorded Time 10:12)

**MEETING RECESSED (3:40 PM)**

DRAFT

**Wednesday, May 29, 2023**

**RECONVENE (8:30 AM)**

**DEPARTMENTAL PRESENTATIONS AND DISCUSSION**

Elected Offices: County Treasurer/Assessment & Taxation/County Clerk/Justice Court/District Attorney/Office of the Sheriff (8:30 am)

Operating Departments – Primarily funded by General Fund: Juvenile (1:00 pm)

Operating Departments – Primarily funded by Fees and Grants: CCOM/Department of Transportation & Development/Health, Housing & Human Services (1:10 pm)

Internal Service Departments (General Fund/Cost Allocated): Technology Services/Facilities/Capital Projects – Reserve Fund/Non-Departmental/Miscellaneous and Pass-Through (3:15 pm)

Central Service Departments/Office (General Fund/Cost Allocated): Finance/County Administration/Tourism/Disaster Management/Law Library/County Counsel/Human Resources/Public & Government Affairs (3:40 pm)

**MEETING RECESSED (4:30 PM)**

**PUBLIC TESTIMONY (6:00 PM)**

John Mullen, previously director of the county’s Social Services division, was involved in creating the organization and spoke to the legacy of the Social Services division. He commented on the budget impact on the Social Services division, primarily the Volunteer Services program, and highlighted opportunities for people to serve and make a difference in the community, citing that the county had 2,000 volunteers at one point.

**Thursday, May 30, 2024**

**RECONVENE (8:30 am)**

- 1. MOTION: For staff to explore options for centralizing Finance and Budget operations** (Recorded Time: 46:11)

Commissioner Shull: I move that we ask staff to explore options of centralizing Finance and Budget operations, that create efficiencies, reduce duplication, increase transparency, and better ensure cooperation and collaboration.

Kenneth Sernach: I will second the motion.

Chair Karn: Is there any further discussion? Seeing none, Clerk, please read the motion.

The motion passes unanimously, 9-0.

- 2. MOTION: To increase Sheriff's General Fund Support** (Recorded Time 1:24:33)

Kenneth Sernach: I move to increase the Clackamas County Sheriff's Office General Fund Support from FY23-24 levels to a total of \$78,268,329. This funding level shall not negatively impact any sworn staff and operational adjustments that need to be made to Materials and Services and Capital Outlay to accommodate this amount shall be provided by CCSO to the Finance department no later than June 10, 2024.

Commissioner Schrader: I second.

The motion passes, 8-1.

- 3. MOTION: Require the Sheriff to produce a financial spending plan for the remaining funds in the Sheriff's Levy** (Recorded Time 1:34:43)

James Rhodes: I move that the Clackamas County Budget Committee require the Sheriff to produce an operational financial spending plan for the implementation of the levy for the remaining funds over the life of the Sheriff's Levy, to detail the Sheriff's intent to spend that money as described by the levy language by May 2025.

Jan Lee: Second.

The motion passes unanimously, 9-0.

- 4. MOTION: Require the Sheriff and Finance staff to implement recommendations from the Moss Adams February 2024 audit** (Recorded Time 1:45:18)



Commissioner Savas: We strongly recommend that the Clackamas County Sheriff's Office and Finance implement the recommendations of the February 2024 audit, and prioritize recommendations: 2A, 3A, 6, and 7 by July 1, 2024, and all remaining recommendations by December 2024.

James Rhodes: I second.

The motion passes unanimously, 9 – 0.

**MOTION: Require the Sheriff's Office to operate within their funds appropriated amounts for FY2024-25** (Recording Time 2:18:36)

James Rhodes: I motion that as of July 2, 2024, the Clackamas County Sheriff's Office shall be required to operate within the appropriations of Fund 100, Enhanced Law Enforcement 216, and the Sheriff's Levy Fund 206. Board consideration for additional General Fund Support shall be contingent upon the Sheriff's implementation of the audit report in accordance with Commissioner Savas motion made today regarding the audit.

Commissioner West: I second.

The motion passes unanimously, 9-0.

**5. MOTION: To initiate a county-wide process to phase out non-core services**

(Recording Time: 2:23:17)

Commissioner Shull: I move that the Budget Committee direct the County Administrator to identify all non-core services currently provided by the County and prepare a plan for the time phase-out of non-core services with cost savings identified for presentation to the Board of County Commissioners for consideration before the start of the FY2025-26 budget, no later than March 1, 2025.

Commissioner West: I second.

The motion fails with four aye and five nays.

**6. MOTION: To approve the FY24-25 Proposed Budget** (Recording Time 3:08:05)

Commissioner Savas: I move that the committee approve the 2024-2025 budget for Clackamas County in the amount of \$1,566,245,273, with appropriations in the amount of \$1,414,691,071 and impose the permanent tax rates of \$2.4042 per \$1,000 in assessed value for Clackamas County – City and \$2.9766 per \$1,000 in assessed value for Clackamas County - Rural, and a public safety local option levy tax rate of \$0.368 per \$1,000 in assessed value, and the amount of \$5,970,000 for General Obligation bond debt service.

Kenneth Sernach: I second.

The motion passes unanimously, 9-0.

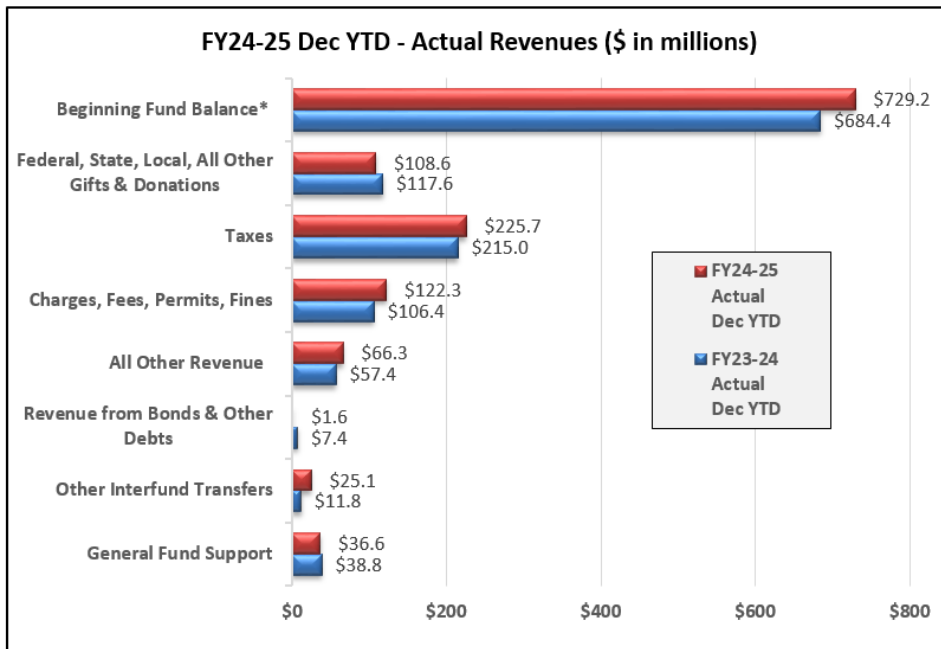
Prepared by: [Priscila Montoya](#), Budget Coordinator.

<sup>i</sup>Recordings will be saved for one year from the meeting date and provided upon request.

**FY24-25 Dec YTD vs FY23-24 Dec YTD (Year to Date)**

**Year-over-Year Variance Commentary**

**Total Revenue**



Total County actual revenue for the FY24-25 Dec YTD period is \$1.32 billion. This represents a 6.2% increase (or \$76.9 million) over prior year actuals during the same period. The \$76.9 million increase in total revenue is driven in large part by a \$44.9 million dollar increase in beginning fund balances, tax revenue increase of \$10.7 million, along with a \$15.9 million increase in charges, fees, permits, & fines.

**Beginning Fund Balance**

The \$44.9 million increase in beginning fund balance noted above is driven by our Health Services Department at \$21.2 million, Transportation Department at \$8.0 million, and Non Departmental in unspent budgeted General Fund Support of \$10.9 million.

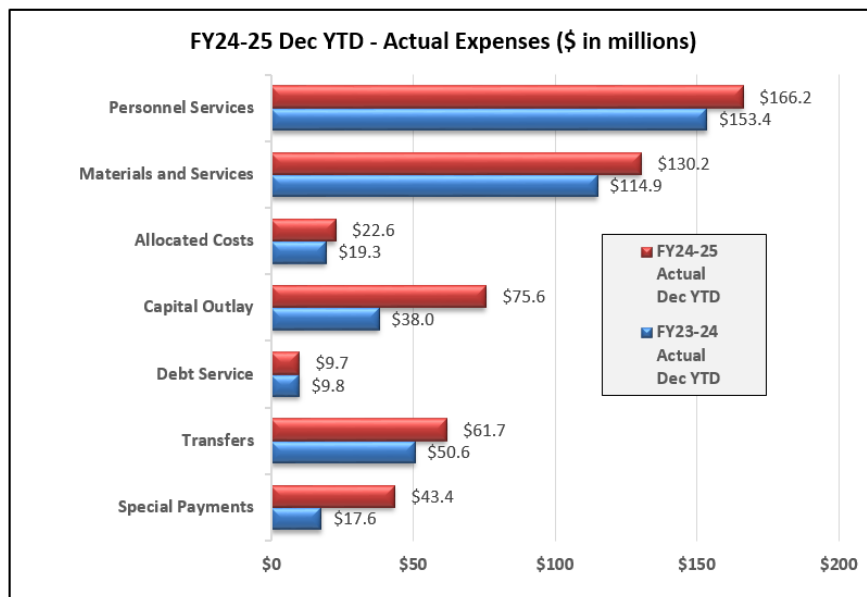
**Taxes**

The \$10.7 million increase in taxes YTD is expected given the \$12.9 million increase in budgeted taxes. Our largest tax receipts occur in November, thus we have currently already received 92% of our budgeted taxes to date. This is in line with last year’s receipts during this period having collected 93% of budgeted taxes in the FY23-24 period.

**Charges, Fees, Permits, & Fines**

The \$15.9 million increase in charges, fees, permits, & fines YTD is driven by several accounts. Cost allocations and indirect revenue accounts for \$7.1 million. Charges to other governments within CCSO account for \$2.5 million. Medicaid WRAP within Health Services accounts for \$2.1 million. Lastly system development charges within NCPR & WES account for a \$1.4 million increase.

**Total Expense**



Total County actual expenses for the FY24-25 Dec YTD period are \$509.5 million. This represents a 26.2% increase (or \$105.9 million) over prior year actuals during the same period. The \$105.9 million increase is driven in large part by a \$37.7 million increase in capital outlay, \$25.8 million increase in special payments, and an \$18.6 million increase in materials & services.

**Capital Outlay**

The \$37.7 million increase in capital outlay YTD is driven by \$31.7 within WES’s Capital Delivery Program, \$3.9 million in DTD’s Engineering & Construction Program, and \$2.0 million within DTD’s Oak Lodge Library Program. To date the capital outlay actuals represent 22% of the total annual budget amount which is slightly higher than this period last year at 18%.

**Special Payments**

The \$25.8 million increase in special payments YTD is driven by \$22.1 million within DTD’s Library District Program and \$8.2 million in H3S’s Supportive Housing Program. To date the special payments actuals represent 39% of the total budget amount which is significantly higher than this period last year at 19%.

**Materials & Services**

The \$18.6 million increase in materials & services YTD is driven by a \$14.3 million increase within H3S’s Professional Service accounts. This includes a \$5.2 million increase in client rent assistance, a \$1.6 million increase in client utility assistance, and a \$6.5 million increase in other contracted services within H3S’s Safety Off the Streets and Housing programs. In addition allocated costs increased by \$3.3 million across the total county.

**Net Income**

Net income to date for the Dec FY24-25 period is \$806.0 million. This is sizably lower than this period last year which was at \$835.0 million. Expenses had a larger relative increase year over year vs revenues. This leads to the decline in net income that appears to be a matter of timing as the large capital projects and special payments are not necessarily expected to be evenly dispersed throughout the year and appear to be occurring heavily in the front half of the year. Expenses will continue accumulating at a more rapid rate than revenue for the remainder of the year given that the Beginning fund balance revenue is fully accounted for and tax revenue is likely 90% accounted for YTD. Net income therefore will not grow at a similar rate in the second half of FY24-25.

**Clackamas County  
YTD (Year to Date)  
July-December Revenues & Expenses  
December FY23-24 vs FY24-25**

*Beginning Fund Balances are unaudited  
General Fund Support includes 1st quarterly distribution,  
2nd distribution was 1.15.2025*

**Department / Fund / Category**

**All Departments / All Funds**

	<b>FY23-24 Amended Budget</b>	<b>FY23-24 Actual Dec YTD</b>	<b>% To-Date (Compare to 50%)</b>	<b>FY24-25 Amended Budget</b>	<b>FY24-25 Actual Dec YTD</b>	<b>% To-Date (Compare to 50%)</b>
Beginning Fund Balance	609,400,641	684,369,006	112%	669,175,446	729,229,118	109%
Federal, State, Local, All Other Gifts & Donations	309,919,902	117,594,605	38%	465,423,945	108,627,424	23%
Taxes	231,287,067	215,012,319	93%	244,189,163	225,721,692	92%
Charges, Fees, License, Permits, Fines, Assessments	261,446,159	106,367,024	41%	280,289,371	122,305,143	44%
All Other Revenue Resources	106,743,033	57,355,784	54%	118,810,794	66,315,012	56%
Revenue from Bonds & Other Debts	8,585,880	7,395,276	86%	2,651,432	1,644,182	62%
Other Interfund Transfers	76,203,896	11,815,524	16%	79,918,596	25,112,715	31%
General Fund Support	157,928,856	38,760,362	25%	157,504,128	36,565,516	23%
<b>Revenue Total</b>	<b>1,761,515,434</b>	<b>1,238,669,899</b>	<b>70%</b>	<b>2,017,962,875</b>	<b>1,315,520,802</b>	<b>65%</b>

Personnel Services	386,430,744	153,421,140	40%	409,994,878	166,156,209	41%
Materials and Services	329,732,614	114,917,320	35%	390,887,101	130,240,239	33%
Materials and Services - Allocated Costs	36,590,240	19,324,727	53%	42,917,158	22,629,785	53%
Capital Outlay	211,285,057	37,962,334	18%	349,849,259	75,625,533	22%
Debt Service	30,490,687	9,803,138	32%	30,764,925	9,736,138	32%
Special Payments	95,331,622	17,637,181	19%	111,963,509	43,407,392	39%
Transfers	232,888,965	50,617,928	22%	237,691,170	61,743,230	26%
<b>Expense Subtotal</b>	<b>1,322,749,928</b>	<b>403,683,768</b>	<b>31%</b>	<b>1,574,068,001</b>	<b>509,538,527</b>	<b>32%</b>
Contingency	149,241,138	-		172,202,008	-	
Reserve for Future Expenditures	260,255,859	-		215,478,456	-	
Unappropriated Ending Fund Balance	29,268,508	-		56,214,410	-	
<b>Reserve &amp; Contingency Subtotal</b>	<b>438,765,505</b>	<b>-</b>		<b>443,894,874</b>	<b>-</b>	
<b>Expense Total</b>	<b>1,761,515,433</b>	<b>403,683,768</b>		<b>2,017,962,875</b>	<b>509,538,527</b>	
<b>Net Income / (Deficit)</b>	<b>-</b>	<b>834,986,131</b>		<b>-</b>	<b>805,982,275</b>	

**General Fund (100) Combined**

Beginning Fund Balance	85,054,584	87,305,804	103%	91,358,699	98,967,746	108%
Federal, State, Local, All Other Gifts & Donations	27,774,314	13,455,077	48%	27,975,657	13,539,446	48%
Taxes	155,936,480	145,870,290	94%	165,920,000	153,102,111	92%
Charges, Fees, License, Permits, Fines, Assessments	46,456,157	15,897,088	34%	47,037,787	21,111,181	45%
All Other Revenue Resources	42,308,160	17,325,386	41%	45,781,102	19,376,848	42%
Other Interfund Transfers	557,925	-	0%	1,382,310	696,590	50%
General Fund Support	129,696,156	28,961,421	22%	134,211,872	28,511,282	21%
<b>Revenue Total</b>	<b>487,783,776</b>	<b>308,815,067</b>	<b>63%</b>	<b>513,667,427</b>	<b>335,305,205</b>	<b>65%</b>

Personnel Services	183,495,791	74,857,241	41%	189,955,600	82,622,226	43%
Materials and Services	38,160,934	13,463,825	35%	35,172,508	15,733,758	45%
Materials and Services - Allocated Costs	12,676,008	6,338,004	50%	15,217,206	7,617,599	50%
Capital Outlay	3,100,605	722,427	23%	3,418,028	696,653	20%
Special Payments	8,325,476	1,596,180	19%	6,781,437	1,597,031	24%
Transfers	165,118,899	40,978,649	25%	164,554,040	37,206,073	23%
<b>Expense Subtotal</b>	<b>410,877,713</b>	<b>137,956,326</b>	<b>34%</b>	<b>415,098,818</b>	<b>145,473,340</b>	<b>35%</b>
Contingency	18,519,755	-		22,512,663	-	
Reserve for Future Expenditures	29,117,799	-		19,841,533	-	
Unappropriated Ending Fund Balance	29,268,508	-		56,214,410	-	
<b>Reserve &amp; Contingency Subtotal</b>	<b>76,906,062</b>	<b>-</b>		<b>98,568,606</b>	<b>-</b>	
<b>Expense Total</b>	<b>487,783,775</b>	<b>137,956,326</b>		<b>513,667,424</b>	<b>145,473,340</b>	
<b>Net Income / (Deficit)</b>	<b>-</b>	<b>170,858,741</b>		<b>-</b>	<b>189,831,865</b>	

**Clackamas County  
YTD Revenues & Expenses  
December FY23-24 vs FY24-25**

*Beginning Fund Balances are unaudited  
General Fund Support includes 1st quarterly distribution,  
2nd distribution was 1.15.2025*

**Department / Fund / Category**

**(10) Assessment & Taxation**

	<b>FY23-24 Amended Budget</b>	<b>FY23-24 Actual Dec YTD</b>	<b>% To-Date (Compare to 50%)</b>	<b>FY24-25 Amended Budget</b>	<b>FY24-25 Actual Dec YTD</b>	<b>% To-Date (Compare to 50%)</b>
Federal, State, Local, All Other Gifts & Donations	1,250,001	683,982	55%	1,347,187	761,030	56%
Charges, Fees, License, Permits, Fines, Assessments	-	-	-	2,500	1,227	49%
All Other Revenue Resources	240,000	184,522	77%	253,237	175,038	69%
General Fund Support	8,679,708	2,206,270	25%	9,200,946	2,094,395	23%
<b>Revenue Total</b>	<b>10,169,709</b>	<b>3,074,774</b>	<b>30%</b>	<b>10,803,870</b>	<b>3,031,689</b>	<b>28%</b>
Personnel Services	7,341,892	3,039,171	41%	7,816,622	3,107,836	40%
Materials and Services	1,622,957	769,506	47%	1,608,503	852,811	53%
Materials and Services - Allocated Costs	1,204,860	602,430	50%	1,378,745	690,090	50%
Capital Outlay	-	-	-	-	-	-
<b>Expense Total</b>	<b>10,169,708</b>	<b>4,411,106</b>	<b>43%</b>	<b>10,803,870</b>	<b>4,650,736</b>	<b>43%</b>
<b>Net Income / (Deficit)</b>	<b>-</b>	<b>(1,336,332)</b>		<b>-</b>	<b>(1,619,047)</b>	

**(12) County Administration**

Beginning Fund Balance	7,126,829	7,402,015	104%	6,712,125	8,658,139	129%
Federal, State, Local, All Other Gifts & Donations	424,000	34,775	8%	530,000	577,743	109%
Charges, Fees, License, Permits, Fines, Assessments	757,646	399,148	53%	52,528	52,779	100%
Revenue from Bonds & Other Debts	-	-	-	-	-	-
All Other Revenue Resources	4,520,731	2,547,411	56%	5,000,000	2,662,473	53%
General Fund Support	3,922,530	824,480	21%	4,116,082	735,901	18%
<b>Revenue Total</b>	<b>16,751,736</b>	<b>11,207,829</b>	<b>67%</b>	<b>16,410,735</b>	<b>12,687,035</b>	<b>77%</b>
Personnel Services	5,196,109	2,107,736	41%	4,899,835	2,013,755	41%
Materials and Services	5,318,715	1,180,581	22%	5,712,148	1,267,179	22%
Materials and Services - Allocated Costs	147,006	73,503	50%	170,752	85,490	50%
Capital Outlay	-	4,603	-	-	-	-
Special Payments	1,027,164	41,089	4%	628,000	113,238	18%
Transfers	200,000	-	0%	-	-	-
<b>Expense Subtotal</b>	<b>11,888,993</b>	<b>3,407,512</b>	<b>29%</b>	<b>11,410,734</b>	<b>3,479,661</b>	<b>30%</b>
Contingency	4,862,742	-		5,000,000	-	
<b>Expense Total</b>	<b>16,751,735</b>	<b>3,407,512</b>		<b>16,410,734</b>	<b>3,479,661</b>	
<b>Net Income / (Deficit)</b>	<b>-</b>	<b>7,800,317</b>		<b>-</b>	<b>9,207,373</b>	

**Clackamas County  
YTD Revenues & Expenses  
December FY23-24 vs FY24-25**

*Beginning Fund Balances are unaudited  
General Fund Support includes 1st quarterly distribution,  
2nd distribution was 1.15.2025*

**Department / Fund / Category**

**(13) County Clerk**

	<b>FY23-24 Amended Budget</b>	<b>FY23-24 Actual Dec YTD</b>	<b>% To-Date (Compare to 50%)</b>	<b>FY24-25 Amended Budget</b>	<b>FY24-25 Actual Dec YTD</b>	<b>% To-Date (Compare to 50%)</b>
Beginning Fund Balance	689,418	108,232	16%	503,494	-	0%
Federal, State, Local, All Other Gifts & Donations	-	-	-	-	9,849	-
Charges, Fees, License, Permits, Fines, Assessments	3,426,913	1,517,835	44%	2,508,868	1,426,441	57%
All Other Revenue Resources	350,000	13,235	4%	500,000	83,308	17%
General Fund Support	663,918	-	0%	2,648,250	587,764	22%
<b>Revenue Total</b>	<b>5,130,249</b>	<b>1,639,302</b>	<b>32%</b>	<b>6,160,612</b>	<b>2,107,363</b>	<b>34%</b>
Personnel Services	2,341,968	952,058	41%	2,626,508	1,082,715	41%
Materials and Services	1,276,361	486,917	38%	1,527,670	848,654	56%
Materials and Services - Allocated Costs	-	-	-	516,273	258,301	50%
Capital Outlay	600,000	-	0%	600,000	566	0%
Special Payments	248,000	40,360	16%	240,000	212,194	88%
<b>Expense Subtotal</b>	<b>4,466,329</b>	<b>1,479,334</b>	<b>33%</b>	<b>5,510,450</b>	<b>2,402,430</b>	<b>44%</b>
Contingency	663,918	-	-	650,162	-	-
<b>Expense Total</b>	<b>5,130,247</b>	<b>1,479,334</b>		<b>6,160,612</b>	<b>2,402,430</b>	
<b>Net Income / (Deficit)</b>	<b>-</b>	<b>159,968</b>		<b>-</b>	<b>(295,068)</b>	

**(14) County Counsel**

Beginning Fund Balance	26,000	-	0%	13,645	13,646	100%
Charges, Fees, License, Permits, Fines, Assessments	1,383,999	780,145	56%	1,603,804	831,745	52%
All Other Revenue Resources	-	-	-	-	-	-
General Fund Support	1,953,416	488,989	25%	2,047,000	419,684	21%
<b>Revenue Total</b>	<b>3,363,415</b>	<b>1,269,134</b>	<b>38%</b>	<b>3,664,449</b>	<b>1,265,075</b>	<b>35%</b>
Personnel Services	3,142,223	1,342,518	43%	3,482,984	1,462,533	42%
Materials and Services	195,192	90,774	47%	167,820	70,713	42%
Materials and Services - Allocated Costs	-	-	-	-	-	-
Capital Outlay	26,000	12,355	48%	13,645	14,569	107%
<b>Expense Total</b>	<b>3,363,415</b>	<b>1,445,647</b>	<b>43%</b>	<b>3,664,449</b>	<b>1,547,815</b>	<b>42%</b>
<b>Net Income / (Deficit)</b>	<b>-</b>	<b>(176,513)</b>		<b>-</b>	<b>(282,740)</b>	

**Clackamas County  
YTD Revenues & Expenses  
December FY23-24 vs FY24-25**

*Beginning Fund Balances are unaudited  
General Fund Support includes 1st quarterly distribution,  
2nd distribution was 1.15.2025*

**Department / Fund / Category**

**(15) Finance / Facilities**

	<b>FY23-24 Amended Budget</b>	<b>FY23-24 Actual Dec YTD</b>	<b>% To-Date (Compare to 50%)</b>	<b>FY24-25 Amended Budget</b>	<b>FY24-25 Actual Dec YTD</b>	<b>% To-Date (Compare to 50%)</b>
Beginning Fund Balance	7,996,293	10,009,538	125%	14,195,187	14,799,171	104%
Taxes	-	-	-	120,000	76,357	64%
Federal, State, Local, All Other Gifts & Donations	6,600,000	2,350,989	36%	129,500,000	2,487,597	2%
Charges, Fees, License, Permits, Fines, Assessments	17,018,952	8,172,830	48%	20,541,325	9,999,944	49%
All Other Revenue Resources	3,230,181	2,142,535	66%	851,082	512,588	60%
Other Interfund Transfers	200,000	-	0%	-	-	-
General Fund Support	11,592,880	4,828,260	42%	7,950,000	3,087,273	39%
<b>Revenue Total</b>	<b>46,638,306</b>	<b>27,504,152</b>	<b>59%</b>	<b>173,157,594</b>	<b>30,962,929</b>	<b>18%</b>
Personnel Services	14,296,832	5,940,707	42%	15,054,932	5,991,249	40%
Materials and Services	10,924,210	4,432,358	41%	10,511,083	3,849,432	37%
Materials and Services - Allocated Costs	47,181	23,591	50%	39,665	19,832	50%
Capital Outlay	19,099,306	1,580,745	8%	142,285,596	5,107,061	4%
<b>Expense Subtotal</b>	<b>44,367,530</b>	<b>11,977,401</b>	<b>27%</b>	<b>167,891,276</b>	<b>14,967,575</b>	<b>9%</b>
Contingency	270,776	-	-	1,405,980	-	-
Reserve for Future Expenditures	2,000,000	-	-	3,860,335	-	-
<b>Reserve &amp; Contingency Subtotal</b>	<b>2,270,776</b>	<b>-</b>	<b>-</b>	<b>5,266,315</b>	<b>-</b>	<b>-</b>
<b>Expense Total</b>	<b>46,638,306</b>	<b>11,977,401</b>	<b>-</b>	<b>173,157,591</b>	<b>14,967,575</b>	<b>-</b>
<b>Net Income / (Deficit)</b>	<b>-</b>	<b>15,526,751</b>	<b>-</b>	<b>-</b>	<b>15,995,355</b>	<b>-</b>

**(16) Human Resources (HR)**

Beginning Fund Balance	36,745,886	37,827,254	103%	40,678,554	39,133,384	96%
Charges, Fees, License, Permits, Fines, Assessments	12,119,058	6,105,213	50%	12,180,673	6,133,099	50%
All Other Revenue Resources	30,016,736	16,868,253	56%	34,274,003	17,844,715	52%
Other Interfund Transfers	131,838	-	0%	2,696,590	2,696,590	100%
General Fund Support	1,288,584	270,256	21%	1,360,000	225,782	17%
<b>Revenue Total</b>	<b>80,302,102</b>	<b>61,070,976</b>	<b>76%</b>	<b>91,189,820</b>	<b>66,033,570</b>	<b>72%</b>
Personnel Services	9,008,206	3,615,728	40%	9,785,058	3,744,919	38%
Materials and Services	41,304,512	18,337,318	44%	42,258,626	21,729,017	51%
Materials and Services - Allocated Costs	228,228	114,114	50%	337,319	168,918	50%
Transfers	131,838	-	0%	2,696,590	2,696,590	100%
<b>Expense Subtotal</b>	<b>50,672,784</b>	<b>22,067,160</b>	<b>44%</b>	<b>55,077,593</b>	<b>28,339,444</b>	<b>51%</b>
Contingency	22,677,079	-	-	29,090,076	-	-
Reserve for Future Expenditures	6,952,239	-	-	7,022,151	-	-
<b>Reserve &amp; Contingency Subtotal</b>	<b>29,629,318</b>	<b>-</b>	<b>-</b>	<b>36,112,227</b>	<b>-</b>	<b>-</b>
<b>Expense Total</b>	<b>80,302,102</b>	<b>22,067,160</b>	<b>-</b>	<b>91,189,820</b>	<b>28,339,444</b>	<b>-</b>
<b>Net Income / (Deficit)</b>	<b>-</b>	<b>39,003,815</b>	<b>-</b>	<b>-</b>	<b>37,694,125</b>	<b>-</b>

**Clackamas County  
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**Department / Fund / Category**

**(17) Public & Government Affairs (PGA)**

	<b>FY23-24 Amended Budget</b>	<b>FY23-24 Actual Dec YTD</b>	<b>% To-Date (Compare to 50%)</b>	<b>FY24-25 Amended Budget</b>	<b>FY24-25 Actual Dec YTD</b>	<b>% To-Date (Compare to 50%)</b>
Beginning Fund Balance	70,000	-	0%	-	-	-
Federal, State, Local, All Other Gifts & Donations	-	-	-	-	521	-
Charges, Fees, License, Permits, Fines, Assessments	1,299,289	714,569	55%	1,675,061	885,373	53%
All Other Revenue Resources	2,932,592	814,649	28%	2,632,748	604,232	23%
General Fund Support	604,551	171,803	28%	740,000	110,091	15%
<b>Revenue Total</b>	<b>4,906,432</b>	<b>1,701,021</b>	<b>35%</b>	<b>5,047,809</b>	<b>1,600,217</b>	<b>32%</b>
Personnel Services	4,288,521	1,614,742	38%	4,458,055	1,448,588	32%
Materials and Services	606,911	183,317	30%	578,753	181,569	31%
Materials and Services - Allocated Costs	-	-	-	-	-	-
Special Payments	11,000	2,431	22%	11,000	2,354	21%
<b>Expense Total</b>	<b>4,906,432</b>	<b>1,800,490</b>	<b>37%</b>	<b>5,047,808</b>	<b>1,632,512</b>	<b>32%</b>
<b>Net Income / (Deficit)</b>	<b>-</b>	<b>(99,469)</b>		<b>-</b>	<b>(32,295)</b>	

**(18) Technology Services (TS)**

Beginning Fund Balance	6,410,840	6,443,954	101%	6,746,270	7,306,969	108%
Federal, State, Local, All Other Gifts & Donations	-	-	-	-	6,454	-
Charges, Fees, License, Permits, Fines, Assessments	20,741,888	10,089,598	49%	23,752,848	11,962,806	50%
All Other Revenue Resources	78,000	156,757	201%	155,000	178,030	115%
Other Interfund Transfers	383,000	400,000	104%	-	-	-
General Fund Support	-	-	-	-	-	-
<b>Revenue Total</b>	<b>27,613,728</b>	<b>17,090,310</b>	<b>62%</b>	<b>30,654,118</b>	<b>19,454,258</b>	<b>63%</b>
Personnel Services	11,184,082	4,582,459	41%	12,327,603	4,840,028	39%
Materials and Services	10,391,699	3,603,449	35%	12,670,452	3,554,952	28%
Materials and Services - Allocated Costs	68,998	34,499	50%	62,018	31,079	50%
Capital Outlay	3,041,958	155,185	5%	3,400,438	278,583	8%
Special Payments	45,000	26,383	59%	41,000	29,918	73%
<b>Expense Subtotal</b>	<b>24,731,737</b>	<b>8,401,976</b>	<b>34%</b>	<b>28,501,511</b>	<b>8,734,560</b>	<b>31%</b>
Contingency	1,681,992	-	-	396,300	-	-
Reserve for Future Expenditures	1,200,000	-	-	1,756,309	-	-
<b>Reserve &amp; Contingency Subtotal</b>	<b>2,881,992</b>	<b>-</b>		<b>2,152,609</b>	<b>-</b>	
<b>Expense Total</b>	<b>27,613,729</b>	<b>8,401,976</b>		<b>30,654,120</b>	<b>8,734,560</b>	
<b>Net Income / (Deficit)</b>	<b>-</b>	<b>8,688,334</b>		<b>-</b>	<b>10,719,698</b>	

**(19) Treasurer's Office**

Charges, Fees, License, Permits, Fines, Assessments	523,697	367,132	70%	572,991	433,004	76%
General Fund Support	1,000,259	226,334	23%	1,017,822	216,611	21%
<b>Revenue Total</b>	<b>1,523,956</b>	<b>593,466</b>	<b>39%</b>	<b>1,590,813</b>	<b>649,615</b>	<b>41%</b>
Personnel Services	1,228,123	469,613	38%	1,263,497	534,723	42%
Materials and Services	189,305	67,510	36%	199,463	67,640	34%
Materials and Services - Allocated Costs	106,528	53,264	50%	127,854	64,009	50%
<b>Expense Total</b>	<b>1,523,956</b>	<b>590,387</b>	<b>39%</b>	<b>1,590,813</b>	<b>666,373</b>	<b>42%</b>
<b>Net Income / (Deficit)</b>	<b>-</b>	<b>3,079</b>		<b>-</b>	<b>(16,758)</b>	



**Clackamas County  
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**Department / Fund / Category**

**(20) Clackamas 911 (CCOM)**

	<b>FY23-24 Amended Budget</b>	<b>FY23-24 Actual Dec YTD</b>	<b>% To-Date (Compare to 50%)</b>	<b>FY24-25 Amended Budget</b>	<b>FY24-25 Actual Dec YTD</b>	<b>% To-Date (Compare to 50%)</b>
Beginning Fund Balance	3,055,304	2,911,306	95%	3,031,739	3,446,950	114%
Federal, State, Local, All Other Gifts & Donations	3,766,188	1,754,696	47%	4,055,272	1,610,115	40%
Charges, Fees, License, Permits, Fines, Assessments	7,103,463	2,776,053	39%	7,446,094	2,939,556	39%
All Other Revenue Resources	24,700	60,690	246%	51,000	80,730	158%
General Fund Support	209,014	44,766	21%	375,185	375,185	100%
<b>Revenue Total</b>	<b>14,158,669</b>	<b>7,547,511</b>	<b>53%</b>	<b>14,959,290</b>	<b>8,452,537</b>	<b>57%</b>
Personnel Services	9,538,564	3,806,580	40%	10,303,477	4,158,468	40%
Materials and Services	453,093	203,743	45%	451,218	174,134	39%
Materials and Services - Allocated Costs	716,805	358,403	50%	1,024,769	513,055	50%
Capital Outlay	15,000	-	0%	15,000	-	0%
Special Payments	960,400	61,493	6%	946,000	34,641	4%
<b>Expense Subtotal</b>	<b>11,683,862</b>	<b>4,430,219</b>	<b>38%</b>	<b>12,740,464</b>	<b>4,880,297</b>	<b>38%</b>
Contingency	350,000	-		382,400	-	
Reserve for Future Expenditures	2,124,807	-		1,836,426	-	
<b>Reserve &amp; Contingency Subtotal</b>	<b>2,474,807</b>	<b>-</b>		<b>2,218,826</b>	<b>-</b>	
<b>Expense Total</b>	<b>14,158,669</b>	<b>4,430,219</b>		<b>14,959,290</b>	<b>4,880,297</b>	
<b>Net Income / (Deficit)</b>	<b>-</b>	<b>3,117,292</b>		<b>-</b>	<b>3,572,239</b>	

**(21) Sheriff's Office (CCSO)**

Beginning Fund Balance	9,428,990	9,498,087	101%	8,431,179	7,695,401	91%
Taxes	32,235,658	28,206,975	88%	32,493,013	29,497,699	91%
Federal, State, Local, All Other Gifts & Donations	14,846,564	7,356,097	50%	13,931,426	6,206,866	45%
Charges, Fees, License, Permits, Fines, Assessments	18,785,226	3,089,631	16%	20,750,423	7,843,268	38%
Revenue from Bonds & Other Debts	-	-	-	-	-	-
All Other Revenue Resources	7,817,037	3,461,559	44%	701,125	426,214	61%
Other Interfund Transfers	27,552	-	0%	441,720	-	0%
General Fund Support	77,418,074	17,809,582	23%	78,216,704	17,408,148	22%
<b>Revenue Total</b>	<b>160,559,101</b>	<b>69,421,931</b>	<b>43%</b>	<b>154,965,590</b>	<b>69,077,596</b>	<b>45%</b>
Personnel Services	104,743,169	42,946,456	41%	101,644,071	46,023,949	45%
Materials and Services	37,014,501	14,281,750	39%	32,509,945	17,604,895	54%
Materials and Services - Allocated Costs	8,464,942	4,232,471	50%	9,557,660	4,785,790	50%
Capital Outlay	2,485,775	844,165	34%	4,699,191	839,342	18%
Debt Service	183,130	14,065	8%	179,140	9,570	5%
Special Payments	364,600	214,333	59%	232,920	60,653	26%
Transfers	186,322	-	0%	260,696	-	0%
<b>Expense Subtotal</b>	<b>153,442,439</b>	<b>62,533,240</b>	<b>41%</b>	<b>149,083,623</b>	<b>69,324,199</b>	<b>47%</b>
Contingency	7,116,661	-		5,881,967	-	
<b>Expense Total</b>	<b>160,559,100</b>	<b>62,533,240</b>		<b>154,965,590</b>	<b>69,324,199</b>	
<b>Net Income / (Deficit)</b>	<b>-</b>	<b>6,888,691</b>		<b>-</b>	<b>(246,603)</b>	

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**Department / Fund / Category**

**(23) County Admin - Disaster Mgmt**

	<b>FY23-24 Amended Budget</b>	<b>FY23-24 Actual Dec YTD</b>	<b>% To-Date (Compare to 50%)</b>	<b>FY24-25 Amended Budget</b>	<b>FY24-25 Actual Dec YTD</b>	<b>% To-Date (Compare to 50%)</b>
Beginning Fund Balance	573,844	573,844	100%	583,844	562,069	96%
Federal, State, Local, All Other Gifts & Donations	727,843	181,456	25%	418,874	853,470	204%
Charges, Fees, License, Permits, Fines, Assessments	-	-	-	-	-	-
All Other Revenue Resources	-	1,205	-	-	1,289	-
General Fund Support	3,045,048	666,138	22%	3,393,750	643,529	19%
<b>Revenue Total</b>	<b>4,346,735</b>	<b>1,422,643</b>	<b>33%</b>	<b>4,396,468</b>	<b>2,060,356</b>	<b>47%</b>
Personnel Services	2,541,398	970,976	38%	2,760,104	1,080,069	39%
Materials and Services	772,435	157,045	20%	647,772	151,075	23%
Materials and Services - Allocated Costs	309,057	154,529	50%	404,748	202,606	50%
Capital Outlay	-	5,000	-	-	480,520	-
Special Payments	723,844	2,803	0%	583,844	-	0%
<b>Expense Total</b>	<b>4,346,735</b>	<b>1,290,352</b>	<b>30%</b>	<b>4,396,469</b>	<b>1,914,269</b>	<b>44%</b>
<b>Net Income / (Deficit)</b>	<b>-</b>	<b>132,291</b>		<b>-</b>	<b>146,087</b>	

**(24) District Attorney (DA)**

Beginning Fund Balance	300,376	300,376	100%	511,102	-	0%
Federal, State, Local, All Other Gifts & Donations	3,038,419	1,459,226	48%	3,698,724	1,990,154	54%
Charges, Fees, License, Permits, Fines, Assessments	475,533	268,340	56%	481,108	250,909	52%
General Fund Support	14,789,791	3,378,002	23%	15,132,114	3,219,969	21%
<b>Revenue Total</b>	<b>18,604,119</b>	<b>5,405,944</b>	<b>29%</b>	<b>19,823,048</b>	<b>5,542,122</b>	<b>28%</b>
Personnel Services	15,615,890	6,257,047	40%	16,531,691	6,891,127	42%
Materials and Services	1,179,047	524,501	44%	1,105,972	495,661	45%
Materials and Services - Allocated Costs	1,328,682	664,341	50%	1,487,884	745,020	50%
Special Payments	480,500	-	0%	697,500	279,000	40%
<b>Expense Total</b>	<b>18,604,119</b>	<b>7,445,890</b>	<b>40%</b>	<b>19,823,047</b>	<b>8,410,808</b>	<b>42%</b>
<b>Net Income / (Deficit)</b>	<b>-</b>	<b>(2,039,947)</b>		<b>-</b>	<b>(2,868,687)</b>	

**(25) Justice Court**

Beginning Fund Balance	485,859	528,000	109%	370,000	1,078,445	291%
Charges, Fees, License, Permits, Fines, Assessments	3,016,800	1,605,697	53%	3,281,701	1,625,079	50%
All Other Revenue Resources	250,000	100,870	40%	155,000	42,380	27%
General Fund Support	-	-	-	7,969	7,969	100%
<b>Revenue Total</b>	<b>3,752,659</b>	<b>2,234,568</b>	<b>60%</b>	<b>3,814,670</b>	<b>2,753,873</b>	<b>72%</b>
Personnel Services	940,092	316,744	34%	956,504	314,412	33%
Materials and Services	799,729	355,294	44%	781,334	237,467	30%
Materials and Services - Allocated Costs	239,889	119,944	50%	395,714	197,939	50%
Special Payments	1,200,000	450,709	38%	1,200,000	89,880	7%
<b>Expense Subtotal</b>	<b>3,179,710</b>	<b>1,242,691</b>	<b>39%</b>	<b>3,333,552</b>	<b>839,698</b>	<b>25%</b>
Unappropriated Ending Fund Balance	572,950	-		481,118	-	
<b>Expense Total</b>	<b>3,752,660</b>	<b>1,242,691</b>		<b>3,814,670</b>	<b>839,698</b>	
<b>Net Income / (Deficit)</b>	<b>-</b>	<b>991,876</b>		<b>-</b>	<b>1,914,174</b>	

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**Department / Fund / Category**

**(26) Juvenile Department**

	<b>FY23-24 Amended Budget</b>	<b>FY23-24 Actual Dec YTD</b>	<b>% To-Date (Compare to 50%)</b>	<b>FY24-25 Amended Budget</b>	<b>FY24-25 Actual Dec YTD</b>	<b>% To-Date (Compare to 50%)</b>
Federal, State, Local, All Other Gifts & Donations	1,977,565	527,202	27%	1,922,951	778,581	40%
Charges, Fees, License, Permits, Fines, Assessments	2,494	-	0%	-	-	-
All Other Revenue Resources	-	8,746	-	-	2,222	-
Other Interfund Transfers	198,535	-	0%	222,908	-	0%
General Fund Support	8,832,754	1,474,325	17%	8,641,001	1,470,446	17%
<b>Revenue Total</b>	<b>11,011,348</b>	<b>2,010,274</b>	<b>18%</b>	<b>10,786,860</b>	<b>2,251,248</b>	<b>21%</b>
Personnel Services	6,260,455	2,497,048	40%	6,666,687	2,702,378	41%
Materials and Services	3,899,097	998,906	26%	3,180,611	954,707	30%
Materials and Services - Allocated Costs	802,946	401,473	50%	939,561	470,263	50%
Capital Outlay	-	-	-	-	57,468	-
Special Payments	48,850	-	0%	-	-	-
<b>Expense Total</b>	<b>11,011,348</b>	<b>3,897,428</b>	<b>35%</b>	<b>10,786,860</b>	<b>4,184,815</b>	<b>39%</b>
<b>Net Income / (Deficit)</b>	<b>-</b>	<b>(1,887,154)</b>		<b>-</b>	<b>(1,933,567)</b>	

**(27) County Admin - Law Library**

Beginning Fund Balance	192,543	284,874	148%	194,415	225,564	116%
Charges, Fees, License, Permits, Fines, Assessments	356,386	360,625	101%	370,069	360,869	98%
All Other Revenue Resources	9,620	8,074	84%	13,000	7,756	60%
General Fund Support	-	-	-	6,011	6,011	100%
<b>Revenue Total</b>	<b>558,549</b>	<b>653,573</b>	<b>117%</b>	<b>583,495</b>	<b>600,199</b>	<b>103%</b>
Personnel Services	287,987	122,934	43%	346,103	126,065	36%
Materials and Services	88,902	32,693	37%	89,048	28,266	32%
Materials and Services - Allocated Costs	81,659	40,830	50%	106,173	53,115	50%
<b>Expense Subtotal</b>	<b>458,549</b>	<b>196,456</b>	<b>43%</b>	<b>541,324</b>	<b>207,446</b>	<b>38%</b>
Contingency	100,000	-		42,171	-	
<b>Expense Total</b>	<b>558,549</b>	<b>196,456</b>		<b>583,495</b>	<b>207,446</b>	
<b>Net Income / (Deficit)</b>	<b>-</b>	<b>457,117</b>		<b>-</b>	<b>392,753</b>	

**Clackamas County  
YTD Revenues & Expenses  
December FY23-24 vs FY24-25**

*Beginning Fund Balances are unaudited  
General Fund Support includes 1st quarterly distribution,  
2nd distribution was 1.15.2025*

**Department / Fund / Category**

**(40,64) Health, Housing & Human Services**

	<b>FY23-24 Amended Budget</b>	<b>FY23-24 Actual Dec YTD</b>	<b>% To-Date (Compare to 50%)</b>	<b>FY24-25 Amended Budget</b>	<b>FY24-25 Actual Dec YTD</b>	<b>% To-Date (Compare to 50%)</b>
Beginning Fund Balance	91,432,715	138,365,604	151%	141,796,832	159,591,440	113%
Federal, State, Local, All Other Gifts & Donations	147,714,699	64,725,542	44%	184,394,602	58,702,136	32%
Charges, Fees, License, Permits, Fines, Assessments	62,024,687	17,135,797	28%	68,478,874	20,658,431	30%
Revenue from Bonds & Other Debts	7,305,960	7,057,912	97%	305,970	1,018,888	333%
All Other Revenue Resources	1,349,081	3,228,287	239%	1,941,621	3,381,918	174%
Other Interfund Transfers	1,000,000	1,000,000	100%	516,558	-	0%
General Fund Support	11,088,866	1,714,066	15%	10,004,633	1,611,228	16%
<b>Revenue Total</b>	<b>321,916,008</b>	<b>233,227,208</b>	<b>72%</b>	<b>407,439,090</b>	<b>244,964,040</b>	<b>60%</b>
Personnel Services	108,857,865	41,524,162	38%	119,472,967	44,956,590	38%
Materials and Services	114,509,613	27,724,243	24%	171,023,486	35,579,940	21%
Materials and Services - Allocated Costs	11,605,071	5,793,090	50%	13,791,982	6,901,240	50%
Capital Outlay	12,101,994	8,576,951	71%	6,130,008	4,155,387	68%
Debt Service	60,000	1,000	2%	-	-	-
Special Payments	37,738,402	10,502,776	28%	46,762,379	13,743,541	29%
Transfers	1,633,686	114,996	7%	1,585,520	203,225	13%
<b>Expense Subtotal</b>	<b>286,506,630</b>	<b>94,237,218</b>	<b>33%</b>	<b>358,766,342</b>	<b>105,539,923</b>	<b>29%</b>
Contingency	26,075,982	-		33,942,682	-	
Reserve for Future Expenditures	9,333,396	-		14,730,067	-	
<b>Reserve &amp; Contingency Subtotal</b>	<b>35,409,378</b>	<b>-</b>		<b>48,672,749</b>	<b>-</b>	
<b>Expense Total</b>	<b>321,916,008</b>	<b>94,237,218</b>		<b>407,439,091</b>	<b>105,539,923</b>	
<b>Net Income / (Deficit)</b>	<b>-</b>	<b>138,989,990</b>		<b>-</b>	<b>139,424,117</b>	

**(30,50,60,65) Transportation & Development**

Beginning Fund Balance	125,422,918	136,198,125	109%	121,090,129	144,243,147	119%
Taxes	7,612,261	7,831,912	103%	5,535,000	8,322,577	150%
Federal, State, Local, All Other Gifts & Donations	66,518,612	26,100,860	39%	63,035,806	28,228,832	45%
Charges, Fees, License, Permits, Fines, Assessments	43,981,773	22,425,569	51%	46,671,899	24,141,315	52%
Revenue from Bonds & Other Debts	594,020	41,096	7%	325,894	625,294	192%
All Other Revenue Resources	9,146,413	5,721,609	63%	9,499,921	7,875,309	83%
Other Interfund Transfers	25,724,895	3,029,117	12%	21,980,130	9,622,898	44%
General Fund Support	7,776,483	2,125,601	27%	7,664,001	1,886,591	25%
<b>Revenue Total</b>	<b>286,777,375</b>	<b>203,473,890</b>	<b>71%</b>	<b>275,802,780</b>	<b>224,945,963</b>	<b>82%</b>
Personnel Services	51,471,178	19,712,341	38%	53,394,675	20,254,645	38%
Materials and Services	49,785,932	21,604,882	43%	52,422,971	21,274,668	41%
Materials and Services - Allocated Costs	7,666,529	3,833,265	50%	7,926,089	3,967,053	50%
Capital Outlay	65,828,588	9,506,803	14%	60,767,891	10,445,966	17%
Debt Service	1,800,000	184,719	10%	2,000,000	328,264	16%
Special Payments	10,983,572	2,732,553	25%	8,214,400	3,751,717	46%
Transfers	15,362,492	1,912,358	12%	13,870,928	8,935,103	64%
<b>Expense Subtotal</b>	<b>202,898,292</b>	<b>59,486,919</b>	<b>29%</b>	<b>198,596,953</b>	<b>68,957,415</b>	<b>35%</b>
Contingency	35,737,109	-		37,814,632	-	
Reserve for Future Expenditures	48,141,974	-		39,391,194	-	
<b>Reserve &amp; Contingency Subtotal</b>	<b>83,879,083</b>	<b>-</b>		<b>77,205,826</b>	<b>-</b>	
<b>Expense Total</b>	<b>286,777,375</b>	<b>59,486,919</b>		<b>275,802,780</b>	<b>68,957,415</b>	
<b>Net Income / (Deficit)</b>	<b>-</b>	<b>143,986,970</b>		<b>-</b>	<b>155,988,549</b>	

**Clackamas County  
YTD Revenues & Expenses  
December FY23-24 vs FY24-25**

*Beginning Fund Balances are unaudited  
General Fund Support includes 1st quarterly distribution,  
2nd distribution was 1.15.2025*

**Department / Fund / Category**

**(51) North Clackamas Parks & Rec (NCPR)**

	<b>FY23-24 Amended Budget</b>	<b>FY23-24 Actual Dec YTD</b>	<b>% To-Date (Compare to 50%)</b>	<b>FY24-25 Amended Budget</b>	<b>FY24-25 Actual Dec YTD</b>	<b>% To-Date (Compare to 50%)</b>
Beginning Fund Balance	30,249,772	33,196,636	110%	30,585,862	33,345,372	109%
Taxes	7,116,634	6,517,140	92%	7,443,000	6,774,215	91%
Federal, State, Local, All Other Gifts & Donations	3,336,193	431,739	13%	3,124,823	136,139	4%
Charges, Fees, License, Permits, Fines, Assessments	2,553,450	1,366,725	54%	3,136,500	2,496,808	80%
All Other Revenue Resources	728,989	1,009,261	138%	1,508,353	6,857,483	455%
Other Interfund Transfers	13,557,265	3,097	0%	15,682,955	4,488,562	29%
<b>Revenue Total</b>	<b>57,542,303</b>	<b>42,524,597</b>	<b>74%</b>	<b>61,481,493</b>	<b>54,098,579</b>	<b>88%</b>
Materials and Services	11,288,887	4,499,090	40%	10,990,270	4,699,718	43%
Materials and Services - Allocated Costs	525,683	262,841	50%	755,356	378,157	50%
Capital Outlay	16,114,948	880,173	5%	19,928,089	4,971,115	25%
Transfers	13,557,265	3,097	0%	15,682,955	4,488,562	29%
<b>Expense Subtotal</b>	<b>41,486,783</b>	<b>5,645,202</b>	<b>14%</b>	<b>47,356,670</b>	<b>14,537,553</b>	<b>31%</b>
Contingency	2,871,692	-		4,719,990	-	
Reserve for Future Expenditures	13,183,829	-		9,404,833	-	
<b>Reserve &amp; Contingency Subtotal</b>	<b>16,055,521</b>	<b>-</b>		<b>14,124,823</b>	<b>-</b>	
<b>Expense Total</b>	<b>57,542,304</b>	<b>5,645,202</b>		<b>61,481,493</b>	<b>14,537,553</b>	
<b>Net Income / (Deficit)</b>	<b>-</b>	<b>36,879,395</b>		<b>-</b>	<b>39,561,026</b>	

**(70) Water Environment Services (WES)**

Beginning Fund Balance	193,428,346	194,353,873	100%	175,953,785	184,492,936	105%
Federal, State, Local, All Other Gifts & Donations	340,000	-	0%	2,546,000	4,215	0%
Charges, Fees, License, Permits, Fines, Assessments	58,802,700	26,867,693	46%	61,714,800	28,202,204	46%
Revenue from Bonds & Other Debts	685,900	296,268	43%	162,400	-	0%
All Other Revenue Resources	3,171,120	4,470,421	141%	5,465,760	3,885,164	71%
Other Interfund Transfers	32,477,751	6,809,276	21%	35,847,578	7,675,776	21%
<b>Revenue Total</b>	<b>288,905,817</b>	<b>232,797,530</b>	<b>81%</b>	<b>281,690,323</b>	<b>224,260,295</b>	<b>80%</b>
Materials and Services	29,000,608	13,439,524	46%	30,151,829	15,118,162	50%
Materials and Services - Allocated Costs	2,085,099	2,085,099	100%	2,399,262	2,337,863	97%
Capital Outlay	52,062,327	9,807,218	19%	79,546,000	42,118,251	53%
Debt Service	12,770,987	7,563,505	59%	13,038,622	7,728,880	59%
Special Payments	1,250,300	436,930	35%	1,327,900	452,253	34%
Transfers	32,477,751	6,809,276	21%	35,847,578	7,675,776	21%
<b>Expense Subtotal</b>	<b>129,647,072</b>	<b>40,141,552</b>	<b>31%</b>	<b>162,311,191</b>	<b>75,431,184</b>	<b>46%</b>
Contingency	18,779,932	-		25,311,500	-	
Reserve for Future Expenditures	140,478,813	-		94,067,632	-	
Unappropriated Ending Fund Balance	-	-		-	-	
<b>Reserve &amp; Contingency Subtotal</b>	<b>159,258,745</b>	<b>-</b>		<b>119,379,132</b>	<b>-</b>	
<b>Expense Total</b>	<b>288,905,817</b>	<b>40,141,552</b>		<b>281,690,323</b>	<b>75,431,184</b>	
<b>Net Income / (Deficit)</b>	<b>-</b>	<b>192,655,979</b>		<b>-</b>	<b>148,829,112</b>	

**Clackamas County  
YTD Revenues & Expenses  
December FY23-24 vs FY24-25**

*Beginning Fund Balances are unaudited  
General Fund Support includes 1st quarterly distribution,  
2nd distribution was 1.15.2025*

**Department / Fund / Category**

**(80) Misc/Pass-Through**

	<b>FY23-24 Amended Budget</b>	<b>FY23-24 Actual Dec YTD</b>	<b>% To-Date (Compare to 50%)</b>	<b>FY24-25 Amended Budget</b>	<b>FY24-25 Actual Dec YTD</b>	<b>% To-Date (Compare to 50%)</b>
Beginning Fund Balance	19,272,706	20,521,910	106%	19,665,881	22,999,820	117%
Taxes	23,042,234	21,643,262	94%	24,045,935	22,677,642	94%
Federal, State, Local, All Other Gifts & Donations	6,309,309	535,552	8%	2,739,357	157,528	6%
Charges, Fees, License, Permits, Fines, Assessments	7,059,205	2,323,841	33%	5,067,305	2,059,639	41%
Revenue from Bonds & Other Debts	-	-	-	1,857,168	-	0%
All Other Revenue Resources	28,978,884	11,328,252	39%	39,716,116	15,274,848	38%
Other Interfund Transfers	589,230	245,513	42%	615,000	256,560	42%
General Fund Support	-	-	-	64,783	-	0%
<b>Revenue Total</b>	<b>85,251,568</b>	<b>56,598,330</b>	<b>66%</b>	<b>93,771,546</b>	<b>63,426,038</b>	<b>68%</b>
Personnel Services	26,724,945	11,227,793	42%	35,139,826	14,991,715	43%
Materials and Services	2,307,830	1,590,391	69%	2,177,914	97,926	4%
Materials and Services - Allocated Costs	235,083	114,034	49%	235,023	117,612	50%
Capital Outlay	5,243,577	392,211	7%	5,526,984	-	0%
Special Payments	30,553,865	844,455	3%	28,951,436	23,035,683	80%
Transfers	4,576,941	799,553	17%	3,670,652	613,902	17%
<b>Expense Subtotal</b>	<b>69,642,241</b>	<b>14,968,437</b>		<b>75,701,835</b>	<b>38,856,837</b>	
Contingency	5,768,526	-		6,169,008	-	
Reserve for Future Expenditures	9,840,801	-		11,900,703	-	
<b>Reserve &amp; Contingency Subtotal</b>	<b>15,609,327</b>	<b>-</b>		<b>18,069,711</b>	<b>-</b>	
<b>Expense Total</b>	<b>85,251,568</b>	<b>14,968,437</b>		<b>93,771,546</b>	<b>38,856,837</b>	
<b>Net Income / (Deficit)</b>	<b>-</b>	<b>41,629,893</b>		<b>-</b>	<b>24,569,201</b>	

*Note: Misc/Pass-Through includes 4 component unit's payroll along with PEG, TDCS, and School Fund pass through programs.*

**(00) Non Departmental**

Beginning Fund Balance*	76,192,002	81,745,026	107%	85,435,674	92,630,714	108%
Taxes	161,280,280	150,813,031	94%	171,535,325	158,373,202	92%
Federal, State, Local, All Other Gifts & Donations	5,156,000	2,461,025	48%	5,640,000	1,943,300	34%
Charges, Fees, License, Permits, Fines, Assessments	13,000	583	4%	-	648	-
All Other Revenue Resources	5,456,125	3,789,192	69%	6,983,750	3,956,586	57%
Other Interfund Transfers	1,913,830	328,522	17%	1,915,157	372,328	19%
General Fund Support	5,062,980	2,531,490	50%	4,917,877	2,458,939	50%
<b>Revenue Total</b>	<b>255,074,217</b>	<b>241,668,869</b>	<b>95%</b>	<b>276,427,783</b>	<b>259,735,717</b>	<b>94%</b>
Personnel Services	275,000	-	0%	8,651	-	0%
Materials and Services	835,757	128,300	15%	400,000	111,170	28%
Materials and Services - Allocated Costs	697,758	348,879	50%	1,045,740	522,870	50%
Capital Outlay	250,000	-	0%	-	-	-
Debt Service	15,676,570	2,039,850	13%	15,547,163	1,669,425	11%
Special Payments	-	-	-	139,686	-	0%
Transfers	164,762,670	40,978,649	25%	164,076,251	37,130,073	23%
<b>Expense Subtotal</b>	<b>182,497,755</b>	<b>43,495,678</b>	<b>24%</b>	<b>181,217,491</b>	<b>39,433,539</b>	<b>22%</b>
Contingency	16,880,905	-		21,088,000	-	
Reserve for Future Expenditures	27,000,000	-		18,389,000	-	
Unappropriated Ending Fund Balance	28,695,558	-		55,733,292	-	
<b>Reserve &amp; Contingency Subtotal</b>	<b>72,576,463</b>	<b>-</b>		<b>95,210,292</b>	<b>-</b>	
<b>Expense Total</b>	<b>255,074,218</b>	<b>43,495,678</b>		<b>276,427,783</b>	<b>39,433,539</b>	
<b>Net Income / (Deficit)</b>	<b>-</b>	<b>198,173,191</b>		<b>-</b>	<b>220,302,178</b>	

**Clackamas County  
YTD Revenues & Expenses  
December FY23-24 vs FY24-25**

*Beginning Fund Balances are unaudited*

*General Fund Support includes 1st quarterly distribution,  
2nd distribution was 1.15.2025*

**Department / Fund / Category**

**Fund 230 - Special Grants**

**(00) Non Departmental**

	<b>FY23-24 Amended Budget</b>	<b>FY23-24 Actual Dec YTD</b>	<b>% To-Date (Compare to 50%)</b>	<b>FY24-25 Amended Budget</b>	<b>FY24-25 Actual Dec YTD</b>	<b>% To-Date (Compare to 50%)</b>
Revenue	7,874,181	5,390,604	68%	18,129,078	10,990,410	61%
Expense	7,874,180	32,632	0%	18,129,077	128,168	1%

**(12) County Administration**

Revenue	9,441,562	2,411,260	26%	6,768,132	714,529	11%
Expense	9,441,563	2,410,364	26%	6,768,132	1,106,430	16%

**(15) Finance**

Revenue	208,108	10,385	5%	952,541	16,028	2%
Expense	208,109	24,503	12%	952,542	59,729	6%

**(16) Human Resources (HR)**

Revenue	-	-	-	-	-	-
Expense	-	-	-	-	-	-

**(18) Technology Services (TS)**

Revenue	8,065,823	721,734	9%	7,936,781	411,852	5%
Expense	8,065,823	721,734	9%	7,936,781	1,127,038	14%

**(21) Sheriff's Office (CCSO)**

Revenue	200,000	-	0%	-	-	-
Expense	200,000	-	0%	-	-	-

**(23) County Administration-Disaster Mgmt**

Revenue	100,256	27,883	28%	55,923	-	0%
Expense	100,256	27,883	28%	55,923	27,883	50%

**(24) District Attorney (DA)**

Revenue	200,000	-	0%	200,000	-	0%
Expense	200,000	-	0%	200,000	22,873	11%

**(26) Juvenile Department**

Revenue	200,000	-	0%	300,000	-	0%
Expense	200,000	-	0%	300,000	38,315	13%

**(40,64) Health, Housing & Human Services (H3S)**

Revenue	4,626,498	3,233,574	70%	4,203,869	299,660	7%
Expense	4,626,498	3,137,728	68%	4,203,869	3,454,205	82%

**(30,50,60,65) Transportation & Development (DTD)**

Revenue	20,940,905	2,736,628	13%	14,104,954	2,902,109	21%
Expense	20,940,905	2,736,628	13%	14,104,954	4,592,224	33%

**(80) Misc/Pass-Through**

Revenue	4,800,000	-	0%	4,800,000	-	0%
Expense	4,800,000	-	0%	4,800,000	-	0%

### General Fund Forecast FY25-26 through FY55-56

	Actuals FY 21-22	Actual FY 22-23	Actual FY 23-24	Budget FY 24-25	Yr 1 FY 25-26	Debt Prepay Yr 2 FY 26-27	Balloon Pymt Yr 3 FY 27-28	Yr 4 FY 28-29	Final CH Pymt Yr 30 FY 54-55	Yr 31 FY 55-56
<b>Beginning Fund Balance</b>	<b>84,648,811</b>	<b>83,717,166</b>	<b>87,305,803</b>	<b>98,967,746</b>	<b>110,610,294</b>	<b>110,225,586</b>	<b>102,799,142</b>	<b>100,497,588</b>	<b>122,175,477</b>	<b>115,073,188</b>
Taxes	144,681,203	152,567,794	158,702,048	165,920,000	172,505,953	179,498,897	186,778,996	194,358,032	508,732,478	527,975,773
Federal, State, Local, All Other Gifts & Donations	23,907,851	23,580,761	26,865,638	27,975,657	25,369,146	25,423,386	26,159,411	26,837,981	54,851,750	56,458,639
Charges, Fees, License, Permits	40,409,817	41,095,650	44,290,227	47,037,787	50,360,728	52,116,349	53,938,499	55,829,748	131,552,531	136,059,489
All Other Revenue Resources	33,752,327	37,196,671	43,574,916	44,530,296	46,468,986	47,752,149	49,622,057	51,244,379	130,379,968	136,058,521
Other Interfund Transfers	164,686	158,394	398,535	1,382,310	1,423,779	1,466,493	1,510,487	1,555,802	3,355,229	3,455,886
GF Support Transfer Revenue	116,188,362	122,989,012	124,208,251	135,211,872	139,744,523	146,731,749	153,334,678	159,468,065	352,327,917	362,897,755
<b>Operating Revenue</b>	<b>359,104,246</b>	<b>377,588,282</b>	<b>398,039,615</b>	<b>422,057,922</b>	<b>435,873,114</b>	<b>452,989,023</b>	<b>471,344,128</b>	<b>489,294,007</b>	<b>1,181,199,874</b>	<b>1,222,906,063</b>
Personnel Services	156,903,446	166,812,968	176,254,736	184,272,154	194,111,311	200,435,697	209,882,946	217,994,733	621,104,468	650,447,040
Materials and Services	48,867,671	48,178,686	45,122,728	50,389,715	51,907,626	53,606,000	55,364,019	57,183,854	127,527,608	131,618,855
Capital Outlay	2,093,751	3,742,348	2,081,310	3,418,028	3,773,545	3,887,626	4,017,156	4,151,023	9,008,028	9,278,269
Special Payments	11,805,946	5,489,493	4,779,946	6,781,437	8,335,031	8,282,218	8,572,096	8,872,119	19,226,416	19,803,208
GF Support Transfer Departments	129,937,852	135,993,267	147,575,972	155,575,828	154,498,861	162,223,804	169,523,875	176,304,830	389,526,980	401,212,789
GF Support Transfer Debt	3,472,833	4,897,989	5,062,980	4,917,877	4,955,359	13,206,240	7,433,526			
<b>Operating Expense</b>	<b>353,081,499</b>	<b>365,114,751</b>	<b>380,877,672</b>	<b>405,355,039</b>	<b>417,581,732</b>	<b>441,641,585</b>	<b>454,793,618</b>	<b>464,506,559</b>	<b>1,166,393,498</b>	<b>1,212,360,161</b>
<b>Net Operating Income (Loss)</b>	<b>6,022,747</b>	<b>12,473,531</b>	<b>17,161,943</b>	<b>16,702,883</b>	<b>18,291,383</b>	<b>11,347,438</b>	<b>16,550,510</b>	<b>24,787,449</b>	<b>14,806,376</b>	<b>10,545,902</b>
Courthouse - Capital					10,867,536	10,896,829	10,896,829	10,896,829	10,896,829	29,293
Courthouse - O&M					3,308,555	3,377,053	3,437,840	3,499,721	5,565,134	15,004
Courthouse - Replacement Reserve							17,395	46,765	946,702	
<b>Courthouse Project Transfer To Fund 420</b>		<b>3,726,397</b>	<b>2,000,000</b>	<b>1,200,000</b>	<b>14,176,091</b>	<b>14,273,882</b>	<b>14,352,063</b>	<b>14,443,315</b>	<b>17,408,664</b>	<b>44,297</b>
<b>Other Capital Projects Transfer To Fund 420</b>	<b>6,154,282</b>	<b>4,413,735</b>	<b>3,500,000</b>	<b>3,860,335</b>	<b>4,500,000</b>	<b>4,500,000</b>	<b>4,500,000</b>	<b>4,500,000</b>	<b>4,500,000</b>	<b>4,500,000</b>
<b>Total GF Support Transfers</b>	<b>139,564,967</b>	<b>149,031,388</b>	<b>158,138,952</b>	<b>165,554,040</b>	<b>178,130,311</b>	<b>194,203,925</b>	<b>195,809,464</b>	<b>195,248,145</b>	<b>411,435,644</b>	<b>405,757,086</b>
<b>Ending Fund Balance</b>	<b>84,517,276</b>	<b>88,050,565</b>	<b>98,967,746</b>	<b>110,610,294</b>	<b>110,225,586</b>	<b>102,799,142</b>	<b>100,497,588</b>	<b>106,341,722</b>	<b>115,073,188</b>	<b>121,074,793</b>
Contingency - 5% of Operating	17,654,075	18,255,738	19,043,884	20,267,752	20,879,087	22,082,079	22,739,681	23,225,328	58,319,675	60,618,008
Reserves - 10% of Taxes, Fees, Fines & Permits	17,183,886	17,960,208	18,385,298	18,591,860	19,298,377	20,056,380	20,845,128	21,665,870	55,358,707	57,410,544
Unappropriated Ending Fund Balance	49,679,315	51,834,619	61,538,565	71,750,682	70,048,122	60,660,682	56,912,780	61,450,524	1,394,807	3,046,242

**Assumptions:**

- FY24-25 includes 13 additional CCSO positions at half year
- FY24-25 GFS Transfers includes 1 time library transfer \$6.5 million
- FY26-27 \$8.3 million Debt payoff for 2012 Series Refund (PSB & CCSO Training Ctr), interest savings \$825K over 6 years
- FY27-28 \$6.7million Debt balloon payment on 2020 Series (PDX-Milwaukie Light Rail Proj)
- Personnel Vacancy: 3.5% assumed vacancy rate
- Personnel COLA: FY24-25: 4.5%, Yr 1: 2.8%, Yr 2-5: 3.5%, Yr 6+: 3.0% (+1.0% Merit)
- Personnel PERS: alternating fiscal years at 8.0% and 1.5% beginning FY31-32.
- Property tax assessed value growth: FY24-25: 4.1%, Yr 1-4: 4.0%, Yr 5+: 3.8%
- GF Support: FY24-25: 4.0%, Yr 1: 4.0%, Yr 2: 5.0%, Yr 3: 4.5%
- CPI growth: FY24-25: 5.0%, Yr 1: 3.0%, Yr 2-5: 3.5%, and 3.0% forward
- Cost allocation revenue and expense growth: 4.0%
- Ongoing transfer of \$1.5 million to Capital Projects Reserves
- Unappropriated Fund Balance is used for long term financial stabilization



**REPLACEMENT COURTHOUSE FAQs**  
January 2025

**Common questions regarding the replacement Clackamas County Courthouse costs and construction.**

**1. What is a Public Private Partnership (P3)?**

A P3 (Public-Private Partnership) is a contractual agreement between a public agency—in this case, Clackamas County—and a private entity, Clackamas Progress Partners, where the private sector assumes significant responsibility for designing, building, financing, operating, and maintaining a public infrastructure project, such as the Clackamas County Circuit Courthouse. This model employs a holistic approach that unites a diverse team comprising the concessionaire (financer), designer, builder, lenders, and maintenance and operations providers into a single, cohesive consortium. The private entity shares the risks and rewards with the public entity. This partnership enables the private sector to contribute capital and expertise to public projects, fostering innovation and efficiency. Additionally, the integration of the client’s stakeholders and user groups during the design development phases is essential to align the technical provisions of the contract with the detailed requirements of the overall project program.

Clackamas Progress Partners is comprised of Fengate, PCL Investments, PCL Construction, DLR Group, and Honeywell.

**2. What is the overall replacement courthouse budget including Design Build, Oregon City requirements, connection to Warner Milne/Parking Lot, updates to the Central Utilities Plant, as well as all other costs?**

Courthouse Construction Categories	Amount (\$)
<b>P3 (Private, Public, Partnership)</b>	
Courthouse by PCL/Fengate Construction*	282,559,600
<b>Related Construction State Match Eligible:</b>	
City of Oregon City System Development Charges	4,800,000
Professional Svc. Consulting	2,000,000
Inspection/Independent Building Inspector Contract	550,000
Central Utility Plant Improvements**	6,300,000
Parking Lot F & Loop Road (estimate**)	8,600,000
<i>Subtotal</i>	22,250,000
<b>Transportation State Match Eligible:</b>	
Redland/213 Intersection ( <i>final amount to be determined</i> )	8,000,000
Beavercreek/213 Intersection	40,400
Hiefield Court Improvements	150,000
<i>Subtotal</i>	8,190,400
<b>Total Related Costs</b>	<b>30,440,400</b>
<b>TOTAL Construction Costs</b>	<b>313,000,000</b>
<b>State Contribution (1/2 of eligible construction costs)</b>	<b>139,500,000</b>
<b>County Costs</b>	<b>173,500,000</b>
* Includes Design Build \$247 million, Financing \$23 million, Development \$12 million	
** Project estimates from County include 20% contingency	

**3. What were the costs related to moving the Behavioral Health Clinic that was previously located on the current replacement Courthouse construction site?**

The clinic buildings were owned and operated by Clackamas County before they were demolished for the replacement Courthouse construction.

Costs to move the clinic to the Development Services Building (DSB) temporarily, and the new clinic located in Milwaukie were approximately \$170,000.

The purchase price of the new building for the Behavioral Health Clinic was \$11 million. At almost double the size of the previous clinics, additional space for the new facility is needed due to increased demand for services. The demand has increased 17% since moving from the Oregon City site. Clinic funding sources are as follows:

- \$2.85 million American Rescue Plan Act of 2021 (ARPA)
- \$1.00 million \*General Fund Support
- \$7.00 million Health Center Bond
- \$1 - 2 million Health Center Reserves

\* NOTE: Community Development Block Grant Funds were used to construct the old clinics; the County had to either repay the federal funds or reinvest an equivalent amount in the new clinic.

**4. Is half of the District Attorney's office space cost covered by the State of Oregon? If not, who is paying?**

The District Attorney's office space is funded by the County's General Fund. It is not eligible for 50% reimbursement from the State of Oregon. Costs for the District Attorney's space are approximately \$16.5 million.

**5. What was the initial bid for the replacement Courthouse? What was the original cost of the replacement Courthouse building construction and did it increase?**

There was only one bid process for the replacement Courthouse; the P3 process. A Value-for-Money (VFM) analysis was completed to determine the optimal financial and delivery approach presented to the Board of County Commissioners on February 18, 2020. The document link is:

<https://dochub.clackamas.us/documents/drupal/e1440e2d-f769-4175-9a6f-a5e41eb96ed9>

Cost estimates in the session material were:

- The total project cost was approximately \$220 million (estimate)
- Courthouse construction - \$190 million (estimate)
- On-campus parking additions, roadway changes and re-routing, intersection signalization, Red Soils Master Plan updates, District Attorney's office portion of the replacement Courthouse building, and related soft costs associated with the replacement Courthouse \$30 million (estimate)

As determined in the budget presented above in question #2, the construction costs for the Courthouse increased from an estimated amount of \$220 million, to a construction cost of \$283 million due to inflation related to COVID. However, the estimated costs related to parking lots, road improvements, as well as other expenses continue to come in close to the estimated \$30 million and are now budgeted at \$30.4 million.

**6. What are the costs related to the Sheriff's Office staffing for the replacement Courthouse?**

\$3.6 million for staffing of 13 new FTE. Funding is General Fund Support.

## 7. How many FTEs were eliminated to pay for the replacement Courthouse?

### FY23-24 Budget

Appointed Departments	Budget/Cost Alloc. Related		
	Vacant	Filled	Total
County Administration		2.00	2.00
Finance	1.00		1.00
Facilities	1.00	0.65	1.65
Public & Government Affairs	0.50	2.00	2.50
Disaster Management		0.50	0.50
Juvenile Department	2.00		2.00
Health, Housing & Human Services	1.00	0.50	1.50
Trans. & Develop. (includes BCS)	3.00		3.00
<b>Departments Total</b>	<b>8.50</b>	<b>5.65</b>	<b>14.15</b>

No reductions in Elected Offices.

## 8. How will the 30-year Courthouse payment be funded?

### Courthouse Milestone and Annual Payments

The \$130 million milestone payment to our vendor in May 2025 will be made available in advance from the State of Oregon Department of Justice. The State issued bonds in the spring 2021 (\$94.5 million) and 2025 (\$45 million) - these funds are solely for the Courthouse related projects (\$9.5million) and the milestone payment (\$130 million).

The 30-year forecast projects annual payments for the replacement Courthouse, maintenance, and capital replacement costs. Together these average \$15 million annually.

These payments will be made from the County's General Fund. Through strategic budgeting including cost allocations, streamlining expenses, and careful monitoring of operational use of funds, sufficient cash is available for the annual payments.

## 9. What is the total anticipated cost of the replacement Courthouse, including interest, after the contract has been paid off?

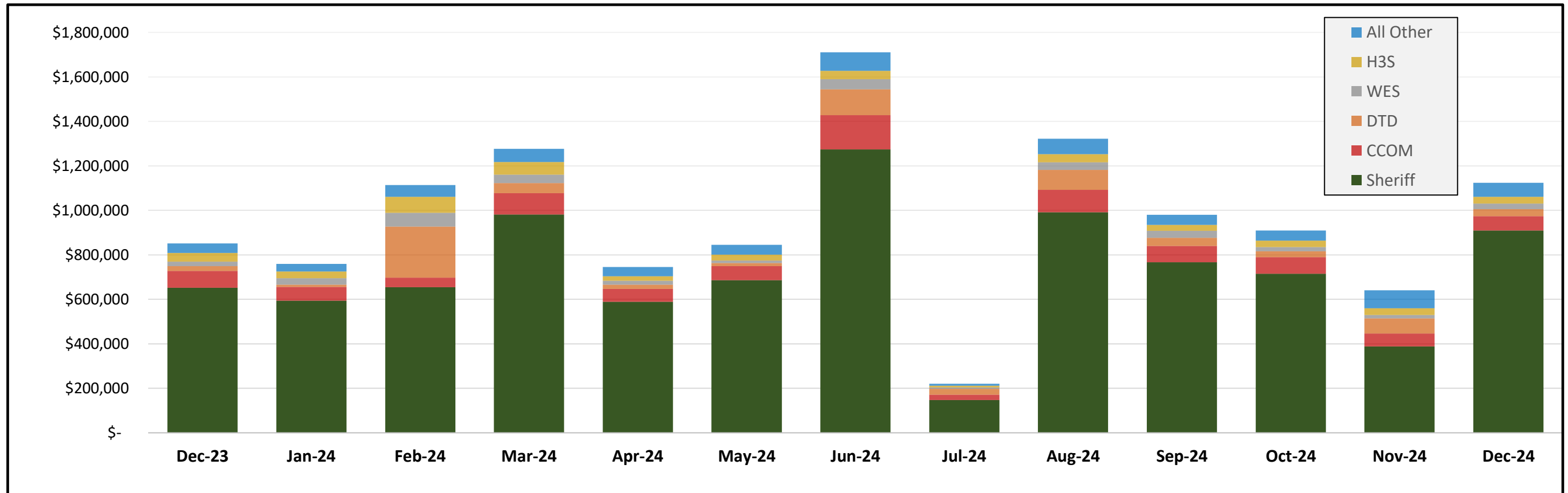
The total 30-year costs - principal and interest - include the Facilities Management Services Agreement, Courthouse construction costs, and project agreement amount (payment for loan including interest) is \$620 million. (Note: The Facilities Management Services Agreement includes maintenance and operations of the building for 30 years including HVAC replacement, security systems and replacement, cleaning, etc.)

## 10. Is Clackamas County in the black for 30 years or will cuts have to be made in the coming years to fund the Courthouse payment?

Based on the development of the long-term forecast, the County is in the black for the next 30 years. However, it's important to recognize that ongoing stability can be impacted by various factors, including:

- Changes in revenue assumptions that are outside of the County's control.
- Increases in ongoing expenses without the support of corresponding revenue.
- Use of one-time revenue for ongoing expenses.

### Overtime Cost By Department Trailing 13 Month (Dec 2024)



Departments	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24
All Other	\$ 42,777	\$ 33,531	\$ 52,631	\$ 59,555	\$ 41,797	\$ 44,441	\$ 83,808	\$ 8,381	\$ 69,740	\$ 45,343	\$ 44,892	\$ 80,859	\$ 63,013
H3S	\$ 38,975	\$ 30,872	\$ 71,727	\$ 55,604	\$ 20,728	\$ 25,387	\$ 37,255	\$ 7,301	\$ 36,441	\$ 26,895	\$ 29,862	\$ 29,951	\$ 29,581
WES	\$ 20,822	\$ 28,773	\$ 61,961	\$ 38,341	\$ 16,920	\$ 12,396	\$ 45,994	\$ 6,585	\$ 34,129	\$ 30,531	\$ 17,859	\$ 14,932	\$ 25,585
DTD	\$ 20,469	\$ 10,079	\$ 230,272	\$ 46,051	\$ 19,165	\$ 13,533	\$ 116,086	\$ 26,666	\$ 89,029	\$ 36,685	\$ 26,811	\$ 67,537	\$ 31,779
CCOM	\$ 75,739	\$ 62,458	\$ 41,909	\$ 95,107	\$ 58,129	\$ 62,877	\$ 153,754	\$ 23,484	\$ 100,879	\$ 73,621	\$ 74,569	\$ 58,338	\$ 64,275
Sheriff	\$ 652,461	\$ 593,597	\$ 655,163	\$ 981,679	\$ 589,261	\$ 686,175	\$ 1,273,767	\$ 147,874	\$ 991,954	\$ 766,760	\$ 715,169	\$ 388,629	\$ 909,435
<b>Grand Total</b>	<b>\$ 851,243</b>	<b>\$ 759,309</b>	<b>\$ 1,113,663</b>	<b>\$ 1,276,336</b>	<b>\$ 746,001</b>	<b>\$ 844,807</b>	<b>\$ 1,710,664</b>	<b>\$ 220,292</b>	<b>\$ 1,322,172</b>	<b>\$ 979,835</b>	<b>\$ 909,162</b>	<b>\$ 640,245</b>	<b>\$ 1,123,668</b>

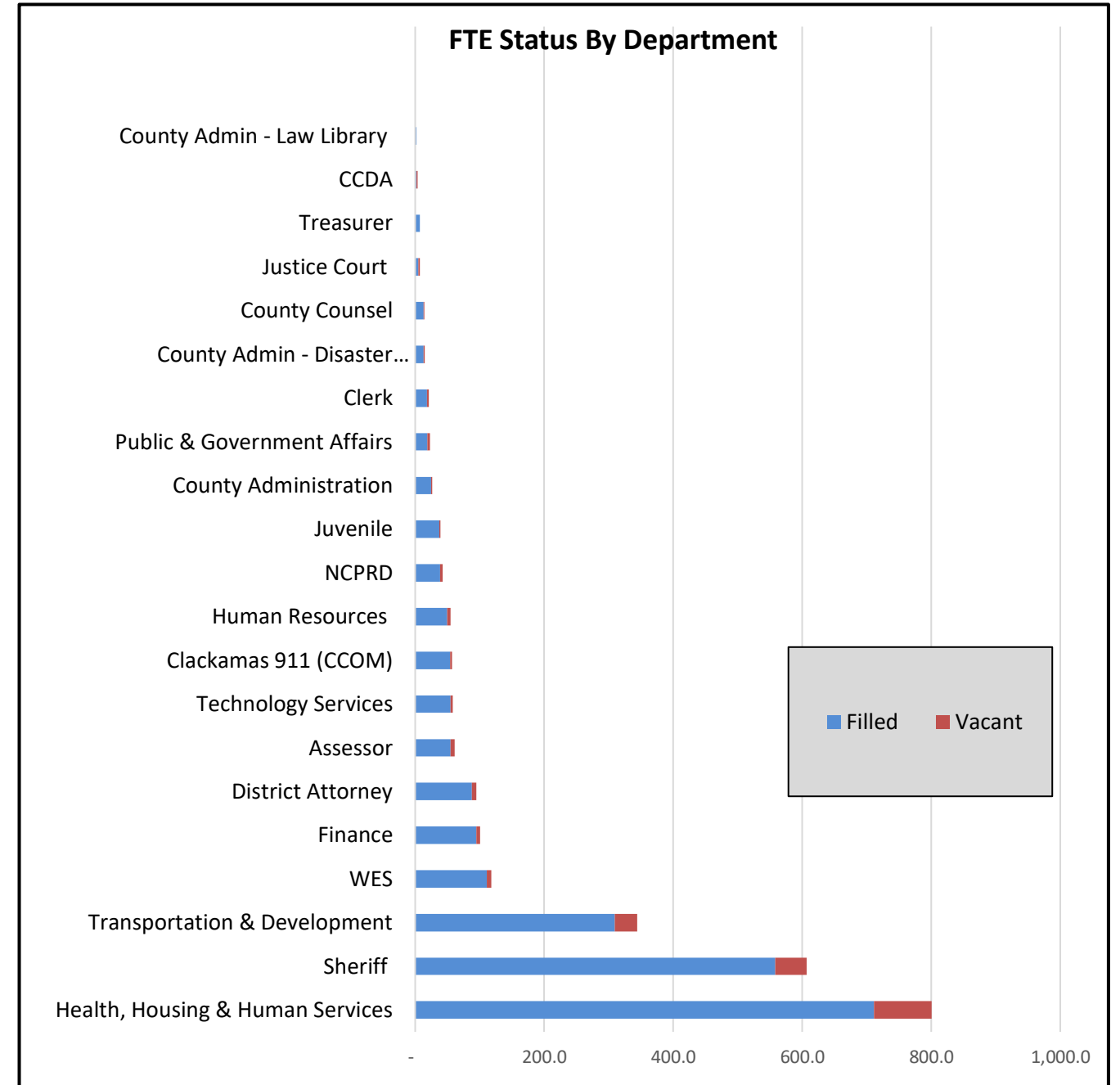
The above 5 departments' overtime costs represent approximately 90% of the total of county-wide overtime.

**Clackamas County**  
**FY24-25 FTE YTD Actual Vs Budget**

Department	FY24-25 Adopted Budget Total FTE	Actuals As of Dec 2024				Change vs Budget	Large Variance to Budget Explanations
		Filled FTE	Vacant FTE	Total FTE	Vacancy Rate		
Assessor	61.0	55.0	6.0	61.0	9.8%	-	
Clackamas 911 (CCOM)	57.0	54.0	3.0	57.0	5.3%	-	
Clerk	21.0	18.0	3.0	21.0	14.3%	-	
County Admin - Disaster Management	14.5	13.0	2.0	15.0	13.3%	0.5	
County Admin - Law Library	2.3	2.3	-	2.3	0.0%	-	
County Administration	26.5	24.7	1.8	26.5	6.8%	-	
County Counsel	14.0	13.0	1.0	14.0	7.1%	-	
CCDA	4.0	2.0	2.0	4.0	50.0%	-	
District Attorney	93.7	87.7	7.0	94.7	7.4%	1.0	
Finance	100.7	94.7	6.0	100.7	6.0%	-	
Health, Housing & Human Services	776.3	711.1	89.4	800.4	11.2%	24.1	Approved Additions: 6 Mental Health Svcs Coordinators, 2 Case Managers, 3 Human Service Asst, 2 Mgmt Analysts, Various Others
Human Resources	53.8	49.8	5.0	54.8	9.1%	1.0	
Justice Court	7.0	5.0	2.0	7.0	28.6%	-	
Juvenile	38.0	37.5	1.5	39.0	3.8%	1.0	
NCPRD	41.8	38.8	4.0	42.8	9.3%	1.0	
Public & Government Affairs	23.0	19.0	4.0	23.0	17.4%	-	
Sheriff	592.0	558.0	49.0	607.0	8.1%	15.0	Approved Additions: 12 Courthouse Deputies, 1 Jail Sergeant, 1 Estacada Deputy Sheriff, 1 Wilsonville Deputy Sheriff
Technology Services	58.0	55.0	3.0	58.0	5.2%	-	
Transportation & Development	341.7	309.2	35.0	344.2	10.2%	2.5	
Treasurer	7.0	7.0	-	7.0	0.0%	-	
WES	117.8	111.0	7.0	118.0	5.9%	0.3	
<b>Grand Total</b>	<b>2,450.9</b>	<b>2,265.7</b>	<b>231.7</b>	<b>2,497.3</b>	<b>9.3%</b>	<b>46.4</b>	

### Clackamas County FY24-25 YTD FTE Vacancy Savings - All Funds

Department	Actuals As of Dec 2024				
	Filled FTE	Vacant FTE	Total FTE	Vacancy Rate	Estimated YTD Vacancy Savings
County Admin - Law Library	2.3	-	2.3	0.0%	\$ -
CCDA	2.0	2.0	4.0	50.0%	\$ 168,510
Justice Court	5.0	2.0	7.0	28.6%	\$ 122,384
Treasurer	7.0	-	7.0	0.0%	\$ -
County Counsel	13.0	1.0	14.0	7.1%	\$ 111,506
County Admin - Disaster Management	13.0	2.0	15.0	13.3%	\$ 152,166
Clerk	18.0	3.0	21.0	14.3%	\$ 167,000
Public & Government Affairs	19.0	4.0	23.0	17.4%	\$ 341,577
County Administration	24.7	1.8	26.5	6.8%	\$ 154,606
Juvenile	37.5	1.5	39.0	3.8%	\$ 105,813
NCPRD	38.8	4.0	42.8	9.3%	\$ 263,338
Human Resources	49.8	5.0	54.8	9.1%	\$ 399,591
Clackamas 911 (CCOM)	54.0	3.0	57.0	5.3%	\$ 220,817
Technology Services	55.0	3.0	58.0	5.2%	\$ 270,130
Assessor	55.0	6.0	61.0	9.8%	\$ 343,664
District Attorney	87.7	7.0	94.7	7.4%	\$ 542,862
Finance	94.7	6.0	100.7	6.0%	\$ 398,210
WES	111.0	7.0	118.0	5.9%	\$ 490,138
Transportation & Development	309.2	35.0	344.2	10.2%	\$ 2,339,031
Sheriff	558.0	49.0	607.0	8.1%	\$ 3,452,887
Health, Housing & Human Services	711.1	89.4	800.4	11.2%	\$ 5,897,416
<b>Grand Total</b>	<b>2,265.7</b>	<b>231.7</b>	<b>2,497.3</b>	<b>9.3%</b>	<b>\$ 15,941,646</b>



## Courthouse Info for Chair Roberts

### Construction Costs: Direct and Related

Courthouse Construction Categories	
P3 (Private, Public, Partnership)	
Courthouse By PCL/Fengate Construction***	282,559,600
Related Construction State Match Eligible:	
City of Oregon City System Development Charges	4,800,000
Professional Svc. Consulting	2,000,000
Inspections (BTY/PSI)	550,000
Central Utility Plant improvements*	6,300,000
Parking Lot F & Loop Road (estimate*)	8,600,000
<i>Subtotal</i>	22,250,000
Transportation State Match Eligible:	
Redland /213 intersection	8,000,000
Beavercreek/213 intersection	40,400
Hiefield Court improvements	150,000
<i>Subtotal</i>	8,190,400
Total Related Costs	30,440,400
<b>TOTAL Construction Costs</b>	<b>313,000,000</b>
*Project estimates from County include 20% contingency	
*** Includes DB \$247m, Financing \$23m, Development \$12m	

State Contribution      \$139,500,000  
 County Contribution    \$173,500,000  
**TOTAL**                    **\$313,000,000**



### Clackamas County Courthouse Annual Payment Schedule

	2025	2026	2027	2028	2029	2050	2056	TOTAL
<b>Courthouse - Milestone Payment</b>	130,000,000							<b>130,000,000</b>
<b>Courthouse - Capital</b>		10,867,536	10,896,829	10,896,829	10,896,829	10,896,829	29,293	<b>326,904,871</b>
<b>Courthouse - O&amp;M</b>		3,308,555	3,377,053	3,437,840	3,499,721	5,090,222	15,004	<b>130,448,761</b>
<b>Courthouse - Replacement Reserve</b>				17,395	46,765	2,357,133		<b>32,642,370</b>
								-
<b>Total Annual Cash Payment to PCL</b>	130,000,000	14,176,091	14,273,882	14,352,063	14,443,315	18,344,184	44,297	<b>619,996,002</b>

**Milestone** - cash from State in advance of payment due  
 FY2025-2026 onward: 100% payment from County'