

# DESCHUTES COUNTY, OREGON FY 2024-25 ADOPTED BUDGET



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# DESCHUTES COUNTY

## Adopted Budget

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Fiscal Year 2024-2025

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Budget Committee Deliberations, May 20-23, 2024

### Budget Committee

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Anthony DeBone, Vice-Chair  
Phil Chang, Commissioner

Appointed Citizen Members

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Erik Kropp, Deputy County Administrator  
Whitney Hale, Deputy County Administrator  
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**July 01, 2023**

*Christopher P. Morill*

**Executive Director**

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# Table of Contents

## EXECUTIVE SUMMARY

County Administrator's Fiscal Year 2025 Budget Message .....	11
About this Budget Document .....	15

## DESCHUTES COUNTY: AN OVERVIEW

County Profile, Demographics and History .....	17
Organizational Chart .....	29
County Goals and Objectives .....	31
Department Performance Measures .....	33
Revenue and Expenditure Highlights .....	49

## BUDGET PROCESS

Annual Budget Process and Basis of Accounting .....	57
Budget Calendar .....	59
Changes from Proposed Budget to Adopted Budget .....	61

## BUDGET SUMMARIES

Fund Structure .....	65
Fund Descriptions .....	67
Deschutes County Funds Summary .....	73
Deschutes County Capital Outlay Summary .....	75
Summary of Resources and Requirements .....	79
Summary of Appropriations and Reserves for Future Expenditures .....	93
General Fund .....	95
Long -Term Financial Forecast .....	101

## DEPARTMENT BUDGETS

### Public Safety Departments

Community Justice .....	105
District Attorney's Office .....	111
Justice Court .....	119
Sheriff's Office .....	121

### Direct Services Departments

Assessor's Office .....	133
Clerk's Office .....	137
Community Development .....	141
Fair & Expo Center .....	149
Road .....	153
Natural Resources .....	161



# Table of Contents

Solid Waste .....	165
Health Services .....	171

## Support Services Departments

Board of County Commissioners .....	183
Coordinated Houseless Response Office (CHRO) .....	187
Veterans' Services .....	189
Property Management .....	191
Risk Management .....	195
Administrative Services .....	197
Facilities .....	203
Finance/Tax .....	209
Human Resources .....	217
Information Technology .....	221
Legal Counsel .....	227

## COUNTY SERVICE DISTRICTS

Deschutes County 9-1-1 .....	233
Extension and 4-H Service District .....	237
Summary of Resources and Requirements County Service Districts .....	241

## CAPITAL IMPROVEMENT PROGRAM

Capital Improvement Program .....	245
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## DEBT MANAGEMENT

Debt Overview .....	255
Fiscal Year 2024 Scheduled Principal and Interest Payments Summary .....	259
Scheduled Principal and Interest Payments Through Retirement .....	260
Amortization Schedules by Debt Issue .....	261

## PERSONNEL SUMMARY SCHEDULES

Full-Time Equivalent Charts .....	271
Full-Time Equivalent by Fund Schedule .....	273
Full-Time Equivalent by Department and Position Schedule .....	275

## GLOSSARY

Glossary .....	305
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## APPENDICES

Financial Policies .....	289
Property Taxes and Values .....	295
Principal 2022-23 Property Taxpayers .....	296
Ratios of General Bonded Debt Outstanding .....	296



## Table of Contents

Direct and Overlapping Debt .....	297
Population and Assessed Value Statistics .....	298
FTE per Thousand Population .....	298
Major Programs Funded by State Resources .....	299
Fund Balance Changes of Major and Nonmajor Funds .....	303

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## Budget Message

Nick Lelack, County Administrator

May 20, 2024

The adopted FY 25 budget is balanced, makes significant investments in Deschutes County's key priority projects, and sustains quality and efficient services to our residents. The County remains in a stable financial position. However, sustained inflationary pressures continue to strain available resources. Deschutes County now faces somewhat new territory with anticipated structural imbalances in the General Fund and other areas.

In response to these forecasted impacts, we have prepared the FY 2024-25 budget with thoughtful consideration for the organization's future fiscal health as well as the implementation of strategic structural changes to preserve our limited General Fund resources.

This year, staff proposed, and the Board approved, key updates to our financial policies, which include the creation of a new General Fund Reserve policy. This reserve will ensure that, as we are able, we preserve a General Fund reserve balance of 15% of anticipated property tax revenues (in addition to required operational contingency), which will provide important financial stability in future years.

Despite the anticipated fiscal challenges ahead, the County continues to accomplish great things. This past year, we expanded access to County services, opening our new North County campus in Redmond, which provides a hub for residents to access services in a convenient location. We also opened a new, indoor facility at the Negus Transfer Station in Redmond. This new facility allows Solid Waste to collect waste more efficiently and provides a safer way for residents to dispose of and recycle their waste. In Health Services, our team fully implemented the Healthy Schools program, re-established the Medical Reserve Corps and collaborated to respond rapidly to the emerging Fentanyl Crisis.

In addition, the Board approved updates to the County's Transportation System Plan, the Comprehensive Plan, implemented a Rural Accessory Dwelling Unit program, moved forward with increasing options for RVs as rental dwellings, adopted the Public Safety Campus Plan, and established the Wolf Depredation Compensation and Financial Assistance Committee. We began work on the Courthouse expansion project, continued to make strategic investments to support affordable housing and regional safe parking options, and partnered with the Oregon Department of Transportation to complete major improvements on both US Highways 20 and 97.

Our employees continue to bring innovation, creativity and a passion for continuous improvement to their work. I would like to extend my gratitude and appreciation to all employees who carry out the important services described in this budget document. The work you do matters and improves the lives of our residents and experiences for visitors. You are regularly recognized and called on as leaders in your fields at both the state and national level. Thank you for making our community a better place to live, work and play.

We continue to maintain strong financial management and a high credit rating. In November 2023, Moody's Ratings affirmed the County's Aa1 rating reflecting a strong tax base and growing economy with continued population growth, supported by conservative budgeting practices. We continue to receive the Distinguished

Budget Presentation Award from the Government Finance Officers Association, which is the highest award possible for governmental budgeting. This continued recognition, and receipt of the Government Finance Officers Association's Certificate of Achievement for Excellence in Financial Reporting, are reflections of how taxpayer resources are being managed responsibly.

### **FY 2025 Adopted Budget Summary**

Guided by the goals set forth by the Board of Commissioners, the FY 2024-25 adopted budget is structurally balanced and reflects the collective efforts of every department and office to deliver critical services to support the communities we serve. The total adopted operating budget for FY 2025, which best reflects the County's actual spending, is \$423.8 million, which represents a 3.6% increase from the FY 2024 revised budget. The adopted operating budget excludes County Service Districts, contingency, unappropriated balances and internal transfers. The total adopted budget for FY 2025, which includes County Service Districts, is \$727.8 million. This represents an increase of 0.06% from the FY 2024 revised budget. The adopted budget currently holds the required General Fund operational contingency of \$13.3 million and retains \$14.4 million within our capital reserve.

The adopted FY 2024-25 budget includes key investments in a variety of service areas, including:

- Delivering a \$9.7 million Road Capital Improvement Plan.
- Planning for the closure of Knott Landfill, upgrading transfer stations and siting and constructing a new solid waste management facility. The addition of three new staff to support expanded hazardous waste collection in both Bend and Redmond.
- Completing a master planning process and market study for the County's Fair & Expo Center, and the expansion area.
- Maintaining 24/7 services at the Deschutes County Stabilization Center.
- Using \$750,000 in state funds to create and implement a new deflection program intended to provide options for people suspected of drug possession to enter treatment programs, in response to the programming approved by House Bill 4002.
- Prioritizing investments in cybersecurity and internal service departments to build core capacity to continue to deliver effective and impactful services.
- Expanding the Circuit Courthouse in downtown Bend to improve security and provide additional courtroom space for the two new judges approved by the legislature in 2021.
- Implementing a plan to complete the land transfer with the Department of State Lands.

### **The County's Financial Framework**

Deschutes County has a strong property tax base, and in FY 2025, we anticipate 5.2% assessed value growth, resulting in increased revenues of \$2.2 million in the County General Fund. While some County funds, such as Behavioral Health, the Road Department, Solid Waste, Natural Resources and others, remain healthy, others are experiencing the negative impacts of sustained inflationary pressures. They include:

- **Transient Room Tax (TRT)**, the County's second largest discretionary revenue source, has been declining by 2% per year since FY 2022 following several years of growth. In the adopted FY 2025 budget, we are budgeting a 4% decrease in TRT from the prior year.
- The **Community Development Department** continues to see decreased revenues due to the second consecutive year of permitting volume decreases. These sustained decreases resulted in the reduction of 20 positions (16 unfilled) during FY 2024. The department is now right sized for its permitting service demands. In addition, the department is increasing some fees to cover the actual cost of services.
- The **Clerk's Office's** primary revenue source is recording fees, which remain below the 10-year average. The primary driver for the reduction in revenue has been the increases in mortgage interest rates over the last few years.
- In Health Services, **Public Health** remains vulnerable to restrictive and unpredictable funding. COVID-19 short-term funding addressed some chronic gaps; however, many of those one-time funding sources have or will be ending.
- **Community Justice's** Adult division enters FY 2025 in a stronger position than anticipated due to a mid-biennium increase in state Grant in Aid funding approved in the 2024 short Legislative session. However, the increase is not enough to recoup the decrease the department experienced in FY 2024. The State funding that Adult Parole & Probation receives is not keeping pace with actual expenses, and as a result, the Division will continue to spend down reserves and hold open vacant FTE in the coming fiscal year.
- The **Fair & Expo** Center has continued to see increases in event revenue but is also recognizing sustained impacts of inflationary pressures. The Fair & Expo Center's adopted budget does not include a transfer to capital reserves as it has in prior years.
- The **Sheriff's Office** has prepared a balanced budget with three months of contingency. The Office requested an additional \$809,553 in Transient Room Tax to begin saving for implementation of the Public Safety Campus Master Plan, of which the budget committee approved \$100,000.

We are grateful for the infusion of \$1.5 million in one-time funding from the State during the 2024 short session to support continued 24/7 operations the Deschutes County Stabilization Center and the \$15 million contribution to support the expansion of the Deschutes County Circuit Courthouse. These critical State allocations enable the County to invest in other essential priorities and services.

However, like many other local governments, we continue to feel the acute pressures of high inflation, which remains the primary driver of cost increases. Personnel services appropriations are increasing 10% over FY 2024. Most of the increase is due to cost-of-living adjustments necessary to retain, recruit and support our employees in our high cost of living region and increases in health insurance rates. Due to these pressures, and increases in internal service fund charges, departments and offices that receive General Fund support are requesting increases in FY 2025. These increases are offset within the adopted budget by a decrease of \$26.4 million in reserves, which will be used to support the expansion of the courthouse in FY 2025.

## **Conclusion**

Given revenue pressures and sustained inflationary impacts, we will need to demonstrate continued vigilant fiscal stewardship as we monitor revenues and harness the growth of expenditures to ensure the organization's continued fiscal stability.

I am confident that we are poised to take on the challenges ahead and will work together to make the tough decisions needed to balance future budgets. We continue to provide critical services to our community through the work of our dedicated and talented employees. We continue to maintain strong financial management and a historically high credit rating. We will continue to work together to ensure a stable financial future. As we do this work, we are committed to continuing to make thoughtful decisions to ensure that we continue to deliver effective and impactful services to our community.

Thank you to all of the staff and department leaders involved in the development of this budget, especially to our Budget team, which puts in long hours to prepare the proposed budget for the Budget Committee's review. Thank you to the Budget Committee, including our Board of Commissioners, for their review and consideration of the budget for FY 2025.

In partnership,

A handwritten signature in blue ink, appearing to read "Nick LeLack", with a horizontal line underneath.

Nick LeLack, County Administrator

## About this Budget Document

This budget document uses the widely recommended program budget format. The document provides expanded narrative descriptions of revenue and expenditure issues in the context of departmental goals, work plans and performance measures that tie into countywide goals and objectives developed by the Board of Commissioners. By budgeting this way, the County's budget document serves also as a strategic plan and a communication tool that the County uses to convey to the public easy-to-understand information about significant budgetary issues, trends and resource choices. A line-item budget, is also prepared and available for inspection by the Budget Committee and any other resident.

While a line-item budget is an accounting document that provides an organization's numerical details, a program budget is a policy document and a long-range planning and communication document that, besides being a financial plan, provides summary information about the line-item detail. The program budget also gives the public a clear picture of exactly what it is buying with its money, and focuses Budget Committee and Board of Commissioner's attention on what the organization is trying to achieve with its budget decisions. A number of distinguishing characteristics of a program budget can be found in this document and are listed below:

- A coherent statement of financial policies.
- Non-financial countywide goals and objectives for FY 2025. Goals and objectives are reviewed, discussed and adopted by the Board of Commissioners at the annual retreat. As competing demands for resources are considered, they are matched against the adopted goals and objectives. Departments use the Board's adopted countywide goals and objectives to develop their own goals, objectives, action plans and performance measures.
- A capital improvements program. A capital improvement is defined as a project or purchase related to the acquisition, expansion or rehabilitation of the County's buildings, equipment, parks, streets and other public infrastructure. As a rule of thumb, these improvements will cost more than \$100,000. The program includes projects for which funding has been identified, as well as those for which funding is unknown or uncertain.
- A glossary of budget terms.
- An overview of all budgeted FTE positions.

In addition to the above items, each department budget contains the following elements:

- A description of department priorities as they related to the countywide goals and objectives.
- An organizational chart and summary of department functions.
- A description of current year successes.
- A description of significant issues and challenges forecast for the next fiscal year, as well as a description of the department's fiscal condition.
- A budget financial summary.
- Charts and graphs that provide a visual depiction of the department's budget.



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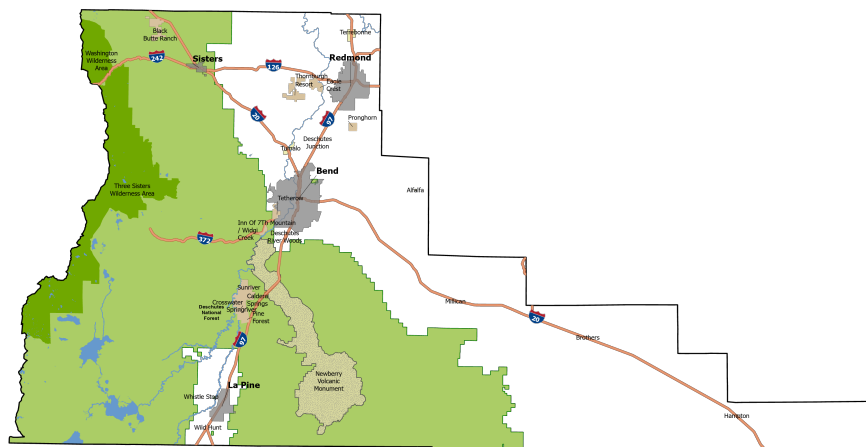
## COUNTY PROFILE

French-Canadian fur trappers gave the name, “Riviere des Chutes” (River of the Falls), to one of Oregon’s most scenic rivers. It is from this river that the County of Deschutes takes its name. Located in the heart of Central Oregon, between the towering Cascade Mountain Range to the west and the high desert plateau to the east, Deschutes County is the outdoor recreation capital of Oregon. The county encompasses 3,055 square miles of scenic beauty, mild climate, diverse recreational opportunities and a growing economy. From humble beginnings, Deschutes County now experiences the most rapid population growth of any county in Oregon. It has developed into a bustling, exciting destination where progress, growth and unique beauty intertwine.

### County Formation

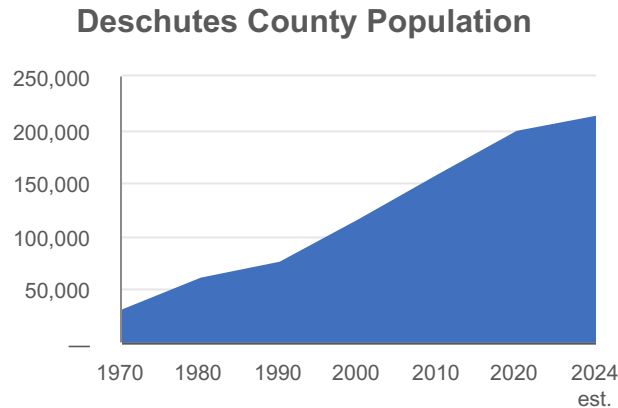
The Oregon Territory was established in 1846 and included the current states of Washington, Oregon, Idaho and parts of Montana and Wyoming. This territory was eventually split up when Oregon obtained its statehood on February 14, 1859. At that time, the area that is now Deschutes County was part of Wasco County. In 1882, Central Oregon seceded from Wasco County forming Crook County with Prineville as the county seat. In 1914, the northwest portion of Crook County separated to form Jefferson County. During this time, a movement was underway to move the county seat from Prineville to Bend. Although a vote to move the county seat narrowly failed, support for the establishment of a new county with Bend as the county seat eventually prevailed. It was not until December 13, 1916 that Deschutes County became a county in its own right. Created from the western portion of Crook County, Deschutes County was the last of Oregon’s current 36 counties to be established. The new county had its first meeting to organize county government in 1918 with the election of Judge William Barnes, Commissioners A.L. Mackintosh and Lew Smith, District Attorney Harvey DeArmond, Sheriff S.E. Roberts, Treasurer Clyde McKay, Coroner Elmer Niswonger, as well as a county clerk, assessor, surveyor, physician and superintendent of schools.

### County Map



## Population

When Deschutes County was formed in 1916, there were an estimated 5,000 residents. By 1920, the first U.S. Census held after its formation, the population had nearly doubled. Since that time population growth in Deschutes County has been swift. Over the last 20 years, Deschutes County's percentage of growth remains higher than any other Oregon county. This graph displays the population recorded by the U.S. Census Bureau between 1970 and 2020. The Population Research Center at Portland State University provided estimates for 2024.



## DEMOGRAPHICS

Unless otherwise identified, all of the following demographic information about Deschutes County was drawn from the U.S. Census Bureau's 2018-2022 American Community Survey.

### Race

Among Deschutes County's residents, 85.3% are white, 1.3% are Asian, 0.8% are American Indian, 0.4% are Black or African American, 3.5% are of another race, and the remaining 8.7% are of two or more races.

### Age

The median age of Deschutes County residents is 43.28 years old, which is slightly older than the U.S. median age of 38.5 years old. The County median age includes 21.2% of residents who are 65 years old or older and 32.8% under the age of 18.

### Residence

Among current Deschutes County residents, 52.6% were born outside of Oregon, including 5.1% who were born outside the United States. Net migration to Deschutes County between 2020 and 2023 is approximately 13,635 residents.

### Education

High school graduates represent 95.2% of the population over the age of 25 years old. Those with a Bachelor's degree or higher represent 44.8% of the county's population.

Deschutes County consists of three school districts. The largest is the Bend-La Pine School District, the 5th largest school district in Oregon, with approximately 17,075 students. The second largest district is the Redmond School District with over 7,000 students. In addition to the City of Redmond, this district serves Alfalfa, Eagle Crest, Crooked River Ranch, Terrebonne and Tumalo. The third district is the Sisters School District serving over 1,100 students. There are also a number of private schools in the county.

Deschutes County is also home to the Central Oregon Community College (COCC). The main campus is located in Bend with satellite campuses in Redmond, Madras, and Prineville. There were approximately 4,452 students enrolled at COCC in the 2022-23 school year.

OSU-Cascades, formerly on a campus shared with COCC, opened its new Bend branch campus in 2016. It is the only baccalaureate and graduate degree granting institution based in Central Oregon. It compliments COCC course work, offering upper-division and graduate courses and currently offers 23 academic majors. At full build out, OSU-Cascades will offer as many as 50 undergraduate and graduate degree programs. Enrollment for Fall 2023 was 1,313 students, with the goal of enrolling 2,200 by 2030.

### Income and Employment

Historically, Deschutes County was dominated by wood product manufacturing. However, the local economy has undergone significant changes in the last two decades. Now dominated by retail trade, health care and tourism, Deschutes County attracts visitors and consumers from neighboring counties and around the state. Beginning in 2007, the economy slowed down significantly led by a stalled housing market. According to the State of Oregon Employment Department and the U.S. Department of Labor, Bureau of Labor Statistics, the unemployment rate in Deschutes County in January 2024 was 5.0%, higher than both the state unemployment rate (3.7%) and the national rate (3.7%) during the same period. The median household income in Deschutes County, based on data published by the 2018-2022 American Community Survey from the U.S. Census Bureau, was \$82,052.

#### LARGEST EMPLOYERS IN DESCHUTES COUNTY (2024)

Employer	# Employees	% Total Employment	Type of Business
1. St. Charles Medical Center	4,791	33.76 %	Health Care
2. Bend-La Pine School District	2,300	16.21 %	Education
3. Deschutes County	1,243	8.76 %	Government
4. Mt. Bachelor	1,117	7.87 %	Accommodation & Recreation
5. Sunriver Resort	950	6.69 %	Accommodation & Recreation
5. Redmond School District	919	6.48 %	Education
7. Central Oregon Community College	830	5.85 %	Education
8. Safeway (includes Albertsons)	810	5.71 %	Supermarket Chain
9. City of Bend	763	5.38 %	Government
10. Summit Medical Group	470	3.31 %	Health Care

Source: Economic Development for Central Oregon (EDCO)

### County Health

The Robert Wood Johnson Foundation, in collaboration with the University of Wisconsin Population Health Institute, developed the County Health Rankings in 2009 which utilizes health-related data from various sources.

State-specific reports were created and counties within the state were ranked based on multiple factors, and data measures.

Since 2009 almost every county in the United States is ranked annually within their state in two general areas: health factors and health outcomes. These rankings are based on a model of population health that emphasizes the many factors that contribute to the health of a community. They are standardized and combined using scientifically-informed weights. In 2024, Deschutes County received an overall ranking of 3rd out of 36 Oregon counties.

- Health Factors include health behaviors, clinical care, social and economic factors, and the physical environment. Deschutes County was ranked 3rd out of 35 counties in Oregon.
- Health Outcomes measures the length and quality of life. Deschutes County was ranked 3rd in the state in this category.

## HISTORY

People have inhabited what is now Deschutes County for approximately 11,500 years. Native American people regularly passed through the region following the Klamath Trail along the Deschutes River from southern Oregon north to the Columbia River. They would collect seasonal foods, hunt wild game and fish for salmon in the area's rivers. The area was primarily inhabited by three native tribes when British and French fur trappers arrived in the early to mid-1800's. In the North, Wasco bands fishing the Columbia River would travel south to trade with other native tribes. The Walla-Wallas (later Warm Springs bands), living on the Columbia River tributaries, would travel between summer and winter camps. They relied on fish, as well as game, roots and berries for food and traded regularly with the Wascos. The Paiute bands from the southeast, having little contact with the other tribes, migrated great distances following game across the high plains of Oregon, Utah, Idaho and Nevada. The Treaty of 1855 established the Warm Springs Reservation just north of Deschutes County for the Wascos and Walla-Wallas. The Paiutes joined the reservation in 1879.

A party from the American Fur Trading Company is believed to be the first non-native travelers to pass through Deschutes County in 1813. Peter Skene Ogden, a fur trader with the Hudson's Bay Company, was the first European visitor to spend time in Deschutes County in 1825 while undertaking a trapping expedition. Throughout the late 1820's and 1830's, small groups of fur traders began passing through the county.

In the 1840s, large groups of settlers began traveling west along the Oregon Trail headed to new farming communities developing on the west side of the Cascade Mountains. The typical route followed a path several hundred miles north of Deschutes County along the Columbia River. In 1845, however, Stephen Meek led a large party west from Fort Boise in search of a shorter route that brought them to Deschutes County. Unfortunately, no viable shortcut was discovered and Meek's party paid a heavy physical toll, with several members of the party losing their lives.

While the Deschutes River offered a path for traveling north and south during this time, the nearest east-west travel route was the Barlow Road located several hundred miles north in The Dalles. This changed in 1853 with the establishment of the Willamette Pass, located just across the southern border of Deschutes County. This route crossed the Cascade Mountains connecting the area to Eugene. Eventually two routes were established in Deschutes County - the Scott Trail over the McKenzie Pass in 1862 and the Santiam Wagon Road in 1866.

## First Permanent Settlers

The establishment of travel routes across the Cascade Mountains brought four cattlemen in 1859, Deschutes County's first semi-permanent settlers. John Craig, Robert Millican, Felix Scott Jr. and Marion Scott brought 900 head of cattle eastward through the mountains in the spring to graze their stock in Central Oregon. They would pass back across the mountains before the advent of winter. Soon other cattle ranchers began grazing their herds in Deschutes County. Later, sheep herders began summering in the higher elevations of the Cascades bringing their flocks down to lower elevations when the weather got too cold. The appearance of both cattle ranchers and sheep herders in the area touched off what became known as "range wars" in Deschutes County. These conflicts were common in communities across the western United States during this time. Cattle ranchers blamed sheep herders for overgrazing and sheep herders blamed cattle ranchers for excluding them from public lands and monopolizing limited water sources.

Other than cattle ranchers and sheep herders, Central Oregon did not attract many settlers in the 19th Century. This could be attributed to limited access to and from other communities, an absence of railroad service and non-irrigated lands ill equipped for agriculture. The Carey Act of 1894 and the Newlands Reclamation Act of 1902 provided federal support to irrigate large tracts of public land and distribute them to new settlers. This legislation initiated large irrigation ventures and led to a significant number of new settlers arriving in Central Oregon.

## Railroads

James J. Hill, of the Great Northern and North Pacific railroads, bought the Oregon Trunk Railway for a planned route up the Deschutes River. E.H. Harriman, who controlled the Union Pacific Railway and the Southern Pacific Railway, seeking a similar route, incorporated the Des Chutes Railway. In 1909, the Oregon Trunk and Des Chutes Railroads began building parallel railroads on opposite sides of the Deschutes River in a race to provide rail service to Deschutes County. Dynamiting, sabotage, and brawls punctuated the "Deschutes Canyon War" as both tried to be the first railroad to reach the growing communities in Deschutes County. Eventually, an agreement was worked out in May 1910 to provide for joint operation of the rails. Passenger rail service reached Redmond on September 21, 1911 and Bend three months later. Railroad was soon followed by the construction of several major highways along the earlier established east-west trails, further connecting Deschutes County to the rest of the state.

## Timber Industry

The ponderosa pine forests of Deschutes County attracted the attention of pine lumber producers who began acquiring timber lands as early as 1895. With the establishment of the Deschutes National Forest in 1908, the abundance of timber in Central Oregon was no longer a secret. Soon after railroad service became available, lumber companies built mills to process the harvesting of the region's pine forests. Within a decade nearly every community in the County had railroad service and a lumber mill. During this time, Bend emerged as one of the nation's great pine production centers. Shevlin-Hixon and Brooks-Scanlon, two prominent lumber companies at the time, both built large mills in Bend in 1915. Less than a year later, the two mills were producing 750,000 board feet of lumber per day and employing thousands of people. Lumber mills served as the primary economic driver in Deschutes County for the next several decades peaking during World War II when 700 million board feet was being produced each year in the county. After the war, however, the industry started to decline. In 1950, Shevlin-Hixon was purchased by Brooks-Scanlon and mills began closing. Brooks-Scanlon was eventually acquired and their mill in Bend ceased operation in 1994. By the end of the 20th century, no operating mills remained in Deschutes County.

## Outdoor Recreation

In 1928, four Scandinavian mill workers, Chris Kostol, Emil Nordeen, Nels Skjersaa and Nils Wulfberg, formed the Bend Skyliners mountaineering club. This club is credited with introducing winter sports to Deschutes County by sponsoring races, conducting mountain rescues and promoting competitive skiing. Bill Healy, after developing a great interest in winter sports as a member of the 10th Mountain Division during World War II, moved to Bend after the war and joined the Skyliners. In 1957, Healy, with other investors, developed a ski area on Bachelor Butte. The peak would be renamed Mount Bachelor and become a popular winter sports attraction and a prominent destination in Deschutes County.

As more travelers visited Deschutes County during the 1950's, attention was drawn to the blue skies, snow-capped mountains, green parks, and scenic waterways the area had to offer. Vacationers came to enjoy outdoor recreational activities including fishing, hunting, mountaineering, and summer camping. Leisure, tourism and outdoor recreational pursuits began taking root supplanting the declining timber industry as the County's new economic driver and remain so today.

## A Metropolitan Economy

Deschutes County's rapid population growth, particularly in the early 2000s, dramatically transformed the economy of the region. Although tourism, construction, and wood product manufacturing continue to be important components of the local economy we have seen the emergence of more professional, specialized, and technical industry sectors over the past two decades. These new sectors include advanced manufacturing, bioscience/ pharmaceuticals, high tech, and professional services, such as engineering, design, marketing, advertising, and other consulting services. The growth in these sectors have largely been driven by small companies relocating to Central Oregon in order to pursue a healthier work/ life balance. These changes over the past twenty years have pushed Deschutes County to the 4th most diverse economy in Oregon of 36 counties, according to the Hachman Diversification index. The expansion of the professional sector has led to Bend and more broadly Deschutes County looking much more like a traditional metropolitan area. This transition is likely to continue into the future as the region continues to grow, the labor force thickens, and diverse businesses open or relocate to the region.

## COMMUNITIES

Deschutes County contains residential communities offering a variety of urban and rural lifestyles. There are six specific community types located in the county: incorporated cities, unincorporated urban communities, rural communities, rural service centers, resort communities and destination resorts. The U.S. Census Bureau also recognized additional communities as census designated places.

### Incorporated Cities

For a community to become an incorporated city, it requires the vote of 50% of residents. Once incorporated, a city is permitted to levy taxes on residents and is required to provide services such as electricity, sewer and water. There are four incorporated cities in Deschutes County.

**Bend:** Serving as the county seat, Bend is the largest city in Deschutes County and the fifth largest city in Oregon. The name was derived from "Farewell Bend," a designation used by early pioneers referring to the bend in the Deschutes River marking one of the few points where the river could be crossed. In 1860, John Young Todd, Bend's first settler, built a bridge across the Deschutes River at Sherar's Falls and established the Farewell Bend Ranch. In 1877, Cort Allen and William Staats, would become the first permanent residents in what would



eventually be the City of Bend. By the turn of the century, only 21 residents inhabited the area and raising livestock was the only industry. This changed with the arrival of Alexander Drake in 1900, who began purchasing land along the Deschutes River. He purchased vast tracks of timber land and set up a mill in 1901. Forming the Pilot Butte Development Company, Drake constructed a canal system to irrigate the land and deliver water to the residents. In 1904, the Pilot Butte Development Company platted the city, the Bend Post Office was established and the first phone lines were installed connecting Bend to Prineville. At Drake's urging, 500 residents voted to create the City of Bend in 1905. With the arrival of the railroad in 1911, Bend became a booming timber town. Drake Park was created in 1920 by a city bond levy and Shevlin Park was donated by Shevlin-Hixon. A year later, the first streets of Bend were paved. Today, Bend is a popular tourist destination centrally located to many of Deschutes County's amenities. Bend, as the largest Oregon city east of the Cascade Mountains, also serves as a regional center for commercial, industrial and cultural activity.

**La Pine:** Although people have lived in La Pine for more than a century, it remained Oregon's last unincorporated town until December 7, 2006 when residents voted to incorporate. Platted in 1910, next to the small town of Rosland, La Pine would soon overtake the smaller community. The name was suggested by Alfred A. Aya referencing the abundance of pine trees in the area. This community formed as a stop for travelers following the Huntington Road, a common path of travel during the late 1800's alongside the Deschutes River. La Pine is located in southern Deschutes County near the Deschutes and Little Deschutes Rivers, as well as the Cascade Lakes. Nestled among tall pine forests, La Pine offers panoramic views of the Cascade Mountains and convenient access to many outdoor recreational opportunities. It is a growing community with a strong, rural character.

**Redmond:** Named for Frank and Josephine Redmond, this community is home of Roberts Field Regional Airport and the Deschutes County Fair. The Redmonds were homesteaders who fortuitously pitched a tent next to the main irrigation canal and adjacent to the projected path of the railroad in 1904. The next year, the town was platted and in 1906 water reached the emerging community. The city was incorporated in 1910 with a post office being established in 1915. In the early years, Redmond prospered as a market town serving farms and ranches in northern Deschutes County. The city gained statewide attention with the construction of the Redmond Hotel in 1928, billed as the finest hotel east of the Cascade Mountains. With the establishment of Camp Redmond in 1939, the largest Civilian Conservation Corps camp on the West Coast, the community experienced a small population spurt. Roberts Field, which was constructed in 1940, was leased by the U.S. Air Force for use as a training base for B-17 bombers and P-38's during World War II. After the war, the airport began offering commercial air service. Today, it provides the only commercial air service for the Central Oregon region. Redmond is strategically located at the heart of Central Oregon. Due to its central proximity to the county seats of Deschutes, Crook and Jefferson Counties (Bend, Prineville and Madras), Redmond often serves as a hub for regional activities and events.

**Sisters:** Incorporated in 1946, Sisters is located at the foot of the Cascade Mountains in northwestern Deschutes County. The community was originally established in 1865, just west of its current location, as Camp Polk, in response to reports of Indian attacks. The camp was soon abandoned when no Indian problems were discovered. In 1888, the post office at Camp Polk was moved to the present city site at the junction of the Santiam and McKenzie Passes. The name was changed in recognition of the three Cascade peaks on the city's western skyline, collectively known as the Three Sisters. Originally serving as an outpost and supply depot for wagon travel across the Cascade Mountains, Sisters honors its history by maintaining downtown storefronts designed in a turn-of-the-century style. Today tens of thousands of visitors come to Sisters for the internationally recognized Sisters Outdoor Quilt Show. Sisters also hosts a Professional Rodeo Cowboys of America-sanctioned rodeo.

## Urban Unincorporated Communities

This type of community must have at least 150 permanent residential dwellings, have three or more land uses and be served by community sewer and water systems. Deschutes County has one urban unincorporated community.

**Sunriver:** Located 15 miles south of Bend, Sunriver is one of Oregon's premier resort communities. It was constructed on the former grounds of Camp Abbot, a World War II training facility which was abandoned in 1944. In 1965, a master plan was developed and construction began two years later. Sunriver has many of the conveniences of a small city and encompasses approximately 3,375 acres. Although there are an estimated 1,700 permanent residents, Sunriver's population expands to more than 20,000 temporary and permanent residents during peak tourist season.

## Rural Communities

These communities are comprised primarily of permanent residential dwellings. They also contain commercial, industrial and public land that serve the community and surrounding area. Deschutes County has two rural communities.

**Terrebonne:** This community, located about six miles north of Redmond, was platted in 1909. It was originally named Hillman after James Hill and E.H. Harriman, the two railroad magnates. Stimulated by the arrival of the railroad, many lots in the newly platted town were being sold, in some cases sight unseen. This activity soon led to fraudulent land sales tarnishing Hillman's reputation and eventually prompting the town to change its name to Terrebonne, which means "good earth." Terrebonne is located just east of the Deschutes River on Highway 97. This community has a population of about 1,298 in 2022. Visitors often stop in Terrebonne on their way to Smith Rock State Park, one of the premier rock climbing venues in Oregon, located only two miles east of town.

**Tumalo:** Founded by A.W. Laidlaw, this community is located less than three miles northwest of Bend. The community is bisected by the Deschutes River with the Laidlaw Butte on the west and the bluff of the river canyon on the east. The community was originally settled with the incorporation of the Three Sisters Irrigation Company in 1899. Water was to be diverted from the Deschutes River and Tumalo Creek to irrigate as many as 60,000 acres of land. The town, originally named Laidlaw for its founder, was platted in 1904. The community envisioned becoming the population and commercial center for Central Oregon with the arrival of the railroad. However, when it was announced that the railroad would be passing through Bend, a similar-sized community at the time, instead of Tumalo such hopes were dashed. The community officially changed its name to Tumalo in 1915, a Klamath word meaning "wild plum." Today, Tumalo is a small farming community with most farms on fewer than five acres.

## Resort Communities

These are typically planned communities established and used for recreation or resort purposes. These communities were developed before the establishment of the destination resort designation. They contain permanent and temporary residential occupancy, as well as some commercial uses to serve the community. Deschutes County has two resort communities.

**Black Butte Ranch:** Located eight miles west of Sisters, Black Butte Ranch has served as a cattle ranch since the late 1800's. Today, a portion of Black Butte Ranch remains an operational cattle ranch. In 1970, Brooks-Scanlon, the lumber company, purchased 1,280 acres and developed a community of homes while trying to preserve the natural setting. They were marketed across the state as second homes. Black Butte Ranch has grown to 1,800 acres in the main development with 1,253 lots for both permanent and seasonal residents, as well as 82 acres for industrial uses in support of the community.

**Inn of the 7th Mountain and Widgi Creek:** Located about five miles southwest of Bend, the Inn of the 7th Mountain was developed in the late 1960's as a standalone resort community with overnight lodging and recreational facilities. The initial 23-acre community, developed in the late 1960's, includes 230 condominium units in 22 buildings and some commercial businesses targeted toward residents and vacationers. A large portion of the units are inhabited on a seasonal basis. Widgi Creek was approved in 1983 as a 237-acre expansion of the Inn of the 7th Mountain. It includes a golf course, 107 single family homes and 103 condominium units. The community is entirely bordered by the Deschutes National Forest.

## Destination Resorts

These communities are self-contained developments providing visitor accommodations and developed recreational facilities in a natural setting. When Oregon established statewide planning goals in 1975, development outside of urban growth boundaries was prohibited, effectively ending future resort communities similar to Sunriver and Black Butte Ranch. In 1982, the planning goals were revised to address destination resorts. A county could choose to permit destination resorts, provided a map of eligible areas and specific county plans and ordinances are created. In Deschutes County, a resort must have a minimum of 160 acres, half dedicated to permanent open space. A minimum of 150 overnight units are required and residential units cannot exceed twice the number of overnight units. Commercial uses are limited to serving the resort and an investment of at least \$7 million in visitor accommodations and recreational facilities is required. There are four destination resorts located in Deschutes County:

**Caldera Springs:** Directly south of Sunriver is this 400-acre gated resort that contains 320 home sites. Having broken ground in 2006, the resort includes 150 overnight lodging units, a 9-hole, par 3 golf course, manmade lakes for fishing or canoeing, more than 12 miles of bike and walking trails, a lodge, a lake house, and a pool and fitness facility.

**Eagle Crest:** Located six miles west of Redmond, this resort was established in 1985. Since that time, the resort has expanded to include 891 residential homes in three housing developments covering 13 subdivisions. Eagle Crest also includes time-share condominiums, three golf courses, a hotel, a restaurant, spa facilities, a 10,000 square-foot conference center, an equestrian center and fitness centers. There are also 13 miles of paved paths for biking, jogging, and walks and a two-mile hiking trail along the Deschutes River.

**Pronghorn:** Located on 640 acres south of Redmond, this resort and golf club is surrounded by 20,000 acres of protected federal land. In addition to 384 home sites and custom designed villas, the resort features Jack Nicklaus and Tom Fazio-designed golf courses, a 55,000 square foot clubhouse with a fitness center, spa, lounge and restaurant.

**Tetherow:** Located on 700 acres four miles west of downtown Bend, Tetherow is Deschutes County's newest destination resort. The resort includes various residential neighborhoods, an 18-hole championship golf course, a 50-room luxury hotel with a spa and restaurants, a recreation center, a conference center and a neighborhood park.

## Rural Service Centers

This designation refers to an unincorporated community, developed prior to 1979, consisting primarily of commercial or industrial uses providing goods and services to rural areas of the county. Typically only a small number of permanent residents live near each center. Deschutes County has six rural service centers:

**Alfalfa:** Located 12 miles east of Bend, this small ranching community is home to about 400 families. The community was named for the primary crop grown in the area. Due to the short growing season, few other crops can be grown and the land has primarily been used for grazing livestock, mostly cattle. Most of the local ranches were established after the formation of the Alfalfa Irrigation District in the early 1900's brought water to the area. The Central Oregon Canal now passes through the community. Most parcels in the area are 40 to 200 acres in size. Until 1987, the Alfalfa Grade School, a one-teacher, two- room school served 18 students. Alfalfa is now a part of the Redmond School District. Alfalfa also had a post office between 1912 and 1922. The Alfalfa Store and the Alfalfa Community Hall are located at the heart of the community. The Alfalfa Rural Service Center boundary includes about 22 acres.

**Millican:** In the 1880's, George Millican settled a ranch about 25 miles southeast of Bend which eventually became known as Millican. Although it reached a population of 60 in the early 1900's, for most of Millican's existence it has been a one-man town. Highway 20 was built in 1930, by which time only one resident remained. Billy Rahn, the sole resident, moved the town closer to the new highway and remained the postmaster until he retired in 1942, and the post office was closed. Bill Mellin purchased the community in 1946 operating a post office, which closed for good in 1953, a gas station and a store. Mellin remained in Millican until his death in 1988. The 75-acre community has changed hands several times since then. The store was closed in 2005 when the family operating it moved to nearby Hampton. The Millican Rural Service Center boundary contains about 30 acres.

**Brothers:** On Highway 20 just about 15 miles southeast of Millican is the Brothers Rural Service Center, which is about 49 acres in size. A post office was established in Brothers in 1913. Today, the small community includes a school, a market, café, gas station, a highway rest area and a state highway maintenance field office. Brothers also has a public water system.

**Hampton:** Another 22 miles southeast of Brothers on Highway 20 is the Hampton Rural Service Center. About 35 acres in size, this community includes a café and RV park. It also has a public water system.

**Whistlestop:** The Whistlestop Rural Service Center, located just a few miles northwest of La Pine, is about 8 acres in size.

**Wildhunt:** The Wildhunt Rural Service Center, located a few miles southwest of La Pine, is about 11 acres in size.

## Census Designated Places

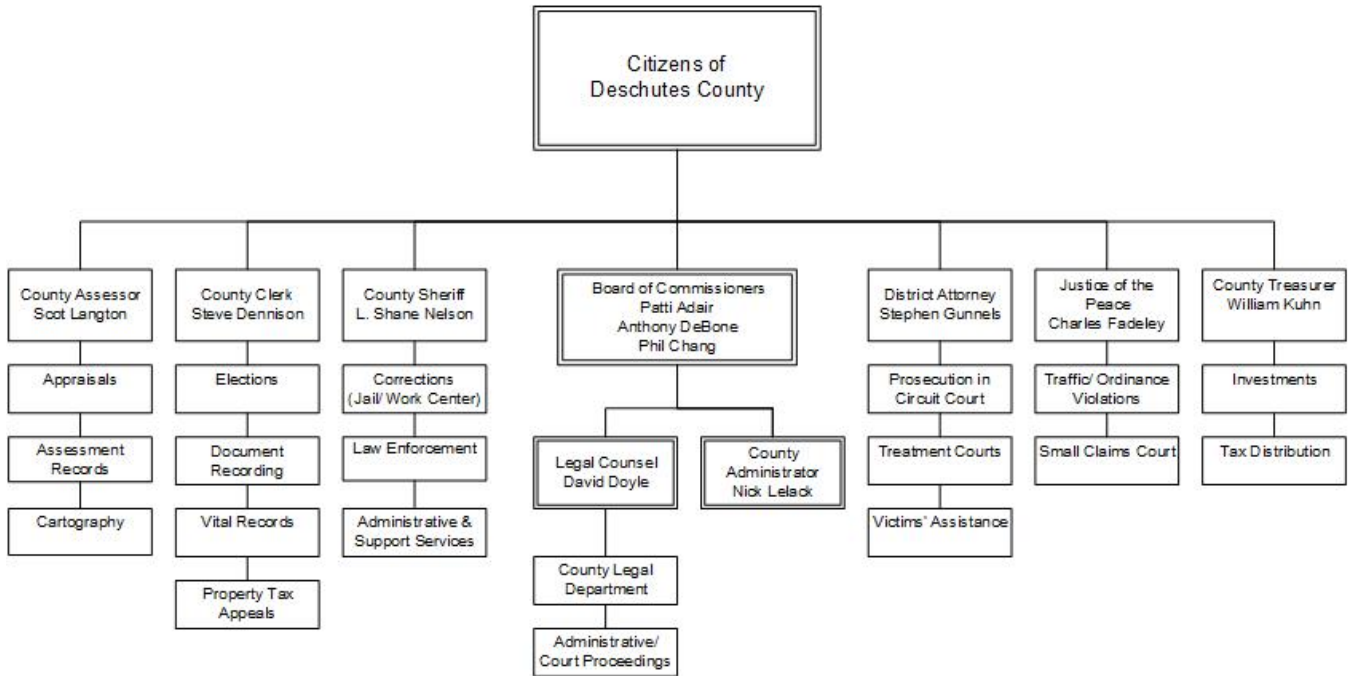
The U.S. Census Bureau, in an effort to capture unincorporated communities, identifies census designated places (CDPs). These communities resemble incorporated places, but lack a municipal government. Besides the urban unincorporated communities, rural communities, resort communities and destination resorts, Deschutes County had two additional communities identified as CDPs in the 2010 U.S. Census.

**Deschutes River Woods:** This community is located immediately south of Bend. Originally planned as a hunting and trapping resort, Deschutes River Woods emerged as a rural subdivision in the 1960s. At that time, the land was divided into parcels of one to five acres and re-zoned for family dwellings.

**Three Rivers:** Located between Sunriver and La Pine, Three Rivers incorporates a series of rural neighborhoods built near the Deschutes, Little Deschutes and Fall Rivers. Primarily developed in the 1950's and 1960's, these neighborhoods vary from subdivisions with small lots to large wooded acreages.

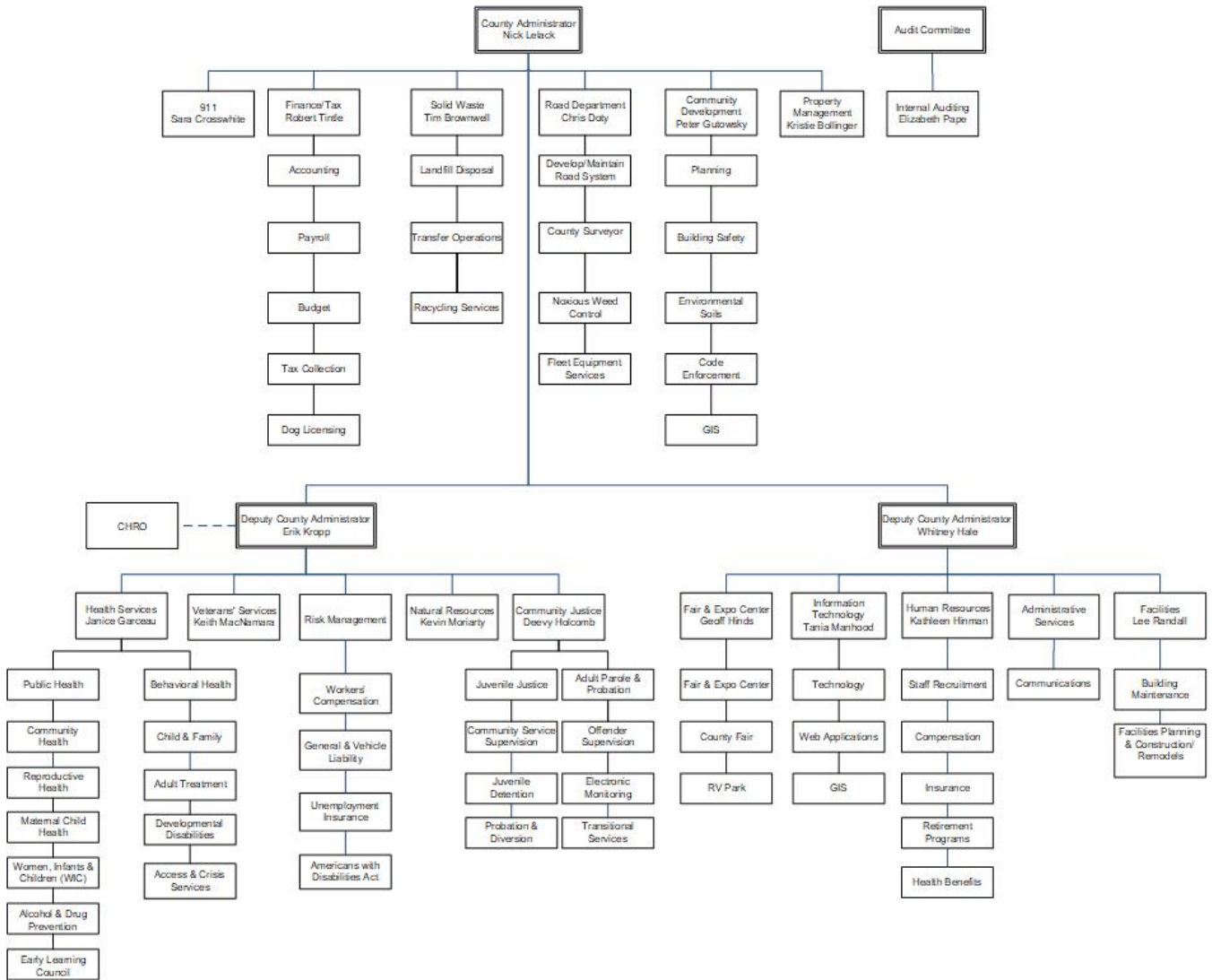
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# Deschutes County Organizational Chart





# Deschutes County Organizational Chart





## Fiscal Year 2025 Goals and Objectives

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*Enhancing the lives of citizens by delivering quality services in a cost-effective manner.*

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Every January, the Board of County Commissioners meets to establish goals and objectives to guide department operations in the coming year. In preparation for this, departments submit to the Board the challenges and opportunities they face. The board reviews these submissions and often invites back specific departments to discuss their submissions in more detail. The outcome is the development of the following year's goals and objectives.

### SAFE COMMUNITIES:

*Protect the community through planning, preparedness and delivery of coordinated services.*

- Provide safe and secure communities through coordinated public safety and crisis management services.
- Reduce crime and recidivism and support victim restoration and well-being through equitable engagement, prevention, reparation of harm, intervention, supervision and enforcement.
- Collaborate with partners to prepare for and respond to emergencies, natural hazards and disasters.

### HEALTHY PEOPLE:

*Enhance and protect the health and well-being of communities and their residents.*

- Support and advance the health and safety of all Deschutes County's residents.
- Promote well-being through behavioral health and community support programs.
- Ensure children, youth and families have equitable access to mental health services, housing, nutrition, child care, and education/prevention services.
- Help to sustain natural resources and air and water quality in balance with other community needs.
- Apply lessons learned from pandemic response, community recovery, and other emergency response events to ensure we are prepared for future events.

### A RESILIENT COUNTY

*Promote policies and actions that sustain and stimulate economic resilience and a strong regional workforce.*

- Update County land use plans and policies to promote livability, economic opportunity, disaster preparedness, and a healthy environment.
- Maintain a safe, efficient and economically sustainable transportation system.
- Manage County assets and enhance partnerships that grow and sustain businesses, tourism, and recreation.

## Department Performance Measures

### HOUSING STABILITY AND SUPPLY:

*Support actions to increase housing production and achieve stability.*

- Expand opportunities for residential development on appropriate County-owned properties.
- Support actions to increase housing supply.
- Collaborate with partner organizations to provide an adequate supply of short-term and permanent housing and services to address housing insecurity.

### SERVICE DELIVERY:

*Provide solution-oriented service that is cost-effective and efficient.*

- Ensure quality service delivery through the use of innovative technology and systems.
- Support and promote Deschutes County Customer Service “Every Time” standards.
- Continue to enhance community participation and proactively welcome residents to engage with County programs, services and policy deliberations.
- Preserve, expand and enhance capital assets, to ensure sufficient space for operational needs.
- Maintain strong fiscal practices to support short and long-term county needs.
- Prioritize recruitment and retention initiatives to support, sustain, and enhance County operations.

## Department Performance Measures

Departments develop performance measures that align with the priorities established by the Board and monitor and report progress accordingly. These measures are listed below in relation to each individual goal and objective. Due to the publication timing of the budget book the most current data reflected in the status column is as of Quarter 3 Fiscal Year 2024.

### Safe Communities

**Protect the community through planning, preparedness and delivery of coordinated services.**

**Objective #1: Provide safe and secure communities through coordinated public safety and crisis management services.**

Measure	Status	Department
Continue to develop and implement the non-law enforcement crisis response program in partnership with Deschutes County Behavioral Health.	True.	9-1-1
Achieve 90% voluntary compliance in Code Compliance cases.	Target is 90%, current measure is 77%.	Community Development
Maintain over 90% of victims who report after case closure that they either agree or strongly agree that the victims' assistance program helped them make informed decisions about their situations.	Target is 90%, current measure is 97%. Continuing to exceed target for this measure.	District Attorney
Coordinate with project team and stakeholders for design and construction of the Courthouse Expansion project. Complete construction documents, permit documents, final budget estimate and initiate construction.	In progress. Construction documents are currently under review by City of Bend and the County's Community Development Department.	Facilities
Intensive Forensic Services team will complete a court ordered community consultation within 5 business days.	Target is 85%, current measure is 100%	Health Services
Maintain current service levels by responding to or initiating 75,000 patrol community contacts.	Target is 75,000 contacts for the year, current measure is 48,394 with two quarters left to report numbers.	Sheriff's Office

## Department Performance Measures

**Objective #2: Reduce crime and recidivism and support victim restoration and well-being through equitable engagement, prevention, reparation of harm, intervention, supervision and enforcement.**

Measure	Status	Department
Supervised adults receive criminogenic risk assessments within 60 days of admission.	Target is 72%, current measure is 70%.	Community Justice
Adult PO's ensure supervised adults have active and updated Behavior Change Plans.	Target is 76%, current measure is 76%.	Community Justice
Safely maintain state prison utilization target.	Target is (20)%, current measure is (47%).	Community Justice
Appropriate an equitable use of incarceration as supervised adult sanction for non-compliance.	Target is 89%, current measure is 83%.	Community Justice
Create an additional substance use disorder evaluation and treatment option for young people involved in the juvenile justice system	In progress.	Community Justice
Goal is to maintain a number of no greater than 20% of the VIS veteran's recidivism resulting in incarceration.	Goal is exceeding expectations with just 4% of participants resulting in recidivism.	District Attorney
Goal is to maintain a one-year arrest recidivism rate for all enrolled EAP participants (18-24 year olds) of 30% or less.	Target is 30% or less, currently the EAP has a 5% post-enrollment arrest recidivism rate.	District Attorney
Driving under the influence of intoxicants trial conviction rate.	100% for Q3.	District Attorney

## Department Performance Measures

<p>Achieve minimum 50% positive Deputy District Attorney survey (e.g. restitution, engagement and responsiveness): responses (total of "very good" and "good" responses) to the following questions:                  -Ability to call and/or meet with victims in a timely manner: from 25% to 50% .                  -Adequately Prepare for Trial: from 19% to 50% .                  -Ability to work on case follow-up tasks: from 20% to 50% .</p>	<p>Averaging nearly 50% of positive survey results.</p>	<p>District Attorney</p>
<p>Rate of collections on fines 50% or above within 90 days of judgment. Enforcing payment of fines and fees holds defendants accountable and promotes compliance with traffic laws. Timely collection and distribution of fines and fees support law enforcement programs and court functions.</p>	<p>Target is 50%, current measure is 87.4%</p>	<p>Justice Court</p>

### Objective #3: Collaborate with partners to prepare for and respond to emergencies, natural hazards and disasters.

Measure	Status	Department
<p>Coordinate with 9-1-1 and DCSO to increase the number of web-registered Deschutes Alerts subscribers.</p>	<p>Target is 40,744, currently there are 54,510 subscribers.</p>	<p>Administration</p>
<p>Develop plan to amend the Comprehensive Plan and County Code requiring defensible space and fire-resistant building materials per SB 762 - Wildfire Mitigation.</p>	<p>In progress. The initial risk map was made available on June 30, 2022. However, based on significant concern from citizens and interest groups throughout the state, ODF withdrew the initial risk map to provide more time for additional public outreach and refinement of risk classification methodologies. ODF has begun local government and public engagement on new risk maps that are anticipated to be finalized in 2024.</p>	<p>Community Development</p>
<p>Build and maintain effective partnerships with federal, state and local emergency or incident response providers including preparation, training and planning.</p>	<p>Meeting target. Fair &amp; Expo continues to be an important resource in emergency response. For fall/winter F&amp;E will be hosting trainings provided by USDA, and it is anticipated that the facility will remain an important part of the emergency response network moving forward.</p>	<p>Fair &amp; Expo</p>
<p>Collaborate with Natural Resources to identify County-owned property in south County for potential fire fuels mitigation.</p>	<p>In Progress. Property Management and Natural Resources further discussed requesting funds in FY 2025 budget cycle to complete fire fuels mitigation. It was determined to request \$90,000 in funds to complete fire fuels at North Juniper Ridge, 45-acres in East Redmond and other property to be determined. Request for \$90,000 has been submitted in the budget for consideration.</p>	<p>Property Management</p>
<p>Maintain or increase public participation in Fire Free events as measured by yard debris collected</p>	<p>In progress. Fire Free Event dates have been set for next year and there have been 18 community bin rental requests through the sweat equity program</p>	<p>Natural Resources</p>

## Department Performance Measures

### Healthy People

Enhance and protect the health and well-being of communities and their residents.

**Objective #1: Support and advance the health and safety of all Deschutes County's residents.**

Measure	Status	Department
Ensure safe access to County facilities and services through inspection, repair, and replacement of sidewalk and parking lot inventory. Inspect 80% of sidewalk and parking lot inventory annually.	True, inspections are complete for FY 24 and repair and replacement planning is underway.	Facilities
Reduce outbreaks and spread of disease by completing 95% of communicable disease investigative tasks within the timeframes defined by Oregon Health Authority.	Target is 95%, current measure is 94.23%.	Health Services
Reduce outbreaks and food-borne illness by inspecting a minimum of 95% of licensed facilities (e.g. restaurants, pools/spas/hotels, etc.) per state requirements.	Target is 95%, current measure is 87%. 565 inspections conducted out of 647 required for Q3. Risk Factor study being conducted on food service facilities during Q3, Q4 of FY24.	Health Services
Assure 90% of women served in the DCHS clinic and at risk for unintended pregnancy use effective methods of contraception after receiving services.	Target is 90%, current measure is 89.5%.	Health Services
Assure 90% of pregnant women being served by DCHS receive prenatal care beginning in the first trimester.	Target is 90%, current measure is 91%.	Health Services
Maintain current service levels and complete 3,900 sick call visits (response to an inmate requests to see the doctor or someone on the nursing staff).	Target is 3,900 for the year, current measure is 3,050 with one fiscal quarter left to report numbers.	Sheriff's Office
Maintain current service levels and complete 500 14-day assessments (a questionnaire concerning the overall health of inmates).	Target is 500 for the year, current measure is 588 with one fiscal quarter left to report numbers.	Sheriff's Office



## Department Performance Measures

### Objective #2: Promote well-being through behavioral health and community support programs.

Measure	Status	Department
90% of families engaged in wraparound are engaged and actively participate in strengths-based planning.	Target is 90%, current measure is 100%.	Health Services
90% of WRAP graduates will be enrolled in school.	Target is 90%, currently 90.9% are enrolled and engaged in school upon discharge.	Health Services
See Behavioral Health Oregon Health Plan clients within state timelines. Routine: within 1 week	Target is 100%, currently 82.03% clients are being seen within state timelines. This number continues to rise each quarter.	Health Services

### Objective #3: Help to sustain natural resources and air and water quality in balance with other community needs.

Measure	Status	Department
Achieve compliance with the O & M Alternative Treatment Technology (ATT) Septic System Operation and Maintenance (O&M) reporting requirements of 95% to protect groundwater.	Target met at 95%.	Community Development
Amend Comprehensive Plan and Zoning Code to incorporate a new mule deer winter range inventory for Oregon Department of Fish and Wildlife.	Amendments withdrawn under Board direction.	Community Development
Continue to meet or exceed the general industry compaction standard of 1,200 lb/cy to ensure efficient use of the Knott Landfill resource.	Target is 1,200 lb/cy, current measure is 1,249 lb/cy. Q3 2024 reflects drone flight data through 12/29/23 with a rate of 1,249 lb/cy that exceeds the general industry compaction standard of 1,200 lb/cy.	Solid Waste
Work with solid waste service providers to increase the diversion rate and collect more recyclables than the average prior three year's 55,000 annual (13,750 per quarter) tons.	Target is 15,000 tons per quarter, current measure is 13,000 tons for Q3. Over 13,000 tons were diverted for Q2 2024 (Oct to Dec 2023) which was 11% less than the quarterly FY24 target of 15K tons. A large part of the variance was from yard debris.	Solid Waste
Permit a landfill gas utilization project to get beneficial use of methane gas generated by Knott Landfill and a revenue source for the department.	On target. Cascade Natural Gas is continuing to design the facility and specify equipment in preparation for their permit submittal to DEQ.	Solid Waste
Maintain or increase the number of communities participating in the Firewise USA™ Program.	Exceeding goal. Target is 65 participating communities, currently there are 73 participating communities.	Natural Resources

## Department Performance Measures

**Objective #4: Continue to support pandemic response and community recovery, examining lessons learned to ensure we are prepared for future events.**

### A Resilient County

**Promote policies and actions that sustain and stimulate economic resilience and a strong regional workforce.**

**Objective #1: Update County land use plans and policies to promote livability, economic opportunity, disaster preparedness, and a healthy environment.**

Measure	Status	Department
Amend County Code to implement SB 391 - Rural Accessory Dwelling Units (ADU's).	Completed.	Community Development

**Objective #2: Maintain a safe, efficient and economically sustainable transportation system.**

Measure	Status	Department
Achieve 96% of roads rated good or better (Pavement Condition Index above 70).	On target at 98.6%	Road
Provide a maintenance treatment or resurface 14.0% of the County's road pavement asset.	Slightly under target. 2023 Total Treatment Mileage = 92.58 centerline miles (Inclusive of Chip seal, Slurry seal and contracted Overlay/Inlay/Reconstruction work) Percentage of Total Centerline Mileage = 13.11% (Based on current total mileage in Streetsaver Pavement Management System (706.23 miles))	Road
Provide further implementation and development of the Road Capital Improvement Plan.	True. Formal recap/presentation occurred in Budget Presentation, May 2024.	Road
Sustain Pavement Condition Index (low 80s).	Value + 85 per Pavement Management Report, Capital Asset, and Pavement Services.	Road
Sustain the weighted average Bridge Sufficiency Rating at or above 85.	Target is a BR Rate of 85, current measure is 84.30.	Road

## Department Performance Measures

**Objective #3: Manage County assets and enhance partnerships that grow and sustain businesses, tourism, and recreation.**

Measure	Status	Department
Support job creation through the County's Economic Development Loan program.	On target. The County continues to partner with EDCO on a variety of funding opportunities.	Administration
Improve the structural resilience of County buildings through structural engineering reviews and seismic retrofits at targeted facilities. Complete constructability review and cost estimates for Gray Courthouse seismic improvements. Identify remaining buildings to be reviewed and implement a phasing plan.	In progress. Project development ongoing.	Facilities
Attract and retain events that generate more than \$78 million in annual economic impact from Fair & Expo events and facilities and/or 1 million unique attendees to the facility.	In progress. Fair & Expo attracted 464,800 unique attendee's to its property in the Fiscal year, with 922,200 visiting in calendar 2023; with just under 100,000 visitors in the first part of 2024	Fair & Expo
Provide a safe, modern event venue that attracts visitors from across the nation/world annually.	In progress. Fair & Expo continues to invest in the facilities to provide a safe and modern venue to all visitors.	Fair & Expo
Refine and adjust facility marketing and use plan, with focus on creation of target market segments. Create and use local, regional and national partnerships to increase awareness of Deschutes County Fair & Expo and the Deschutes County region.	Meeting target. Fair & Expo continues to contract and host both new and returning events.	Fair & Expo

## Housing Stability and Supply

**Support actions to increase housing production and achieve stability.**

**Objective #1: Expand opportunities for residential development on appropriate County-owned properties.**

## Department Performance Measures

### Objective #2: Support actions to increase housing supply.

Measure	Status	Department
Facilitate sale of Newberry Neighborhood Quadrant 2d; evaluate and monitor market conditions for potential disposition of Quadrant 2a; facilitate sale of Simpson Avenue property in Bend.	In progress. On February 8, 2024, City of La Pine issued the Notice of Administrative Land Use Decision approving the partition plat for 5.02-acres. It's anticipated the transaction with Habitat for Humanity of La Pine Sunriver will close early Q4	Property Management

### Objective #3: Collaborate with partner organizations to provide an adequate supply of short-term and permanent housing and services to address housing insecurity.

Measure	Status	Department
Collaborate with cities and community service providers to provide project support and assistance for Oasis Village and adjacent 10+ acres in Redmond, and like-projects within the County.	In progress. The City and County are continuing to work together for the possible use of the 10-acres north of Oasis Village for a prospective RV park to support those experience homelessness.	Property Management

## Service Delivery

### Provide solution-oriented service that is cost-effective and efficient.

### Objective #1: Ensure quality service delivery through the use of innovative technology and systems.

Measure	Status	Department
Continue to innovate, evolve and develop new and expanded operational procedures and programs with police and fire agency partners.	True.	9-1-1
Ensure the highest possible service delivery through 9-1-1 and non-emergency call taking by continuing to develop, maintain, evaluate and evolve medical, police, and procedures, protocols and systems.	True.	9-1-1
Grow and enhance the County's C-PACE program.	County has not had a CPACE application to date. The County is working with partner agencies to raise awareness about the benefits of the program.	Administration
Written approval by the Department of Revenue for the Assessor's Certified Ratio Study.	In progress.	Assessor's Office
Percentage of tax statements mailed by Oct. 25.	Measure met.	Assessor's Office

## Department Performance Measures

Written certification from the Department of Revenue approving the County Assessment Function Assistance (CAFFA) program.	In progress.	Assessor's Office
Compares election staff FTE to voter registration. Target: 80-110% of comparable counties.	In progress. Q2: Deschutes Registered Voters/FTE = 53,471; Average of Comparable Counties Registered Voters/FTE = 50,245; The Clerk's Office added an additional FTE in FY 2022 to help address the low staffing level in Elections	Clerk's Office
Compares recording staff FTE to the number of pages recorded.	In Progress. Scheduled to be reported at fiscal year end.	Clerk's Office
Achieve 8-12 inspection stops per day to provide quality service.	Target is 8, current measure is 6.69.	Community Development
Achieve 90-100% of pre-over inspections completed the same day as requested.	Target is 90%, current measure is 100%. Goal is being fully met.	Community Development
Achieve an average turnaround time on building plan reviews of 8-10 days to meet or exceed state requirements.	Target is 10, current average is 15.96. Quarter over quarter the average time has greatly improved and is trending in the right direction.	Community Development
Sustain the issuance of land use administrative decisions without notice within 45 days of completed application.	Target is 45 days, current average is 37.10 days. Continuing to exceed the goal.	Community Development
Sustain the issuance of land use administrative decisions without notice within 21 days of completed application.	Target is 21 days, current average is 20.7 days. Continuing to exceed the goal.	Community Development
Achieve the issuance of onsite septic system permits within 12 days of completed application.	Target is 12 days, current average is 11.93 days. Hitting targeted goal.	Community Development
Utilize systems to analyze guest attendance and patterns in efforts to improve delivery of services including traffic migration, facility amenities, and communication strategies.	On target, in coordination with the Road Department, a traffic management plan was unveiled at the 2021 Fair, and updated and continued at the 2022 Fair. This plan, was a partial version of the full traffic management plan designed for the 2020 Fair; and was rolled out with great success.	Fair & Expo
Achieve 100% of employee action changes processed in good order (timely and accurately.)	Target is 100%, current measure is 98.96%.	Human Resources
Benchmark our security posture with like-sized peer organizations	In progress. IT has identified a way that will allow us to benchmark our cybersecurity self-audits against other like entities.	Information Technology
Establish an emerging IT Service Management practice inspired by Information Technology Infrastructure Library (ITIL) framework starting with change management	In progress. Work is underway to implement change in service management in a consistent and low risk process. Work is on hold to find a service management platform that supports ITIL due to resources.	Information Technology

## Department Performance Measures

Objectively establish the maturity of the IT organization	True. Utilized an organization to objectively establish the maturity of the IT organization based on benchmarking with other governmental agencies. The IT department is identified as a department in a reactive state, but unable to support the future needs of the organization. The department has reliable infrastructure and an IT service desk.	Information Technology
Possess a minimum level IG2 for all 18 CIS Critical Security Controls	In Progress. Continued progress has been made with meeting controls. The Information Security Manager position will be filled in April 2024. They will focus attention on cybersecurity for Deschutes County, which will help meet additional controls.	Information Technology
County Legal employs advanced case management systems which greatly increases efficiencies and reduces need for additional FTE	True.	Legal
Collaborate with County IT to build out a robust inventory system to track County-owned property.	In Progress. Property Management and County IT met with an outside software developer to determine feasibility of developing and implementing a purpose-built property inventory solution. Additionally, started initial discussions with an alternative solution provider to assess an existing product for possible implementation.	Property Management

## Department Performance Measures

### Objective #2: Support and promote Deschutes County Customer Service “Every Time” standards.

Measure	Status	Department
Continue to meet and exceed the National Emergency Number Association (NENA) standard for call answering times by regularly auditing operational and technical practices internally as it related to call answering.	Target is 90%, current measure is 97.41%.	9-1-1
Continue to implement public safety radio communication system enhancements in Deschutes County outlined in the District's Long-Term Radio Enhancement Plan.	True.	9-1-1
Election personnel cost comparison per 1,000 ballots tallied for countywide elections. Target: Cost to remain within 10% of similar-type election.	Target is \$419. To report at fiscal year end (after the publication of the budget book).	Clerk's Office
Percentage of customers rating levels of service as very good to excellent.	100%	Clerk's Office
Achieve 100% of classification reviews delivered for consideration within one month of receipt of final draft from department.	Average turnaround time was 37.67 days from received by HR in good order to County Administrator review. HR received 6 new reclassifications with 3 being complete and 3 in progress.	Human Resources
Increase the customer satisfaction survey participation to at least 25 responses per quarter.	No new survey responses were received this quarter. To date, only a small number of people have responded, with 92% very satisfied or satisfied with their overall experience with the Department of Solid Waste. The Department is transitioning the survey efforts to new public outreach staff to enhance the program.	Solid Waste
Maintain 10 day or less wait time for appointments.	On target.	Veterans' Services

## Department Performance Measures

### Objective #3: Continue to enhance community participation and proactively welcome residents to engage with County programs, services and policy deliberations.

Measure	Status	Department
Continue to grow the County's new podcast by sharing content at least monthly. Staff seeks to transition the podcast to bi-monthly by August and weekly by October.	Goal is being met.	Administration
Continue to enhance the use of photos and videos across County communications.	Goal is being met.	Administration
Comparison of percent of County workforce in relationship to percent in community population for women and for minorities.	The County is leading the community workforce with 55% of DC Total Workforce identifying as Female, compared to 47.12% of Community Workforce identifying as Female. The County is trailing the community with 10.85% of DC Total Workforce identifying as Minority (non-white) as compared to 12.16% of Community Workforce identifying as Minority (Male/Females.)	Human Resources
Comparison of percent of directors, managers, and supervisors in County workforce in relationship to percentage in community population for women and for minorities.	The County is trailing the community workforce with 35% of DC Officials/ Administrators (Directors and Managers) identifying as Female, compared to 40% of Community Officials/Administrators identifying as Female. The County is trailing the community with 3% of DC Officials/ Administrators (Directors and Managers) identifying as Minority (non-white), compared to 8% of Community Officials/Administrators identifying as Minority (Male/Females.)	Human Resources
90% resolution of small claim cases before trial. Trials generally result in a lose/lose outcome for all parties involved. Mediation programs and other forms of settlement create a positive end to issues and save hours of court time and associated costs.	Target is 90%, current measure is 80%.	Justice Court



## Department Performance Measures

### Objective #4: Preserve, expand and enhance capital assets, to ensure sufficient space for operational needs.

Measure	Status	Department
Maintain Risk Management reserve at the 80% confidence level of adequacy, based on an actuarial study of the County's workers' compensation and general liability claims.	The reserve level remains at 80% or greater of the confidence level.	Administration
Refine and expand space planning efforts and capital project execution through facility master planning, capital improvement budgeting, and capital project management. Complete the year-5 update to the Public Safety Campus Master Plan, develop Sheriff's Office projects through schematic design, and initiate master planning for the downtown campus.	In progress. Presentation to the Board of Commissioners for final review is expected in Q4.	Facilities
Assess and improve capital assets and increase facility footprint to ensure reliable and safe operational performance, in support of community and guest value.	In progress. Fair & Expo continues to invest in the Fair & Expo facility to provide a safe and modern venue to all visitors. A master planning process RFP is expected to close soon, and DCFE will bring aboard a partner to help design and implement future development of currently undeveloped land, and new land to be acquired.	Fair & Expo
Complete construction of the Negus Transfer Station facility improvements to accommodate population growth in the Redmond area and improve facility safety.	Goal met. The transfer building, admin and scale offices are completed with a small punch list. Transformer installation and electrical hookups scheduled for end of April 2024. Anticipate opening May 20, 2024.	Solid Waste
Complete cell 9 construction by June 30, 2024 in order to ensure adequate disposal capacity is available.	Goal met. Cell 9 area excavation and grading completed. The contractor is installing the liner system and the project is on schedule.	Solid Waste
As part of the solid waste management facility (landfill) siting process, have the Solid Waste Advisory Committee (SWAC) narrow the site selection to the top 3 locations for Board consideration by June 30, 2023.	On target. SWAC has received, reviewed and discussed the draft final report of the technical environmental and cost summaries of the remaining two sites. The Committee is preparing for selection and recommendation of the final site to the BOCC.	Solid Waste
Complete a waste characterization study by June 30, 2024 for planning and development of programs to meet the State's goal of 45% diversion of the waste stream In Deschutes County.	On target. The State of Oregon completed all their samplings and is preparing an analysis for delivery. A draft report for Deschutes County waste characterization will be provided at the end of June with the final statewide report issued in the Fall of 2024.	Solid Waste

## Department Performance Measures

### Objective #5: Maintain strong fiscal practices to support short and long-term county needs.

Measure	Status	Department
Health Benefits Fund balance meets County policy requirements.	Policy requirements suggest a reserve of \$7.9M, actual reserves are at \$7.8M as of Q3 ending.	Human Resources
Coordinate with the Board of Commissioners to distribute ARPA and other consistent updates to the community on the investment of ARPA funds.	True. County Finance continues to administer the ARPA funding award, distribution and reporting functions for the county. As of December 31, 2023, all \$38,399,353 of the county's total ARPA award had been committed to pandemic recovery efforts in the county. Funds have now been fully allocated.	Finance

### Objective #6: Provide collaborative internal support for County operations with a focus on recruitment and retention initiatives.

Measure	Status	Department
Achieve 100% of recruitments opening within 21 days of receipt of Recruitment Authorization in good order (timely and accurately.)	100% of all recruitments opened within 21 days of receipt of Recruitment Authorization in good order. Q3 average of 5.79 days to open recruitment from receipt of Recruitment Authorization in good order.	Human Resources
Increase annual employee training participation hours.	Not available as spring catalog courses are still in progress. Reporting for this measure will occur in FY 24 Q2 and Q4.	Human Resources

## Department Performance Measures

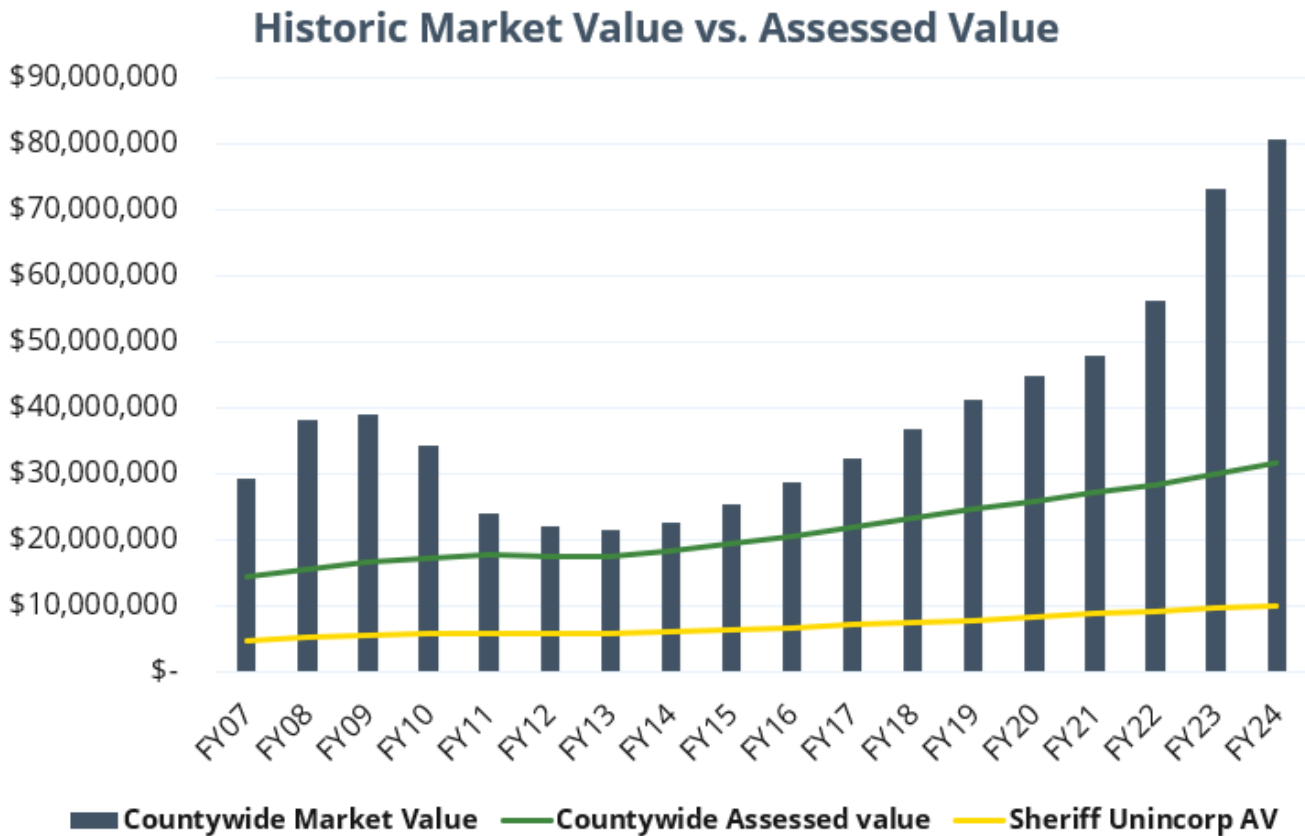
Measure	Status	Department
Overall quality of internal audit reports as determined through survey of readers.	Target is 85%, current measure is 84.2%. Internal audit issued three reports this quarter. Topics included Overtime and Compensatory Time, Wage Equity, and Fair & Expo Cash Handling. Reader feedback on report quality contributes to this measure.	Administration
Number of workplace accidents that require days away from work, or transferred workers per 100 employees (DART Rate).	Target is 2, current measure is 2.72. The DART rate for 2023 is above the target rate of 2.0 due to an increase in number of days employees missed work due to workers compensation injuries.	Administration
Record Center / Archive Activity Target: 99% Returned within 24 hours.	100%	Clerk's Office
Provide 10 employee trainings per year shaped by the outcome of the IT engagement with stakeholders process.	Target is 10, current measure is 8. Continued to promote SHI eLearning portal for all employees to take advantage of technical training. Provided some mandatory training to DC IT employees to strengthen skills around the platforms and data that is utilized at the County.	Information Technology
Provide opportunities, pathways, and processes to engage with stakeholders	In Progress of creating a roadmap based on the IT Strategic Plan. IT Director/CTO has created a meeting schedule with all department/offices on a yearly (and in some cases quarterly) basis that allows for engagement with stakeholders across the County.	Information Technology
County Legal provides all departments with real time legal counsel and support.	True. County Legal supports all county departments on a 24/7 basis. County Legal understands the business needs and operational limitations of each department and is able to tailor advice/support accordingly.	Legal
Percentage of county-wide light fleet out of life-cycle. (Long term target is 0%, annual goal is a downward trend).	Long term target is 0%, current measure is 8.1%. Approximately 8.1% of the County's light fleet exceeds its life cycle (a score of 30 or greater per the scoring criteria in the County's light fleet policy).	Road

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## Revenue and Expenditure Highlights

### Budget Highlights

Locally, housing and construction markets have cooled in FY 2024 and permit levels within the Community Development Department are expected to remain lower in FY 2025. Assessed values are projected to increase 5.2% in FY 2025. This assumption includes the statutory 3% increase in assessed value and the projected added value brought onto the property tax roll through new construction. Due to lower permitting activity and economic uncertainty, next year's forecast is less than the historical growth rate of approximately 5.5% in assessed value. This supports all property tax funded services, including those funded by the General Fund, the Sheriff's Office, Extension/4-H, and the 9-1-1 Service District. The following graph shows the history of both County market values (MV) and assessed values (AV) since FY 2009.



Capital spending of \$67.4 million, including County service districts, is included in the FY 2025 adopted budget. The capital budget includes transportation system improvements, capital equipment additions and replacements for various departments, technology improvements and various other routine department level capital expenditures intended to support the delivery of services. Total capital spending for FY 2025 is \$1.4 million or 2.2% increase from the FY 2024 revised budget. Major projects include \$28.3 million for expansion of the County Courthouse.

The total FY 2025 operating budget excluding County service districts, which best reflects the County's actual spending, as it excludes contingency, unappropriated balances and internal transactions, is \$423.8 million. This represents an increase over the FY 2024 adopted budget of \$14.6 million or 3.6%. Full-time equivalents (FTEs)

included in this budget represents an decrease of 3.70 from the FY 2024 revised budget, primarily due to reduction in staffing within the Community Development Department.

## Property Taxes

The County has five authorized property tax levies that it uses to fund certain County Services. The County General Fund receives property tax revenues from its permanent property tax rate of \$1.2783 per \$1,000 of assessed value. The budget committee voted to reduce this rate by \$0.03 for FY 2018 and another \$0.03 for FY 2019. In FY 2024 the full permanent property tax rate was levied, an increase of \$0.06 to \$1.2783 per \$1,000 of assessed value.

Property taxes are also levied by the Deschutes County Sheriff’s Office to fund county law enforcement services. In FY 2024, the Sheriff’s Office Countywide Law Enforcement District tax increased by \$0.20 to \$1.25 per \$1,000 of assessed value, the full permanent rate. The Rural Law Enforcement District rate also increased in FY 2024 by \$0.12 to \$1.55 per \$1,000 of assessed value, the full permanent rate.

Property taxes are also used to fund the Extension/4-H District and the 9-1-1 County Service District. There are no adopted changes to these two levies for FY 2024.

Property tax assumptions are provided by the elected county Assessor. As referenced in the Budget Highlights section above, assessed values are projected to increase 5.2% in FY 2025 - this includes the statutory 3% increase in assessed value plus the projected value of new construction. Total property tax revenue included in the FY 2025 adopted budget is \$109.1 million and represents an increase of \$5.8 million or (100.0)%. Adopted rates and the revenue expected to be raised by each levy is shown in the table below:

Levy	Maximum Rate*	FY 2024-25 Rate*	FY 2024-25 Estimated Collections
County Permanent Rate	\$ 1.2783	\$ 1.2783	\$ 40,829,000
Sheriff Countywide District	\$ 1.2500	\$ 1.2500	\$ 40,066,974
Sheriff Rural District	\$ 1.5500	\$ 1.5500	\$ 15,958,353
9-1-1 District	\$ 0.4250	\$ 0.3618	\$ 11,556,000
4H/Extension	\$ 0.0224	\$ 0.0224	\$ 715,000

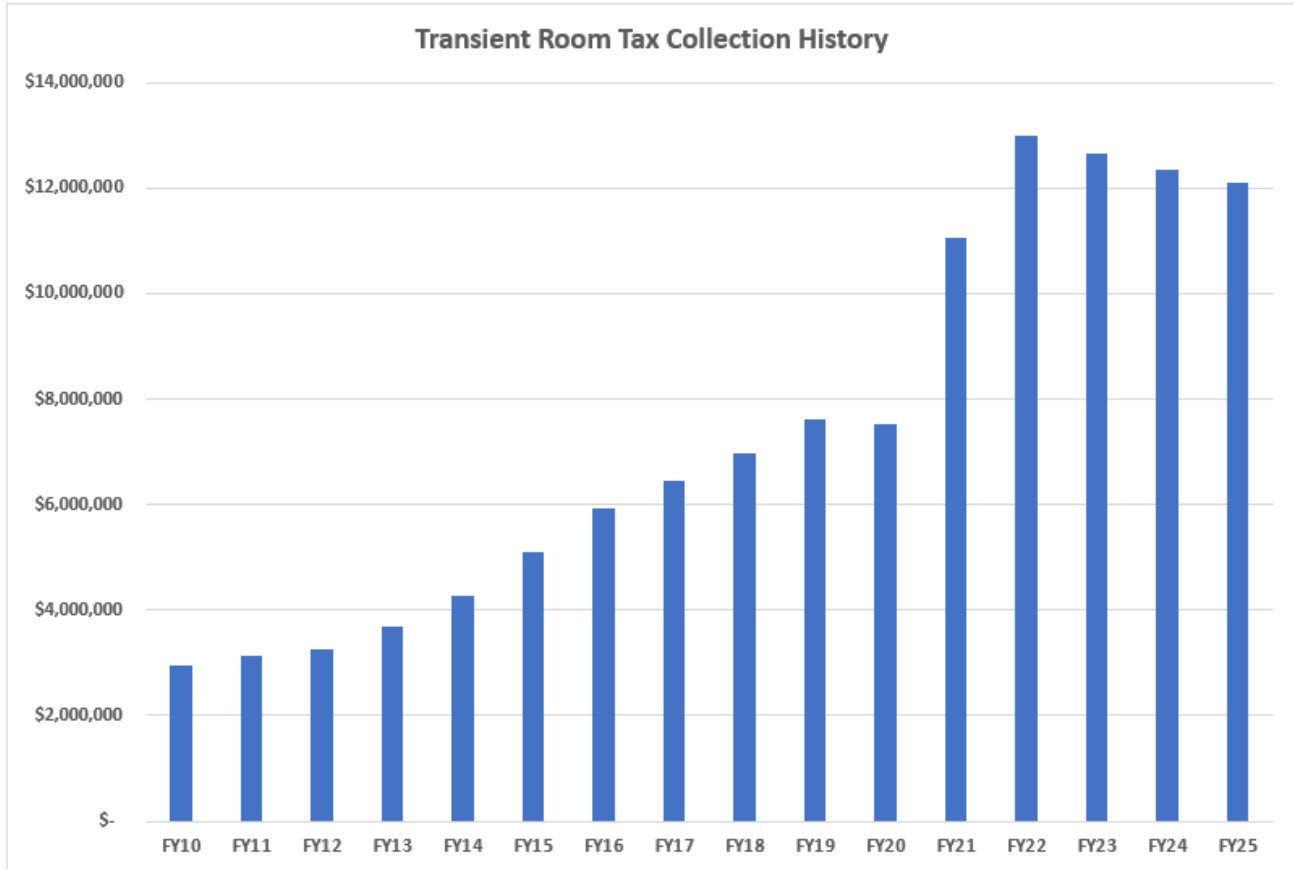
\* Per \$1,000 of assessed value

## American Rescue Plan

The American Rescue Plan Act (ARPA) was signed into law on March 11, 2021. The bill included \$65.1 billion of direct, flexible aid to every county in the United States to focus on recovery from the pandemic. Deschutes County has received \$38.4 million in American Rescue Plan Act funds. ARPA funds must be spent by December 31, 2026. The County has been conducting an ongoing process to allocate ARPA funds among local non-profits, businesses, and public health services. Requests were solicited, evaluated and awarded using the federal requirements of the program. The Board of Commissioners has allocated ARPA funds to 140 organizations and businesses making critical investments in housing, childcare, economic support, public health response and more.

## Transient Lodging Taxes

Tourism industry related taxes in Deschutes County have declined annually since FY 2022. The adopted FY 2025 revenues are projected at \$12.1 million which is a decrease of \$0.5 million or 4.2% from the FY 2024 revised budget. Transient Room Tax (TRT) funds are a major discretionary source of income for the County and as such are vital to supporting County core services. Continued annual decreases in TRT funds would put stress on future budgets.



## State Revenues

State revenues include state grants, state shared revenues, and other miscellaneous state payments, and comprise a major portion of the funding for several County departments. State revenues in FY 2025 are budgeted at \$125.6 million, an increase of approximately \$27.0 million or 27.9% from the FY 2024 revised budget. The largest recipient of state revenues in the FY 2025 adopted budget is the Health Services Department at \$59.2 million, followed by the Road Department at \$21.5 million.

## Enterprise Fund Revenues

Enterprise fund revenues are primarily received in the Solid Waste Department and the Fair & Expo Center. These two departments essentially function as businesses, with the general expectation that user fees will be sufficient to cover operating expenses and contributions to reserves for future capital needs. Fee increases are anticipated within the adopted budget for the Solid Waste Department. Solid Waste revenues for FY 2025 are

projected to be 23.7% higher than the FY 2024 revised budget based on disposal utilization and fee increases. The adopted budget includes transfers of \$4.6 million to reserves for implementation of the County's Solid Waste Management Plan.

The Fair & Expo Center depends on revenue from a variety of events using its facilities to sustain its operations. FY 2020 was an incredibly challenging year with most regular revenue producing events, including the annual County Fair, being cancelled due to the pandemic. However, given that the County Fair was successful in FY 2022 and FY 2023, the County is optimistic for the continued growth of activities to the Fair & Expo Center. Total charges for services revenue for FY 2025 is budgeted at \$5.5 million. This is an increase in resources of approximately \$883,000 or 19.3% over the FY 2024 revised

## Interest Earnings

Prior to the start of the pandemic, interest earnings for FY 2020 across all County funds were \$4.2 million. Earnings declined dramatically in FY 2021 to \$2.4 million and fell further in FY 2022 to \$1.5 million due to pandemic-related impacts and Federal Reserve actions to lower short-term interest rates. Earnings for FY 2024 are projected to be \$9.2 million. Earnings for FY 2025 are budgeted at \$7.3 million. The County's investment returns are significantly linked to Federal Reserve monetary policy as it applies to short-term interest rates.

## General Fund Resources

The General Fund derives its revenues primarily from the County's permanent property tax rate, along with filing fees in the Clerk's Office, state revenues, marijuana taxes and other miscellaneous income. It is the primary source of support for the following departments and programs: Assessor's Office, Clerk's Office, Property Value Appeals Board, District Attorney's Office, Finance/Tax, Veterans' Services and Property Management operations. Other departments or services receiving General Fund transfers for their operating budgets include Community Justice, Health Services, Justice Court, Dog Control, Victims' Assistance and the Board of County Commissioners.

The beginning net working capital in the General Fund is estimated to be \$14.6 million which is up 4.0% compare to FY 2024 actuals. The policy level for General Fund net working capital at the end of FY 2025 is \$13.3 million which is the amount budgeted as contingency. The General Fund is scheduled to transfer \$2.1 million to reserves to provide for future capital needs. This is a reduction in the reserve transfer from FY 2024 of \$2.3 million or 52% due to continued declining General Fund non-property tax revenues and increased operational expenditures. General Fund non-property tax revenues are budgeted at \$6.6 million for FY 2025 which is a decrease of 0.5% from the FY 2024 revised budget.

## Expenditures

The total FTE to carry out the services provided to residents is 1,251.26 in the adopted budget. This is a 3.70 FTE decrease or less than 1% reduction over the number of approved positions in the FY 2024 revised budget. The decrease is driven by the reduction of 8.0 FTE within the Community Development Department. Personnel costs are a significant expense for the County as they account for about half of total County operating expenses. Labor related costs are expected to increase overall by \$17.5 million from the FY 2024 revised budget. Several factors contribute to this increase a cost-of-living increase of 4% and normal merit step increases of 4% to 5% where eligible. There is an 15% increase in departmental health insurance rates projected for FY 2025 as the County has spent down reserves and needs to align rates with the program cost. PERS rates for the FY 2025 adopted budget remain unchanged from FY 2024.



The County's self-insured health plan for employees has performed well since its inception. Health care costs are closely related to the claims experience of plan members. Claims experience changes from year to year based on many factors. Given the volatile history of claims over the past couple of years, the increase in rates charged to departments for filled positions is becoming less consistent from one year to the next. Despite cost saving measures related to the Deschutes Onsite Clinic (DOC), the onsite pharmacy, increased employee participation in personal health assessments, and the County's wellness program, FY 2025 healthcare claims costs are expected to grow by 12% over the FY 2024 revised budget. This reflects increasing demand for healthcare needs, unanticipated high-cost claims, and the dramatically rising cost of medical care and pharmaceuticals. For FY 2025, charges to departments for self-insured health benefits are budgeted at \$2,283 per person per month which is a 34% increase over the revised FY 2024 budget. The health benefits fund reserve was significantly below policy levels and rates were increased to align premiums with actual claims cost and replenish reserves.

The budget contains eight internal service funds that charge their services out to other funds. They include Board of County Commissioners, County Administration, Finance, Human Resources, Information Technology, Information Technology Reserve, Legal Counsel and Facilities.

Indirect service charges will increase for FY 2025 by \$4.5 million or 26.9%. The three year average increase in indirect service charges is 19.3% and is due to FTE growth to meet service needs and current inflation. Included in the FY 2025 budget is a 5.0 FTE increase in the Internal Service Funds. In FY 2025 indirect service costs have increased due to a countywide upgrade in Microsoft of \$500,000, strategic investments in cybersecurity FTE, and increased health insurance rates. A General Fund subsidy of \$0.625 million for Administration and Board of County Commissioners costs was also eliminated and charged as an indirect cost in an effort to continue to protect the General Fund balance.

### **Community Development Department**

Permit volumes in the Community Development Department (CDD) continue to remain at lower than historical numbers. Volumes are trending in alignment with FY 2015 - FY 2017. Factors contributing to this decrease include inflation, high interest rates, labor and supply shortages along with distribution issues and seasonal cycles. Revenues included in the FY 2025 budget are projected to decrease 11.1% from FY 2024 revised budget. The adopted budget includes a reduction of 8.00 FTE.

### **Health Services Department**

The Health Services Department is funded by a variety of sources, including state and federal funds, grants, fees and charges and transfers from the General Fund. The General Fund transfer for FY 2025 is \$7.2 million, an increase of approximately \$438,000 from the FY 2024 investment.

Health Services staffing for the department includes a decrease of 2.70 FTE in the FY 2025 adopted budget. To gain a better understanding of the department's funding, the County added one Budget Committee meeting in the schedule prior to the regular Budget Committee process to discuss the upcoming policy decisions of the Health Services Department.

After opening the Crisis Stabilization Center in Bend to better address the needs of residents in crisis who have been referred to law enforcement, the Health Services Department received \$2.4 million in grant funding to support a 24-hour operation at the Center through FY 2022. The department was recently awarded the same grant funding for FY 2023 - FY 2025. Costs to sustain 24/7 operations of the facility are included in the adopted budget.

## Sheriff's Office

The Sheriff's Office is funded through two voter-approved law enforcement districts that levy property taxes. The Countywide District, with a maximum tax rate of \$1.25 per \$1,000 of assessed value, supports countywide Sheriff functions including the Jail. The Rural District, with a maximum tax rate of \$1.55 per \$1,000 of assessed value, supports unincorporated county Sheriff's Office services such as patrol and investigations. In FY 2024 the County levied the full tax rate to support operations at current service levels and for future Public Safety Campus expansion. Property tax revenues for the two districts combined for FY 2025 are estimated at \$56.4 million. Lodging taxes collected in the unincorporated area and transferred to the Sheriff's Office to fund operations in the unincorporated area are expected to be \$3.7 million, the same amount included in the FY 2024 budget, with an additional one time transfer of \$100,000 approved by the Budget Committee. The Sheriff's Office also provides law enforcement services in the cities of Sisters and La Pine through intergovernmental agreements.

## Clerk's Office

The Clerk's Office revenues are generated primarily through the recording of documents. The Clerk's Office revenues improved over the past several years and were more than \$2.7 million in FY 2021. Projections for FY 2025 however, have declined to \$1.0 million, in line with projected FY 2023 and FY 2024 actuals. This reduction is due to persistently high interest rates which have led to large decreases in the volume of recorded documents from real estate transactions. In the past, the Clerk's Office has produced more revenue than expense. As an example, it contributed a net \$1.3 million to the General Fund in FY 2021. Due to reduced revenues and increased expenses, the Clerk's office will require net General Fund resources in FY 2025 of \$1.3 million.

## Deschutes County 9-1-1

The 9-1-1 Service District continues to implement plans to enhance regional radio system coverage through programming changes and the addition of new radio sites. Radio system enhancements will bolster communication capabilities throughout Central Oregon and beyond giving general government and public safety reliable communications when responding to emergencies. Since the inception of the radio project, funds have been allocated in each budget cycle for future replacement and improvements to the system, which puts the District in a good position to implement these projects.

Deschutes County 9-1-1 is funded by a permanent property tax levy that was approved by voters in May 2016 with a maximum rate of \$0.425 per \$1,000 of assessed value. The levy rate for FY 2025 remains unchanged from prior years at \$0.3618 per \$1,000 of assessed value.

## Road Department

In FY 2025, the Road Department plans to transfer \$8.6 million to the Road Capital Improvement Fund for road improvement and construction projects. Major County delivered projects will include improvements of Tumalo Reservoir Road, paving of the old Bend-Redmond highway, paving of Powell Butte highway and a bridge replacement on Hamehook Road.

## Solid Waste

In FY 2024 Solid Waste completed the \$21.1 million Negus Transfer Station facility improvements with a new transfer station building, scales and scale house to accommodate population growth in the Redmond area and improve facility safety.

## Contingency

Most non-property tax supported funds in the budget meet the County financial policy minimum of 8.3% of operating budget or one month's worth of expenditures, to be budgeted in contingency. The policy also requires that tax supported operations budget at least four months of tax revenues in contingency to provide the needed cash flow until property taxes are collected in November. An adjustment to the policy was made in FY 2021 for the internal service funds, lowering the contingency requirement from 8.3% to 3% to reflect the fact that internal service budgets are effectively a component of other County direct service budgets where contingency is already budgeted. Contingency levels in the Sheriff's Office Rural District falls short of the policy level. This fund will need to closely monitor revenues and expenditures in FY 2025 and ensure their long-term forecast achieves the required contingency levels.

## Debt Service

Expenditures to repay borrowed funds are budgeted at \$8.0 million for FY 2025. This is 46.4% decrease from FY 2024. The FY 2025 budget includes debt service in the amount of \$1.5 million for the courthouse expansion project. The project is estimated to cost approximately \$40.5 million, and construction began in FY 2024.

All of the County's remaining debt falls into the full faith and credit category and is payable from the County's current revenues. This type of County debt was used to fund the jail expansion, the Community Development building, the 9-1-1 and Oregon State Police Center, the County Service Building and other facilities around the County.

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# The Annual Budget Process and Basis of Budgeting

## **Annual Budget Process**

Before Deschutes County departments are asked to prepare their budgets for the upcoming year, budget committee members convene to discuss the major assumptions and issues expected to be included in the budget that will be submitted to them by the budget officer for their approval. By law, the budget committee consists of the members of the governing body and an equal number of members of electors (lay members), who are appointed by the governing body. Members of the budget committee are appointed for three-year terms and cannot receive any compensation for their services, as stated in the Oregon Revised Statutes.

The budget officer draws together necessary information from the department directors and other staff to prepare the adopted budget. As part of the proposed budget, the budget officer must submit a “budget message” that describes the important features of the budget document and explains the reasons for significant changes from the previous year. The budget committee reviews the proposed budget and may revise it before it is formally approved. The budget committee also approves recommended tax rate levies. The budget approved by the budget committee is later submitted to the Board of County Commissioners for adoption. The Board of County Commissioners can reduce the approved budget by any amount but cannot increase appropriations in any fund by more than \$5,000, or 10%, whichever is greater. The budget must be adopted before the budget year begins on July 1.

Daily during budget week, various departments present their budget to the budget committee for review. All of these budget meetings are open to the public to allow opportunities for public input. Oregon’s Local Budget Law, Chapter 294, has two important objectives: (1) it establishes standard procedures for preparing, presenting, and administering the budget, and (2) it provides for citizen involvement in preparing the budget and public exposure of the budget before its formal adoption.

After the budget is adopted, changes in appropriations are sometimes necessary. The governing body may make additional appropriations to: (1) expend new grant revenues received during the fiscal year, (2) adopt a supplemental budget for occurrences or needs not foreseen at the time the budget was adopted, and (3) approve appropriation transfers. All of the above require approval of the Board of County Commissioners.

## **Modified Accrual Basis of Budgeting**

For budget reporting purposes, the current financial resources measurement focus and the modified accrual basis of accounting as defined by Generally Accepted Accounting Principles (GAAP) and interpreted by the Governmental Accounting Standards Board (GASB), with certain exceptions between the budget and modified accrual basis of accounting. Differences between the budget basis and accounting basis are reconciled at year-end as shown in the Annual Comprehensive Financial Report (ACFR). Under the current financial resources measurement focus, revenues are recorded when they are both measurable and available. Revenues are considered available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures are recognized when the liability is incurred.

## **Modified Accrual and Accrual Basis of Accounting**

For financial reporting purposes for the General Fund, special revenue funds, debt service funds, and capital projects funds, the County uses the current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e. when they become both measurable and available). “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when incurred.

For financial reporting purposes for proprietary funds (internal service and enterprise funds), fiduciary funds, and government-wide presentation of all funds, the County uses the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all the provider requirements are met. Financial accounting reports are prepared in accordance with Generally Accepted Accounting Principles (GAAP).

# Fiscal Year 2025 Budget Preparation Calendar

Date	Item	Participants
<b>November/December 2022</b>		
Tuesday, November 7, 2023	Budget Orientation and review of FY25 budget assumptions with Budget Officer	ADM, FIN, HR
Tuesday, November 28, 2023	Publish Public Notice for Mid Year Budget Committee meeting (Bulletin (5-30 days prior and Online - 10 days prior)	Finance
Tuesday, December 12, 2023	Budget Committee FY24 Mid-year Update	Budget Committee, ADM, FIN, HR
<b>January 2024</b>		
Tuesday, January 30, 2024	BOCC Retreat - Set Goals and Objectives	BOCC, ADM
<b>February 2024</b>		
Thursday, February 1, 2024	Risk, archive fees, retiree insurance, vehicle charges, employee recognition and investment income uploaded in Munis	Finance
Friday, February 2, 2024	ISF Budget Kick-Off Meeting	ISF Depts, ADM, FIN, HR
Tuesday, February 13, 2024	CPI available for COLA calculation	Finance
Wednesday, February 14, 2024	FY25 staffing projections available in Munis	All Departments
Thursday, February 22, 2024	ISF budgets due in Munis	ISF Departments
Tuesday, February 27, 2024	ISF Depts meet with Budget Officer to discuss Requested Budgets (In person meeting per Budget Officer)	ISF Depts, ADM, FIN, HR
<b>March 2024</b>		
Friday, March 1, 2024	ISF budgets/allocations uploaded and available in Munis/Balance ISF	Finance
Tuesday, March 5, 2024	Non ISF Budget Kick-Off Meeting (In person meeting per Budget Officer)	FIN, All Depts, Nick
Wednesday, March 27, 2024	Performance measures due in PM dashboard	Dept Heads
Friday, March 29, 2024	Last day for special requests	All Departments
Friday, March 29, 2024	Requested budgets completed in Munis	All Departments
Friday, March 29, 2024	Capital Request workbooks completed	All Departments
<b>April 2024</b>		
Tuesday, April 2, 2024	Narratives due in Workiva	Dept Heads
Friday, April 5, 2024	Depts meet with Budget Officer to discuss Requested Budgets	Dept Heads & Staff, ADM, FIN, HR
Tuesday, April 9, 2024	Depts meet with Budget Officer to discuss Requested Budgets	Dept Heads & Staff, ADM, FIN, HR
Wednesday, April 10, 2024	FY25 proposed fee schedules due to Finance	Finance
Tuesday, April 16, 2024	Depts meet with Budget Officer to discuss Requested Budgets	Dept Heads & Staff, ADM, FIN, HR
Thursday, April 18, 2024	Budget Officer & Staff - review special requests/balance budgets (as needed)	ADM, FIN
Wednesday, April 24, 2024	Last day for changes to Proposed Budget	All
Monday, April 29, 2024	Health Services and SO Budget Committee review, EDCO, VCO & Elected Officials Compensation Committee	Budget Committee, HS, SO ADM, FIN
<b>May 2024</b>		
Wednesday, May 1, 2024	Publish notice of Budget Committee meetings in Bulletin (5-30 days prior, no later than 5/14) and Meeting Agendas, Minutes & Videos website (10 days prior)	Finance
Thursday, May 9, 2024	Budget message complete/finalized	All
Friday, May 10, 2024	All Department handouts and presentations due back to Finance	All
Monday, May 13, 2024	Press release for proposed budget is posted on County website	Admin
Tuesday, May 14, 2024	Proposed budgets printed and assembled, distributed to Budget Committee with supplemental handouts	Finance
Wednesday, May 15, 2024	Proposed FY25 fee schedule presented to BOCC	Finance
5/20 -5/23	Budget Committee week	Budget Committee, All County Depts
Wednesday, May 29, 2024	Publish notice of budget hearing and LB 1 forms (5-30 days prior, no later than 6/13)	Finance
Wednesday, May 29, 2024	Publish notice of supplemental budget for FY24 adjustments if applicable (5-30 days prior, no later than 6/13)	Finance
<b>June 2024</b>		
Wednesday, June 12, 2024	Resolution to Adopt Fee Schedule	Finance
Monday, June 24, 2024	End of year FY24 budget adjustments	Finance
Monday, June 24, 2024	Public hearings and FY25 Budget Adoption	Finance
<b>July 2024</b>		
Monday, July 15, 2024	File LB-50 and budget resolutions with Assessor (no later than 7/15)	Finance
<b>September 2024</b>		
Monday, September 30, 2024	File copy of adopted budget with Clerk no later than 9/30	Finance

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## Changes from Proposed Budget to Adopted Budget

The FY 2025 Deschutes County Proposed Budget, as presented to the Budget Committee, totaled \$628.3 million. The Adopted Budget, which includes changes approved by the Budget Committee, is \$628.2 million. Three special requests were added from the Proposed to Adopted Budget, for public safety functions, increasing costs by \$174,000, much of which was offset by reductions of contingency and reserves. Changes between the approved and adopted budget were made in compliance with Oregon Budget Law, resulting in a slight reduction in the overall budget.

Below is a summary of special requests that were presented to the Budget Committee and if approved, implemented within the FY 2025 Deschutes County Adopted Budget.

Special Request	Approved	FTE	Total Cost
<b>District Attorney's Office</b>			
Axon Enterprise Software	Yes	—	\$24,000
Deputy District Attorney II	No	—	—
<b>Approved Total</b>		—	<b>\$24,000</b>
<b>Community Justice</b>			
Motel rooms for individuals on supervision (original request was \$100K)	Yes	—	50,000
<b>Approved Total</b>		—	<b>\$50,000</b>
<b>Sheriff's Office</b>			
One Time TRT Transfer of \$700,000	No	—	—
TRT Transfer - 3.0% increase (original request was \$109,553)	Yes	—	100,000
<b>Approved Total</b>		—	<b>\$100,000</b>
<b>Total County</b>		—	<b>\$174,000</b>

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## Budget Information and Summary Tables

Fund Structure .....	65
Fund by Service Area .....	66
Fund Descriptions .....	67
Deschutes County Funds Summary .....	73
Capital Outlay Summary .....	75
Resources and Requirements Charts - Countywide Total .....	77
Summary of Resources and Requirements .....	79

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# Fund Structure

## Governmental Funds

### General Fund - Public Safety

District Attorney's Office  
 Medical Examiner  
 Property Management  
 Tax Office

### General Fund - Direct Services

Assessor  
 Clerk/Elections  
 Property Value Appeals Board  
 Veterans' Services

### Special Revenue Funds - Public Safety

Adult Parole & Probation  
 Communications Systems Reserve  
 Community Justice Juvenile  
 Court Facilities  
 Justice Court  
 Sheriff's Office  
 Victims' Assistance

### Special Revenue Funds - Direct Services

Assessment/Clerk/Tax Reserve  
 Community Development (CDD)  
 CDD Facilities Reserve  
 CDD Building Program Reserve  
 CDD Electrical Program Reserve  
 CDD Groundwater  
 CDD Operating Reserve  
 Code Abatement  
 County Clerk Records  
 Dog Control  
 Federal Forest Title III  
 GIS Dedicated  
 Health - Acute Care Reserve  
 Health - OHP Mental Health Services  
 Health Services  
 Newberry Neighborhood  
 Natural Resource Protection  
 Public Land Corner Preservation  
 Road  
 Road Building & Equipment  
 Surveyor

## Governmental Funds (continued)

### Special Revenue Funds - Direct Services (continued)

Transportation SDC

### Special Revenue Funds - Support Services

American Rescue Plan Act  
 Coordinated Effort on Houselessness  
 County School  
 Court Technology Reserve  
 Economic Development  
 Foreclosed Land Sales  
 General County Projects  
 General Capital Reserve  
 Law Library  
 Park Acquisition & Development  
 Park Development Fees  
 PERS Reserve  
 Project Development  
 Special Transportation  
 Statewide Transportation Improv.  
 Taylor Grazing  
 Transient Room Tax  
 Transient Room Tax 1%  
 Video Lottery

### Capital Project Funds

Campus Improvement  
 Transportation CIP

### Debt Service Funds

PERS Series 2002 and 2004  
 OSP/9-1-1 FF&C Series 2008  
 Jamison Prop FF&C Series 2009  
 Treatment Facility FF&C Series 2010  
 County Buildings FF&C Series 2005/2012/2021  
 Jail Project FF&C Series 2013  
 Remodel/Land FF&C Series 2015  
 Courthouse Project FF&C Series 2023

## Proprietary Funds

### Enterprise Funds - Direct Services

Annual County Fair  
 Fair & Expo Capital Reserve  
 Fair & Expo Center  
 Landfill Closure  
 Landfill Post Closure  
 RV Park  
 RV Park Reserve  
 Solid Waste Capital Project  
 Solid Waste Equipment Reserve  
 Solid Waste Operations

### Internal Service Funds - Support Services

Administration  
 Board of County Commissioners  
 Finance  
 Finance Reserve  
 Health Benefits  
 Human Resources  
 Information Technology  
 Information Technology Reserve  
 Insurance  
 Legal  
 Property & Facilities  
 Vehicle Replacement & Maintenance

## County Service Districts

Countywide Law Enforcement  
 Deschutes County 9-1-1  
 Extension/4-H  
 Rural Law Enforcement

## Agency Funds

Deschutes County Road Agency Fund

## Funds by Service Area

<b>Public Safety</b>	<b>Direct Services (continued)</b>	<b>Support Services</b>
<b>Community Justice</b> Adult Parole & Probation Community Justice Juvenile	RV Park Reserve	<b>Board of Commissioners</b>
<b>District Attorney's Office</b> Medical Examiner Victims' Assistance	<b>Health Services</b> Health Services Acute Care Reserves OHP - Mental Health Services	<b>Administrative Services</b> Administration Coordinated Houseless Response Effort Economic Development Foreclosed Land Sales Human Resources Health Benefit Fund Law Library Insurance Property Management Special Transportation Taylor Grazing Veterans' Services Video Lottery
<b>Justice Court</b>	<b>Natural Resource Protection</b> Federal Forest Title III	<b>Finance</b> American Rescue Plan Act County School Dog Control Finance Reserve General Capital Reserve PERS Reserve Project Develop & Debt Reserve Tax Transient Room Tax Transient Room Tax 1%
<b>Sheriff's Office</b> Communication Systems Reserve Court Facilities County Law Enforcement District Rural Law Enforcement District Deschutes County 911 District Deschutes County Extension & 4-H District	<b>Road</b> Public Land Corner Preservation Road Building & Equipment Statewide Transportation Imp Surveyor Transportation CIP Transportation SDC Vehicle Replacement & Maint Deschutes County Road Agency	<b>Information Technology</b> Information Technology Reserve GIS Dedicated
<b>Direct Services</b>	<b>Solid Waste</b> Landfill Closure Landfill Post Closure Solid Waste Capital Project Solid Waste Equipment Reserve Solid Waste Operations	<b>Legal Counsel</b>
<b>County Assessor's Office</b> Assessor Assessment/Clerk/Tax Reserve		<b>Property &amp; Facilities</b> Court Technology Reserve General County Projects Industrial Lands Park Acquisition & Development Park Development Fees
<b>County Clerk's Office</b> Clerk/Elections County Clerk Records Property Value Appeals Board		
<b>Community Development</b> CDD Building Program Reserve CDD Electrical Program Reserve CDD Facilities Reserve CDD Groundwater CDD Operating Reserve Code Abatement Newberry Neighborhood		
<b>Fair &amp; Expo Center</b> Annual County Fair Fair & Expo Capital Reserve Fair & Expo Center RV Park		

# Fund Descriptions

## General Fund

- **General (001)** – principal sources of revenues are property taxes and revenues from the State of Oregon and Federal government. Expenditures are primarily for general government activities such as assessment, taxation, District Attorney, and County Clerk.

## Special Revenue Funds

- **Assessment/Taxation/Clerk Reserve (010)** – transfers from General Fund, other available resources and interest revenues for the upgrade or replacement of the assessment and taxation system for the County's property tax activities and the Clerk's office future equipment needs.
- **Code Abatement (020)** – available resources for enforcement of county solid waste and sanitation codes.
- **Community Justice-Juvenile (030)** – transfer from General Fund, state grants and payments, and fees for response to juvenile delinquency programs within the county.
- **Court Technology Reserve (040)** – transfers from General Fund for upgrades to video arraignment equipment.
- **Economic Development (050)** – loan repayment, and interest revenues for loans and grants to business entities and not-for-profit entities.
- **General Capital Reserve (060)** – accumulated resources and interest on investments for future County capital projects.
- **General County Projects (070)** – property taxes and interest revenue for building remodel and major maintenance of County buildings.
- **Project Development & Debt Reserve (090)** – proceeds from county land sales, leases and interfund building rents for debt service payments, land maintenance costs, and acquisition of real property for use by the County.
- **Law Library (120)** – fees for maintenance of the law library.
- **Park Acquisition & Development (130)** – apportionment from the State of Oregon from recreational vehicle fees.
- **Park Development Fees (132)** – interest revenue, and available resources from prior years' fees paid by developers in lieu of land donation for park development.
- **PERS Reserve (135)** – available resources from previous years charges to County operating funds and departments for partial payment of PERS charges resulting from increases in the PERS rates.
- **Foreclosed Land Sales (140)** – available resources from prior years land sale proceeds for supervision and maintenance of properties acquired through tax foreclosure.
- **County School (145)** – local taxes and federal forest receipts for education.
- **Special Transportation (150)** – state grants for transportation.
- **Statewide Transportation Improvement (151)** - fund will close in FY24.
- **Taylor Grazing (155)** – federal funds administered by State of Oregon for rangeland improvement.
- **Transient Room Tax - 7% (160)** – lodging tax of 7% for promotion of tourism, recreation advertising and County services.
- **Video Lottery (165)** – state video lottery apportionment for grants promoting economic development.

- **Transient Room Tax-1% (170)** – lodging taxes of 1% for promotion of tourism and County services.
- **American Rescue Plan Act (200)** – federal funds to be appropriated by the Board of County Commissioners in support of COVID-19 recovery.
- **Coordinated Effort on Houselessness (205)** – revenue from State for coordinated homeless response systems.
- **Victims' Assistance Program (212)** – transfers from the General Fund, fees, and grants for providing assistance to crime victims.
- **County Clerk Records (218)** – fees for upgrading storage and retrieval systems.
- **Justice Court (220)** – fines and fees revenue, and transfer from Transient Room Tax for operation of a justice court.
- **Court Facilities (240)** – fines and fees to provide security in the court building.
- **Sheriff's Office (255)** – revenues pursuant to intergovernmental agreements with the Countywide and Rural Law Enforcement Districts used for public safety, including the operation of the correctional facility.
- **Communications System Reserve (256)** – revenues from the Countywide and Rural Law Enforcement Districts for the upgrade or replacement of the public safety communications system.
- **Oregon Health Plan - Mental Health Services (270)** – Oregon Health Plan payments for mental health services.
- **Health Services (274)** – fees for services, federal and state grants and General Fund transfer for community wide health care, mental health services and counseling, comprehensive prenatal care for low-income women and their infants and other family and children programs.
- **Acute Care Services (276)** – state grant funds for acute care services to the mentally ill.
- **Community Development (295)** – fees, charges for services and General Fund transfer for planning, building safety, education and public services.
- **Community Development - Groundwater Partnership (296)** – transfers for maintenance of water quality and open space and fees to developers for the protection of groundwater, including rebates for replacement of septic systems.
- **Newberry Neighborhood (297)** – available resources from prior years proceeds from land sales and loan repayments for maintenance of water quality and open space.
- **Community Development Reserve (300)** – transfer from Community Development (295) for contingencies.
- **Community Development Building Program Reserve (301)** – transfer of surplus building program funds from Community Development (295) for contingencies.
- **Community Development Electrical Program Reserve (302)** – transfer of surplus electrical funds from Community Development (295) for contingencies.
- **Community Development Facilities Reserve (303)** – transfer from Community Development (295) for future capital improvements for CDD's facilities.
- **GIS (Geographic Information Systems) Dedicated (305)** – state grant, and recording fees and sales for map data system.
- **Road (325)** – state gas tax apportionment, PILT and federal forest receipts for public roads and highways.



- **Natural Resource Protection (326)** – PILT and grants for the control of noxious weeds and promotion of healthy forests.
- **Federal Forest Title III (327)** – federal funds for grants related to National Forest activities in Deschutes County.
- **Surveyor (328)** – fees for survey measurements, plat reviews and document filing.
- **Public Land Corner Preservation (329)** – filing and recording fees for maintaining permanent monuments of survey corner positions.
- **Road Building & Equipment (330)** – transfers from Road Fund for future capital asset purchases.
- **Countywide Transportation System Development Charges Improvement Fee (336)** – fees from developers and builders for upgrades and expansion of county road infrastructure.
- **Dog Control (350)** – transfer from General Fund, licenses, fees and donations for animal control.
- **Adult Parole & Probation (355)** – State Department of Corrections and interfund grants, transfer from General Fund, charges for services for operation of county justice program.

## Capital Projects Funds

- **Campus Improvement (463)** – transfers from the Capital Reserve Fund (060) for major improvements and remodel activity to county properties.
- **Transportation Capital Improvement Program (465)** – transfers from the Road Department operating fund for long - term transportation projects to be funded in future years. Eligible projects may also be funded by Transportation SDC funds (336).

## Debt Service Funds

- **Courthouse Expansion Full Faith & Credit, 2023 (530)** – bonds to be issued for the expansion of the Courthouse.
- **County Buildings Full Faith & Credit 2003/Refunding 2012/2021 (535)** – funds transferred from departments, and lease and communication system.
- **Remodel/Land Full Faith & Credit, 2005/Refunding 2015 (536)** – funds transferred from departments for debt service.
- **Oregon State Police/9-1-1 Full Faith & Credit, 2008 (538)** – long term operating leases for debt service on bonds issued for new office building.
- **Jamison Property Full Faith & Credit, 2009A (539)** – available resources and funds transferred from the General Fund.
- **Jail Project Full Faith & Credit, 2013 (556)** - bonds issued for expansion of the County Jail Facility and remodel of the Medical Facility within the Jail.
- **PERS Series 2002 & 2004 Debt Service (575)** – transfers from operating funds for debt service on bonds issued to fund pension liability.

## Enterprise Funds

- **Solid Waste (610, 611, 612, 613, 614)** – fees and charges for services for the operation, maintenance and closure of the county’s sanitary landfill and transfer stations.

- **Fair and Expo Center (615, 616, 617)** – fees, and transfers for the operation of a Fair & Expo center, annual county fair and capital reserve.
- **RV Park (618)** – interfund transfers and charges for space rentals for the operation and maintenance of the County's recreational vehicle park and debt service.
- **RV Park Reserve (619)** - Interfund transfers of surplus funds from the RV Park (Fund 618) to build up the reserve for capital replacement or improvement projects.

## Internal Service Funds

- **Property and Facilities (620)** – interfund charges for custodial, repairs and maintenance and related activities for county facilities.
- **Administrative Services (625)** – interfund charges for services provided by County administration.
- **Board of County Commissioners (628)** – interfund charges for services provided by the Board of County Commissioners.
- **Finance (630)** – interfund charges for services provided by Finance Department.
- **Finance Reserve (631)** – interfund charges for a Finance/Human Resources software project and a Human Resources compensation study.
- **Legal (640)** – interfund charges for services provided by Legal Department.
- **Human Resources (650)** – interfund charges for services provided by Human Resources Department.
- **Information Technology (660)** – interfund charges for services provided by IT Department.
- **Information Technology Reserve (661)** – interfund charges for future technology improvements.
- **Risk Management (670)** – interfund charges for non-medical/non-dental insurance coverage.
- **Health Benefit Trust Fund (675)** – interfund charges for medical/dental health insurance.
- **Vehicle Maintenance & Replacement (680)** – transfers from County funds and departments for vehicle repair and replacement.

## County Service District Funds

- **Law Enforcement District-Countywide (District #1) (701)** – property taxes, charges for services, federal and state grants for public safety, countywide, including the operation of the correctional facility.
- **Law Enforcement District-Rural (District #2) (702)** – property taxes, charges for services, federal and state grants for public safety in rural areas.
- **Deschutes County 9-1-1 County Service District (705)** – property taxes, telephone taxes, charges for services and grants for operations of a countywide emergency call center and the maintenance and operation of radio services for government agencies.
- **Deschutes County 9-1-1 County Service District Equipment Reserve (710)** – funds transferred from Deschutes County 9-1-1 County Service District (705) for capital asset requirements.
- **Extension & 4-H Service District (720)** – property taxes for Oregon State University's extension service program.

## Agency Funds

- **Deschutes County Road Agency Fund (715)** – receive and distribute U.S. Forest Service Secure Rural Schools (SRS) funds for road construction in Deschutes County.

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## Deschutes County Funds Summary

	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Adopted	Amount Change	% Chg FY 2024
<b>RESOURCES</b>						
<b>Beginning Net Working Capital</b>	\$185,725,333	\$201,944,840	\$182,618,616	\$190,687,187	\$ 8,068,571	4.4 %
Property Tax	34,162,226	36,020,641	38,877,000	41,159,000	2,282,000	5.9 %
Intergovernmental	149,375,432	166,836,037	179,120,049	201,518,704	22,398,655	12.5 %
Charges for Services	42,491,975	40,737,501	43,087,659	47,416,650	4,328,991	10.0 %
Other Revenues	63,449,637	93,885,167	121,420,172	85,137,440	(36,282,732)	(29.9)%
Interfund Transfers	61,606,535	59,185,557	67,439,456	62,276,523	(5,162,933)	(7.7)%
<b>Total Revenues</b>	<b>\$351,085,805</b>	<b>\$396,664,903</b>	<b>\$449,944,336</b>	<b>\$437,508,317</b>	<b>\$(12,436,019)</b>	<b>(2.8)%</b>
<b>Total Resources</b>	<b>\$536,811,138</b>	<b>\$598,609,743</b>	<b>\$632,562,952</b>	<b>\$628,195,504</b>	<b>\$ (4,367,448)</b>	<b>(0.7)%</b>
<b>REQUIREMENTS</b>						
Salaries	\$85,981,542	\$99,887,197	\$108,759,461	\$114,375,235	\$ 5,615,774	5.2 %
Benefits & Taxes	47,275,491	52,809,568	62,598,941	73,312,387	10,713,446	17.1 %
<b>Total Personnel Services</b>	<b>\$133,257,033</b>	<b>\$152,696,764</b>	<b>\$171,358,402</b>	<b>\$187,687,622</b>	<b>\$16,329,220</b>	<b>9.5 %</b>
<b>Materials &amp; Services</b>	<b>\$116,640,746</b>	<b>\$132,360,264</b>	<b>\$158,875,709</b>	<b>\$163,498,129</b>	<b>\$ 4,622,420</b>	<b>2.9 %</b>
Debt - Principal	\$ 4,638,157	\$ 4,426,600	\$10,969,674	\$ 5,222,500	\$ (5,747,174)	(52.4)%
Debt - Interest	1,464,240	2,106,371	3,877,427	2,740,900	(1,136,527)	(29.3)%
<b>Total Debt Service</b>	<b>\$ 6,102,396</b>	<b>\$ 6,532,971</b>	<b>\$14,847,101</b>	<b>\$ 7,963,400</b>	<b>\$ (6,883,701)</b>	<b>(46.4)%</b>
<b>Capital Outlay</b>	<b>\$17,310,419</b>	<b>\$47,394,273</b>	<b>\$64,110,921</b>	<b>\$64,631,166</b>	<b>\$ 520,245</b>	<b>0.8 %</b>
<b>Transfers Out</b>	<b>61,606,535</b>	<b>59,125,657</b>	<b>67,439,456</b>	<b>62,276,523</b>	<b>(5,162,933)</b>	<b>(7.7)%</b>
<b>Total Capital &amp; Transfers</b>	<b>\$334,917,129</b>	<b>\$398,109,930</b>	<b>\$476,631,589</b>	<b>\$486,056,840</b>	<b>\$ 9,425,251</b>	<b>2.0 %</b>
<b>Contingency</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$67,400,824</b>	<b>\$78,918,571</b>	<b>\$11,517,747</b>	<b>17.1 %</b>
<b>Unappropriated Ending Fund Balance/ Reserve for Future Expenditure</b>	<b>—</b>	<b>—</b>	<b>88,530,539</b>	<b>63,220,093</b>	<b>(25,310,446)</b>	<b>(28.6)%</b>
<b>Total Requirements</b>	<b>\$334,917,129</b>	<b>\$398,109,930</b>	<b>\$632,562,952</b>	<b>\$628,195,504</b>	<b>\$ (4,367,448)</b>	<b>(0.7)%</b>

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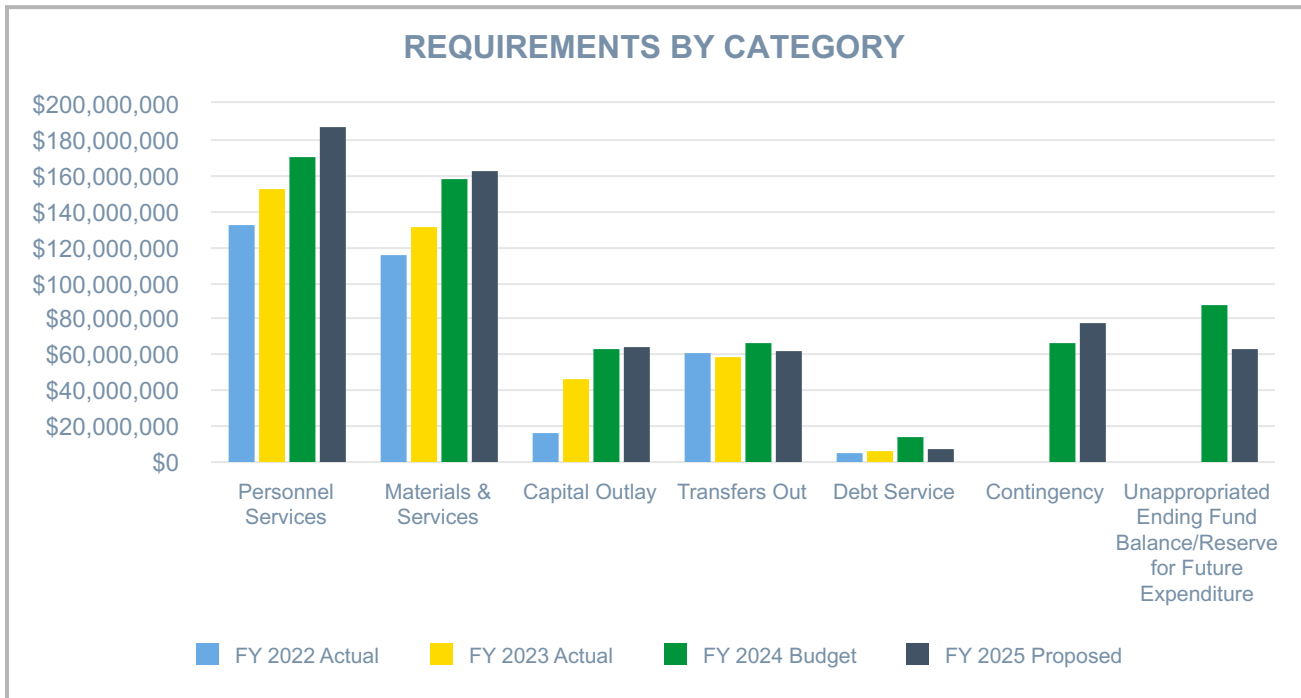
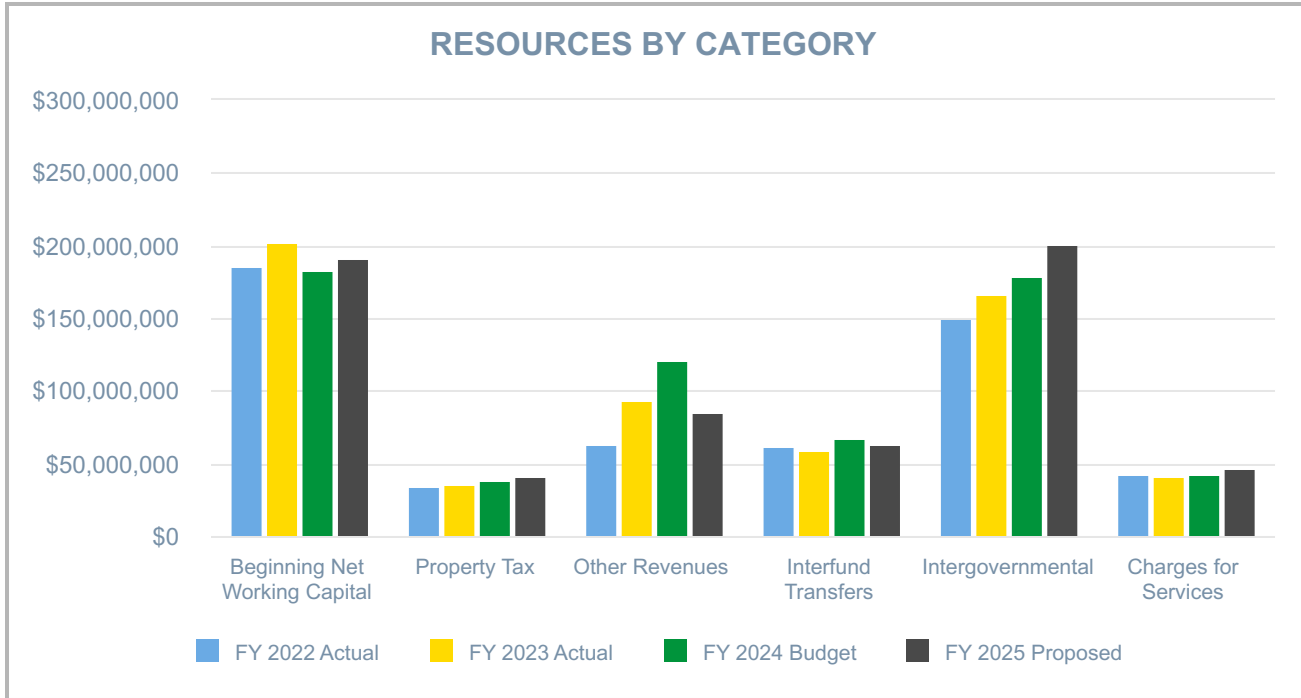
## Capital Outlay Summary

	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Adopted	Amount Change	Percent Change
<b>County Departments</b>						
<b><u>Operating Funds</u></b>						
General Fund	\$ 17,600	\$ 22,180	\$ —	\$ —	\$ —	— %
County Clerk Records	10,614.50	—	—	—	—	— %
General County Projects	215,188	232,787	916,000	10,000	(906,000)	(98.9)%
Health Services	82,128	504,137	352,484	1,885,000	1,532,516	434.8 %
Internal Service Funds	88,899	274,259	446,000	173,000	(273,000)	(61.2)%
Other Operating Funds	106,779	136,878	29,265	—	(29,265)	(100.0)%
Park Acquisition & Development	—	—	300,000	300,000	—	— %
Road	141,754	90,004	118,260	—	(118,260)	(100.0)%
Sheriff's Office	1,807,207	2,741,949	3,250,577	1,427,523	(1,823,054)	(56.1)%
Solid Waste	76,304	181,603	309,000	282,000	(27,000)	(8.7)%
<b>Total Operating Funds</b>	<b>\$ 2,546,473</b>	<b>\$ 4,183,797</b>	<b>\$ 5,721,586</b>	<b>\$ 4,077,523</b>	<b>\$ (1,644,063)</b>	<b>(28.7)%</b>
<b><u>Capital Project Funds</u></b>						
Campus Improvement	\$ 1,048,344	\$11,032,490	\$ 9,425,000	\$31,341,000	\$ 21,916,000	232.5 %
Transportation Improvement	7,996,247	16,769,496	24,009,399	16,189,012	(7,820,387)	(32.6)%
<b>Total Capital Project Funds</b>	<b>\$ 9,044,591</b>	<b>\$27,801,985</b>	<b>\$33,434,399</b>	<b>\$47,530,012</b>	<b>\$ 14,095,613</b>	<b>42.2 %</b>
<b><u>Reserve Funds</u></b>						
Court Technology Reserve	\$ —	\$ —	\$ —	\$ —	\$ —	— %
Fair & Expo Center	(894)	383,000	746,445	785,000	38,555	5.2 %
General Capital Reserve	—	—	—	—	—	— %
Project Development and Debt Svc	4,679,951	574,495	2,857,749	2,809,760	(47,989)	(1.7)%
Road Building and Equipment	624,374	2,074,881	3,985,742	3,738,871	(246,871)	(6.2)%
RV Park Reserve	885	5,532	74,000	70,000	(4,000)	(5.4)%
Solid Waste Funds	213,609	11,901,593	16,391,000	4,870,000	(11,521,000)	(70.3)%
Vehicle Maint and Replacement	201,430	468,990	900,000	750,000	(150,000)	(16.7)%
<b>Total Reserve Funds</b>	<b>\$ 5,719,354</b>	<b>\$15,408,491</b>	<b>\$24,954,936</b>	<b>\$13,023,631</b>	<b>\$ (11,931,305)</b>	<b>(47.8)%</b>
<b>Total County Capital Outlay</b>	<b>\$17,310,419</b>	<b>\$47,394,273</b>	<b>\$64,110,921</b>	<b>\$64,631,166</b>	<b>\$ 520,245</b>	<b>0.8 %</b>
<b>County Service Districts</b>	<b>\$ 518,824</b>	<b>\$ 2,347,522</b>	<b>\$ 1,831,000</b>	<b>\$ 2,750,500</b>	<b>\$ 919,500</b>	<b>50.2 %</b>
<b>Total Capital Outlay</b>	<b>\$17,829,243</b>	<b>\$49,741,795</b>	<b>\$65,941,921</b>	<b>\$67,381,666</b>	<b>\$ 1,439,745</b>	<b>2.2 %</b>

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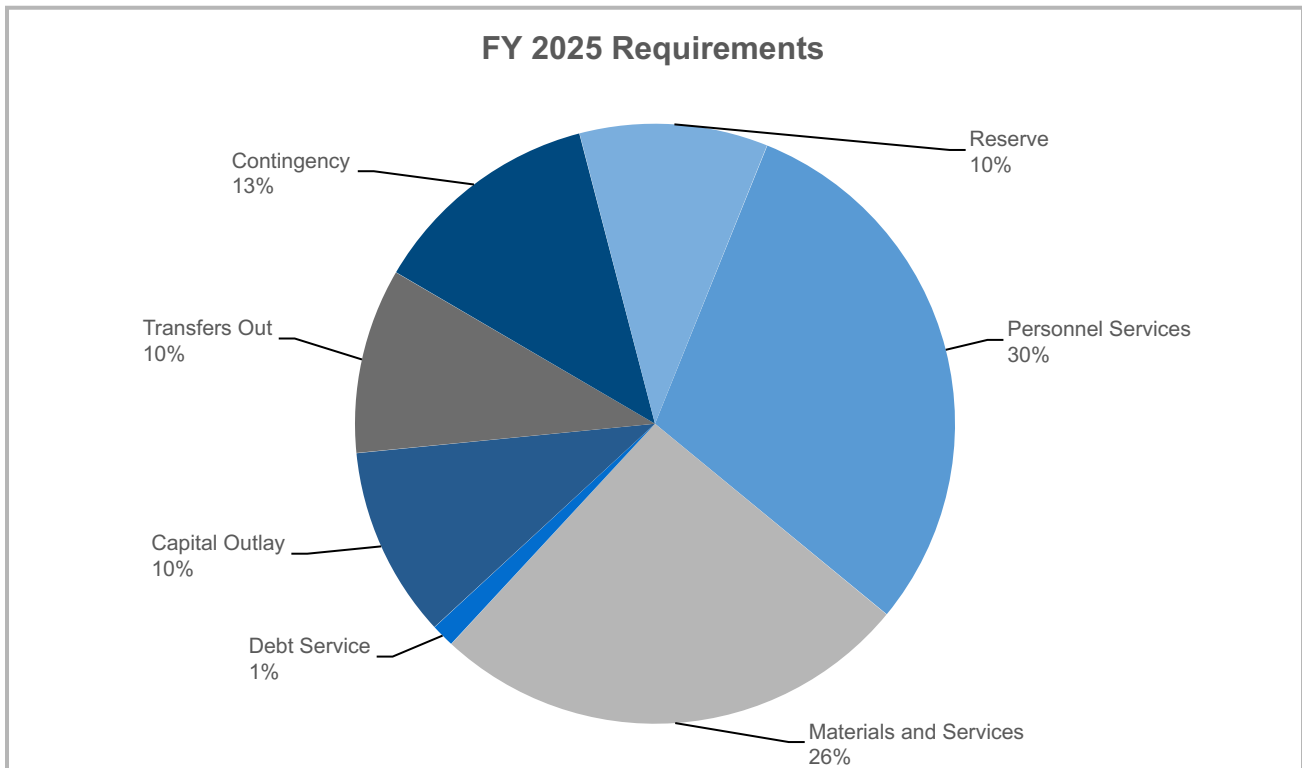
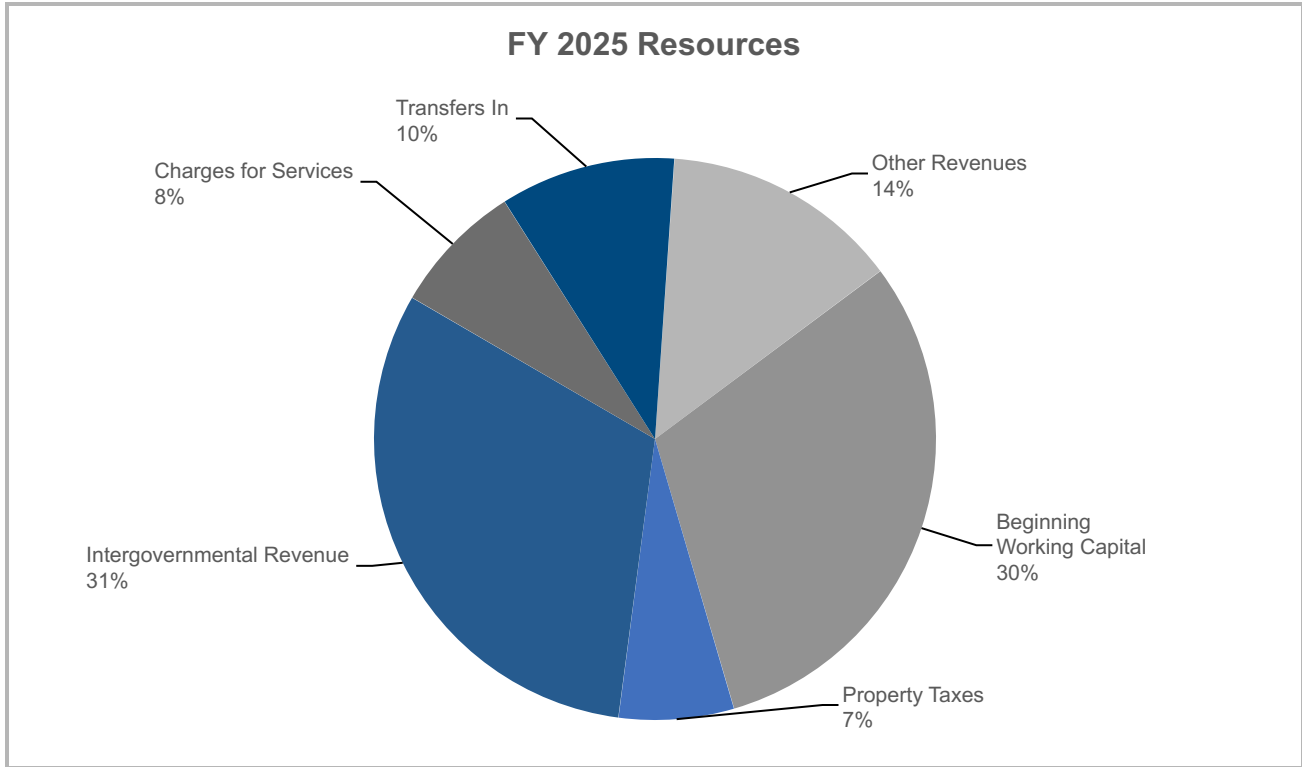


## Resources and Requirements Charts - Countywide Total\*



\*Does not include Service Districts

# Resources and Requirements Charts - Countywide Total\*



\*Does not include Service Districts

## Summary of Resources and Requirements

	General Fund		Special Revenue Funds			
	Countywide Total	General (001)	A & T Reserve (010)	Code Abatement (020)	Community Justice - Juvenile (030)	Court Technology Reserve (040)
<b>RESOURCES</b>						
Beginning Net Working Capital	\$ 190,687,187	\$ 14,558,104	\$ 1,832,742	\$ 286,400	\$ 1,150,000	\$ —
Property Tax - Current Year	40,829,000	39,604,000	—	—	—	—
Property Tax - Prior Year	330,000	320,000	—	—	—	—
Federal Government Payments	16,750,320	858,000	—	—	—	—
State Government Payments	123,699,785	3,589,146	—	—	710,004	—
Local Government Payments	61,068,599	—	—	—	—	—
Charges for Services	47,416,650	1,403,350	—	—	69,500	—
Transient Room Tax	12,134,000	34,000	—	—	—	—
Transfers In	62,276,523	1,138,642	120,000	—	8,143,712	—
Interfund Charges & Grants	58,337,630	101,510	—	200,000	—	—
Bond Proceeds	—	—	—	—	—	—
Licenses and Permits	1,999,136	39,500	—	—	—	—
Fines and Fees	1,286,905	95,000	—	—	—	—
Interest Revenue	6,326,067	494,435	53,000	4,000	49,000	—
Sales of Equipment	1,682,800	—	—	—	—	—
Other Non-Operational Revenue	3,370,902	48,119	—	—	98,000	—
<b>Total Revenues</b>	<b>\$ 437,508,317</b>	<b>\$ 47,725,702</b>	<b>\$ 173,000</b>	<b>\$ 204,000</b>	<b>\$ 9,070,216</b>	<b>\$ —</b>
<b>Total Resources</b>	<b>\$ 628,195,504</b>	<b>\$ 62,283,806</b>	<b>\$ 2,005,742</b>	<b>\$ 490,400</b>	<b>\$ 10,220,216</b>	<b>\$ —</b>
<b>REQUIREMENTS</b>						
Salaries	\$ 114,375,235	\$ 12,113,291	\$ —	\$ —	\$ 4,559,371	\$ —
Benefits	73,312,387	7,515,794	—	—	2,958,523	—
<b>Total Personnel Services</b>	<b>\$ 187,687,622</b>	<b>\$ 19,629,085</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ 7,517,894</b>	<b>\$ —</b>
<b>Materials &amp; Services</b>	<b>\$ 163,498,129</b>	<b>\$ 9,542,342</b>	<b>\$ —</b>	<b>\$ 490,400</b>	<b>\$ 1,863,952</b>	<b>\$ —</b>
Debt Principal	\$ 5,222,500	\$ —	\$ —	\$ —	\$ —	\$ —
Debt Interest	2,740,900	—	—	—	—	—
<b>Total Debt Service</b>	<b>\$ 7,963,400</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>
Capital Outlay	\$ 64,631,166	\$ —	\$ —	\$ —	\$ —	\$ —
Transfers Out	62,276,523	19,804,379	—	—	75,559	—
<b>Total Capital &amp; Transfers</b>	<b>\$ 126,907,689</b>	<b>\$ 19,804,379</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ 75,559</b>	<b>\$ —</b>
Contingency	\$ 78,918,571	\$ 13,308,000	\$ —	\$ —	\$ 762,811	\$ —
Reserve for Future Expenditures	63,220,093	—	2,005,742	—	—	—
<b>Total Requirements</b>	<b>\$ 628,195,504</b>	<b>\$ 62,283,806</b>	<b>\$ 2,005,742</b>	<b>\$ 490,400</b>	<b>\$ 10,220,216</b>	<b>\$ —</b>
FY 2024 Budget As Revised	\$ 632,562,952	\$ 58,338,006	\$ 1,832,742	\$ 321,875	\$ 9,312,798	\$ 197,000
Inc (Dec) from FY 2024	\$ (4,367,448)	\$ 3,945,800	\$ 173,000	\$ 168,525	\$ 907,418	\$ (197,000)

## Summary of Resources and Requirements

Special Revenue Funds						
	Economic Development (050)	General Capital Reserve (060)	General County Projects (070)	Project Dev & Debt Reserve (090)	Law Library (120)	Park Acquisition & Development (130)
<b>RESOURCES</b>						
Beginning Net Working Capital \$	332,494	\$ 11,529,011	\$ 1,962,773	\$ 2,870,744	\$ 135,867	\$ 1,181,347
Property Tax - Current Year	—	—	1,225,000	—	—	—
Property Tax - Prior Year	—	—	10,000	—	—	—
Federal Government Payments	—	—	—	—	—	—
State Government Payments	—	—	—	—	177,272	350,000
Local Government Payments	—	—	—	—	—	—
Charges for Services	—	—	—	9,500	—	—
Transient Room Tax	—	—	—	—	—	—
Transfers In	—	3,056,033	650,000	—	—	—
Interfund Charges & Grants	—	—	—	490,704	—	—
Bond Proceeds	—	—	—	—	—	—
Licenses and Permits	—	—	—	—	—	—
Fines and Fees	—	—	—	—	—	—
Interest Revenue	10,066	361,000	40,000	88,186	5,000	28,000
Sales of Equipment	—	—	—	1,015,000	—	—
Other Non-Operational Revenue	4,484	—	—	316,322	—	—
<b>Total Revenues \$</b>	<b>14,550</b>	<b>\$ 3,417,033</b>	<b>\$ 1,925,000</b>	<b>\$ 1,919,712</b>	<b>\$ 182,272</b>	<b>\$ 378,000</b>
<b>Total Resources \$</b>	<b>347,044</b>	<b>\$ 14,946,044</b>	<b>\$ 3,887,773</b>	<b>\$ 4,790,456</b>	<b>\$ 318,139</b>	<b>\$ 1,559,347</b>
<b>REQUIREMENTS</b>						
Salaries \$	—	\$ —	\$ —	\$ —	\$ —	\$ —
Benefits	—	—	—	—	—	—
<b>Total Personnel Services \$</b>	<b>—</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>
<b>Materials &amp; Services \$</b>	<b>347,044</b>	<b>\$ —</b>	<b>\$ 2,510,955</b>	<b>\$ 988,091</b>	<b>\$ 304,620</b>	<b>\$ 182,500</b>
Debt Principal \$	—	\$ —	\$ —	\$ —	\$ —	\$ —
Debt Interest	—	—	—	—	—	—
<b>Total Debt Service \$</b>	<b>—</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>
Capital Outlay \$	—	\$ —	10,000	2,809,760	\$ —	300,000
Transfers Out	—	1,150,000	—	712,600	—	190,000
<b>Total Capital &amp; Transfers \$</b>	<b>—</b>	<b>\$ 1,150,000</b>	<b>\$ 10,000</b>	<b>\$ 3,522,360</b>	<b>\$ —</b>	<b>\$ 490,000</b>
Contingency \$	—	\$ —	\$ —	\$ —	13,519	\$ 886,847
Reserve for Future Expenditures	—	13,796,044	1,366,818	280,005	—	—
<b>Total Requirements \$</b>	<b>347,044</b>	<b>\$ 14,946,044</b>	<b>\$ 3,887,773</b>	<b>\$ 4,790,456</b>	<b>\$ 318,139</b>	<b>\$ 1,559,347</b>
FY 2024 Budget As Revised \$	332,494	\$ 16,205,519	\$ 3,498,693	\$ 4,093,971	\$ 235,288	\$ 1,170,770
Inc (Dec) from FY 2024 \$	14,550	\$ (1,259,475)	\$ 389,080	\$ 696,485	\$ 82,851	\$ 388,577

## Summary of Resources and Requirements

Special Revenue Funds							
	Park Development Fees (132)	PERS Reserve (135)	Foreclosed Land Sales (140)	County School (145)	Special Transportation (150)	Statewide Transportation Improvement (151)	
<b>RESOURCES</b>							
Beginning Net Working Capital \$	95,729	\$ 4,815,000	\$ 135,189	\$ —	\$ 8,583,889	\$ —	
Property Tax - Current Year	—	—	—	—	—	—	
Property Tax - Prior Year	—	—	—	—	—	—	
Federal Government Payments	—	—	—	300,000	53,100	—	
State Government Payments	—	—	—	393,000	5,531,493	—	
Local Government Payments	—	—	—	—	—	—	
Charges for Services	—	—	—	—	—	—	
Transient Room Tax	—	—	—	—	—	—	
Transfers In	—	—	—	—	—	—	
Interfund Charges & Grants	—	—	—	—	—	—	
Bond Proceeds	—	—	—	—	—	—	
Licenses and Permits	5,000	—	—	—	—	—	
Fines and Fees	—	—	—	—	—	—	
Interest Revenue	2,000	151,000	5,000	1,000	279,000	—	
Sales of Equipment	—	—	—	—	—	—	
Other Non-Operational Revenue	—	—	—	—	—	—	
<b>Total Revenues \$</b>	<b>7,000</b>	<b>\$ 151,000</b>	<b>\$ 5,000</b>	<b>\$ 694,000</b>	<b>\$ 5,863,593</b>	<b>\$ —</b>	
<b>Total Resources \$</b>	<b>102,729</b>	<b>\$ 4,966,000</b>	<b>\$ 140,189</b>	<b>\$ 694,000</b>	<b>\$ 14,447,482</b>	<b>\$ —</b>	
<b>REQUIREMENTS</b>							
Salaries \$	—	\$ —	\$ —	\$ —	\$ —	\$ —	
Benefits	—	—	—	—	—	—	
<b>Total Personnel Services \$</b>	<b>—</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	
<b>Materials &amp; Services \$</b>	<b>102,729</b>	<b>\$ 1,000</b>	<b>\$ 131,143</b>	<b>\$ 694,000</b>	<b>\$ 14,447,482</b>	<b>\$ —</b>	
Debt Principal \$	—	\$ —	\$ —	\$ —	\$ —	\$ —	
Debt Interest	—	—	—	—	—	—	
<b>Total Debt Service \$</b>	<b>—</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	
Capital Outlay \$	—	\$ —	\$ —	\$ —	\$ —	\$ —	
Transfers Out	—	—	—	—	—	—	
<b>Total Capital &amp; Transfers \$</b>	<b>—</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	
Contingency \$	—	\$ —	\$ 9,046	\$ —	\$ —	\$ —	
Reserve for Future Expenditures	—	4,965,000	—	—	—	—	
<b>Total Requirements \$</b>	<b>102,729</b>	<b>\$ 4,966,000</b>	<b>\$ 140,189</b>	<b>\$ 694,000</b>	<b>\$ 14,447,482</b>	<b>\$ —</b>	
FY 2024 Budget As Revised \$	87,581	\$ 4,790,756	\$ 298,106	\$ 679,000	\$ 12,175,767	\$ 6,038,916	
Inc (Dec) from FY 2024 \$	15,148	\$ 175,244	\$ (157,917)	\$ 15,000	\$ 2,271,715	\$ (6,038,916)	

## Summary of Resources and Requirements

### Special Revenue Funds

	Taylor Grazing (155)	Transient Room Tax-7% (160)	Video Lottery (165)	Transient Room Tax-1% (170)	American Rescue Plan Act (200)	Coordinated Houseless Response Office (205)
<b>RESOURCES</b>						
Beginning Net Working Capital \$	11,794	2,000,000	1,108,409	—	—	—
Property Tax - Current Year	—	—	—	—	—	—
Property Tax - Prior Year	—	—	—	—	—	—
Federal Government Payments	—	—	—	—	8,510,978	—
State Government Payments	5,000	—	1,370,000	—	—	730,000
Local Government Payments	—	—	—	—	—	—
Charges for Services	—	—	—	—	—	2,000
Transient Room Tax	—	10,587,500	—	1,512,500	—	—
Transfers In	—	—	—	—	—	—
Interfund Charges & Grants	—	—	—	—	—	—
Bond Proceeds	—	—	—	—	—	—
Licenses and Permits	—	—	—	—	—	—
Fines and Fees	—	—	—	—	—	—
Interest Revenue	1,000	65,000	22,000	3,000	134,000	20,000
Sales of Equipment	—	—	—	—	—	—
Other Non-Operational Revenue	—	—	—	—	—	—
<b>Total Revenues \$</b>	<b>6,000</b>	<b>10,652,500</b>	<b>1,392,000</b>	<b>1,515,500</b>	<b>8,644,978</b>	<b>752,000</b>
<b>Total Resources \$</b>	<b>17,794</b>	<b>12,652,500</b>	<b>2,500,409</b>	<b>1,515,500</b>	<b>8,644,978</b>	<b>752,000</b>
<b>REQUIREMENTS</b>						
Salaries \$	—	123,088	—	16,952	495,093	84,285
Benefits	—	82,046	—	12,502	341,528	53,846
<b>Total Personnel Services \$</b>	<b>—</b>	<b>205,134</b>	<b>—</b>	<b>29,454</b>	<b>836,621</b>	<b>138,131</b>
<b>Materials &amp; Services \$</b>	<b>6,294</b>	<b>5,490,072</b>	<b>877,601</b>	<b>11,394</b>	<b>3,186,212</b>	<b>366,999</b>
Debt Principal \$	—	—	—	—	—	—
Debt Interest	—	—	—	—	—	—
<b>Total Debt Service \$</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
Capital Outlay \$	—	—	—	—	—	—
Transfers Out	11,500	6,957,294	500,000	1,474,652	4,622,145	—
<b>Total Capital &amp; Transfers \$</b>	<b>11,500</b>	<b>6,957,294</b>	<b>500,000</b>	<b>1,474,652</b>	<b>4,622,145</b>	<b>—</b>
Contingency \$	—	—	1,122,808	—	—	—
Reserve for Future Expenditures	—	—	—	—	—	246,870
<b>Total Requirements \$</b>	<b>17,794</b>	<b>12,652,500</b>	<b>2,500,409</b>	<b>1,515,500</b>	<b>8,644,978</b>	<b>752,000</b>
FY 2024 Budget As Revised \$	38,060	15,697,442	2,241,526	1,581,710	14,859,801	809,100
Inc (Dec) from FY 2024 \$	(20,266)	(3,044,942)	258,883	(66,210)	(6,214,823)	(57,100)

## Summary of Resources and Requirements

Special Revenue Funds							
	Victims' Assistance Program (212)	County Clerk Records (218)	Justice Court (220)	Court Facilities (240)	Sheriff's Office (255)	Communication System Reserve (256)	
<b>RESOURCES</b>							
Beginning Net Working Capital \$	362,011	\$ 309,322	\$ —	\$ —	\$ —	\$ 285,000	
Property Tax - Current Year	—	—	—	—	—	—	
Property Tax - Prior Year	—	—	—	—	—	—	
Federal Government Payments	409,770	—	—	—	296,820	—	
State Government Payments	132,000	—	—	—	2,945,609	—	
Local Government Payments	—	—	—	—	57,389,037	—	
Charges for Services	—	70,450	—	—	163,600	—	
Transient Room Tax	—	—	—	—	—	—	
Transfers In	713,887	—	380,521	—	3,751,787	—	
Interfund Charges & Grants	—	—	—	—	473,293	—	
Bond Proceeds	—	—	—	—	—	—	
Licenses and Permits	—	—	—	—	—	—	
Fines and Fees	—	—	504,200	68,500	607,100	—	
Interest Revenue	2,000	8,190	2,000	—	45,000	9,000	
Sales of Equipment	—	—	—	—	82,000	—	
Other Non-Operational Revenue	—	—	—	—	81,115	—	
<b>Total Revenues \$</b>	<b>1,257,657</b>	<b>\$ 78,640</b>	<b>\$ 886,721</b>	<b>\$ 68,500</b>	<b>\$ 65,835,361</b>	<b>\$ 9,000</b>	
<b>Total Resources \$</b>	<b>1,619,668</b>	<b>\$ 387,962</b>	<b>\$ 886,721</b>	<b>\$ 68,500</b>	<b>\$ 65,835,361</b>	<b>\$ 294,000</b>	
<b>REQUIREMENTS</b>							
Salaries \$	787,372	\$ —	\$ 372,726	\$ —	\$ 30,803,631	\$ —	
Benefits	518,849	—	249,287	—	18,955,105	—	
<b>Total Personnel Services \$</b>	<b>1,306,221</b>	<b>\$ —</b>	<b>\$ 622,013</b>	<b>\$ —</b>	<b>\$ 49,758,736</b>	<b>\$ —</b>	
<b>Materials &amp; Services \$</b>	<b>193,472</b>	<b>\$ 133,170</b>	<b>\$ 197,784</b>	<b>\$ 68,500</b>	<b>\$ 14,390,602</b>	<b>\$ —</b>	
Debt Principal \$	—	\$ —	\$ —	\$ —	\$ —	\$ —	
Debt Interest	—	—	—	—	—	—	
<b>Total Debt Service \$</b>	<b>—</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	
Capital Outlay \$	—	\$ —	\$ —	\$ —	\$ 1,427,523	\$ —	
Transfers Out	—	—	—	—	258,500	—	
<b>Total Capital &amp; Transfers \$</b>	<b>—</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ 1,686,023</b>	<b>\$ —</b>	
Contingency \$	119,975	\$ 254,792	\$ 66,924	\$ —	\$ —	\$ —	
Reserve for Future Expenditures	—	—	—	—	—	294,000	
<b>Total Requirements \$</b>	<b>1,619,668</b>	<b>\$ 387,962</b>	<b>\$ 886,721</b>	<b>\$ 68,500</b>	<b>\$ 65,835,361</b>	<b>\$ 294,000</b>	
FY 2024 Budget As Revised \$	1,518,451	\$ 425,525	\$ 890,228	\$ 65,500	\$ 65,865,297	\$ 333,200	
Inc (Dec) from FY 2024 \$	101,217	\$ (37,563)	\$ (3,507)	\$ 3,000	\$ (29,936)	\$ (39,200)	

## Summary of Resources and Requirements

Special Revenue Funds							
	OHP- Mental Health Services (270)	Health Services (274)	Acute Care Services (276)	Community Development (295)	CDD Groundwater Partnership (296)	Newberry Neighborhood (297)	
<b>RESOURCES</b>							
Beginning Net Working Capital	\$ 20,585,000	\$ 10,029,605	\$ 626,000	\$ 1,000,000	\$ 29,000	\$ 188,000	
Property Tax - Current Year	—	—	—	—	—	—	
Property Tax - Prior Year	—	—	—	—	—	—	
Federal Government Payments	—	1,182,926	—	—	—	—	
State Government Payments	5,440,100	59,620,064	—	20,000	—	—	
Local Government Payments	—	2,437,943	—	40,956	—	—	
Charges for Services	—	3,870,825	—	9,035,834	16,500	—	
Transient Room Tax	—	—	—	—	—	—	
Transfers In	—	14,229,303	—	461,542	—	—	
Interfund Charges & Grants	—	127,000	—	266,448	—	—	
Bond Proceeds	—	—	—	—	—	—	
Licenses and Permits	—	—	—	—	—	—	
Fines and Fees	—	105	—	5,000	—	—	
Interest Revenue	576,000	317,190	—	33,000	1,000	4,000	
Sales of Equipment	—	—	—	—	—	—	
Other Non-Operational Revenue	—	414,389	—	—	—	—	
<b>Total Revenues</b>	<b>\$ 6,016,100</b>	<b>\$ 82,199,745</b>	<b>\$ —</b>	<b>\$ 9,862,780</b>	<b>\$ 17,500</b>	<b>\$ 4,000</b>	
<b>Total Resources</b>	<b>\$ 26,601,100</b>	<b>\$ 92,229,350</b>	<b>\$ 626,000</b>	<b>\$ 10,862,780</b>	<b>\$ 46,500</b>	<b>\$ 192,000</b>	
<b>REQUIREMENTS</b>							
Salaries	—	\$ 34,393,397	—	\$ 4,802,903	—	—	
Benefits	—	23,641,158	—	3,036,081	—	—	
<b>Total Personnel Services</b>	<b>—</b>	<b>\$ 58,034,555</b>	<b>—</b>	<b>\$ 7,838,984</b>	<b>—</b>	<b>—</b>	
<b>Materials &amp; Services</b>	<b>—</b>	<b>\$ 23,275,425</b>	<b>—</b>	<b>\$ 1,982,811</b>	<b>\$ 46,500</b>	<b>\$ 192,000</b>	
Debt Principal	—	—	—	—	—	—	
Debt Interest	—	—	—	—	—	—	
<b>Total Debt Service</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	
Capital Outlay	—	\$ 1,885,000	—	—	—	—	
Transfers Out	5,858,016	1,961,088	626,000	—	—	—	
<b>Total Capital &amp; Transfers</b>	<b>\$ 5,858,016</b>	<b>\$ 3,846,088</b>	<b>\$ 626,000</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	
Contingency	—	\$ 6,447,282	—	\$ 1,040,985	—	—	
Reserve for Future Expenditures	20,743,084	626,000	—	—	—	—	
<b>Total Requirements</b>	<b>\$ 26,601,100</b>	<b>\$ 92,229,350</b>	<b>\$ 626,000</b>	<b>\$ 10,862,780</b>	<b>\$ 46,500</b>	<b>\$ 192,000</b>	
FY 2024 Budget As Revised	\$ 17,760,324	\$ 81,120,333	\$ 619,283	\$ 12,475,587	\$ 89,447	\$ 139,425	
Inc (Dec) from FY 2024	\$ 8,840,776	\$ 11,109,017	\$ 6,717	\$ (1,612,807)	\$ (42,947)	\$ 52,575	



## Summary of Resources and Requirements

Special Revenue Funds						
	Community Development Reserve (300)	CDD Building Program Reserve	CDD Electrical Program Reserve	CDD Facilities Reserve (303)	GIS Dedicated (305)	Road (325)
<b>RESOURCES</b>						
Beginning Net Working Capital \$	2,250,000	6,720,000	712,500	157,500	343,562	5,223,706
Property Tax - Current Year	—	—	—	—	—	—
Property Tax - Prior Year	—	—	—	—	—	—
Federal Government Payments	—	—	—	—	—	2,928,447
State Government Payments	—	—	—	—	8,000	21,484,773
Local Government Payments	—	—	—	—	—	988,063
Charges for Services	—	—	—	—	190,000	57,860
Transient Room Tax	—	—	—	—	—	—
Transfers In	—	—	—	—	—	—
Interfund Charges & Grants	—	—	—	—	8,000	1,368,191
Bond Proceeds	—	—	—	—	—	—
Licenses and Permits	—	—	—	—	—	—
Fines and Fees	—	—	—	—	—	7,000
Interest Revenue	65,000	232,000	24,000	3,000	18,000	158,000
Sales of Equipment	—	—	—	—	—	486,300
Other Non-Operational Revenue	—	—	—	—	—	1,272
<b>Total Revenues \$</b>	<b>65,000</b>	<b>232,000</b>	<b>24,000</b>	<b>3,000</b>	<b>224,000</b>	<b>27,479,906</b>
<b>Total Resources \$</b>	<b>2,315,000</b>	<b>6,952,000</b>	<b>736,500</b>	<b>160,500</b>	<b>567,562</b>	<b>32,703,612</b>
<b>REQUIREMENTS</b>						
Salaries \$	—	—	—	—	193,108	5,919,347
Benefits	—	—	—	—	122,745	3,637,496
<b>Total Personnel Services \$</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>315,853</b>	<b>9,556,843</b>
<b>Materials &amp; Services \$</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>68,081</b>	<b>9,992,969</b>
Debt Principal \$	—	—	—	—	—	—
Debt Interest	—	—	—	—	—	—
<b>Total Debt Service \$</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
Capital Outlay \$	—	—	—	—	—	—
Transfers Out	131,502	68,628	61,412	—	—	10,720,695
<b>Total Capital &amp; Transfers \$</b>	<b>131,502</b>	<b>68,628</b>	<b>61,412</b>	<b>—</b>	<b>—</b>	<b>10,720,695</b>
Contingency \$	—	—	—	—	183,628	2,433,105
Reserve for Future Expenditures	2,183,498	6,883,372	675,088	160,500	—	—
<b>Total Requirements \$</b>	<b>2,315,000</b>	<b>6,952,000</b>	<b>736,500</b>	<b>160,500</b>	<b>567,562</b>	<b>32,703,612</b>
FY 2024 Budget As Revised \$	2,811,525	6,798,956	834,031	179,300	644,876	32,194,962
Inc (Dec) from FY 2024	(496,525)	153,044	(97,531)	(18,800)	(77,314)	508,650

## Summary of Resources and Requirements

Special Revenue Funds							
	Natural Resource Protection (326)	Federal Forest Title III (327)	Surveyor (328)	Public Land Corner Preservation (329)	Road Building & Equipment (330)	Trans SDC Improvement Fee (336)	
<b>RESOURCES</b>							
Beginning Net Working Capital	\$ 1,902,640	\$ 82,123	\$ 198,882	\$ 1,235,574	\$ 6,123,080	\$ 1,997,077	
Property Tax - Current Year	—	—	—	—	—	—	
Property Tax - Prior Year	—	—	—	—	—	—	
Federal Government Payments	1,238,940	90,000	—	—	—	—	
State Government Payments	—	—	—	—	—	—	
Local Government Payments	39,000	—	—	—	—	—	
Charges for Services	—	—	39,070	241,677	—	—	
Transient Room Tax	—	—	—	—	—	—	
Transfers In	45,250	—	—	—	2,089,362	—	
Interfund Charges & Grants	110,000	—	—	—	—	—	
Bond Proceeds	—	—	—	—	—	—	
Licenses and Permits	—	—	202,736	—	—	1,500,000	
Fines and Fees	—	—	—	—	—	—	
Interest Revenue	59,000	4,000	9,000	45,000	200,000	122,000	
Sales of Equipment	—	—	—	—	—	—	
Other Non-Operational Revenue	—	—	—	—	—	4,000	
<b>Total Revenues</b>	<b>\$ 1,492,190</b>	<b>\$ 94,000</b>	<b>\$ 250,806</b>	<b>\$ 286,677</b>	<b>\$ 2,289,362</b>	<b>\$ 1,626,000</b>	
<b>Total Resources</b>	<b>\$ 3,394,830</b>	<b>\$ 176,123</b>	<b>\$ 449,688</b>	<b>\$ 1,522,251</b>	<b>\$ 8,412,442</b>	<b>\$ 3,623,077</b>	
<b>REQUIREMENTS</b>							
Salaries	\$ 270,950	\$ —	\$ —	\$ —	\$ —	\$ —	
Benefits	170,539	—	—	—	—	—	
<b>Total Personnel Services</b>	<b>\$ 441,489</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	
<b>Materials &amp; Services</b>	<b>\$ 1,304,549</b>	<b>\$ 120,000</b>	<b>\$ 292,343</b>	<b>\$ 411,248</b>	<b>\$ 574,185</b>	<b>\$ —</b>	
Debt Principal	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	
Debt Interest	—	—	—	—	—	—	
<b>Total Debt Service</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	
Capital Outlay	\$ —	\$ —	\$ —	\$ —	\$ 3,738,871	\$ —	
Transfers Out	7,560	—	—	—	—	2,000,000	
<b>Total Capital &amp; Transfers</b>	<b>\$ 7,560</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ 3,738,871</b>	<b>\$ 2,000,000</b>	
Contingency	\$ 1,641,232	\$ 56,123	\$ 157,345	\$ 1,111,003	\$ 4,099,386	\$ 1,623,077	
Reserve for Future Expenditures	—	—	—	—	—	—	
<b>Total Requirements</b>	<b>\$ 3,394,830</b>	<b>\$ 176,123</b>	<b>\$ 449,688</b>	<b>\$ 1,522,251</b>	<b>\$ 8,412,442</b>	<b>\$ 3,623,077</b>	
FY 2024 Budget As Revised	\$ 2,982,226	\$ 172,986	\$ 442,016	\$ 1,616,324	\$ 8,821,754	\$ 3,026,622	
Inc (Dec) from FY 2024	\$ 412,604	\$ 3,137	\$ 7,672	\$ (94,073)	\$ (409,312)	\$ 596,455	

## Summary of Resources and Requirements

	Special Revenue Funds		Capital Project Funds		Debt Service Funds	
	Dog Control (350)	Adult Parole & Probation (355)	Campus Improvement (463)	Transportation CIP (465)	FF & C, 2023 Courthouse Expansion (530)	FF & C, 2003/2012 /2021 (535)
<b>RESOURCES</b>						
Beginning Net Working Capital \$	81,084	\$ 2,500,000	\$ 16,511,527	\$ 15,534,050	\$ —	\$ —
Property Tax - Current Year	—	—	—	—	—	—
Property Tax - Prior Year	—	—	—	—	—	—
Federal Government Payments	—	—	—	881,339	—	—
State Government Payments	—	6,140,157	15,000,000	—	—	—
Local Government Payments	—	—	—	—	—	—
Charges for Services	—	500	—	—	—	—
Transient Room Tax	—	—	—	—	—	—
Transfers In	96,000	703,369	5,692,145	10,631,333	2,018,000	477,000
Interfund Charges & Grants	—	110,000	—	—	—	—
Bond Proceeds	—	—	—	—	—	—
Licenses and Permits	251,900	—	—	—	—	—
Fines and Fees	—	—	—	—	—	—
Interest Revenue	3,000	73,000	488,000	476,000	—	—
Sales of Equipment	—	—	—	—	—	—
Other Non-Operational Revenue	5,000	—	—	—	—	696,700
<b>Total Revenues \$</b>	<b>355,900</b>	<b>\$ 7,027,026</b>	<b>\$ 21,180,145</b>	<b>\$ 11,988,672</b>	<b>\$ 2,018,000</b>	<b>\$ 1,173,700</b>
<b>Total Resources \$</b>	<b>436,984</b>	<b>\$ 9,527,026</b>	<b>\$ 37,691,672</b>	<b>\$ 27,522,722</b>	<b>\$ 2,018,000</b>	<b>\$ 1,173,700</b>
<b>REQUIREMENTS</b>						
Salaries \$	40,208	\$ 3,862,141	\$ —	\$ —	\$ —	\$ —
Benefits	32,575	2,525,315	—	—	—	—
<b>Total Personnel Services \$</b>	<b>72,783</b>	<b>\$ 6,387,456</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>
<b>Materials &amp; Services \$</b>	<b>333,201</b>	<b>\$ 1,984,229</b>	<b>\$ 4,670,066</b>	<b>\$ 134,492</b>	<b>\$ 2,000</b>	<b>\$ —</b>
Debt Principal \$	—	\$ —	\$ —	\$ —	\$ 825,000	\$ 1,040,800
Debt Interest	—	—	—	—	1,191,000	132,900
<b>Total Debt Service \$</b>	<b>—</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ 2,016,000</b>	<b>\$ 1,173,700</b>
Capital Outlay \$	—	\$ —	\$ 31,341,000	\$ 16,189,012	\$ —	\$ —
Transfers Out	—	76,405	—	—	—	—
<b>Total Capital &amp; Transfers \$</b>	<b>—</b>	<b>\$ 76,405</b>	<b>\$ 31,341,000</b>	<b>\$ 16,189,012</b>	<b>\$ —</b>	<b>\$ —</b>
Contingency \$	31,000	\$ 680,000	\$ —	\$ 11,199,218	\$ —	\$ —
Reserve for Future Expenditures	—	398,936	1,680,606	—	—	—
<b>Total Requirements \$</b>	<b>436,984</b>	<b>\$ 9,527,026</b>	<b>\$ 37,691,672</b>	<b>\$ 27,522,722</b>	<b>\$ 2,018,000</b>	<b>\$ 1,173,700</b>
FY 2024 Budget As Revised \$	423,874	\$ 9,121,975	\$ 44,168,828	\$ 33,691,806	\$ 8,235,374	\$ 1,237,842
Inc (Dec) from FY 2024 \$	13,110	\$ 405,051	\$ (6,477,156)	\$ (6,169,084)	\$ (6,217,374)	\$ (64,142)

## Summary of Resources and Requirements

	Debt Service Funds					Enterprise Funds	
	FF & C, 2005/2015 (536)	FF & C, 2008 OSP/9-1-1 Building (538)	FF & C, 2009A Jamison Property (539)	Jail Project Debt Service (556)	PERS Series 2002/2004 Debt Service (575)	Solid Waste (610)	Landfill Closure (611)
<b>RESOURCES</b>							
Beginning Net Working Capital \$	—	\$ —	\$ —	\$ —	\$ —	\$ 3,941,745	7,725,891
Property Tax - Current Year	—	—	—	—	—	—	—
Property Tax - Prior Year	—	—	—	—	—	—	—
Federal Government Payments	—	—	—	—	—	—	—
State Government Payments	—	—	—	—	—	—	—
Local Government Payments	—	173,600	—	—	—	—	—
Charges for Services	—	—	—	—	998,200	19,695,000	—
Transient Room Tax	—	—	—	—	—	—	—
Transfers In	—	—	224,900	—	—	—	900,000
Interfund Charges & Grants	—	—	—	—	—	—	—
Bond Proceeds	—	—	—	—	—	—	—
Licenses and Permits	—	—	—	—	—	—	—
Fines and Fees	—	—	—	—	—	—	—
Interest Revenue	—	—	—	—	—	62,000	248,000
Sales of Equipment	—	—	—	—	—	12,000	—
Other Non-Operational Revenue	—	514,000	—	—	—	1	—
<b>Total Revenues \$</b>	<b>—</b>	<b>\$ 687,600</b>	<b>\$ 224,900</b>	<b>\$ —</b>	<b>\$ 998,200</b>	<b>\$ 19,769,001</b>	<b>1,148,000</b>
<b>Total Resources \$</b>	<b>—</b>	<b>\$ 687,600</b>	<b>\$ 224,900</b>	<b>\$ —</b>	<b>\$ 998,200</b>	<b>\$ 23,710,746</b>	<b>8,873,891</b>
<b>REQUIREMENTS</b>							
Salaries \$	—	\$ —	\$ —	\$ —	\$ —	\$ 3,409,462	—
Benefits	—	—	—	—	—	2,329,683	—
<b>Total Personnel Services \$</b>	<b>—</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ 5,739,145</b>	<b>—</b>
<b>Materials &amp; Services \$</b>	<b>—</b>	<b>\$ 1,000</b>	<b>\$ 500</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ 8,994,999</b>	<b>549,500</b>
Debt Principal \$	—	\$ 565,000	\$ 185,000	\$ —	\$ 700,000	\$ 1,360,900	—
Debt Interest	—	121,600	39,400	—	298,200	944,700	—
<b>Total Debt Service \$</b>	<b>—</b>	<b>\$ 686,600</b>	<b>\$ 224,400</b>	<b>\$ —</b>	<b>\$ 998,200</b>	<b>\$ 2,305,600</b>	<b>—</b>
Capital Outlay \$	—	\$ —	\$ —	\$ —	\$ —	\$ 282,000	—
Transfers Out	—	—	—	—	—	4,564,141	—
<b>Total Capital &amp; Transfers \$</b>	<b>—</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ 4,846,141</b>	<b>—</b>
Contingency \$	—	\$ —	\$ —	\$ —	\$ —	\$ 1,824,861	8,324,391
Reserve for Future Expenditures	—	—	—	—	—	—	—
<b>Total Requirements \$</b>	<b>—</b>	<b>\$ 687,600</b>	<b>\$ 224,900</b>	<b>\$ —</b>	<b>\$ 998,200</b>	<b>\$ 23,710,746</b>	<b>8,873,891</b>
FY 2024 Budget As Revised \$	235,700	\$ 1,022,962	\$ 225,000	\$ 125,950	\$ 1,682,130	\$ 19,321,796	7,708,980
Inc (Dec) from FY 2024 \$	(235,700)	\$ (335,362)	\$ (100)	\$ (125,950)	\$ (683,930)	\$ 4,388,950	1,164,911

## Summary of Resources and Requirements

Enterprise Funds						
	Landfill Postclosure (612)	Solid Waste Capital Projects (613)	Solid Waste Equipment Reserve (614)	Fair & Expo Center (615)	Deschutes County Fair (616)	Fair & Expo Center Capital Reserve (617)
<b>RESOURCES</b>						
Beginning Net Working Capital	\$ 1,927,279	\$ 4,604,212	\$ 1,072,146	\$ 577,865	\$ 600,000	\$ 3,136,000
Property Tax - Current Year	—	—	—	—	—	—
Property Tax - Prior Year	—	—	—	—	—	—
Federal Government Payments	—	—	—	—	—	—
State Government Payments	—	—	—	—	53,167	—
Local Government Payments	—	—	—	—	—	—
Charges for Services	—	—	—	2,930,000	1,809,500	—
Transient Room Tax	—	—	—	—	—	—
Transfers In	350,000	2,300,000	1,000,000	1,189,900	75,000	592,396
Interfund Charges & Grants	—	—	—	—	—	—
Bond Proceeds	—	—	—	—	—	—
Licenses and Permits	—	—	—	—	—	—
Fines and Fees	—	—	—	—	—	—
Interest Revenue	62,000	148,000	41,000	16,000	23,000	88,000
Sales of Equipment	—	60,000	—	—	2,500	—
Other Non-Operational Revenue	—	—	—	260,000	462,500	—
<b>Total Revenues</b>	<b>\$ 412,000</b>	<b>\$ 2,508,000</b>	<b>\$ 1,041,000</b>	<b>\$ 4,395,900</b>	<b>\$ 2,425,667</b>	<b>\$ 680,396</b>
<b>Total Resources</b>	<b>\$ 2,339,279</b>	<b>\$ 7,112,212</b>	<b>\$ 2,113,146</b>	<b>\$ 4,973,765</b>	<b>\$ 3,025,667</b>	<b>\$ 3,816,396</b>
<b>REQUIREMENTS</b>						
Salaries	\$ —	\$ —	\$ —	\$ 1,205,129	\$ 142,412	\$ —
Benefits	—	—	—	833,894	87,386	—
<b>Total Personnel Services</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ 2,039,023</b>	<b>\$ 229,798</b>	<b>\$ —</b>
<b>Materials &amp; Services</b>	<b>\$ 1,000</b>	<b>\$ 210,296</b>	<b>\$ 32,389</b>	<b>\$ 2,699,439</b>	<b>\$ 2,442,103</b>	<b>\$ 475,000</b>
Debt Principal	\$ —	\$ —	\$ —	\$ 94,400	\$ —	\$ —
Debt Interest	—	—	—	5,300	—	—
<b>Total Debt Service</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ 99,700</b>	<b>\$ —</b>	<b>\$ —</b>
Capital Outlay	\$ —	\$ 4,170,000	\$ 700,000	\$ —	\$ —	\$ 785,000
Transfers Out	—	—	—	10,777	196,900	—
<b>Total Capital &amp; Transfers</b>	<b>\$ —</b>	<b>\$ 4,170,000</b>	<b>\$ 700,000</b>	<b>\$ 10,777</b>	<b>\$ 196,900</b>	<b>\$ 785,000</b>
Contingency	\$ —	\$ 2,731,916	\$ 1,380,757	\$ 124,826	\$ 156,866	\$ —
Reserve for Future Expenditures	2,338,279	—	—	—	—	2,556,396
<b>Total Requirements</b>	<b>\$ 2,339,279</b>	<b>\$ 7,112,212</b>	<b>\$ 2,113,146</b>	<b>\$ 4,973,765</b>	<b>\$ 3,025,667</b>	<b>\$ 3,816,396</b>
FY 2024 Budget As Revised	\$ 1,918,304	\$ 20,142,691	\$ 1,637,948	\$ 3,930,286	\$ 2,920,564	\$ 3,481,825
Inc (Dec) from FY 2024	\$ 420,975	\$ (13,030,479)	\$ 475,198	\$ 1,043,479	\$ 105,103	\$ 334,571

## Summary of Resources and Requirements

	Enterprise Funds		Internal Service Funds			
	RV Park (618)	RV Park Reserve (619)	Property & Facilities (620)	Administrative Services (625)	Board of County Commissioners (628)	Finance (630)
<b>RESOURCES</b>						
Beginning Net Working Capital \$	248,000	\$ 1,513,413	\$ 714,211	\$ 171,457	\$ 67,814	\$ 235,000
Property Tax - Current Year	—	—	—	—	—	—
Property Tax - Prior Year	—	—	—	—	—	—
Federal Government Payments	—	—	—	—	—	—
State Government Payments	—	—	—	—	—	—
Local Government Payments	—	—	—	—	—	—
Charges for Services	16,000	—	652,633	—	—	154,446
Transient Room Tax	—	—	—	—	—	—
Transfers In	180,000	122,142	—	—	—	—
Interfund Charges & Grants	—	—	5,091,642	2,311,976	887,026	2,877,138
Bond Proceeds	—	—	—	—	—	—
Licenses and Permits	—	—	—	—	—	—
Fines and Fees	—	—	—	—	—	—
Interest Revenue	8,000	45,000	23,000	8,000	3,000	3,000
Sales of Equipment	—	—	—	—	—	—
Other Non-Operational Revenue	465,000	—	—	—	—	—
<b>Total Revenues \$</b>	<b>669,000</b>	<b>\$ 167,142</b>	<b>\$ 5,767,275</b>	<b>\$ 2,319,976</b>	<b>\$ 890,026</b>	<b>\$ 3,034,584</b>
<b>Total Resources \$</b>	<b>917,000</b>	<b>\$ 1,680,555</b>	<b>\$ 6,481,486</b>	<b>\$ 2,491,433</b>	<b>\$ 957,840</b>	<b>\$ 3,269,584</b>
<b>REQUIREMENTS</b>						
Salaries \$	128,343	\$ —	\$ 2,334,890	\$ 1,353,274	\$ 417,670	\$ 1,410,971
Benefits	30,867	—	1,670,508	702,685	183,105	840,942
<b>Total Personnel Services \$</b>	<b>159,210</b>	<b>\$ —</b>	<b>\$ 4,005,398</b>	<b>\$ 2,055,959</b>	<b>\$ 600,775</b>	<b>\$ 2,251,913</b>
<b>Materials &amp; Services \$</b>	<b>344,054</b>	<b>\$ 100,000</b>	<b>\$ 2,120,188</b>	<b>\$ 335,750</b>	<b>\$ 327,127</b>	<b>\$ 911,139</b>
Debt Principal \$	218,700	\$ —	\$ —	\$ —	\$ —	\$ —
Debt Interest	4,900	—	—	—	—	—
<b>Total Debt Service \$</b>	<b>223,600</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>
Capital Outlay \$	—	\$ 70,000	\$ 68,000	\$ 30,000	\$ —	\$ —
Transfers Out	122,142	—	100,095	—	3,565	—
<b>Total Capital &amp; Transfers \$</b>	<b>122,142</b>	<b>\$ 70,000</b>	<b>\$ 168,095</b>	<b>\$ 30,000</b>	<b>\$ 3,565</b>	<b>\$ —</b>
Contingency \$	67,994	\$ —	\$ 187,805	\$ 69,724	\$ 26,373	\$ 106,532
Reserve for Future Expenditures	—	1,510,555	—	—	—	—
<b>Total Requirements \$</b>	<b>917,000</b>	<b>\$ 1,680,555</b>	<b>\$ 6,481,486</b>	<b>\$ 2,491,433</b>	<b>\$ 957,840</b>	<b>\$ 3,269,584</b>
FY 2024 Budget As Revised \$	803,915	\$ 1,458,317	\$ 5,651,926	\$ 2,217,597	\$ 873,513	\$ 2,742,479
Inc (Dec) from FY 2024 \$	113,085	\$ 222,238	\$ 829,560	\$ 273,836	\$ 84,327	\$ 527,105

## Summary of Resources and Requirements

Internal Service Funds						
	Finance Reserve (631)	Legal (640)	Human Resources (650)	Information Technology (660)	IT Reserve (661)	Risk Management (670)
<b>RESOURCES</b>						
Beginning Net Working Capital \$	—	\$ 30,000	\$ 104,402	\$ 63,792	\$ 736,000	\$ 8,000,000
Property Tax - Current Year	—	—	—	—	—	—
Property Tax - Prior Year	—	—	—	—	—	—
Federal Government Payments	—	—	—	—	—	—
State Government Payments	—	—	—	—	—	—
Local Government Payments	—	—	—	—	—	—
Charges for Services	—	2,000	—	400	—	52,200
Transient Room Tax	—	—	—	—	—	—
Transfers In	—	—	—	—	—	—
Interfund Charges & Grants	—	1,987,504	2,322,034	5,220,391	750,000	3,092,591
Bond Proceeds	—	—	—	—	—	—
Licenses and Permits	—	—	—	—	—	—
Fines and Fees	—	—	—	—	—	—
Interest Revenue	—	6,000	6,000	15,000	38,000	254,000
Sales of Equipment	—	—	—	—	—	—
Other Non-Operational Revenue	—	—	—	—	—	—
<b>Total Revenues \$</b>	<b>—</b>	<b>\$ 1,995,504</b>	<b>\$ 2,328,034</b>	<b>\$ 5,235,791</b>	<b>\$ 788,000</b>	<b>\$ 3,398,791</b>
<b>Total Resources \$</b>	<b>—</b>	<b>\$ 2,025,504</b>	<b>\$ 2,432,436</b>	<b>\$ 5,299,583</b>	<b>\$ 1,524,000</b>	<b>\$ 11,398,791</b>
<b>REQUIREMENTS</b>						
Salaries \$	—	\$ 1,121,742	\$ 1,162,250	\$ 2,544,140	\$ —	\$ 307,089
Benefits	—	553,488	698,608	1,338,002	—	189,830
<b>Total Personnel Services \$</b>	<b>—</b>	<b>\$ 1,675,230</b>	<b>\$ 1,860,858</b>	<b>\$ 3,882,142</b>	<b>\$ —</b>	<b>\$ 496,919</b>
<b>Materials &amp; Services \$</b>	<b>—</b>	<b>\$ 291,374</b>	<b>\$ 500,676</b>	<b>\$ 1,256,773</b>	<b>\$ 939,700</b>	<b>\$ 5,102,823</b>
Debt Principal \$	—	\$ —	\$ —	\$ —	\$ —	\$ —
Debt Interest	—	—	—	—	—	—
<b>Total Debt Service \$</b>	<b>—</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>
Capital Outlay \$	—	\$ —	\$ —	\$ —	\$ 75,000	\$ —
Transfers Out	—	—	—	6,468	—	4,500
<b>Total Capital &amp; Transfers \$</b>	<b>—</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ 6,468</b>	<b>\$ 75,000</b>	<b>\$ 4,500</b>
Contingency \$	—	\$ 58,900	\$ 70,902	\$ 154,200	\$ —	\$ 5,794,549
Reserve for Future Expenditures	—	—	—	—	509,300	—
<b>Total Requirements \$</b>	<b>—</b>	<b>\$ 2,025,504</b>	<b>\$ 2,432,436</b>	<b>\$ 5,299,583</b>	<b>\$ 1,524,000</b>	<b>\$ 11,398,791</b>
FY 2024 Budget As Revised \$	100,290	\$ 1,806,258	\$ 2,077,407	\$ 4,129,540	\$ 1,278,700	\$ 11,714,303
Inc (Dec) from FY 2024 \$	(100,290)	\$ 219,246	\$ 355,029	\$ 1,170,043	\$ 245,300	\$ (315,512)

## Summary of Resources and Requirements

### Internal Service Funds

	<b>Health Benefit Trust (675)</b>	<b>Vehicle Maintenance &amp; Replacement (680)</b>
<b>RESOURCES</b>		
Beginning Net Working Capital \$	5,090,316	\$ 2,550,909
Property Tax - Current Year	—	—
Property Tax - Prior Year	—	—
Federal Government Payments	—	—
State Government Payments	—	—
Local Government Payments	—	—
Charges for Services	5,935,605	—
Transient Room Tax	—	—
Transfers In	—	708,699
Interfund Charges & Grants	30,542,182	—
Bond Proceeds	—	—
Licenses and Permits	—	—
Fines and Fees	—	—
Interest Revenue	366,000	71,000
Sales of Equipment	—	25,000
Other Non-Operational Revenue	—	—
<b>Total Revenues \$</b>	<b><u>36,843,787</u></b>	<b><u>\$ 804,699</u></b>
<b>Total Resources \$</b>	<b><u>41,934,103</u></b>	<b><u>\$ 3,355,608</u></b>
<b>REQUIREMENTS</b>		
Salaries \$	—	\$ —
Benefits	—	—
<b>Total Personnel Services \$</b>	<b><u>—</u></b>	<b><u>\$ —</u></b>
<b>Materials &amp; Services \$</b>	<b><u>33,701,342</u></b>	<b><u>\$ 248,500</u></b>
Debt Principal \$	—	\$ —
Debt Interest	—	—
<b>Total Debt Service \$</b>	<b><u>—</u></b>	<b><u>\$ —</u></b>
Capital Outlay \$	—	\$ 750,000
Transfers Out	—	—
<b>Total Capital &amp; Transfers \$</b>	<b><u>—</u></b>	<b><u>\$ 750,000</u></b>
Contingency \$	8,232,761	\$ 2,357,108
Reserve for Future Expenditures	—	—
<b>Total Requirements \$</b>	<b><u>41,934,103</u></b>	<b><u>\$ 3,355,608</u></b>
FY 2024 Budget As Revised \$	36,761,788	\$ 3,049,123
Inc (Dec) from FY 2024 \$	5,172,315	\$ 306,485



## Summary of Appropriations and Reserves for Future Expenditures

As part of the formal budget adoption process, a resolution is submitted to the Board of County Commissioners with the legal appropriations made by program or organizational (org) unit. The program or org unit appropriation amounts include Personnel Services, Materials and Services and Capital Outlay. All other budget categories are appropriated separately for Debt Service, Transfers and operating Contingency. Reserves for future expenditures and the unappropriated ending fund balance (UEFB) are never appropriated.

<u>Fund Description</u>	<u>Program or Org Unit</u>	<u>Debt Service</u>	<u>Transfers Out</u>	<u>Contingency</u>	<u>Appropriation Total</u>	<u>Reserves for Future Expenditure</u>	<u>Total Requirements</u>
Assessor	\$ 6,709,361	\$ —	\$ 35,945	\$ —	\$ 6,745,306	\$ —	\$ 6,745,306
Clerk/Elections	2,719,443	—	—	—	2,719,443	—	2,719,443
Property Value Appeals Board	93,993	—	—	—	93,993	—	93,993
District Attorney	13,090,813	—	14,559	—	13,105,372	—	13,105,372
Medical Examiner	466,854	—	—	—	466,854	—	466,854
Finance/Tax	1,041,642	—	—	—	1,041,642	—	1,041,642
Veterans' Services	1,002,808	—	3,231	—	1,006,039	—	1,006,039
Property Management Admin	584,094	—	3,448	—	587,542	—	587,542
Non-Departmental-Matls & Svcs	3,462,419	—	19,747,196	13,308,000	36,517,615	—	36,517,615
A & T Reserve	—	—	—	—	—	2,005,742	2,005,742
Code Abatement	490,400	—	—	—	490,400	—	490,400
Community Justice - Juvenile	9,381,846	—	75,559	762,811	10,220,216	—	10,220,216
Economic Development	347,044	—	—	—	347,044	—	347,044
General Capital Reserve	—	—	1,150,000	—	1,150,000	13,796,044	14,946,044
General County Projects	2,520,955	—	—	—	2,520,955	1,366,818	3,887,773
Project Development & Debt Reserve	3,797,851	—	712,600	—	4,510,451	280,005	4,790,456
<b>Total General Fund</b>	<b>\$ 45,709,523</b>	<b>\$ —</b>	<b>\$ 21,742,538</b>	<b>\$ 14,070,811</b>	<b>\$ 81,522,872</b>	<b>\$ 17,448,609</b>	<b>\$ 98,971,481</b>
Law Library	\$ 304,620	\$ —	\$ —	\$ 13,519	\$ 318,139	\$ —	\$ 318,139
Park Acquisition and Development Fees	585,229	—	190,000	886,847	1,662,076	—	1,662,076
PERS Reserve	1,000	—	—	—	1,000	4,965,000	4,966,000
Foreclosed Land Sales	131,143	—	—	9,046	140,189	—	140,189
County School	694,000	—	—	—	694,000	—	694,000
Special Transportation	14,447,482	—	—	—	14,447,482	—	14,447,482
Taylor Grazing	6,294	—	11,500	—	17,794	—	17,794
Transient Room Tax	5,736,054	—	8,431,946	—	14,168,000	—	14,168,000
Video Lottery	877,601	—	500,000	1,122,808	2,500,409	—	2,500,409
American Rescue Plan Act	4,022,833	—	4,622,145	—	8,644,978	—	8,644,978
Coordinated Houseless Response Office	505,130	—	—	—	505,130	246,870	752,000
Victims' Assistance Program	1,499,693	—	—	119,975	1,619,668	—	1,619,668
County Clerk Records	133,170	—	—	254,792	387,962	—	387,962
Justice Court	819,797	—	—	66,924	886,721	—	886,721
Court Facilities	68,500	—	—	—	68,500	—	68,500
Sheriff's Office	65,576,861	—	258,500	—	65,835,361	—	65,835,361
Communications System Reserve	—	—	—	—	—	294,000	294,000
Health Services	83,194,980	—	8,445,104	6,447,282	98,087,366	21,369,084	119,456,450
Community Development	10,060,295	—	261,542	1,040,985	11,362,822	9,902,458	21,265,280

## Summary of Appropriations and Reserves for Future Expenditures

<u>Fund Description</u>	<u>Program or Org Unit</u>	<u>Debt Service</u>	<u>Transfers Out</u>	<u>Contingency</u>	<u>Appropriation Total</u>	<u>Reserves for Future Expenditure</u>	<u>Total Requirements</u>
GIS Dedicated	383,934	—	—	183,628	567,562	—	567,562
Road	23,862,868	—	10,720,695	6,532,491	41,116,054	—	41,116,054
Natural Resource Protection	1,746,038	—	7,560	1,641,232	3,394,830	—	3,394,830
Federal Forest Title III	120,000	—	—	56,123	176,123	—	176,123
Surveyor	292,343	—	—	157,345	449,688	—	449,688
Public Land Corner Preservation	411,248	—	—	1,111,003	1,522,251	—	1,522,251
Countywide Trans SDC Imprv Fee	—	—	2,000,000	1,623,077	3,623,077	—	3,623,077
Dog Control	405,984	—	—	31,000	436,984	—	436,984
Adult Parole & Probation	8,371,685	—	76,405	680,000	9,128,090	398,936	9,527,026
<b>Total Special Revenue Funds</b>	<b>\$ 224,258,782</b>	<b>\$ —</b>	<b>\$ 35,525,397</b>	<b>\$ 21,978,077</b>	<b>\$ 281,762,256</b>	<b>\$ 37,176,348</b>	<b>\$ 318,938,604</b>
—							
Campus Improvement	\$ 36,011,066	\$ —	\$ —	\$ —	\$ 36,011,066	\$ 1,680,606	\$ 37,691,672
Road CIP	16,323,504	—	—	11,199,218	27,522,722	—	27,522,722
<b>Total Capital Projects Funds</b>	<b>\$ 52,334,570</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ 11,199,218</b>	<b>\$ 63,533,788</b>	<b>\$ 1,680,606</b>	<b>\$ 65,214,394</b>
—							
Debt Service	\$ 3,500	\$ 5,334,500	\$ —	\$ —	\$ 5,338,000	\$ —	\$ 5,338,000
<b>Total Debt Service Funds</b>	<b>\$ 3,500</b>	<b>\$ 5,334,500</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ 5,338,000</b>	<b>\$ —</b>	<b>\$ 5,338,000</b>
—							
Solid Waste	\$ 20,679,329	\$ 2,305,600	\$ 4,564,141	\$ 14,261,925	\$ 41,810,995	\$ 2,338,279	\$ 44,149,274
Fair and Expo/ RV Park	9,343,627	323,300	329,819	349,686	10,346,432	4,066,951	14,413,383
<b>Total Enterprise Funds</b>	<b>\$ 30,022,956</b>	<b>\$ 2,628,900</b>	<b>\$ 4,893,960</b>	<b>\$ 14,611,611</b>	<b>\$ 52,157,427</b>	<b>\$ 6,405,230</b>	<b>\$ 58,562,657</b>
—							
Facilities	\$ 6,193,586	\$ —	\$ 100,095	\$ 187,805	\$ 6,481,486	\$ —	\$ 6,481,486
Administration	2,421,709	—	—	69,724	2,491,433	—	\$ 2,491,433
Board of County Commissioners	927,902	—	3,565	26,373	957,840	—	\$ 957,840
Finance	3,163,052	—	—	106,532	3,269,584	—	\$ 3,269,584
Legal	1,966,604	—	—	58,900	2,025,504	—	\$ 2,025,504
Human Resources	2,361,534	—	—	70,902	2,432,436	—	\$ 2,432,436
Information Technology	5,138,915	—	6,468	154,200	5,299,583	—	\$ 5,299,583
Information Technology Reserve	1,014,700	—	—	—	1,014,700	509,300	\$ 1,524,000
Risk Management	5,599,742	—	4,500	5,794,549	11,398,791	—	\$ 11,398,791
Health Benefits	33,701,342	—	—	8,232,761	41,934,103	—	41,934,103
Vehicle Maint & Replacement	998,500	—	—	2,357,108	3,355,608	—	3,355,608
<b>Total Internal Service Funds</b>	<b>\$ 63,487,586</b>	<b>\$ —</b>	<b>\$ 114,628</b>	<b>\$ 17,058,854</b>	<b>\$ 80,661,068</b>	<b>\$ 509,300</b>	<b>\$ 81,170,368</b>
—							
<b>Total Appropriations</b>	<b>\$ 415,816,917</b>	<b>\$ 7,963,400</b>	<b>\$ 62,276,523</b>	<b>\$ 78,918,571</b>	<b>\$ 564,975,411</b>	<b>\$ 63,220,093</b>	<b>\$ 628,195,504</b>



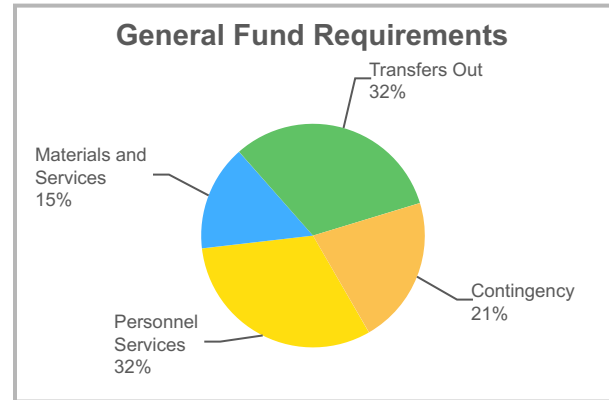
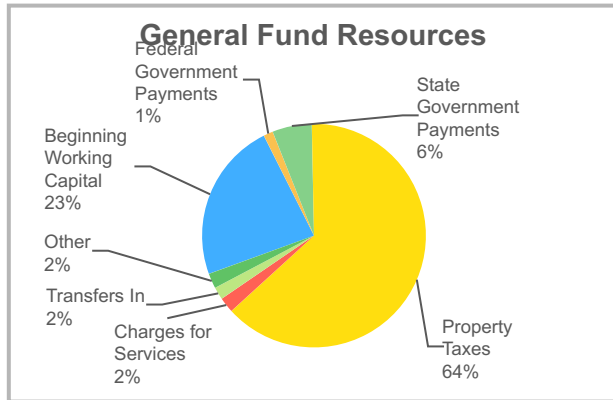
## General Fund

General Fund Budget Summary .....	97
General Fund Transfers Out Summary .....	99
Long-Term Financial Forecast .....	101

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# GENERAL FUND

This fund accounts for the financial operations of the County which are not accounted for in any other fund. Principal sources of revenue are property taxes and revenues from the State of Oregon and federal government.



## Budget Summary – General Fund (Fund 001-00)

	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Proposed	FY 2025 Approved	FY 2025 Adopted	% Chg FY 2025
Beginning Working Capital	\$14,990,575	\$13,897,135	\$13,826,000	\$14,558,104	\$14,558,104	\$14,558,104	5.30 %
Federal Government Payments	641,983	687,738	691,130	858,000	858,000	858,000	24.14 %
State Government Payments	3,375,624	5,212,312	3,976,447	3,589,146	3,589,146	3,589,146	(9.74)%
Local Government Grants	—	—	11,000	—	—	—	(100.00)%
Property Taxes	33,122,601	34,929,783	37,710,000	39,924,000	39,924,000	39,924,000	5.87 %
Licenses and Permits	38,175	36,530	36,445	39,500	39,500	39,500	8.38 %
Other Tax	34,181	31,367	34,800	34,000	34,000	34,000	(2.30)%
Charges for Services	2,316,888	1,548,967	1,364,900	1,403,350	1,403,350	1,403,350	2.82 %
Fines and Fees	83,059	82,999	83,029	95,000	95,000	95,000	14.42 %
Interest Revenue	141,962	354,101	345,567	494,435	494,435	494,435	43.08 %
Other Non-Operational Revenue	45,576	46,419	47,278	48,119	48,119	48,119	1.78 %
Interfund Charges	193,300	104,618	107,620	101,510	101,510	101,510	(5.68)%
Transfers In	260,000	260,439	103,790	1,138,642	1,138,642	1,138,642	997.06 %
Sales of Equipment	54,157	—	—	—	—	—	— %
<b>Total Resources</b>	<b>\$55,298,081</b>	<b>\$57,192,407</b>	<b>\$58,338,006</b>	<b>\$62,283,806</b>	<b>\$62,283,806</b>	<b>\$62,283,806</b>	<b>6.76 %</b>
Personnel Services	\$14,024,622	\$15,661,257	\$17,685,095	\$19,629,085	\$19,629,085	\$19,629,085	10.99 %
Materials and Services	5,341,026	7,374,163	7,735,712	9,071,342	9,095,342	9,542,342	23.35 %
Capital Outlay	17,600	22,180	—	—	—	—	— %
Transfers Out	22,067,006	20,150,477	21,067,104	20,275,379	20,251,379	19,804,379	(5.99)%
Contingency	—	—	11,850,095	13,308,000	13,308,000	13,308,000	12.30 %
<b>Total Requirements</b>	<b>\$41,450,253</b>	<b>\$43,208,078</b>	<b>\$58,338,006</b>	<b>\$62,283,806</b>	<b>\$62,283,806</b>	<b>\$62,283,806</b>	<b>6.76 %</b>

The operating departments located in the General Fund are broken out by organizational unit and addressed in detail in other areas of this document as indicated below.

- 001-02 County Assessor's Office (narrative in Direct Services Section)
- 001-05 County Clerk's Office (narrative in Direct Services Section)

- 001-06 Property Value Appeals Board (narrative in Direct Services Section, County Clerk's Office)
- 001-11 District Attorney's Office (narrative in Public Safety Section)
- 001-12 Medical Examiner (narrative in Public Safety Section, District Attorney's Office)
- 001-18 Finance & Tax Department (narrative in Support Services Section)
- 001-23 Veterans' Services Office (narrative in Support Services Section, Administrative Services)
- 001-25 Property Management (narrative in Support Services Section, Administrative Services)

## General Fund Transfers Out Summary

Transfers Description	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Adopted	Amount Change	Percent Change
Transfers Out - ACT Reserve	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ —	— %
Transfers Out - Admin ISF	86,579	236,579	226,579	—	(226,579)	(100.0)%
Transfers Out - Adult Parole & Probation	662,045	536,369	536,369	703,369	167,000	31.1 %
Transfers Out - BOCC ISF	365,838	301,626	396,000	—	(396,000)	(100.0)%
Transfers Out - Campus Improvement	—	3,710	—	—	—	— %
Transfers Out - Community Development	170,661	139,916	100,000	100,000	—	— %
Transfers Out - Court Tech Reserve	32,000	32,000	—	—	—	— %
Transfers Out - Dog Control	149,584	147,166	152,905	96,000	(56,905)	(37.2)%
Transfers Out - Fair & Expo Center	—	—	—	—	—	— %
Transfers Out - FF&C 2009	224,250	221,250	225,000	224,900	(100)	— %
Transfers Out - FF&C 2013	272,491	272,678	63,200	—	(63,200)	(100.0)%
Transfers Out - FF&C 2023	—	—	210,000	258,500	48,500	23.1 %
Transfers Out - General County Reserve	7,069,320	4,983,197	4,430,707	2,134,363	(2,296,344)	(51.8)%
Transfers Out - General County Projects	—	—	82,000	—	(82,000)	(100.0)%
Transfers Out - Health Services	5,909,168	5,648,912	6,780,140	7,218,715	438,575	6.5 %
Transfers Out - Information Technology	—	—	32,000	—	(32,000)	(100.0)%
Transfers Out - Justice Court	—	—	—	—	—	— %
Transfers Out - Juvenile Justice	6,304,397	6,529,064	6,798,630	8,143,712	1,345,082	19.8 %
Transfers Out - Legal	—	—	—	—	—	— %
Transfers Out - Finance	—	—	81,162	—	(81,162)	(100.0)%
Transfers Out - Natural Resource Prot.	35,000	35,000	68,750	33,750	(35,000)	(50.9)%
Transfers Out - PERS Reserve	—	—	—	—	—	— %
Transfers Out - Sheriff's Office	121,950	70,000	—	—	—	— %
Transfers Out - Vehicle Replacement	48,783	46,097	54,499	57,183	2,684	4.9 %
Transfers Out - Victims' Assistance	494,940	826,913	709,163	713,887	4,724	0.7 %
<b>Total General Fund Transfers</b>	<b>\$ 22,067,006</b>	<b>\$ 20,150,477</b>	<b>\$ 21,067,104</b>	<b>\$ 19,804,379</b>	<b>\$ (1,262,725)</b>	<b>(6.0)%</b>

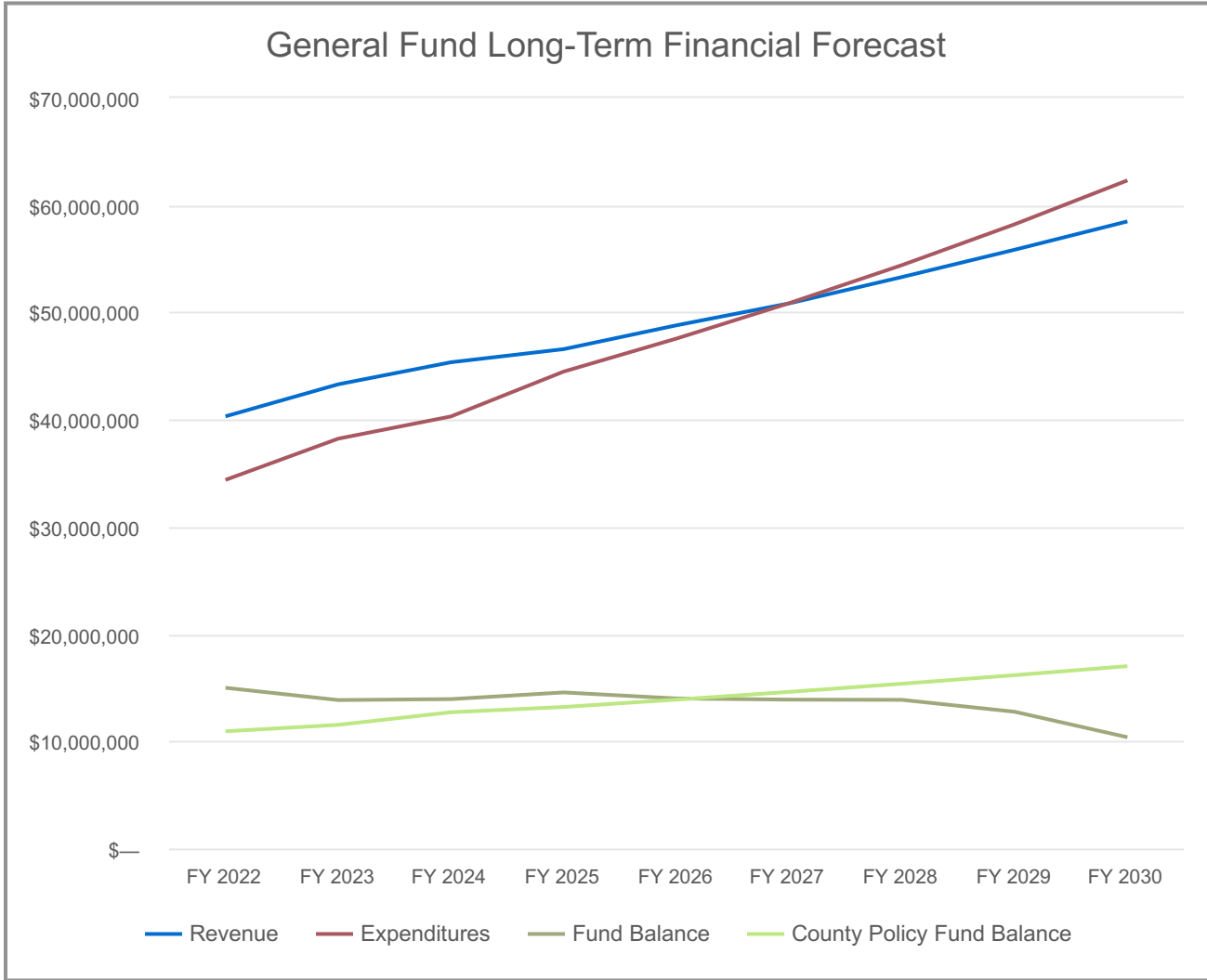
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# Long-Term Financial Forecast

## General Fund

The County General Fund provides resources to support a number of critical County functions. The following graph shows the projected future of General Fund ending fund balance for the following five years based on a series of assumptions related to increased costs and growth in general fund revenue:



**Revenue** – General Fund revenues are primarily from property taxes. Assessed value has grown over the past two years by an estimated 5.4% per year. Property taxes are a function of the assessed value growth multiplied by the tax collection rate. This projection includes an estimated 5.2% increase in property taxes year over year. Other general revenues are analyzed on an individual department level and are forecasted based on their historical growth percentages. For all departments within the General Fund, the aggregated average estimated increase in revenue growth other than property taxes is less than 1%, and is primarily driven by state grants and recording and filing fees. In recent years these fees have declined significantly (\$1.7 million since FY 2021) as they maintain an inverse relationship with mortgage rates.

**Expenditures** – The General Fund expenditures are analyzed using the historical growth rate of individual departments. Deschutes County’s population continues to grow and the need to increase staffing to provide services to the community and support functions to other programs remains constant. Over the last three years

the General Fund departments' historical personnel increases average 11.7% year over year. The aggregated General Fund average expenditure increase is 5.5% and is primarily driven by the aforementioned personnel costs and inflation.

**Fund Balance** – The contingency policy level for the General Fund fund balance is four months of the next year's property tax revenues. This policy represents the necessary available cash flow to fund County activities prior to property tax revenues being received. In FY 2025, that amount is \$13.3 million.

**Forecast** - Due to sustained high inflation rates and increased operational expenditures, the County is projecting a structural imbalance within the General Fund whereby expenditures surpass revenues, and the contingency policy is not met by FY 2027. Since FY 2022 the actual GF operating expenditures are growing at a rate of 10% per year (personnel, materials and services and capital outlay costs), while revenues are increasing at 5.2% per year. In the past, the General Fund had a large margin of revenue over expenditures. However, over the last few years, sustained high inflation and FTE growth, among other factors, have contributed to larger increases in operational growth within the General Fund, which has nearly depleted excess resources. We anticipate that with the current inflation level and personnel steps, the General Fund will be structurally imbalanced by FY27. The current annual growth of General Fund expenditures is no longer sustainable without unforeseen and atypical increases in revenues. The County is addressing these issues and evaluating options to ensure the fund remains balanced and fiscally stable in future years.

In addition to the General Fund, the County maintains 5-year financial forecasts for several funds including: General County Reserve, The Sheriff's Office, Health Benefits, Solid Waste, Road CIP, Health Services, Transient Room Tax, Fair & Expo and Deschutes County 9-1-1.



## Public Safety Departments

### COMMUNITY JUSTICE

Community Justice – Juvenile (Fund 030) .....	105
Adult Parole & Probation (Fund 355) .....	110

### DISTRICT ATTORNEY’S OFFICE

District Attorney’s Office (Fund 001-11) .....	111
Victims’ Assistance (Fund 212) .....	116
Medical Examiner (Fund 001-12) .....	117

### JUSTICE COURT

Justice Court (Fund 220) .....	119
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### SHERIFF’S OFFICE

Sheriff’s Office (Fund 255) .....	121
Countywide Law Enforcement District (Fund 701) .....	128
Rural Law Enforcement District (Fund 702) .....	128
Court Facilities (Fund 240) .....	129
Communications System Reserve (Fund 256) .....	129

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# COMMUNITY JUSTICE

*Protect the public by addressing root causes of and repairing the harm of crime, reducing risk of new crime, and facilitating opportunities for accountability and behavior change with those on supervision.*

Department Director: Deevy Holcomb

☎: Juvenile Division: 541-388-6671

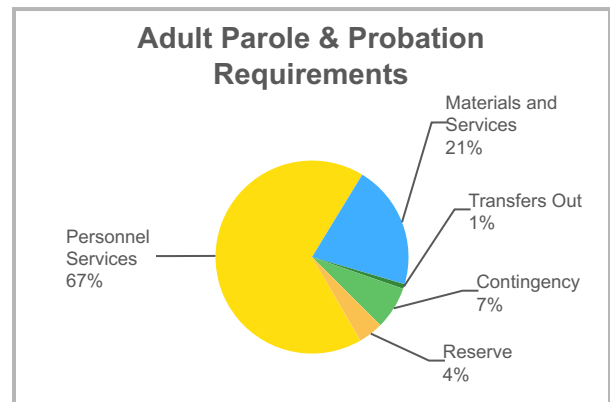
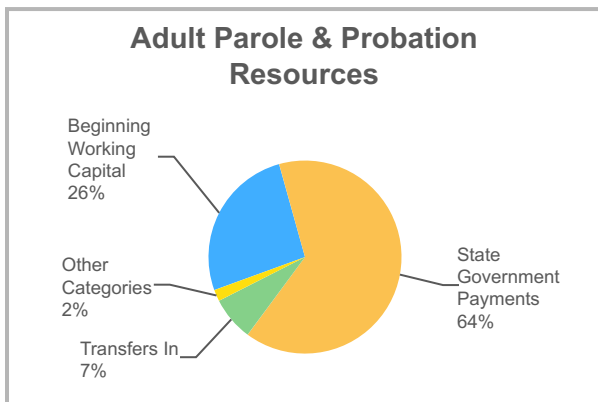
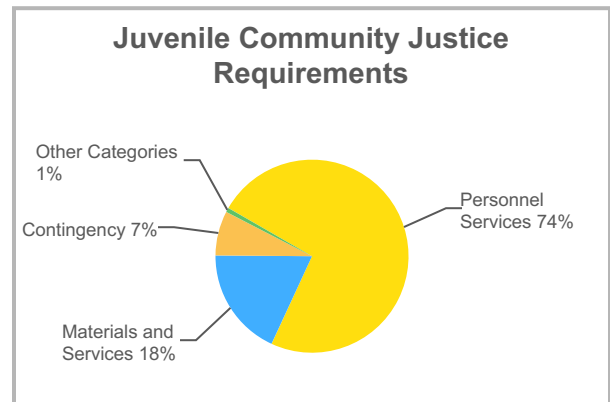
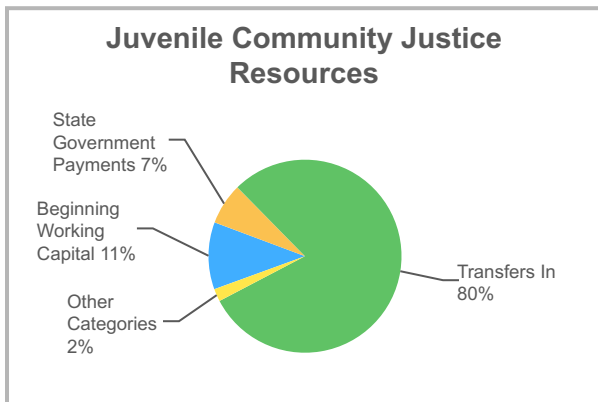
Adult Division: 541-385-3246

✉ juvsvcs@deschutes.org

parole@deschutes.org

Juvenile Community Justice	
Total Budget	\$ 10,220,216
Budget Change	9.74 %
Total Staff	49.00 FTE
Staff Change	—

Adult Parole & Probation Summary	
Total Budget	\$ 9,527,026
Budget Change	4.44 %
Total Staff	39.75 FTE
Staff Change	—



## Department Overview

The Community Justice Department is comprised of two funds, one financing Juvenile Community Justice (juvenile division) and one financing Adult Parole & Probation (adult division). Both share an administration and fiscal management unit.

The juvenile division operates the Juvenile Detention Facility, a secure juvenile correctional facility for youth awaiting adjudication and disposition. It also operates a Juvenile Field Services unit that provides probation and informal supervision, community service crew and community based volunteer service, cognitive behavioral programming and electronic monitoring, new offense intake and assessment, juvenile behavioral health, and juvenile court services.

The adult division provides supervision and services for adults on felony and specified misdemeanor probation, parole and post-prison supervision, and transitional leave from prison. Services include community service crew and community based volunteer services, cognitive behavioral programming and electronic monitoring.

## COMMUNITY JUSTICE: SUCCESSES & CHALLENGES

### Significant Accomplishments

FY 2024 accomplishments include:

- Maintained public safety, victim reparation, risk reduction and client behavior change in the face of a dynamic economic, public health and public safety outlook. 64% of young people paid their entire restitution obligation to victims, 82% of young people completed their community service obligations (up from 78% the prior year), and 84% of young people reduced their risk to re-offend by the time they completed their supervision (up from 79% in the prior year). Approximately 69% of adults on supervision received a comprehensive risk and needs assessment within 60 days of admission, a cornerstone for building supervision plans that balance immediate public safety needs with our obligation to promote long-term behavior change. For FY 2024 to date, we have sustained a 45% reduction in prison usage since 2015 without negative impact on recidivism, and in some cases, decreasing recidivism.
- Engaged with staff, community members and clients to promote trauma-informed practices. This includes partnership with law enforcement agencies across the county to build training capacity and provide staff training in trauma-informed practices. The juvenile division continues to use restorative practices with staff, community and youth involved in the juvenile justice system, and both divisions have prioritized partnerships with community members and agencies as advisors and contracted service providers to improve our work with all clients and families, particularly with culturally responsive services and partnerships.
- Improved integration of justice and behavioral health services through strengthening existing partnerships and building new capacity to engage people in their behavioral health treatment needs. The adult division and the behavioral health division have been planning and will launch improved behavioral health access to adults on supervision by providing a dedicated specialist to this population funded through the county's opioid settlement fund. This specialist, while employed by the behavioral health department, will be embedded and have offices at the Parole & Probation division, improving collaboration and coordination. The juvenile division has made progress on designing a quality substance use disorder treatment program that will be operated by existing juvenile behavioral health staff, including creating a mechanism for reimbursable billing for services through Oregon Health Authority, a long sought goal to diversify juvenile division funding as we provide services tailored to youth in the juvenile justice system.

## Fiscal Issues

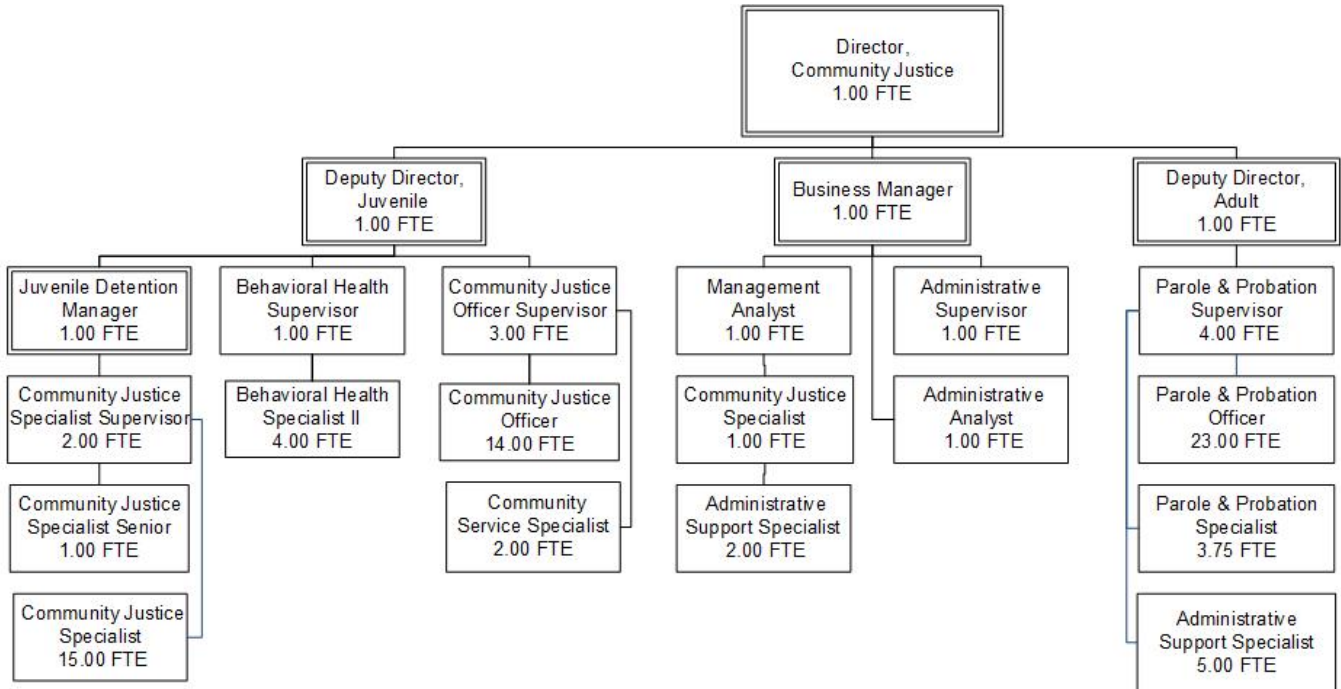
- The juvenile division enters FY 2025 with a current services level budget request 10% higher than in FY 2024. Wages rose by 4.8% (\$200,000), as is typical. Less typically, internal services charges rose by 24% (\$206,000) and health insurance charges by 31% (\$316,000). As a primarily General Fund program in accordance with Oregon law, these increases translate to a 21.6% increase in the division's general fund transfer request from last year, even with significant spending down of FY 2024 ending fund balance. After significant staff downsizing between FY 2010 and FY 2014, FTE has remained relatively steady in the division. The division will continue to assess operations and expenditures for efficiency and strategic value as we navigate significant increased expenses.
- In July 2023 the juvenile division celebrated the 25 + year work anniversaries of numerous staff. Starting in FY 2025 and for the next several years, the division anticipates significant accrued leave payouts and retiree health insurance expenses as these staff begin to retire from service.
- The adult division enters FY 2025 in a stronger position than anticipated due to a mid-biennium increase to our state Grant in Aid funding by the 2024 short session legislature. This increase is not enough to recoup the 7% decrease in our prior FY 2024 budget, and we will continue to spend down our reserves, and hold open 2.75 FTE in FY 2025 in the event that State of Oregon predictions that the supervised population will increase by the FY 2025-27 biennium does not result in stabilized funding that matches actual expenses.
- We are requesting an additional \$100,000 in General Fund transfer to support housing services for justice-involved men at highest risk for acute and chronic homelessness, a need the county has identified as crucial, but which existing state community corrections funds cannot support at this time.
- State Department of Corrections revenue does not include funding to supervise adults with most misdemeanor convictions. The county has prioritized and supported this work in the past through a General Fund allocation. The FY 2025 budget maintains its FY 2024 general fund transfer request for this purpose, as we continue to provide a steady level of services and supervision for eligible domestic violence and sexual offense cases, and anticipate additional county costs for new programming pursuant to 2024 short session legislative changes for handling drug enforcement misdemeanors.
- Our General Fund request includes an additional negligible increase resulting from recent collective bargaining agreement terms.

## Operational Challenges

- Recruitment, retention and reduced FTE. The juvenile division continued to experience consequential recruitment and retention challenges in FY 2024. In-person shift work appears to have become less attractive to the entry or mid-level job seekers who have historically comprised the detention staffing roster. In FY 2024, the division sought assessment and strategy support from county administration staff with whom we vetted and discussed possible strategies. The selected strategies are included in our FY 2025 materials & services request, as well as reflected in our overtime request. The adult division will continue to hold several FTE vacant, as we look to see the results of an increasing supervised population and the results of the state's next Actual Cost Study for adults on supervision, which drives the per capital funding formula of Grant in Aid, the division's primary funding source.
- Volatility continues in the drivers affecting the numbers and type of individuals on community supervision. The adult division has leveled out at about a 35% decrease in supervised population since 2018, yet anticipates increasing numbers starting over the next year, into FY 2026 and FY 2027. In 2023, the juvenile division saw a 7.6% decrease in the number of referrals since 2022, we are still seeing fluctuation as compared to referral levels seen in the years prior to the COVID pandemic. A primary driver at play is the level of involvement the public safety system has with individuals who are struggling with substance use disorders. Oregon lawmakers voted to reform the manner in which adult drug possession is enforced and handled by the public safety community. They have pledged to focus in the upcoming long 2024 session on whether and what type of reform is best for juvenile drug possession. Understanding and incorporating these changes is a key priority. They will have lasting operational requirements, including supporting staff in new and changed roles if needed, understanding and adjusting to new referral or sentencing patterns, and keeping steadfast attention on best practices with the supervised population.
- Housing instability for adults on supervision with acute and chronic homelessness and conditions of supervision that make housing acquisition difficult poses a public safety risk to others, and is a continuing challenge. We will continue to work with collaborative efforts underway in the region to address homelessness and affordable housing needs to ensure that the particular risks and needs of individuals involved with adult supervision are considered and addressed. This work will require continual collaborative and revenue seeking efforts.



## Organizational Chart



## Budget Summary – Juvenile Justice (Fund 030)

	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Proposed	FY 2025 Approved	FY 2025 Adopted	% Chg FY 2025
Beginning Working Capital	\$ 965,223	\$1,522,125	\$1,500,000	\$ 1,150,000	\$ 1,150,000	\$ 1,150,000	(23.33)%
State Government Payments	715,026	698,094	710,440	710,004	710,004	710,004	(0.06)%
Charges for Services	104,126	143,545	86,000	69,500	69,500	69,500	(19.19)%
Fines and Fees	—	—	—	—	—	—	— %
Interest Revenue	7,647	29,441	37,500	49,000	49,000	49,000	30.67 %
Other Non-Operational Revenue	91,544	90,351	90,728	98,000	98,000	98,000	8.02 %
Interfund Grant	89,500	89,500	89,500	—	—	—	(100.00)%
Transfers In	6,304,397	6,529,064	6,798,630	8,143,712	8,143,712	8,143,712	19.78 %
<b>Total Resources</b>	<b>\$8,277,463</b>	<b>\$9,102,121</b>	<b>\$9,312,798</b>	<b>\$ 10,220,216</b>	<b>\$10,220,216</b>	<b>\$ 10,220,216</b>	<b>9.74 %</b>
Personnel Services	\$5,411,118	\$5,995,923	\$6,852,966	\$ 7,517,894	\$ 7,517,894	\$ 7,517,894	9.70 %
Materials and Services	1,242,534	1,394,956	1,599,048	1,863,952	1,863,952	1,863,952	16.57 %
Capital Outlay	20,675	106,487	29,265	—	—	—	(100.00)%
Transfers Out	81,010	76,067	120,617	75,559	75,559	75,559	(37.36)%
Contingency	—	—	710,902	762,811	762,811	762,811	7.30 %
<b>Total Requirements</b>	<b>\$6,755,338</b>	<b>\$7,573,432</b>	<b>\$9,312,798</b>	<b>\$ 10,220,216</b>	<b>\$10,220,216</b>	<b>\$ 10,220,216</b>	<b>9.74 %</b>

## Budget Summary – Adult Parole & Probation (Fund 355)

	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Proposed	FY 2025 Approved	FY 2025 Adopted	% Chg FY 2025
Beginning Working Capital	\$2,982,055	\$3,238,905	\$3,000,000	\$2,500,000	\$2,500,000	\$2,500,000	(16.67)%
State Government Payments	6,046,441	6,128,760	5,359,376	6,140,157	6,140,157	6,140,157	14.57 %
Charges for Services	3,904	2,099	500	500	500	500	— %
Fines and Fees	3,886	889	500	—	—	—	(100.00)%
Interest Revenue	19,125	63,625	75,230	73,000	73,000	73,000	(2.96)%
Interfund Charges	55,000	50,000	50,000	110,000	110,000	110,000	120.00 %
Interfund Grants	50,000	50,000	50,000	—	—	—	(100.00)%
Transfers In	662,045	536,369	586,369	653,369	703,369	703,369	19.95 %
<b>Total Resources</b>	<b>\$9,822,457</b>	<b>\$10,070,646</b>	<b>\$9,121,975</b>	<b>\$9,477,026</b>	<b>\$9,527,026</b>	<b>\$9,527,026</b>	<b>4.44 %</b>
Personnel Services	\$4,864,354	\$5,042,967	\$5,807,511	\$6,387,456	\$6,387,456	\$6,387,456	9.99 %
Materials and Services	1,528,224	1,739,432	1,768,521	1,934,229	1,984,229	1,984,229	12.20 %
Capital Outlay	—	8,475	—	—	—	—	—
Transfers Out	190,974	268,837	75,419	76,405	76,405	76,405	1.31 %
Contingency	—	—	608,116	680,000	680,000	680,000	11.82 %
Reserve	—	—	862,408	398,936	398,936	398,936	(53.74)%
<b>Total Requirements</b>	<b>\$6,583,552</b>	<b>\$7,059,711</b>	<b>\$9,121,975</b>	<b>\$9,477,026</b>	<b>\$9,527,026</b>	<b>\$9,527,026</b>	<b>4.44 %</b>

# DISTRICT ATTORNEY'S OFFICE

*It is the mission of the Deschutes County District Attorney's Office to seek justice, advance public safety and uphold the law. We strive to maintain public trust and serve the people of Deschutes County with fairness, integrity and honor.*



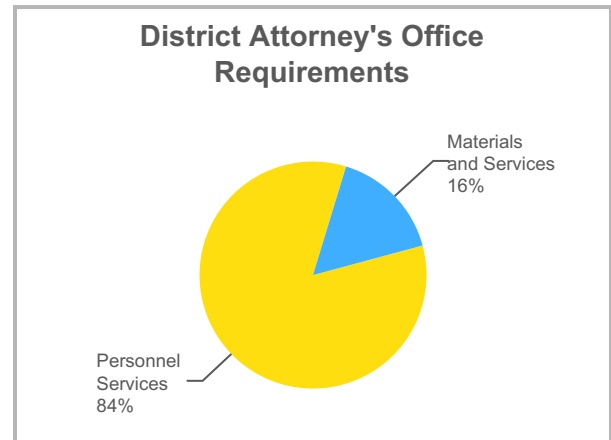
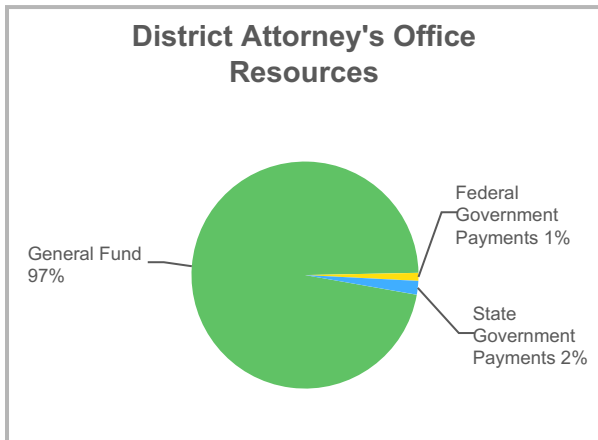
## Steve Gunnels, District Attorney

Deschutes County District Attorney since 2023.

☎: 541-388-6520

🌐: [www.dcta.us](http://www.dcta.us)

District Attorney Summary	
Total Budget	\$ 13,105,372
Budget Change	12.01 %
Total Staff	61.10 FTE
Staff Change	—



## Department Overview

The Office of District Attorney is created by the Oregon Constitution, which states:

There shall be elected by districts comprised of one or more counties, a sufficient number of prosecuting Attorneys, who shall be the law officers of the State, and of the counties within their respective districts, and shall perform such duties pertaining to the administration of Law and general police as the Legislative Assembly may direct.

The primary goal of the District Attorney's Office is to ensure Deschutes County is a safe place to live, work and raise a family. The DA's Office achieves this goal by working with the community to prevent crime, by holding offenders accountable when they commit crimes and by ensuring that victims of crime have a voice in the criminal justice system. There are 23.5 deputy district attorneys who carry out the mission of the District Attorney's Office.

## Legal Assistants

Deputy district attorneys are supported by legal assistants (LAs), who perform various tasks including file maintenance and providing assistance to their assigned DDAs. Currently, there are 23.5 FTEs dedicated to the

legal assistant position, filled by 25 individuals. Our aim is to offer efficient aid to DDAs in prosecuting criminal cases in Deschutes County, with LAs primarily handling administrative duties.

### **District Attorney Investigator**

The District Attorney Investigator Section comprises sworn officers dedicated to conducting high-level investigations to support the mission of the District Attorney's Office. There is currently a 1.0 FTE who operates with a focus on gathering evidence, interviewing witnesses, and assisting in the prosecution of criminal cases. Their expertise in law enforcement practices and procedures ensures thorough and efficient investigations, contributing significantly to the pursuit of justice within the community. Additionally, the Investigator collaborates closely with prosecutors, law enforcement agencies, and other stakeholders to uphold the integrity of the criminal justice system and promote public safety.

### **Operations**

The main objective of the Operations Department is to provide timely and professional internal and external customer service. The department supports day-to-day operations to alleviate pressure from members of management, internal staff and the public.

Our goals are to create a consistent, welcoming and respectful environment throughout the DA's Office; and to ensure we are a diverse and inclusive unit providing service that reflects the County's Every Time Standards.

### **Information Technology (IT)**

The Information Technology (IT) team is responsible for providing maintenance and support for all information technology equipment and computer program systems.

### **Victims' Assistance Program**

The District Attorney oversees the Victims' Assistance Program (VAP), offering essential support to crime victims. VAP services include providing information on the criminal justice system, victims' rights, and court hearing notifications, as well as offering resource referrals and assistance with victims' compensation and parole board hearings. Our aim is to deliver timely and crucial services to all crime victims, as mandated by Oregon Statute, filling a unique role not duplicated by any other agency in the community.

## **SUCCESSSES & CHALLENGES**

### **Significant Accomplishments**

#### **PREVENTING CRIME:**

##### **Veterans Intervention Strategy**

For over a decade community members and local agencies repeatedly tried to implement a Veterans Treatment Court (VTC) in Deschutes County to provide justice-involved veterans with a specialized program to support their unique needs. In late 2019, the DA's Office convened a collaborative multi-agency team to identify a possible solution; resulting in the Veterans Intervention Strategy (VIS), which launched in November 2020. The VIS has been successfully running for two years with between 5-10 veterans enrolled at any one time.

Through this veteran-focused, supportive environment, the VIS holds participants accountable, creates a sense of community, rewards success, and aims to improve community safety by reducing recidivism among justice involved veterans. To date, VIS has enrolled a total of 25 veterans and graduated 16 from the yearlong program. The program has a 4% recidivism rate, resulting in incarceration and a 25% arrest recidivism rate compared to the county's average one and two-year arrest recidivism rates of 39% and 50% respectively. In addition, as of 2023 the Deschutes County Circuit Court joined in the VIS interagency team.

## PROSECUTION:

- Case Highlights:
  - Randall Kilby, was convicted of murdering two roommates after a two-week trial. He received two consecutive true-life sentences without parole. Successful prosecution was achieved through teamwork among attorneys, legal assistants, victim advocates, and police detectives.
  - Daniel Joseph Mitchell was convicted following a multi-day jury trial of 10 counts of Jessica's Law sex abuse crimes for sexually abusing his biological daughter and was sentenced to 100 years DOC.
  - John Patrick Clark Jr was convicted of 6 counts of sexual abuse against his girlfriend's daughter and was successfully sentenced under the 3 strikes law ORS 137.719 which imposes a life sentence for certain sex offenders.
  - Alexander Smith, was found guilty except for insanity in the Murder in the Second Degree and Burglary in the Second Degree. Smith was committed to the Oregon State Hospital for life under psychiatric supervision.
- Two DDA's are certified as Special Assistant United States Attorney's (SAUSA) and are able to prosecute Deschutes County cases in Federal court.
- DCDA now handles civil forfeiture for the Central Oregon Drug Enforcement Team, previously managed by the Crook County District Attorney's Office.
- DCDA collaborated with the Deschutes County Illegal Marijuana Enforcement Grant team to expand investigation and prosecution to include environmental crimes. This involved providing a dedicated investigator to draft search warrants and prosecutors to advise law enforcement and handle court proceedings.

## PROTECTING THE INNOCENT:

- We provided a thorough review of the evidence in all alleged criminal offenses that were presented to our office. This resulted in DCDA declining to file criminal charges in cases based on our determination that the suspect's guilt could not be proven, the evidence was obtained contrary to the law, or the interests of justice compelled our decision.

## COMMUNITY COLLABORATION:

- Partnering with Deschutes County Behavioral Health to allow DCBH to access adult and child suicide reports in a timely manner to make community contacts with affected family, friends and co-workers in order to reduce the likelihood of follow-on suicides.
- Our office expanded its list of on call DDAs who are available at all hours to provide assistance and guidance to law enforcement.
- We have an assigned DDA who works out of the Digital Forensic Lab and is the contact for law enforcement for all matters relating to digital evidence.

- Implemented Deputy DA law enforcement training schedule in which DDAs attend law enforcement briefings and provide legal updates on a regular, frequent schedule and provide formal trainings to law enforcement upon request.
- Implemented DCDA ride-along program for personnel to learn the job demands of law enforcement and build stronger relationships.
- Partnering with Community Justice to develop an equity plan.
- Updated DCDA Website.
- Participating in community outreach events such as the First Responder Career Fair and Community Event.

## INNOVATION:

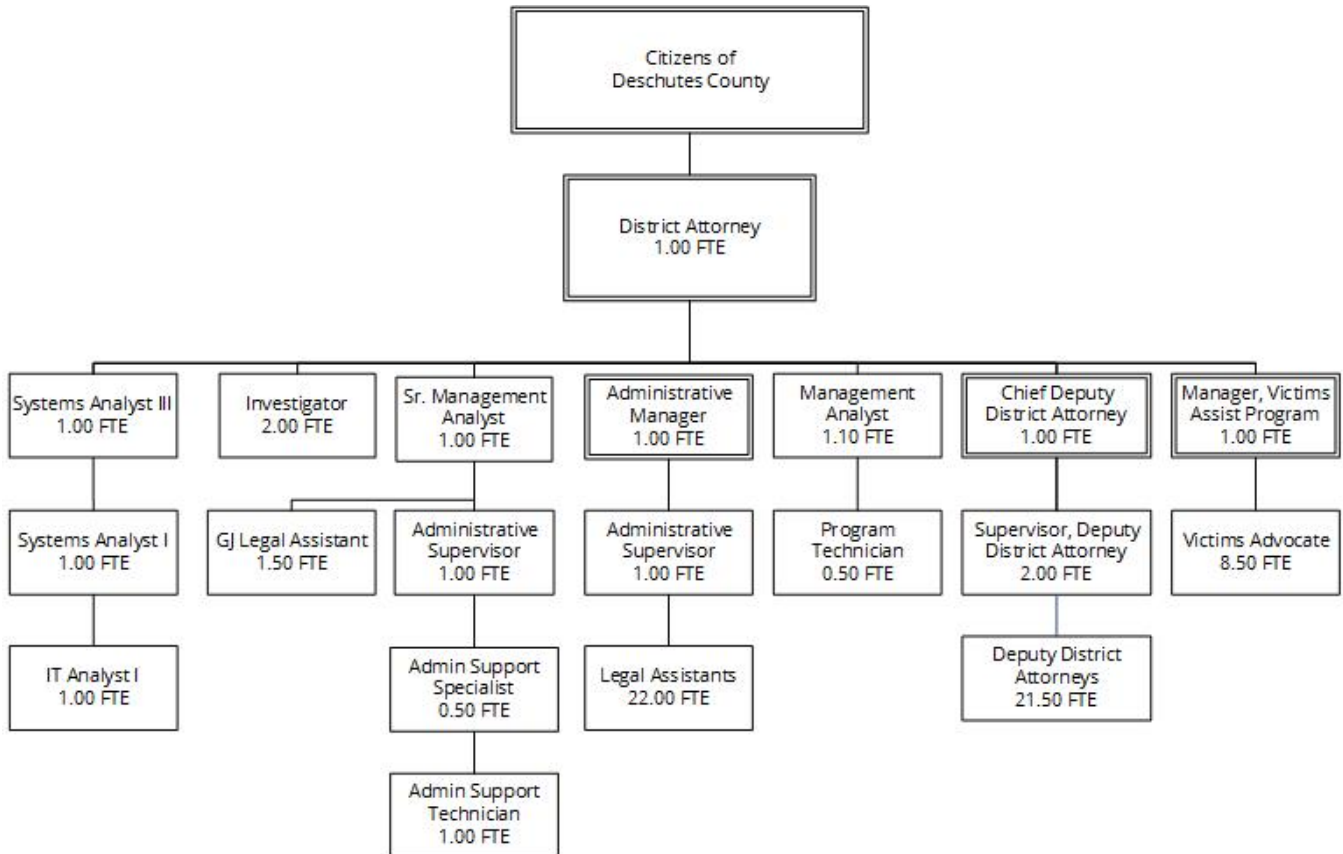
- Veterans Intervention Strategy (VIS) – The VIS has achieved three years of implementation (launched Nov 9, 2020) and has had a full year of Circuit Court participation. The program engages with eight dedicated veteran community members that serve as mentors to the justice-involved veterans, and during FY24 enrolled three (3) new veterans and graduated five (5).
- Emerging Adult Program (EAP) – Phase II of the EAP is supported by a two-year \$1.1M state-funded grant for restorative justice. To date EAP has enrolled a total of 62 young adults (pilot and Phase II). Thirty-six (36) participants have graduated, and 20 are currently active. The EAP has a 5% post-enrollment arrest recidivism rate.
- Implementing public dashboard to communicate more effectively.
- Building a cohesive community partnership with outside law enforcement agencies.
- Scanning old files in order to make the fourth floor of the old courthouse building habitable and useable.

## Operational Challenges

- Alongside the 4,000 filed cases, including 1,200 DUII charges in 2023, our office has experienced a notable surge in complex cases, such as homicides and complex sex abuse cases, as well as an increase in high caseloads of less complex matters. Coupled with the turnover of deputy district attorneys, this has posed challenges in staffing these cases with experienced attorneys.
- Addressing the backlog of trials, hearings and the bench warrant queue.
- The court now has two additional judges to help it work through the backlog, as a result attorneys are in court more. This was an abrupt change from COVID protocols. The challenge is how to adapt to this “new normal” and keep pace with the court.
- Body Worn Cameras (BWC) and Electronic data evidence exceeded our expectations and our capabilities.
- Implementation of the PCE recommendations. Turn-over and increased workload means the changes recommended to improve the office are more challenging. Supervisors are taking on more line work as part of “coverage” and spending less time supervising than before the assessment.
- Expungements have increased nearly 338% over the last three years, with 217 requests in 2021 and 952 requests in 2023.
- Public record requests have not only increased in quantity, fluctuating between 4% and 28%, but have also become more complex over time. For instance, there were 454 requests in 2020, 539 requests in 2021, 648 requests in 2022, and 561 requests in 2023.

- The increasing volume and complexity of expungements and public record requests have rendered them no longer manageable as an "add-on" task or duty that can be handled by a single attorney alongside other job responsibilities. This impact has also extended to the support staff who assist with these tasks.

## Organizational Chart



## Budget Summary – District Attorney (Fund 001-11)

	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Proposed	FY 2025 Approved	FY 2025 Adopted	% Chg FY 2025
Federal Government Payments	\$ 141,983	\$ 187,738	\$ 191,130	\$ 18,000	\$ 18,000	\$ 18,000	(90.58)%
State Government Payments	116,782	900,754	349,918	194,700	194,700	194,700	(44.36)%
Local Government Grants	—	—	11,000	—	—	—	(100.00)%
Charges for Services	10	1,008	—	—	—	—	0.00 %
Other Non-Operational Revenue	—	—	—	—	—	—	—
Interfund Charges	—	—	—	—	—	—	0.00 %
General Fund	8,431,151	9,936,198	11,148,383	12,868,672	12,892,672	12,892,672	15.65 %
<b>Total Resources</b>	<b>\$8,689,927</b>	<b>\$11,025,697</b>	<b>\$ 11,700,431</b>	<b>\$13,081,372</b>	<b>\$ 13,105,372</b>	<b>\$ 13,105,372</b>	<b>12.01 %</b>
Personnel Services	\$7,457,861	\$ 8,791,218	\$ 9,723,727	\$10,980,388	\$ 10,980,388	\$ 10,980,388	12.92 %
Materials and Services	1,202,235	2,099,674	1,912,945	2,086,425	2,110,425	2,110,425	10.32 %
Capital Outlay	17,600	15,799	—	—	—	—	0.00 %
Transfers Out	12,231	119,006	63,759	14,559	14,559	14,559	(77.17)%
<b>Total Requirements</b>	<b>\$8,689,927</b>	<b>\$11,025,697</b>	<b>\$ 11,700,431</b>	<b>\$13,081,372</b>	<b>\$ 13,105,372</b>	<b>\$ 13,105,372</b>	<b>12.01 %</b>

## Budget Summary – Victims' Assistance (Fund 212)

	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Proposed	FY 2025 Approved	FY 2025 Adopted	% Chg FY 2025
Beginning Net Working Capital	\$ —	\$ 9,215	\$ 205,200	\$ 362,011	\$ 362,011	\$ 362,011	76.42
Federal Government Payments	310,846	405,794	407,939	409,770	409,770	409,770	0.45 %
State Government Payments	105,941	80,446	191,019	132,000	132,000	132,000	(30.90)%
Local Government Grants	—	128,850	—	—	—	—	—
Charges for Services	—	—	—	—	—	—	—
Fines and Fees	114	—	—	—	—	—	—
Interest Revenue	(316)	2,079	5,130	2,000	2,000	2,000	(61.01)
Other Non-Operational Revenue	—	—	—	—	—	—	—
Transfers In	494,940	826,913	709,163	713,887	713,887	713,887	0.67 %
<b>Total Resources</b>	<b>\$ 911,524</b>	<b>\$ 1,453,296</b>	<b>\$ 1,518,451</b>	<b>\$ 1,619,668</b>	<b>\$ 1,619,668</b>	<b>\$ 1,619,668</b>	<b>6.67 %</b>
Personnel Services	\$ 862,494	\$ 981,591	\$ 1,219,784	\$ 1,306,221	\$ 1,306,221	\$ 1,306,221	7.09 %
Materials and Services	39,815	106,807	185,700	193,472	193,472	193,472	4.19 %
Contingency	—	—	112,967	119,975	119,975	119,975	6.20 %
<b>Total Requirements</b>	<b>\$ 902,309</b>	<b>\$ 1,088,398</b>	<b>\$ 1,518,451</b>	<b>\$ 1,619,668</b>	<b>\$ 1,619,668</b>	<b>\$ 1,619,668</b>	<b>6.67 %</b>



## Budget Summary – Medical Examiner (Fund 001-12)

The Medical Examiner services are provided via contract with a local physician and administratively overseen by the District Attorney’s Office.

	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Proposed	FY 2025 Approved	FY 2025 Adopted	% Chg FY 2025
General Fund	\$ 241,582	\$ 320,660	\$ 461,224	\$ 466,854	\$ 466,854	\$ 466,854	1.22 %
<b>Total Resources</b>	<b>\$ 241,582</b>	<b>\$ 320,660</b>	<b>\$ 461,224</b>	<b>\$ 466,854</b>	<b>\$ 466,854</b>	<b>\$ 466,854</b>	<b>1.22 %</b>
Materials and Services	\$ 241,582	\$ 320,660	\$ 461,224	\$ 466,854	\$ 466,854	\$ 466,854	1.22 %
<b>Total Requirements</b>	<b>\$ 241,582</b>	<b>\$ 320,660</b>	<b>\$ 461,224</b>	<b>\$ 466,854</b>	<b>\$ 466,854</b>	<b>\$ 466,854</b>	<b>1.22 %</b>

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# JUSTICE COURT

*Provide the residents of Deschutes County with timely access to justice at a convenient time and location.*

## Charles Fadeley, Justice of the Peace

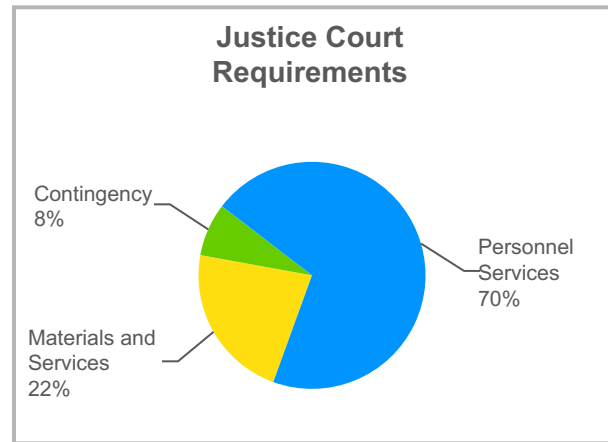
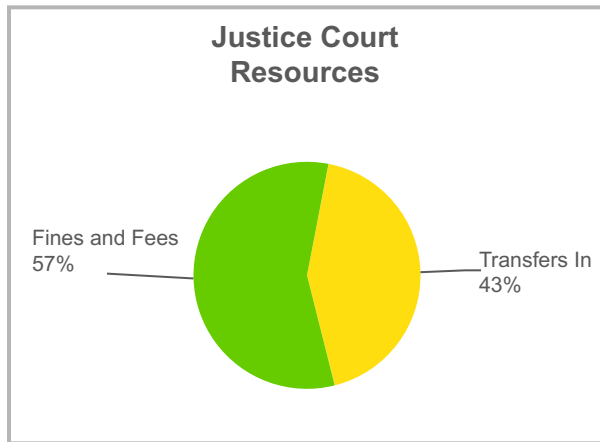


Deschutes County Justice of the Peace since 2004.

☎: 541-617-4758

🌐: [www.deschutescounty.gov/court](http://www.deschutescounty.gov/court)

Justice Court Summary	
Total Budget	\$ 886,721
Budget Change	(0.39)%
Total Staff	4.60 FTE
Staff Change	—



## Department Overview

The Justice Court is a State court administered by the County under the direction of an elected Justice of the Peace. Justice Court handles small claims and certain civil matters, as well as traffic and ordinance violations county-wide and under contract with the City of Sisters and the City of Redmond. This system has allowed these cities to close their municipal courts. Justice Court locations include facilities in Redmond, La Pine, and Sisters.

Justice Court holds evening hearings at each of the court locations to make attending court more convenient for the public and to allow police officers and Sheriff's deputies to remain in their assigned locations while still making their court appearances.

## SUCCESSES & CHALLENGES

### Significant Accomplishments

- 100% business continuity despite staffing shortages and multiple inclement weather closures.
- Minimized security threats by replacing outdated computer equipment.
- Replaced long-tenured Court Administrator with internal candidate.

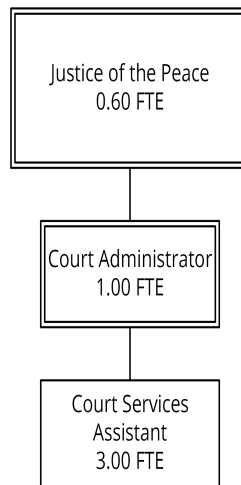
## Fiscal Issues

- Upcoming necessary replacement of outdated peripherals.

## Operational Challenges

- 50% staff turnover with retirement of long-tenured Court Administrator.
- Reduced incentives for accountability.
- Continued workload impact due to legislative amendments and an understaffed department of motor vehicles.

## Organizational Chart



## Budget Summary – Justice Court (220)

	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Proposed	FY 2025 Approved	FY 2025 Adopted	% Chg FY 2025
State Government Payments	365	—	—	—	—	—	0.00 %
Fines and Fees	494,265	517,489	525,000	504,200	504,200	504,200	(3.96)%
Interest Revenue	45	513	540	2,000	2,000	2,000	270.37 %
Transfers In	196,126	224,696	364,688	380,521	380,521	380,521	4.34 %
<b>Total Resources</b>	<b>\$ 690,802</b>	<b>\$ 742,697</b>	<b>\$ 890,228</b>	<b>\$ 886,721</b>	<b>\$ 886,721</b>	<b>\$ 886,721</b>	<b>(0.39)%</b>
Personnel Services	\$ 541,825	\$ 592,149	\$ 652,767	\$ 622,013	\$ 622,013	\$ 622,013	(4.71)%
Materials and Services	148,978	150,549	175,603	197,784	197,784	197,784	12.63 %
Contingency	—	—	61,858	66,924	66,924	66,924	8.19 %
<b>Total Requirements</b>	<b>\$ 690,802</b>	<b>\$ 742,697</b>	<b>\$ 890,228</b>	<b>\$ 886,721</b>	<b>\$ 886,721</b>	<b>\$ 886,721</b>	<b>(0.39)%</b>

# SHERIFF'S OFFICE

*Proudly serving our community by delivering superior public safety and service.*



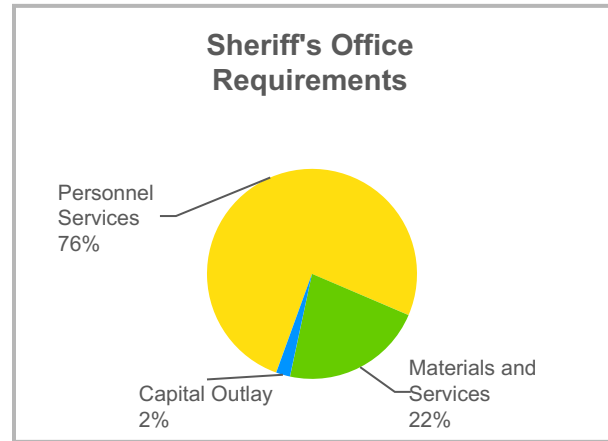
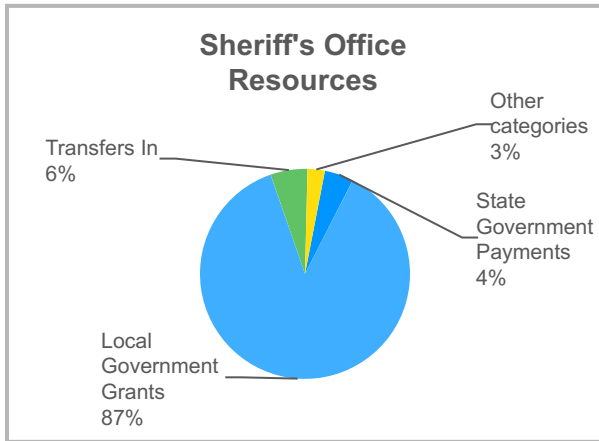
## L. Shane Nelson, Deschutes County Sheriff

Deschutes County Sheriff since 2016.

☎: 541-388-6655

🌐: [www.sheriff.deschutes.org](http://www.sheriff.deschutes.org)

Sheriff's Office Summary	
Total Budget	\$ 65,835,361
Budget Change	(0.05)%
Total Staff	271.00 FTE
Staff Change	(1.00)



## Department Overview

The Sheriff's Office is the lead law enforcement agency in Deschutes County, dedicated to providing a wide range of professional public safety services. The Sheriff's Office is led by an elected sheriff who has statutory authority for organizing the work of the Sheriff's Office. Services of the Sheriff's Office include:

**ADMINISTRATION:** Includes business management, human resources, information technology, legal and command staff.

**CORRECTIONS:** Includes the adult jail, work center, court security transports and maintenance.

**COURT SECURITY:** Provides a security checkpoint, which conducts a security screen for each visitor to the DA's Office and Courthouse, including the grand jury, trial juries and the public.

**PATROL:** Responsible for crime prevention, responding to 9-1-1 calls for service, enforcement of traffic laws, and investigation of traffic crashes and apprehension of suspects. Special functions include school resource, K-9 and reserve deputies.

**CIVIL:** Responsible for receiving and serving all court documents presented to the Sheriff, processing paperwork on all towed or impounded vehicles and assisting with Sheriff's auctions and other civil activities.

**AUTOMOTIVE/COMMUNICATIONS:** Maintains the Sheriff's Office vehicle fleet and communication network.

**RECORDS:** Responsible for all storage, dissemination and transcription of deputy reports.

**TRAINING:** Responsible for planning, scheduling, preparing, conducting, maintaining and coordinating initial and continual training for all sworn and non-sworn personnel.

**DETECTIVES:** Investigates crimes that include homicide, domestic violence, narcotics, forgery, child pornography, child and elderly abuse and sexual assault.

**STREET CRIMES/CODE/DIGITAL FORENSICS:** Consists of membership in the Central Oregon Drug Enforcement Team (CODE), street crimes, digital forensics, and concealed handgun licensing.

**SPECIAL SERVICES:** Provides the coordination of search and rescue missions and marine patrol on county lakes and rivers. Other functions include off-road vehicle, marine and snowmobile patrol.

**EMERGENCY SERVICES:** Responsible for all emergency disaster planning and preparedness.

## SUCCESSES & CHALLENGES

### Significant Accomplishments

- The Blue-Line Safety Zones throughout Deschutes County provide clearly marked and well-lit locations for our residents to use for situations like child exchanges and online transactions that occur every day in Central Oregon. The three monitored sites (Bend, Sisters and La Pine) are being used regularly.
- Expanded our Safe Gun Storage program with additional safes to increase our storage capacity.
- Continued to improve community service in the Concealed Handgun License Unit by expanding our abilities to process applications, renewals, and payments to provide convenience and safety due to the continued demand of the public; added a position (1.0 FTE) officially to the unit
- Implemented the Medication-Assisted Treatment (MAT) program in the jail; we've seen successes in terms of hand-offs to Ideal Options, even as we are still working toward more robust staffing across the program.
- Continued to expand our Health of the Force (HOF) program, completing the gym in the work center; The HOF program is also an important part of our proactive recruiting, which targets colleges and the military.
- The online reporting System for community members to file non-emergency reports continues to be a success. Work crews cleaned up 55 graffiti sites and removed 62,500 pounds of trash from illegal dump sites.

### Fiscal Issues

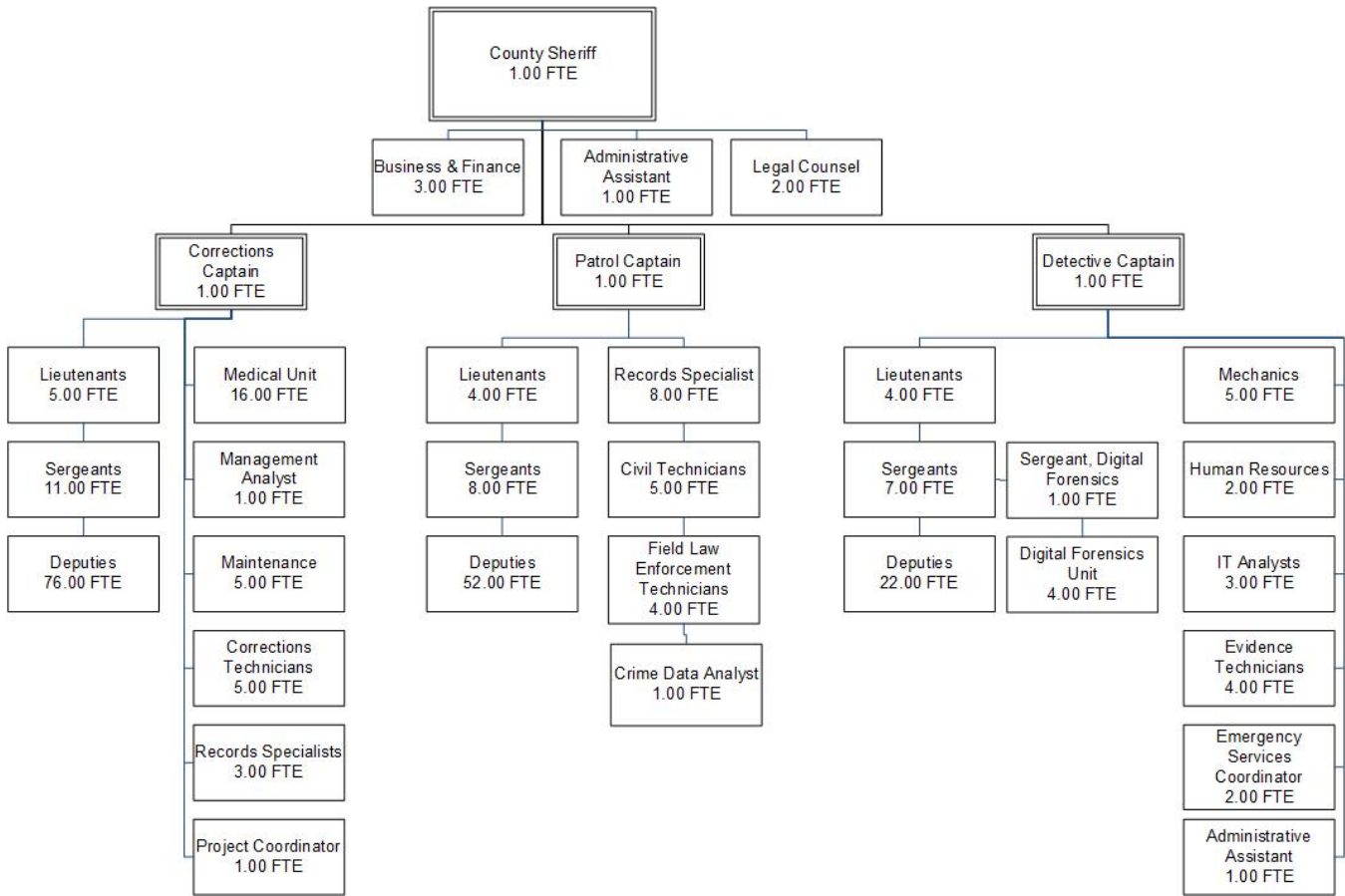
- Uncertain economic conditions and inflation have driven up costs and continue to present challenges; we anticipate a continuation of the cuts we've seen to State and Federal revenue, along with a decrease in the growth of property tax revenue. We are monitoring these issues closely and are maintaining flexibility to adapt necessary growth to future funding challenges.
- New technology and maintenance costs often outpace the funds available for such purchases.
- As technology evolves and case law and legislation change, training must be adapted to apply new systems or practices surrounding its use. This often necessitates changes to existing training plans and budget.
- The cost of providing medical and behavioral health care to treat inmates continues to increase.
- The cost to replace aging building systems and operating equipment continues to increase.

- Staffing levels and the ability to fill open positions remain a challenge for both Patrol and Corrections. The investment in hours on behavioral health related patrol calls has increased which, in turn, decreases the number of deputies available for calls.

## Operational Challenges

- Recruiting, hiring, and training processes take additional time; revenue from state programs remains uncertain.
- Managing staffing to operate at optimum levels, while balancing staff availability and absences due to vacation, Family and Medical Leave Act (FMLA), illness and injury has become more difficult with the new Paid Oregon Leave, the increase in cost of living, and heightened media scrutiny.
- The recent decriminalization of recreational drugs requires additional resources and training. Property crimes are increasing across the State, DUII's are increasing and are problematic.
- Fentanyl continues to cross our borders and infiltrate our state and local communities, disrupting countless lives and requiring more resources to combat this scourge.
- Responding to behavioral health issues. The increase in persons experiencing a behavioral health crisis requires Patrol deputies to devote extra attention to such calls. This impacts availability for other calls for service and deputy safety.
- Adjusting to inmate housing restrictions. Inmates are currently housed based on classification, which limits the types of offenders that can be housed in a unit.
- Limited visitation space is resulting in delays for visits by attorneys and other professionals. We are addressing this through the Public Safety Campus Master Plan, and hope to proceed with an expansion in the upcoming year.
- Recruiting and hiring qualified teammates to fill vacancies and meet the operational needs of the Sheriff's Office; we are targeting colleges and military bases; Providing competitive pay and benefits to meet the needs of a diverse workforce with the intent of retaining quality employees.

# Organizational Chart



# Budget Summary – Sheriff’s Office (Fund 255)

	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Proposed	FY 2025 Approved	FY 2025 Adopted	% Chg FY 2025
Beginning Working Capital	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	— %
Federal Government Payments	214,188	372,537	244,436	296,820	296,820	296,820	21.43 %
State Government Payments	2,236,052	3,292,809	2,154,527	2,945,609	2,945,609	2,945,609	36.72 %
Local Government Grants	44,333,030	49,771,034	58,564,722	57,489,037	57,389,037	57,389,037	(2.01)%
Charges for Services	182,377	261,167	191,600	163,600	163,600	163,600	(14.61)%
Fines and Fees	489,281	629,143	481,600	607,100	607,100	607,100	26.06 %
Interest Revenue	3,061	24,596	20,000	45,000	45,000	45,000	125.00 %
Other Non-Operational Revenue	34,444	90,439	78,615	81,115	81,115	81,115	3.18 %
Interfund Charges	300,456	381,156	416,010	473,293	473,293	473,293	13.77 %
Transfers In	3,773,737	3,721,787	3,651,787	3,651,787	3,751,787	3,751,787	2.74 %
Sales of Equipment	88,326	101,725	62,000	82,000	82,000	82,000	32.26 %
<b>Total Resources</b>	<b>\$51,654,951</b>	<b>\$58,646,393</b>	<b>\$65,865,297</b>	<b>\$65,835,361</b>	<b>\$65,835,361</b>	<b>\$65,835,361</b>	<b>(0.05)%</b>
Personnel Services	\$38,409,858	\$42,499,753	\$47,515,968	\$49,758,736	\$49,758,736	\$49,758,736	4.72 %
Materials and Services	11,165,396	13,132,013	14,824,552	14,390,602	14,390,602	14,390,602	(2.93)%
Capital Outlay	1,807,207	2,741,949	3,250,577	1,427,523	1,427,523	1,427,523	(56.08)%
Transfers Out	272,491	272,678	274,200	258,500	258,500	258,500	(5.73)%
<b>Total Requirements</b>	<b>\$51,654,951</b>	<b>\$58,646,393</b>	<b>\$65,865,297</b>	<b>\$65,835,361</b>	<b>\$65,835,361</b>	<b>\$65,835,361</b>	<b>(0.05)%</b>



## Budget Summary - Corrections Program

This division consists of the adult jail, work center, court security / transports and building maintenance. The primary responsibility of the division is to provide safe, secure and humane detention facilities for inmates in custody, admission and release services, medical, maintenance, food services, court security and transport services.

Work crews are expected to generate \$10,000 in revenue in FY 2025. State funding for inmate housing continues in FY 2025, including \$1,119,250 for inmates resulting from Senate Bill 1145 legislation and \$350,000 for incarcerating repeat DUII offenders.

	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Proposed	FY 2025 Approved	FY 2025 Adopted	% Chg FY 2025
State Government Payments	\$ 1,680,263	\$ 1,590,597	\$ 1,520,078	\$ 1,526,609	\$ 1,526,609	\$ 1,526,609	0.43 %
Local Government Grants	17,221,679	19,278,844	22,357,596	22,670,434	22,670,434	22,670,434	1.40 %
Charges for Services	153,564	231,548	154,000	126,000	126,000	126,000	(18.18)%
Fines and Fees	1,764	602	500	500	500	500	0.00 %
Interfund Charges	10,381	13,339	20,000	30,000	30,000	30,000	50.00 %
Sales of Equipment	13,200	456	—	—	—	—	—
<b>Total Resources</b>	<b>\$19,079,675</b>	<b>\$21,115,386</b>	<b>\$24,052,174</b>	<b>\$24,353,543</b>	<b>\$24,353,543</b>	<b>\$24,353,543</b>	<b>1.25 %</b>
Personnel Services	\$16,047,448	\$17,478,311	\$19,738,630	\$19,870,452	\$19,870,452	\$19,870,452	0.67 %
Materials and Services	2,562,019	3,119,892	3,675,844	3,999,591	3,999,591	3,999,591	8.81 %
Capital Outlay	197,717	244,505	370,000	225,000	225,000	225,000	(39.19)%
Transfers Out	272,491	272,678	267,700	258,500	258,500	258,500	(3.44)%
<b>Total Requirements</b>	<b>\$19,079,675</b>	<b>\$21,115,386</b>	<b>\$24,052,174</b>	<b>\$24,353,543</b>	<b>\$24,353,543</b>	<b>\$24,353,543</b>	<b>1.25 %</b>

## Budget Summary - Law Enforcement Services

This program includes Patrol Investigations, Civil Records, Special Services, Search and Rescue and Emergency Services. Patrol continues to successfully impact traffic safety issues of DUII, speeding and aggressive driving through innovative use of focused patrols. However, investigators are also experiencing a need to keep current with changing technology that allows criminals to become more creative and attempt more brazen crimes. The Sheriff's Office is seeing an increase in substance abuse, burglary/major theft, suicides/death investigations, child sex abuse, sexual assault and more violence-related incidents in Deschutes County. The Deschutes County Search and Rescue organization is one of the most active units in the state. Maintaining the volunteer membership and preventing turnover continues to be a significant challenge.

	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Proposed	FY 2025 Approved	FY 2025 Adopted	% Chg FY 2025
Federal Government Payments	\$ 203,399	\$ 346,700	\$ 244,436	\$ 286,820	\$ 286,820	\$ 286,820	17.34 %
State Government Payments	555,790	1,702,212	634,449	1,419,000	1,419,000	1,419,000	123.66 %
Local Government Grants	17,446,436	19,741,174	24,373,551	23,734,027	23,634,027	23,634,027	(3.03)%
Charges for Services	15,301	12,724	20,400	15,700	15,700	15,700	(23.04)%
Fines and Fees	487,486	628,511	481,100	606,600	606,600	606,600	26.09 %
Other Non-Operational Revenue	34,444	90,439	78,615	81,115	81,115	81,115	3.18 %
Interfund Charges	290,074	367,818	396,010	443,293	443,293	443,293	11.94 %
Transfers In	3,773,737	3,721,787	3,651,787	3,651,787	3,751,787	3,751,787	2.74 %
Sales of Equipment	34,401	101,269	62,000	82,000	82,000	82,000	32.26 %
<b>Total Resources</b>	<b>\$22,841,069</b>	<b>\$ 26,712,632</b>	<b>\$29,942,348</b>	<b>\$30,320,342</b>	<b>\$30,320,342</b>	<b>\$30,320,342</b>	<b>1.26 %</b>
Personnel Services	\$18,921,025	\$ 21,192,317	\$23,059,904	\$25,205,293	\$25,205,293	\$25,205,293	9.30 %
Materials and Services	2,493,652	3,337,941	4,285,954	4,155,231	4,155,231	4,155,231	(3.05)%
Capital Outlay	1,426,393	2,182,374	2,589,990	959,818	959,818	959,818	(62.94)%
<b>Total Requirements</b>	<b>\$22,841,069</b>	<b>\$ 26,712,632</b>	<b>\$29,942,348</b>	<b>\$30,320,342</b>	<b>\$30,320,342</b>	<b>\$30,320,342</b>	<b>1.26 %</b>

## Budget Summary - Administrative and Support Program

This program consists of two divisions:

- Administration – Includes business management, human resources, information technology, and legal counsel. Sheriff's Office Administration is led by professional managers who develop and implement programs to increase human capital and promote the use of cost effective law enforcement technology and management programs. The Division ensures compliance with County policy relating to budget, personnel, labor negotiations and records management. The Division also sets policy for the Sheriff's Office and coordinates public information.
- Support Services – Includes administration and maintenance of the vehicle fleet and radio/data communications systems, as well as new employee training and Sheriff's Office employee mandated training.

	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Proposed	FY 2025 Approved	FY 2025 Adopted	% Chg FY 2025
Federal Government Payments	\$ 11,965	\$ 25,838	\$ —	\$ 10,000	\$ 10,000	\$ 10,000	0.00 %
State Government Payments	—	—	—	—	—	—	—
Local Government Grants	9,664,915	10,751,016	11,833,575	11,084,576	11,084,576	11,084,576	(6.33)%
Charges for Services	13,512	16,894	17,200	21,900	21,900	21,900	27.33 %
Fines and Fees	30	30	—	—	—	—	—
Interest Revenue	3,061	24,596	20,000	45,000	45,000	45,000	1.25
Sales of Equipment	40,725	—	—	—	—	—	—
<b>Total Resources</b>	<b>\$9,734,208</b>	<b>\$10,818,375</b>	<b>\$ 11,870,775</b>	<b>\$11,161,476</b>	<b>\$11,161,476</b>	<b>\$11,161,476</b>	<b>(5.98)%</b>
Personnel Services	\$3,441,386	\$ 3,829,126	\$ 4,717,434	\$ 4,682,991	\$4,682,991	\$4,682,991	(0.73)%
Materials and Services	6,109,725	6,674,179	6,862,754	6,235,780	6,235,780	6,235,780	(9.14)%
Capital Outlay	183,097	315,069	290,587	242,705	242,705	242,705	(16.48)%
<b>Total Requirements</b>	<b>\$9,734,208</b>	<b>\$10,818,375</b>	<b>\$ 11,870,775</b>	<b>\$11,161,476</b>	<b>\$11,161,476</b>	<b>\$11,161,476</b>	<b>(5.98)%</b>

## Budget Summary - Law Enforcement District 1 - Countywide (Fund 701)

The Countywide Law Enforcement District was approved and created by election of Deschutes County voters on November 7, 2006. Its principal purpose is to ensure a permanent source of funding for law enforcement services that are provided to all County residents. These services include operation of the Adult Jail and Work Center, Search and Rescue, Emergency Services and Civil Process Services. Funding sources include countywide property tax revenue and interest. Revenue in this fund is transferred to the Sheriffs' Office.

	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Proposed	FY 2025 Approved	FY 2025 Adopted	% Chg FY 2025
Beginning Working Capital	\$ 13,377,352	\$13,814,132	\$ 9,528,200	\$10,716,947	\$10,716,947	\$10,716,947	12.48 %
Property Taxes	29,117,608	30,701,745	38,336,062	40,366,974	40,366,974	40,366,974	5.30 %
Interest Revenue	96,152	283,971	264,000	400,000	400,000	400,000	51.52 %
Sales of Equipment	36,317	—	—	—	—	—	—
<b>Total Resources</b>	<b>\$ 42,627,429</b>	<b>\$44,799,848</b>	<b>\$48,128,262</b>	<b>\$51,483,921</b>	<b>\$51,483,921</b>	<b>\$51,483,921</b>	<b>6.97 %</b>
Materials and Services	\$ 28,886,376	\$35,271,648	\$41,770,045	\$40,551,448	\$40,551,448	\$40,551,448	(2.92)%
Contingency	—	—	6,358,217	10,932,473	10,932,473	10,932,473	71.94 %
<b>Total Requirements</b>	<b>\$ 28,886,376</b>	<b>\$35,271,648</b>	<b>\$48,128,262</b>	<b>\$51,483,921</b>	<b>\$51,483,921</b>	<b>\$51,483,921</b>	<b>6.97 %</b>

## Budget Summary - Law Enforcement District 2 - Rural (Fund 702)

The Rural Law Enforcement District was approved and created by Deschutes County voters on November 7, 2006. Its principal purpose is to ensure a permanent source of funding for law enforcement services in areas that are not served by city or special service district law enforcement agencies. These services include patrol and investigative services for areas in Deschutes County outside the cities of Bend, Redmond and Sisters, as well as the Sunriver and Black Butte Service Districts. Funding sources include rural property tax revenue and interest. Revenue generated in this fund is transferred to the Sheriff's Office.

	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Proposed	FY 2025 Approved	FY 2025 Adopted	% Chg FY 2025
Beginning Working Capital	\$ 3,889,168	\$ 1,438,962	\$ 1,473,014	\$ 1,663,028	\$ 1,663,028	\$ 1,663,028	12.90 %
Property Taxes	12,080,447	13,519,679	15,309,654	16,078,353	16,078,353	16,078,353	5.02 %
Interest Revenue	24,356	73,353	65,000	150,000	150,000	150,000	130.77 %
Sales of Equipment	15,070	—	—	—	—	—	—
<b>Total Resources</b>	<b>\$16,009,041</b>	<b>\$15,031,995</b>	<b>\$16,847,668</b>	<b>\$17,891,381</b>	<b>\$17,891,381</b>	<b>\$17,891,381</b>	<b>6.19 %</b>
Materials and Services	\$14,587,809	\$13,558,980	\$15,909,893	\$15,724,705	\$15,624,705	\$15,624,705	(0.02)
Contingency	—	—	937,775	2,166,676	2,266,676	2,266,676	141.71 %
<b>Total Requirements</b>	<b>\$14,587,809</b>	<b>\$13,558,980</b>	<b>\$16,847,668</b>	<b>\$17,891,381</b>	<b>\$17,891,381</b>	<b>\$17,891,381</b>	<b>6.19 %</b>

## Budget Summary - Court Facilities (Fund 240)

The Sheriff is mandated to provide security to the courts. Corrections deputies monitor and search persons entering the courthouse for weapons and drugs and provide court and building security. Resources provided by the State partially cover these services and are accounted for in this fund

	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Proposed	FY 2025 Approved	FY 2025 Adopted	% Chg FY 2025
Fines and Fees	\$ 60,856	\$ 63,694	\$ 65,400	\$ 68,500	\$ 68,500	\$ 68,500	4.74 %
Interest Revenue	186	(36)	100	—	—	—	(100.00)%
<b>Total Resources</b>	<b>\$ 61,042</b>	<b>\$ 63,657</b>	<b>\$ 65,500</b>	<b>\$ 68,500</b>	<b>\$ 68,500</b>	<b>\$ 68,500</b>	<b>4.58 %</b>
Materials and Services	\$ 61,042	\$ 63,137	\$ 65,500	\$ 68,500	\$ 68,500	\$ 68,500	4.58 %
<b>Total Requirements</b>	<b>\$ 61,042</b>	<b>\$ 63,137</b>	<b>\$ 65,500</b>	<b>\$ 68,500</b>	<b>\$ 68,500</b>	<b>\$ 68,500</b>	<b>4.58 %</b>

## Budget Summary - Communications System Reserve (Fund 256)

This fund is maintained as a reserve for future communication system needs.

	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Proposed	FY 2025 Approved	FY 2025 Adopted	% Chg FY 2025
Beginning Working Capital	\$ 270,473	\$ 272,017	\$ 276,400	\$ 285,000	\$ 285,000	\$ 285,000	3.11 %
Local Government Grants	—	—	50,000	—	—	—	(100.00)%
Interest Revenue	1,544	4,383	6,800	9,000	9,000	9,000	32.35 %
<b>Total Resources</b>	<b>\$ 272,017</b>	<b>\$ 276,400</b>	<b>\$ 333,200</b>	<b>\$ 294,000</b>	<b>\$ 294,000</b>	<b>\$ 294,000</b>	<b>(11.76)%</b>
Reserve	\$ —	\$ —	\$ 333,200	\$ 294,000	\$ 294,000	\$ 294,000	(11.76)%
<b>Total Requirements</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ 333,200</b>	<b>\$ 294,000</b>	<b>\$ 294,000</b>	<b>\$ 294,000</b>	<b>(11.76)%</b>

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## Direct Services Departments

### ASSESSOR’S OFFICE

Assessor’s Office (Fund 001-02) .....	133
Assessment/Taxation/Clerk Reserve (Fund 010) .....	136

### CLERK’S OFFICE

Clerk’s Office (Fund 001-05) .....	137
Property Value Appeals Board (Fund 001-06) .....	139
County Clerk Records (Fund 218) .....	139

### COMMUNITY DEVELOPMENT

Community Development (Fund 295) .....	141
Code Abatement (Fund 020) .....	145
Groundwater Partnership (Fund 296) .....	145
Newberry Neighborhood (Fund 297) .....	146
Reserve (Fund 300) .....	146
Building Program Reserve (Fund 301) .....	146
Electrical Program Reserve (Fund 302) .....	147
Facilities Reserve (Fund 303) .....	147

### FAIR & EXPO CENTER

Fair & Expo Center (Fund 615) .....	149
Deschutes County Fair (Fund 616) .....	151
Fair & Expo Center Capital Reserve (Fund 617) .....	152
RV Park (Fund 618) .....	152
RV Park Reserve (Fund 619) .....	152

### ROAD

Road (Fund 325) .....	153
County Surveyor (Fund 328) .....	157

## Direct Services Departments

Public Land Corner Preservation (Fund 329) .....	157
Road Building and Equipment (Fund 330) .....	157
Countywide Transportation System Development Charges Improvement Fee (Fund 336) .....	158
Transportation Capital Improvement Program (Fund 465) .....	159
Vehicle Maintenance and Replacement (Fund 680) .....	159
Special Transportation (Fund 150) .....	160
Statewide Transportation Improvement (Fund 151) .....	160
Deschutes County Road Agency Fund (Fund 715) .....	160

### NATURAL RESOURCES

Natural Resources (Fund 326) .....	161
Federal Forest Title III (Fund 327) .....	163

### SOLID WASTE

Solid Waste (Fund 610) .....	165
Landfill Closure (Fund 611) .....	168
Landfill Post-Closure (Fund 612) .....	168
Capital Projects (Fund 613) .....	168
Equipment Reserve (Fund 614) .....	169

### HEALTH SERVICES

Health Services (Fund 274) .....	171
Oregon Health Plan - Behavioral Health Services (Fund 270) .....	178
Acute Care Services (Fund 276) .....	179



# ASSESSOR'S OFFICE

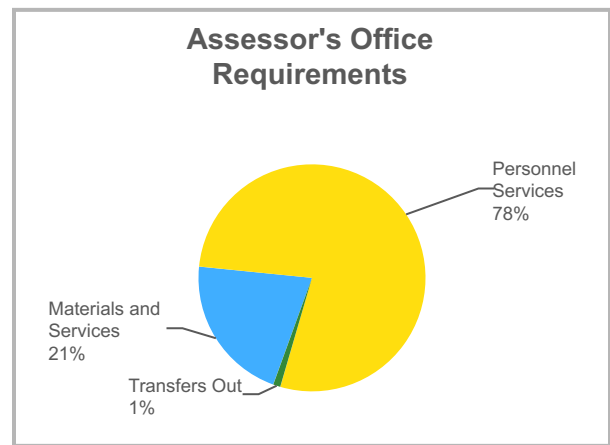
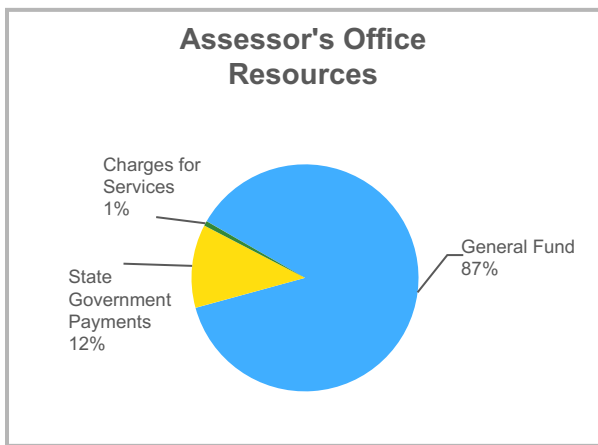
*To provide quality customer service through the appraisal and assessment of all taxable property as mandated by the State of Oregon in a manner that merits the highest degree of confidence in our integrity, efficiency and fairness.*



## County Assessor, Scot Langton

☎: 541-388-6508  
 ✉: [assessor@deschutes.org](mailto:assessor@deschutes.org)  
 🌐: [www.deschutes.org/assessor](http://www.deschutes.org/assessor)

Assessor's Office Summary	
Total Budget	\$ 6,745,306
Budget Change	8.38 %
Total Staff	35.26 FTE
Staff Change	—



## Department Overview

The Assessor's Office, working under the direction of the Deschutes County Assessor, an elected official, is responsible for determining the real market and assessed value of all property in Deschutes County. The Assessor's Office is also responsible for calculating property taxes on behalf of more than 60 separate districts and entities. The department is comprised of three divisions:

- Appraisal Division is responsible for the appraisal of new construction, re-appraisals, appeal process, sales analysis, special assessments and annual adjustments of property values.
- Assessment Records Division is responsible for providing public information, administering deferral, exemption, and tax rate calculations.
- Cartography Division is responsible for mapping tax parcels, continuing creation and maintenance of the GIS parcels network, and processing deeds.

In FY 2024, Deschutes County had 113,350 taxable accounts representing \$80.5 billion in real market value and \$32.2 billion in taxable assessed value, generating \$511.4 million in property taxes and assessments.

## SUCSESSES & CHALLENGES

### Significant Accomplishments

- Have been able to maintain the same number of FTE's for a number of years without having to add additional positions. This has been accomplished in spite of the continued large annual growth in new construction by continually examining and altering business processes and leveraging technology without lowering quality.
- Improved staff knowledge, skills, resources and tools necessary to deliver top-quality products.
- Ensured all appraisal staff are current on state-required continuing education hours to maintain appraisal registration.
- Conducted other staff trainings, in topics that include: customer service, deed and real estate law, exemptions, and other related courses to stay current on Oregon property tax laws, practices and standards.
- Completed assigned work timely and accurately:
  - All new construction and new land partition appraisals completed timely.
  - Assessment and map records updated and completed timely.
  - Annual tax rolls completed and mailed timely adhering to statutory requirements.
  - Maximized usefulness and accuracy of GIS data ensuring quality products and services.

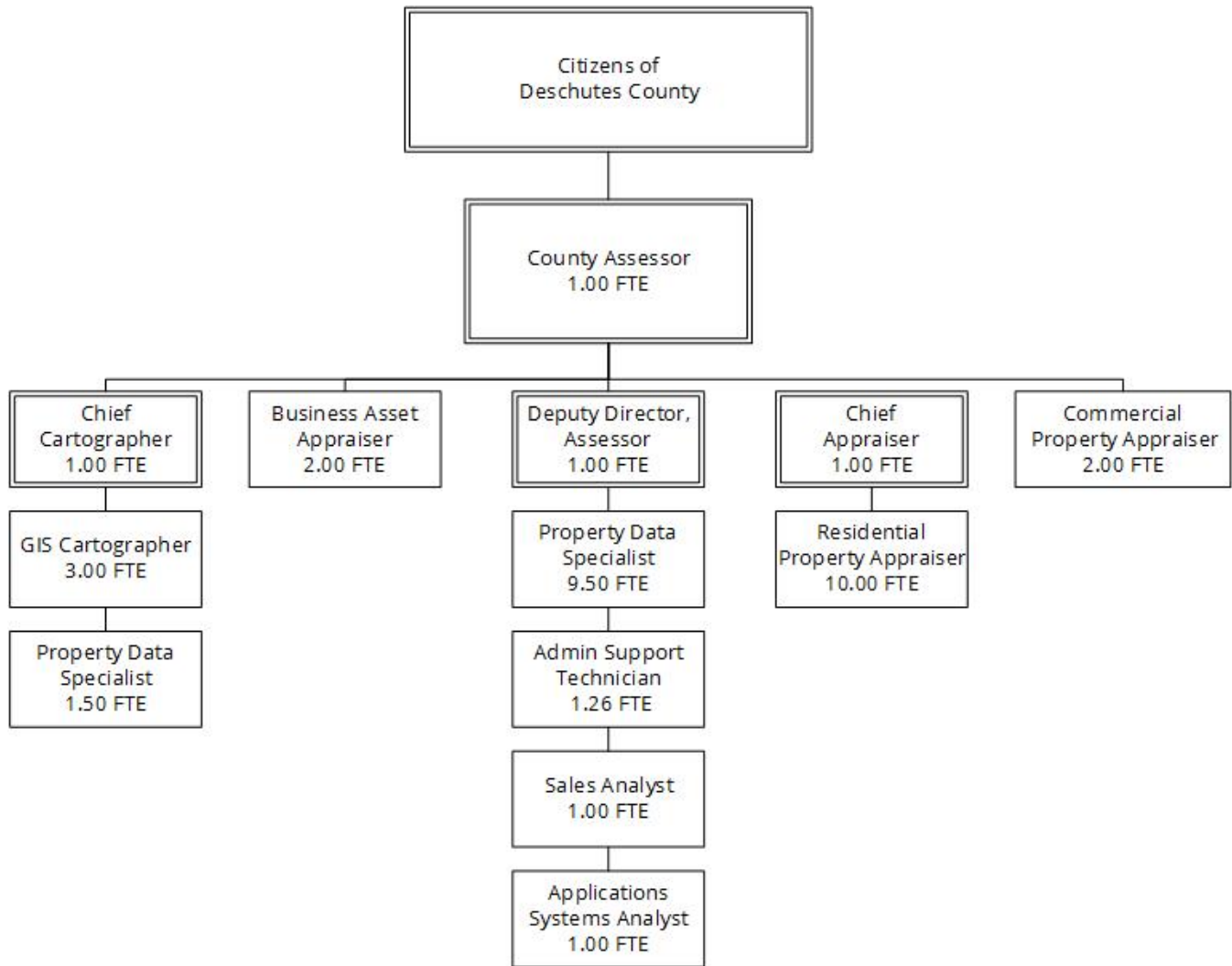
### Fiscal Issues

Funding for the Assessor's Office comes primarily from the County's General Fund ( 80+%), a state grant (12-15%), and the sale of maps, transfer of titles and moving permits for manufactured homes, and miscellaneous fees (1-2%). The state funds are a matching grant from Oregon Department of Revenue. As County resources appropriated to the Assessor's Office increase or decrease, state grant funds adjust proportionately.

### Operational Challenges

- Deschutes County has seen continual rapid growth, both in real-estate appreciation and in the number of new building permits being issued. Therefore an ongoing challenge is to insure that the Office is able to accomplish the increased work volumes with quality outcomes in the most cost-effective manner.
- Following a very successful pilot study using iPads with vendor-provided software for field appraisals, the Office is now implementing the system for all appraisers, which has become a multi year project with a targeted completion date of full implementation in fiscal year 2025. This change will improve both appraisal quality and efficiencies, resulting in cost savings and a higher quality product.

## Organizational Chart



## Budget Summary – County Assessor’s Office (Fund 001-02)

	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Proposed	FY 2025 Approved	FY 2025 Adopted	% Chg FY 2025
State Government Payments	\$ 823,944	\$ 669,060	\$ 723,350	\$ 801,000	\$ 801,000	\$ 801,000	10.73 %
Charges for Services	62,570	44,707	52,000	48,000	48,000	48,000	(7.69)%
General Fund	4,300,942	4,715,888	5,448,307	5,896,306	5,896,306	5,896,306	8.22 %
<b>Total Resources</b>	<b>\$5,187,456</b>	<b>\$5,429,655</b>	<b>\$6,223,657</b>	<b>\$6,745,306</b>	<b>\$6,745,306</b>	<b>\$6,745,306</b>	<b>8.38 %</b>
Personnel Services	\$4,143,775	\$4,261,650	\$4,892,955	\$5,251,332	\$5,251,332	\$5,251,332	7.32 %
Materials and Services	1,013,759	1,131,816	1,296,642	1,458,029	1,458,029	1,458,029	12.45 %
Capital Outlay	—	6,381	—	—	—	—	0.00 %
Transfers Out	29,922	29,808	34,060	35,945	35,945	35,945	5.53 %
<b>Total Requirements</b>	<b>\$5,187,456</b>	<b>\$5,429,655</b>	<b>\$6,223,657</b>	<b>\$6,745,306</b>	<b>\$6,745,306</b>	<b>\$6,745,306</b>	<b>8.38 %</b>

## Budget Summary – Assessment / Tax / Clerk Reserve (Fund 010)

This fund includes transfers from the General Fund and other available resources and interest revenues for the upgrade or replacement of the assessment and taxation system as well as ballot tabulation systems for the Clerk's Office.

	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Proposed	FY 2025 Approved	FY 2025 Adopted	% Chg FY 2025
Beginning Working Capital	\$1,414,701	\$1,543,128	\$1,679,159	\$1,832,742	\$1,832,742	\$1,832,742	9.15 %
Interest Revenue	8,427	25,988	33,583	53,000	53,000	53,000	57.82 %
Transfers In	120,000	120,000	120,000	120,000	120,000	120,000	0.00 %
<b>Total Resources</b>	<b>\$1,543,128</b>	<b>\$1,689,116</b>	<b>\$1,832,742</b>	<b>\$2,005,742</b>	<b>\$2,005,742</b>	<b>\$2,005,742</b>	<b>9.44 %</b>
Reserve	\$ —	\$ —	\$1,832,742	\$2,005,742	\$2,005,742	\$2,005,742	9.44 %
<b>Total Requirements</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$1,832,742</b>	<b>\$2,005,742</b>	<b>\$2,005,742</b>	<b>\$2,005,742</b>	<b>9.44 %</b>

# CLERK'S OFFICE

*A professional, knowledgeable and friendly team that takes pride in its work, providing excellent and timely service to customers while embracing and actively meeting change.*



## County Clerk, Steve Dennison

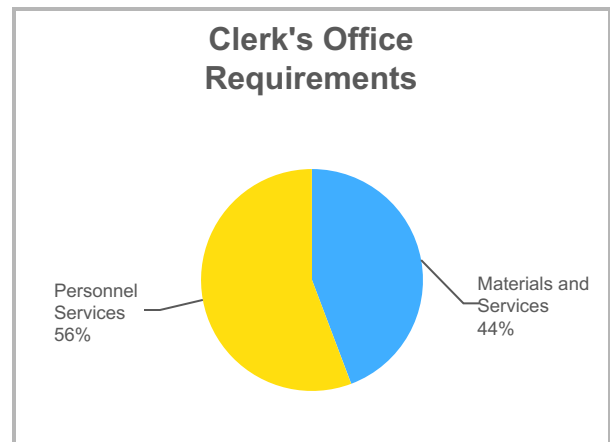
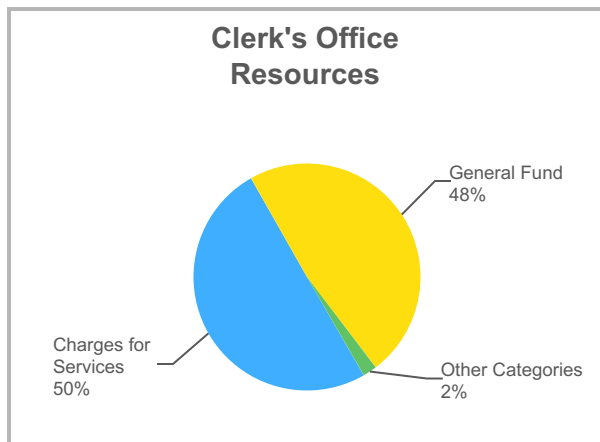
Deschutes County Clerk since August 2021.

☎: 541-388-6547 (elections), 541-388-6549 (recording)

✉ elections@deschutes.org, recording@deschutes.org

🌐: www.deschutes.org/clerk

Clerk's Office Summary	
Total Budget	\$ 2,719,443
Budget Change	15.65 %
Total Staff	11.00 FTE
Staff Change	—



## Department Overview

The Clerk's Office oversees elections, real property recording, the Property Value Appeals Board (PVAB) and is the custodian of historical records. Services also include:

- Issuance of marriage licenses and registration of domestic partnerships
- Records center and archives
- Voter registration and election administration
- Records microfilming and preservation
- Federal passport acceptance agent

## SUCCESSES & CHALLENGES

### Significant Accomplishments

- In partnership with several county departments, County Records Center and Archives has reduced over 30% of a backlog that were beyond retention and destruction in accordance with Oregon Administrative Rule 166.150. The result will be reflected as a savings in department budgets relating to records retention.

- The Oregon Secretary of State is implementing a new statewide voter registration system in 2025. Elections staff has been heavily involved in testing and configuration of this new system.

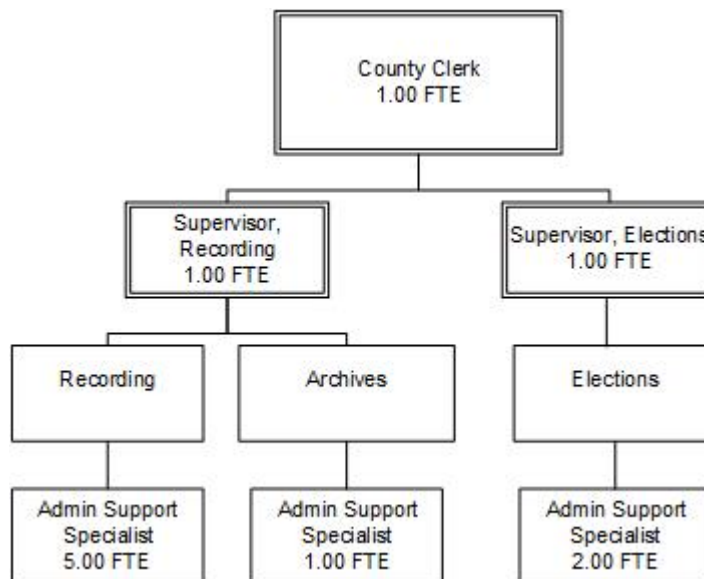
## Fiscal Issues

- The primary revenue source for the Clerk’s Office is recording fees. Recording revenues remain below the 10 year average. The primary driver for the reduction in revenue has been the increases in interest rates over the last few years.
- Election revenues are cyclical. During even years, the state, cities and Soil and Water Conservation District, by statute, do not reimburse the County for their apportioned primary and general election costs. Political parties do not reimburse the county for the cost to administer their elections. Election expenditures include the projection of four elections each fiscal year.

## Operational Challenges

- The current space used for elections for the past 20 years is becoming increasingly insufficient for operations. The increased volume of balloting materials and required personnel highlights the need for additional space to conduct elections in the near future. In coordination with Facilities, Property Management and the Clerk’s Office, a space study has been conducted by a local architect group. The intended goal is to identify solutions to ensure sufficient space for operational needs.
- Proposed federal and state legislation, if passed, would have significant impact on how elections are conducted and fiscal requirements.
- Succession planning continues to be reevaluated by the Clerk’s Office with two key staff members that will be eligible for retirement in the near future.

## Organizational Chart



## Budget Summary - County Clerk's Office (Fund 001-05)

	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Proposed	FY 2025 Approved	FY 2025 Adopted	% Chg FY 2025
State Government Payments	\$ 24,928	\$ 23,146	\$ 20,000	\$ —	\$ —	\$ —	(100.00)%
Charges for Services	2,140,636	1,357,507	1,167,500	1,355,150	1,355,150	1,355,150	16.07 %
Fines and Fees	60	—	30	—	—	—	(100.00)%
Interfund Charges	21,792	34,618	35,620	31,510	31,510	31,510	(11.54)%
Licenses and Permits	38,175	36,530	36,445	39,500	39,500	39,500	8.38 %
General Fund	(490,377)	646,858	1,091,920	1,293,283	1,293,283	1,293,283	18.44 %
<b>Total Resources</b>	<b>\$1,735,214</b>	<b>\$2,098,659</b>	<b>\$2,351,515</b>	<b>\$2,719,443</b>	<b>\$2,719,443</b>	<b>\$2,719,443</b>	<b>15.65 %</b>
Personnel Services	\$1,010,146	\$1,150,298	\$1,347,594	\$1,516,005	\$1,516,005	\$1,516,005	12.50 %
Materials and Services	725,068	948,361	1,003,921	1,203,438	1,203,438	1,203,438	19.87 %
<b>Total Requirements</b>	<b>\$1,735,214</b>	<b>\$2,098,659</b>	<b>\$2,351,515</b>	<b>\$2,719,443</b>	<b>\$2,719,443</b>	<b>\$2,719,443</b>	<b>15.65 %</b>

## Budget Summary - Property Value Appeals Board (Fund 001-06)

Funded through the State's Assessment and Tax Grant and General Fund to support the function for property owners to appeal their assessed property values.

	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Proposed	FY 2025 Approved	FY 2025 Adopted	% Chg FY 2025
State Government Payments	\$ 13,216	\$ 9,434	\$ 10,200	\$ 11,000	\$ 11,000	\$ 11,000	7.84 %
General Fund	63,931	73,053	87,322	82,993	82,993	82,993	(4.96)%
<b>Total Resources</b>	<b>\$ 77,147</b>	<b>\$ 82,488</b>	<b>\$ 97,522</b>	<b>\$ 93,993</b>	<b>\$ 93,993</b>	<b>\$ 93,993</b>	<b>(3.62)%</b>
Personnel Services	\$ 61,161	\$ 65,263	\$ 73,709	\$ 68,952	\$ 68,952	\$ 68,952	(6.45)%
Materials and Services	15,986	17,225	23,813	25,041	25,041	25,041	5.16 %
<b>Total Requirements</b>	<b>\$ 77,147</b>	<b>\$ 82,488</b>	<b>\$ 97,522</b>	<b>\$ 93,993</b>	<b>\$ 93,993</b>	<b>\$ 93,993</b>	<b>(3.62)%</b>

## Budget Summary - County Clerk Records (Fund 218)

Funds collected in accordance with ORS 205.320(18) are expended on storage and retrieval systems, maintaining and restoring records and the cost incurred in collecting the fee.

	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Proposed	FY 2025 Approved	FY 2025 Adopted	% Chg FY 2025
Beginning Working Capital	\$ 406,167	\$ 390,130	\$ 340,900	\$ 309,322	\$ 309,322	\$ 309,322	(9.26)%
Charges for Services	127,459	75,200	76,125	70,450	70,450	70,450	(7.45)%
Interest Revenue	2,047	5,415	8,500	8,190	8,190	8,190	(3.65)%
<b>Total Resources</b>	<b>\$ 535,673</b>	<b>\$ 470,745</b>	<b>\$ 425,525</b>	<b>\$ 387,962</b>	<b>\$ 387,962</b>	<b>\$ 387,962</b>	<b>(8.83)%</b>
Materials and Services	\$ 134,929	\$ 122,693	\$ 133,039	\$ 133,170	\$ 133,170	\$ 133,170	0.10 %
Capital Outlay	10,615	—	—	—	—	—	— %
Contingency	—	—	292,486	254,792	254,792	254,792	(12.89)%
<b>Total Requirements</b>	<b>\$ 145,544</b>	<b>\$ 122,693</b>	<b>\$ 425,525</b>	<b>\$ 387,962</b>	<b>\$ 387,962</b>	<b>\$ 387,962</b>	<b>(8.83)%</b>

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# COMMUNITY DEVELOPMENT

*Facilitate orderly growth and development in the Deschutes County community through coordinated programs of Land Use Planning, Onsite Wastewater, Building Safety, Code Enforcement, education and service to the public.*

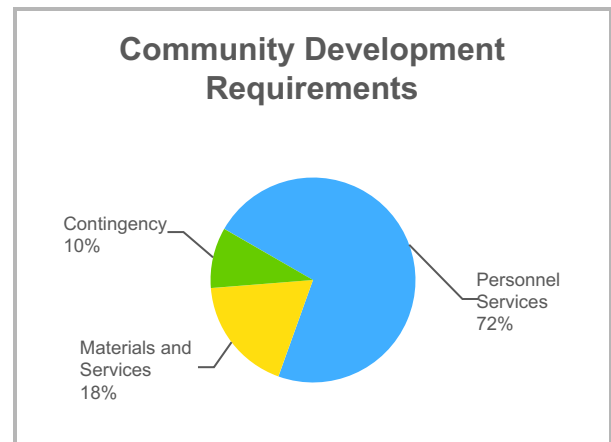
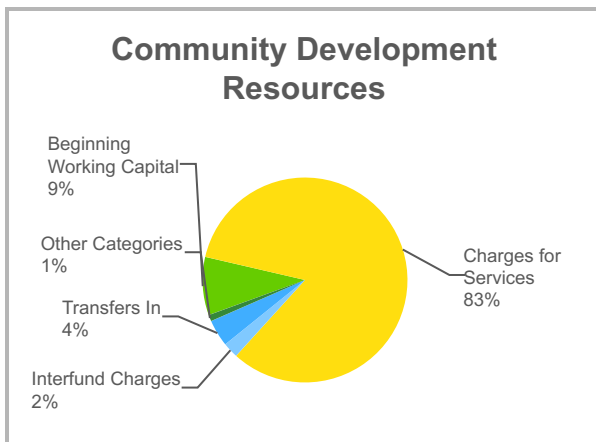
Department Director: Peter Gutowsky

☎ 541-385-1709

✉ cdd-webmaster@deschutes.org

🌐 www.deschutes.org/cd

Community Development Summary	
Total Budget	\$ 10,862,780
Budget Change	(12.93)%
Total Staff	50.00 FTE
Staff Change	(8.00)



## Department Overview

The Community Development Department (CDD) consists of Administrative Services and five divisions which provide coordinated planning and development services. The department is made up of the following divisions and programs:

**ADMINISTRATIVE SERVICES:** Provides oversight for all departmental operations and facilities, human resources, budget, customer service, technology and performance measures. Staff are responsible for the integration of technology across all CDD divisions and coordinates with cities as well as providing direct service to the public via application training and support, web-based mapping, reporting services and data distribution.

**COORDINATED SERVICES DIVISION:** Provides coordination of permitting and “front line” direct services to customers. While coordinating with all operating divisions, staff ensure accurate information is provided to the public, while minimizing wait times and ensuring the efficient operation of the front counter and online portal.

**CODE ENFORCEMENT DIVISION:** Responsible for investigating code violation complaints to ensure compliance with each of the codes and statutes administered by CDD.

**BUILDING SAFETY DIVISION:** Provides construction plan reviews, consultation and inspections to assure compliance with federal and state building codes in the rural County and cities of La Pine and Sisters.

**ONSITE WASTEWATER DIVISION:** Regulates on-site wastewater treatment systems (septic) and monitors environmental factors for public health and resource protection.

**PLANNING DIVISION:** The Planning Division is separated into two operational areas: Current and Long Range Planning. Current Planning processes individual land use applications and provides information to the public on all land use related issues. Long Range Planning addresses the future needs of the community through updates to the comprehensive plan, changes to County Code and other special projects.

## SUCCESSSES & CHALLENGES

### Significant Accomplishments

- Implemented the ability to accept code enforcement court fines and fees payments in Accela.
- Coordinated with Human Resources to create job series within the permit technician and code enforcement specialist classifications.
- Implemented monthly operations meeting with each division.
- Participated in conflict de-escalation and safety awareness trainings presented by the Sheriff's Office.
- Implemented division website updates including improved application instructions and informational pages for new opportunities such as rural accessory dwelling units and recreational vehicles as rental dwellings.
- Provided A-level Commercial Electrical and Plumbing inspections for the City of Redmond.
- Continued to enforce County regulations to preserve rural quality of life by striving to achieve voluntary compliance in 90% of code enforcement complaints.
- Secured funding from the Solid Waste Department to enact an abatement process.
- Performed public education sessions on code enforcement and onsite wastewater.
- Provided technical assistance to Terrebonne Sanitary District Formation Committee and Tumalo sewer feasibility study.
- Continued coordination with the Deschutes County/Neighbor Impact Loan Partnership program that provides financial assistance to South County property owners when a nitrogen-reducing Alternative Treatment Technology (ATT) system is required to repair a failing onsite system.
- Received the Achievement in Community Engagement Award from Oregon's Citizen Involvement Advisory Committee resulting in a 2023 Oregon Planning Conference presentation on community engagement techniques.
- Entered the final phase of the Comprehensive Plan Update focused on refining new goal and policy concepts, conducting a subsequent round of community engagement and initiating the adoption process.

### Fiscal Issues

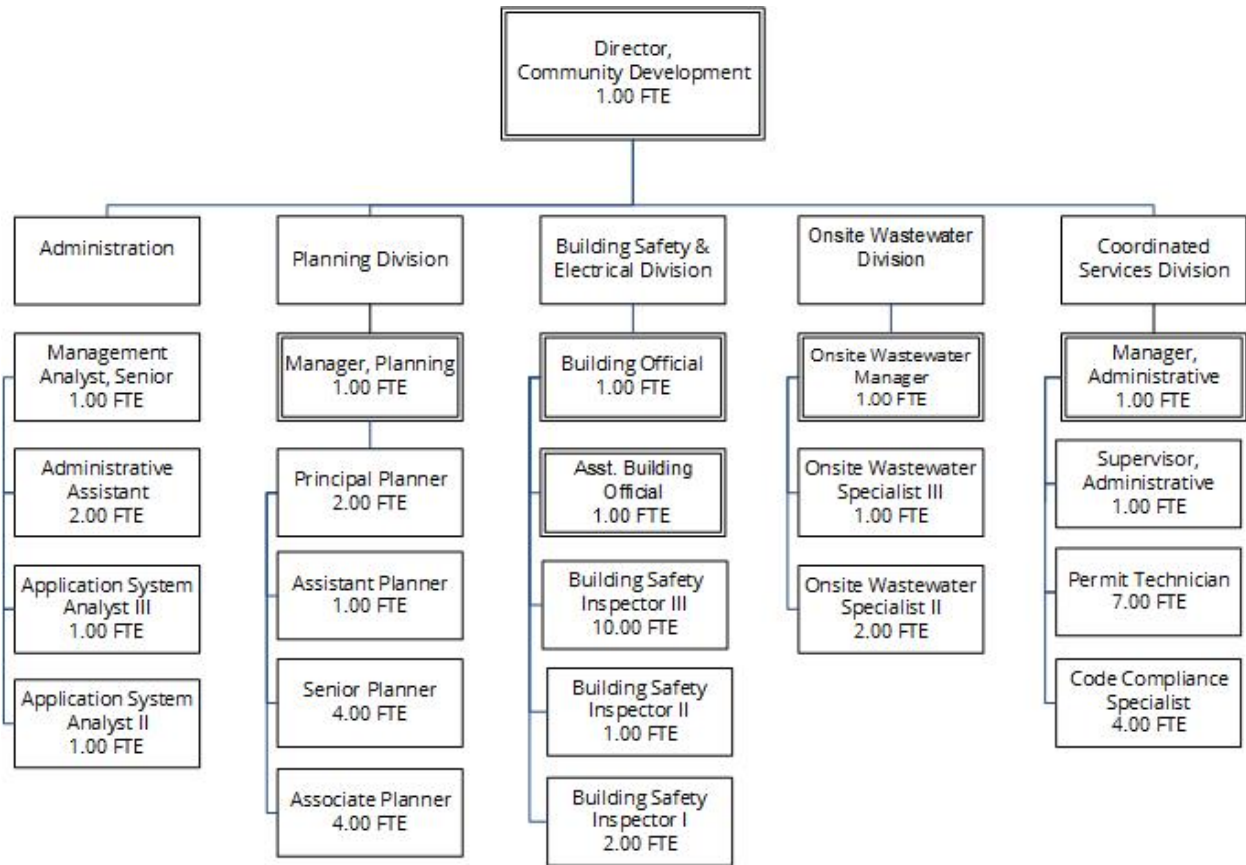
- At the end of 2023, CDD completed its second consecutive year of permitting volume decreases resulting in an estimated 21% to 30% decrease and stabilizing at volumes experienced during the 2014 - 2016 time-period. The decrease in permitting volume resulted in overall staff reductions by removing 18 unfilled positions and initiating the layoff of four staff in November 2023.

- Ensuring financial stability and sustained high quality services during a period of decreasing permitting volumes, continued staff turnover and increased costs by establishing a multi-year financial strategy during the budget process, providing clear course of action to manage CDD's reserve fund balances.
- CDD is responding to inquiries regarding rural development opportunities. Many of these inquiries require research and in-depth responses, but do not result in permits and corresponding revenue. This "non-fee generating" work, a public good, is consuming limited resources to efficiently process a variety of permits.
- Staff turnover is creating additional costs to re-allocate resources from service delivery to training across the department.

## Operational Challenges

- Maintaining productivity while experiencing staff turnover resulting in comprehensive training and development plans for new staff. During 2023, CDD welcomed 4 new staff, eliminated 18 vacant positions, initiated the layoff of 4 staff and will carry a total of 50 positions to FY 2024-25. An estimated 40% of CDD staff have 5 years or less experience with the department.
- Coordinating with Human Resources to evaluate, propose and implement strategies to attract and retain staff to meet service demands in a highly competitive market.
- Continued succession planning for upcoming staff retirements. An estimated 22% of current staff will be eligible for retirement within the next 3 to 8 years based on length of service.
- Implemented short-term modified lobby hours due to staff shortages.
- Implementing new laws from the 2024 Legislative Session.
- Processing complex and controversial code compliance and improving procedures for property abatement.
- Continue addressing affordable housing through collaboration with cities, the County's property manager, and exploring rural land use strategies.
- Continuing improvement of the department's website and other electronic internal and external services to improve efficiencies and service delivery.

# Organizational Chart



## Budget Summary - Community Development (Fund 295)

	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Proposed	FY 2025 Approved	FY 2025 Adopted	% Chg FY 2025
Beginning Working Capital	\$ 1,749,673	\$ 2,168,956	\$ 1,317,921	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	(24.12)%
State Government Payments	—	17,000	28,260	20,000	20,000	20,000	(29.23)%
Local Government Grants	31,461	40,210	36,700	40,956	40,956	40,956	11.60 %
Charges for Services	10,310,719	9,173,099	10,174,224	9,035,834	9,035,834	9,035,834	(11.19)%
Fines and Fees	24,077	4,142	5,000	5,000	5,000	5,000	— %
Interest Revenue	14,516	35,673	36,000	33,000	33,000	33,000	(8.33)%
Interfund Charges	161,661	185,763	180,656	266,448	266,448	266,448	47.49 %
Transfers In	170,661	248,586	696,826	461,542	461,542	461,542	(33.77)%
<b>Total Resources</b>	<b>\$12,462,768</b>	<b>\$11,873,429</b>	<b>\$12,475,587</b>	<b>\$10,862,780</b>	<b>\$10,862,780</b>	<b>\$10,862,780</b>	<b>(12.93)%</b>
Personnel Services	\$ 7,336,069	\$ 7,656,917	\$ 8,219,303	\$ 7,838,984	\$ 7,838,984	\$ 7,838,984	(4.63)%
Materials and Services	1,627,875	1,809,703	2,050,258	1,982,811	1,982,811	1,982,811	(3.29)%
Transfers Out	1,329,868	1,084,091	230,296	—	—	—	(100.00)%
Contingency	—	—	1,975,730	1,040,985	1,040,985	1,040,985	(47.31)%
<b>Total Requirements</b>	<b>\$10,293,811</b>	<b>\$10,550,711</b>	<b>\$12,475,587</b>	<b>\$10,862,780</b>	<b>\$10,862,780</b>	<b>\$10,862,780</b>	<b>(12.93)%</b>

## Budget Summary - Code Abatement (Fund 020)

Available resources for enforcement of County solid waste and sanitation codes.

	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Proposed	FY 2025 Approved	FY 2025 Adopted	% Chg FY 2025
Beginning Working Capital	\$ 120,967	\$ 117,109	\$ 118,875	\$ 286,400	\$ 286,400	\$ 286,400	140.93 %
Fines and Fees	—	3,042	—	—	—	—	— %
Interest Revenue	684	1,891	3,000	4,000	4,000	4,000	33.33 %
Interfund Charges	—	—	200,000	200,000	200,000	200,000	— %
<b>Total Resources</b>	<b>\$ 121,651</b>	<b>\$ 122,042</b>	<b>\$ 321,875</b>	<b>\$ 490,400</b>	<b>\$ 490,400</b>	<b>\$ 490,400</b>	<b>52.36 %</b>
Materials and Services	\$ 4,542	\$ —	\$ 321,875	\$ 490,400	\$ 490,400	\$ 490,400	52.36 %
<b>Total Requirements</b>	<b>\$ 4,542</b>	<b>\$ —</b>	<b>\$ 321,875</b>	<b>\$ 490,400</b>	<b>\$ 490,400</b>	<b>\$ 490,400</b>	<b>52.36 %</b>

## Budget Summary - Groundwater Partnership (Fund 296)

Available resources from prior years' proceeds from land sales and loan repayments for La Pine Special Sewer District.

	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Proposed	FY 2025 Approved	FY 2025 Adopted	% Chg FY 2025
Beginning Working Capital	\$ 82,334	\$ 93,333	\$ 56,347	\$ 29,000	\$ 29,000	\$ 29,000	(48.53)%
Charges for Services	55,500	10,500	31,500	16,500	16,500	16,500	(47.62)%
Interest Revenue	499	1,264	1,600	1,000	1,000	1,000	(37.50)%
<b>Total Resources</b>	<b>\$ 138,333</b>	<b>\$ 105,097</b>	<b>\$ 89,447</b>	<b>\$ 46,500</b>	<b>\$ 46,500</b>	<b>\$ 46,500</b>	<b>(48.01)%</b>
Materials and Services	\$ 45,000	\$ 48,750	\$ 89,447	\$ 46,500	\$ 46,500	\$ 46,500	(48.01)%
<b>Total Requirements</b>	<b>\$ 45,000</b>	<b>\$ 48,750</b>	<b>\$ 89,447</b>	<b>\$ 46,500</b>	<b>\$ 46,500</b>	<b>\$ 46,500</b>	<b>(48.01)%</b>

## Budget Summary - Newberry Neighborhood (Fund 297)

Available resources from prior years' proceeds from land sales to ensure groundwater quality in South County.

	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Proposed	FY 2025 Approved	FY 2025 Adopted	% Chg FY 2025
Beginning Working Capital	\$ 429,369	\$ 134,003	\$ 136,025	\$ 188,000	\$ 188,000	\$ 188,000	38.21 %
Interest Revenue	982	2,159	3,400	4,000	4,000	4,000	17.65 %
Other Non-Operational Revenue	272,454	—	—	—	—	—	— %
<b>Total Resources</b>	<b>\$ 702,805</b>	<b>\$ 136,162</b>	<b>\$ 139,425</b>	<b>\$ 192,000</b>	<b>\$ 192,000</b>	<b>\$ 192,000</b>	<b>37.71 %</b>
Transfers Out	\$ 568,802	\$ —	\$ —	\$ —	\$ —	\$ —	— %
Contingency	—	—	—	—	—	—	— %
<b>Total Requirements</b>	<b>\$ 568,802</b>	<b>\$ —</b>	<b>\$ 139,425</b>	<b>\$ 192,000</b>	<b>\$ 192,000</b>	<b>\$ 192,000</b>	<b>37.71 %</b>

## Budget Summary - Community Development Reserve (Fund 300)

Transfer from Community Development (Fund 295) to ensure long term financial stability and ongoing operations. This fund is intended to address future emergencies, temporary revenue shortfalls, technology enhancements and to provide stability during economic cycles.

	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Proposed	FY 2025 Approved	FY 2025 Adopted	% Chg FY 2025
Beginning Working Capital	\$2,440,599	\$2,603,625	\$2,743,525	\$2,250,000	\$2,250,000	\$2,250,000	(17.99)%
Interest Revenue	14,367	42,889	68,000	65,000	65,000	65,000	(4.41)%
Transfers In	148,659	100,000	—	—	—	—	— %
<b>Total Resources</b>	<b>\$2,603,625</b>	<b>\$2,746,514</b>	<b>\$2,811,525</b>	<b>\$2,315,000</b>	<b>\$2,315,000</b>	<b>\$2,315,000</b>	<b>(17.66)%</b>
Transfers Out	\$ —	\$ —	\$ 510,105	\$ 131,502	\$ 131,502	\$ 131,502	(74.22)%
Reserve	—	—	2,301,420	2,183,498	2,183,498	2,183,498	(5.12)%
<b>Total Requirements</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$2,811,525</b>	<b>\$2,315,000</b>	<b>\$2,315,000</b>	<b>\$2,315,000</b>	<b>(17.66)%</b>

## Budget Summary - Building Safety Program Reserve (Fund 301)

Transfer of surplus building safety program funds from Community Development (Fund 295) to ensure long-term financial stability and ongoing operations. This fund is intended to address future emergencies, temporary revenue shortfalls, technology enhancements and provide stability during economic cycles.

	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Proposed	FY 2025 Approved	FY 2025 Adopted	% Chg FY 2025
Beginning Working Capital	\$4,754,477	\$5,740,186	\$6,510,204	\$6,720,000	\$6,720,000	\$6,720,000	3.22 %
Interest Revenue	28,891	98,545	166,000	232,000	232,000	232,000	39.76 %
Transfers In	956,818	671,472	122,752	—	—	—	(100.00)%
<b>Total Resources</b>	<b>\$5,740,186</b>	<b>\$6,510,204</b>	<b>\$6,798,956</b>	<b>\$6,952,000</b>	<b>\$6,952,000</b>	<b>\$6,952,000</b>	<b>2.25 %</b>
Transfers Out	—	—	—	68,628	68,628	68,628	— %
Reserve	\$ —	\$ —	\$6,798,956	\$6,883,372	\$6,883,372	\$6,883,372	1.24 %
<b>Total Requirements</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$6,798,956</b>	<b>\$6,952,000</b>	<b>\$6,952,000</b>	<b>\$6,952,000</b>	<b>2.25 %</b>

## Budget Summary - Electrical Program Reserve (Fund 302)

Transfer of surplus electrical program funds from Community Development (Fund 295) to ensure long-term financial stability and ongoing operations. This fund is intended to address future emergencies, temporary revenue shortfalls, technology enhancements and provide stability during economic cycles.

	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Proposed	FY 2025 Approved	FY 2025 Adopted	% Chg FY 2025
Beginning Working Capital	\$ 780,293	\$ 910,115	\$ 815,656	\$ 712,500	\$ 712,500	\$ 712,500	(12.65)%
Interest Revenue	4,791	14,211	18,375	24,000	24,000	24,000	30.61 %
Transfers In	125,031	—	—	—	—	—	— %
<b>Total Resources</b>	<b>\$ 910,115</b>	<b>\$ 924,326</b>	<b>\$ 834,031</b>	<b>\$ 736,500</b>	<b>\$ 736,500</b>	<b>\$ 736,500</b>	<b>(11.69)%</b>
Transfers Out	\$ —	\$ 108,670	\$ 86,721	\$ 61,412	\$ 61,412	\$ 61,412	(29.18)%
Reserve	—	—	747,310	675,088	675,088	675,088	(9.66)%
<b>Total Requirements</b>	<b>\$ —</b>	<b>\$ 108,670</b>	<b>\$ 834,031</b>	<b>\$ 736,500</b>	<b>\$ 736,500</b>	<b>\$ 736,500</b>	<b>(11.69)%</b>

## Budget Summary - Facilities Reserve (Fund 303)

Transfer from Community Development (Fund 295) for future capital improvements for CDD's facilities.

	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Proposed	FY 2025 Approved	FY 2025 Adopted	% Chg FY 2025
Beginning Working Capital	\$ —	\$ —	\$ 175,000	\$ 157,500	\$ 157,500	\$ 157,500	(10.00)%
Interest Revenue	—	1,735	4,300	3,000	3,000	3,000	(30.23)%
Transfers In	—	200,000	—	—	—	—	— %
<b>Total Resources</b>	<b>\$ —</b>	<b>\$ 201,735</b>	<b>\$ 179,300</b>	<b>\$ 160,500</b>	<b>\$ 160,500</b>	<b>\$ 160,500</b>	<b>(10.49)%</b>
Materials and Services	\$ —	\$ 24,327	\$ —	\$ —	\$ —	\$ —	— %
Transfers Out	—	—	150,000	—	—	—	(100.00)%
Reserve	—	—	29,300	160,500	160,500	160,500	447.78 %
<b>Total Requirements</b>	<b>\$ —</b>	<b>\$ 24,327</b>	<b>\$ 179,300</b>	<b>\$ 160,500</b>	<b>\$ 160,500</b>	<b>\$ 160,500</b>	<b>(10.49)%</b>



# FAIR & EXPO CENTER

*Provide and operate a premiere multi-purpose facility offering exceptional customer service and an environment of fun while maximizing the economic potential of the facilities, as well as the economic impact for Deschutes County.*

Department Director: Geoff Hinds

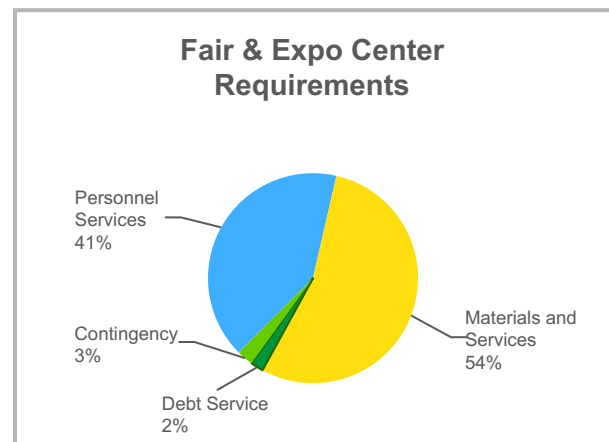
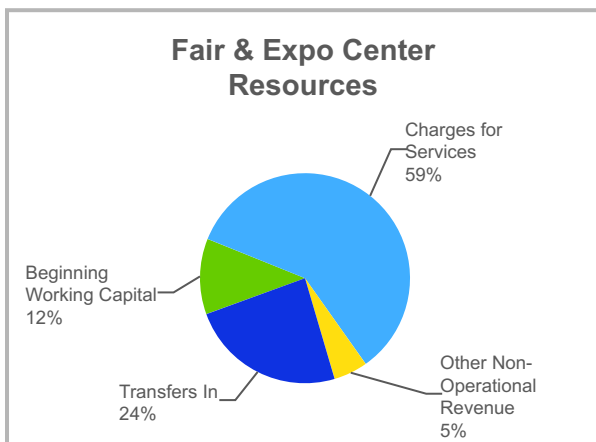
541-548-2711

expomarketing@deschutes.org

www.deschutesfair.com

Fair & Expo Center Summary	
Total Budget	\$ 4,973,765
Budget Change	26.55 %
Total Staff	17.50 FTE
Staff Change	—

Deschutes County Fair Summary	
Total Budget	\$ 3,025,667
Budget Change	3.60 %
Total Staff	0.00 FTE
Staff Change	—



## Department Overview

The Deschutes County Fair & Expo Center, located on a 320-acre site in Redmond, is the premier facility of its kind in the Northwest. The Fair & Expo Center is the venue for the annual Deschutes County Fair and the facility is used for more than 400 events annually with an emphasis on youth, agriculture, and community.

The primary purpose of the Fair & Expo Center is to provide social, cultural, recreational, agricultural, commercial and educational opportunities for the residents of Deschutes County, and the surrounding region. Fair & Expo Center staff are responsible for maintaining 167,000 square feet of exhibit space, 120,000 square feet of covered livestock and equestrian arenas, 400 horse stalls, and a 105-space RV park complex as well as a two county parks.

## SUCCESSES & CHALLENGES

### Significant Accomplishments

- Produced the 2023 Deschutes County Fair & Rodeo, with phenomenal success. The Youth Livestock Auction raised the highest amount in Fair history; and the Saturday of the Fair had the highest attendance and

admissions revenue in Fair history. Food & Beverage and Carnival revenues also grossed the highest amount in Fair history.

- Played host to the inaugural Fairwell Festival, bringing up to 50,000 visitors to the region over a 3-day span, and providing an estimated \$120,000,000 economic impact. Also played host to the inaugural Cascade Equinox festival, generating significant visitation and economic impact.
- Continued to play an important role in emergency response as a training center for emergency response and incident command preparation.
- Fair & Expo continues to serve as an offsite host facility option for the Deschutes County Circuit Court, allowing justice to be served within our community during Courthouse renovations.
- Successful ongoing progress in upgrading facility items - including the facility's HVAC system, facility lighting upgrades, and RV Park's laundry facility upgrades.

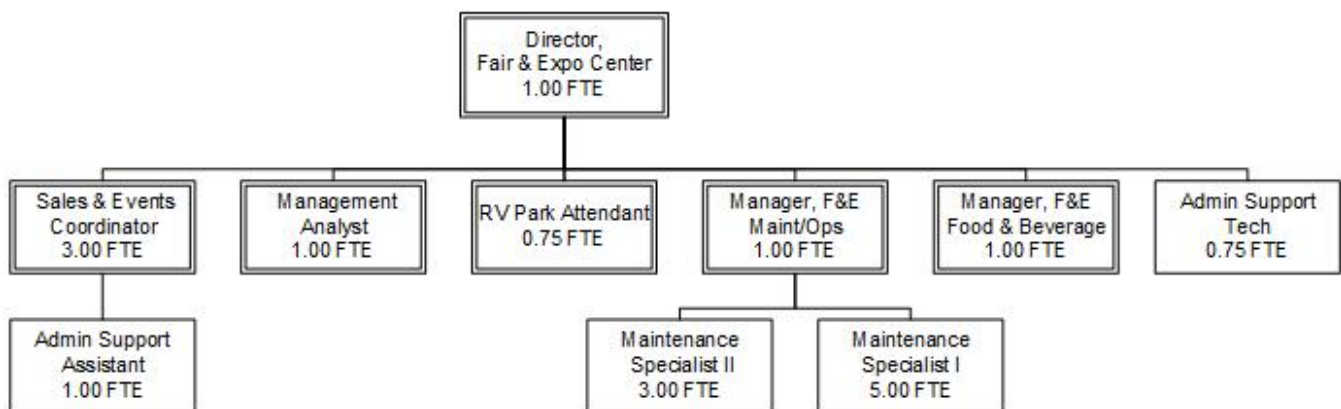
## Fiscal Issues

- Fair & Expo continues to work toward development of a long-term capital repair and maintenance plan and funding models to remain the premier facility of its type in the Pacific Northwest.

## Operational Challenges

- While still the premier facility of its type in the Northwest, the Fair & Expo complex is now over 20 years old. An increase in repair and maintenance items is expected in order to keep the facility both first class and operational.
- The Board of Directors of Fair & Expo established a Buildings & Grounds Subcommittee to focus on capital projects and a funding mechanism for these projects. Composed of a mixture of Deschutes County Fair & Expo team members, Board members, community partners, and facility users; this group is instrumental in the creation of short and long-term capital projects lists that will provide a safer, more comfortable facility for thousands of yearly visitors.
- Repair or replacement of facility items that are reaching the end of their useful life, including walking paths and water delivery system stability.
- The Board of Directors and Fair & Expo team continue to assess and improve capital assets and increase facility footprint to ensure reliable operational performance, in support of community and guest value.

## Organizational Chart



## Budget Summary - Fair & Expo Center (Fund 615)

	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Proposed	FY 2025 Approved	FY 2025 Adopted	% Chg FY 2025
Beginning Working Capital	\$ 923,473	\$ 995,519	\$ 547,763	\$ 577,865	\$ 577,865	\$ 577,865	5.50 %
Charges for Services	1,581,394	2,000,188	2,044,000	2,930,000	2,930,000	2,930,000	43.35 %
Interest Revenue	5,301	15,485	22,000	16,000	16,000	16,000	(27.27)%
Other Non-Operational Revenue	163,028	245,035	277,500	260,000	260,000	260,000	(6.31)%
Interfund Charges	30,000	—	—	—	—	—	— %
Transfers In	1,229,581	1,049,042	1,039,023	1,189,900	1,189,900	1,189,900	14.52 %
<b>Total Resources</b>	<b>\$3,932,777</b>	<b>\$4,305,269</b>	<b>\$3,930,286</b>	<b>\$4,973,765</b>	<b>\$4,973,765</b>	<b>\$4,973,765</b>	<b>26.55 %</b>
Personnel Services	\$1,329,883	\$1,399,305	\$1,696,951	\$2,039,023	\$2,039,023	\$2,039,023	20.16 %
Materials and Services	1,194,798	1,829,718	1,937,186	2,699,439	2,699,439	2,699,439	39.35 %
Debt Service	101,799	101,267	100,190	99,700	99,700	99,700	(0.49)%
Transfers Out	310,777	427,215	163,342	10,777	10,777	10,777	(93.40)%
Contingency	—	—	32,617	124,826	124,826	124,826	282.70 %
<b>Total Requirements</b>	<b>\$2,937,257</b>	<b>\$3,757,506</b>	<b>\$3,930,286</b>	<b>\$4,973,765</b>	<b>\$4,973,765</b>	<b>\$4,973,765</b>	<b>26.55 %</b>

## Budget Summary - Deschutes County Fair (Fund 616)

	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Proposed	FY 2025 Approved	FY 2025 Adopted	% Chg FY 2025
Beginning Working Capital	\$ (109,033)	\$ 385,854	\$ 521,447	\$ 600,000	\$ 600,000	\$ 600,000	15.06 %
State Government Payments	53,167	53,167	53,167	53,167	53,167	53,167	— %
Charges for Services	1,535,039	1,832,512	1,800,200	1,809,500	1,809,500	1,809,500	0.52 %
Interest Revenue	2,683	13,169	13,500	23,000	23,000	23,000	70.37 %
Other Non-Operational Revenue	326,544	457,697	454,750	462,500	462,500	462,500	1.70 %
Transfers In	75,000	75,000	75,000	75,000	75,000	75,000	— %
Sales of Equipment	5,239	3,245	2,500	2,500	2,500	2,500	— %
<b>Total Resources</b>	<b>\$1,888,638</b>	<b>\$2,820,644</b>	<b>\$2,920,564</b>	<b>\$3,025,667</b>	<b>\$3,025,667</b>	<b>\$3,025,667</b>	<b>3.60 %</b>
Personnel Services	\$ 36,681	\$ 185,165	\$ 276,531	\$ 229,798	\$ 229,798	\$ 229,798	(16.90)%
Materials and Services	1,316,102	1,882,326	2,306,325	2,442,103	2,442,103	2,442,103	5.89 %
Transfers Out	150,000	231,706	109,503	196,900	196,900	196,900	79.81 %
Contingency	—	—	228,205	156,866	156,866	156,866	(31.26)%
<b>Total Requirements</b>	<b>\$1,502,783</b>	<b>\$2,299,198</b>	<b>\$2,920,564</b>	<b>\$3,025,667</b>	<b>\$3,025,667</b>	<b>\$3,025,667</b>	<b>3.60 %</b>

## Budget Summary - Fair & Expo Center Capital Reserve (Fund 617)

	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Proposed	FY 2025 Approved	FY 2025 Adopted	% Chg FY 2025
Beginning Working Capital	\$1,029,596	\$1,809,440	\$2,592,838	\$3,136,000	\$3,136,000	\$3,136,000	20.95 %
Interest Revenue	8,012	39,492	64,800	88,000	88,000	88,000	35.80 %
Interfund Grant	—	277,777	—	—	—	—	— %
Transfers In	779,502	1,113,829	824,187	592,396	592,396	592,396	(28.12)%
<b>Total Resources</b>	<b>\$1,817,110</b>	<b>\$3,240,538</b>	<b>\$3,481,825</b>	<b>\$3,816,396</b>	<b>\$3,816,396</b>	<b>\$3,816,396</b>	<b>9.61 %</b>
Materials and Services	\$ 8,564	\$ 100,309	\$ 343,555	\$ 475,000	\$ 475,000	\$ 475,000	38.26 %
Capital Outlay	(894)	383,000	746,445	785,000	785,000	785,000	5.17 %
Reserve	—	—	2,391,825	2,556,396	2,556,396	2,556,396	6.88 %
<b>Total Requirements</b>	<b>\$ 7,670</b>	<b>\$ 483,310</b>	<b>\$3,481,825</b>	<b>\$3,816,396</b>	<b>\$3,816,396</b>	<b>\$3,816,396</b>	<b>9.61 %</b>

## Budget Summary - RV Park (Fund 618)

	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Proposed	FY 2025 Approved	FY 2025 Adopted	% Chg FY 2025
Beginning Working Capital	\$ —	\$ 166,536	\$ 93,115	\$ 248,000	\$ 248,000	\$ 248,000	166.34 %
Charges for Services	23,954	18,595	16,000	16,000	16,000	16,000	— %
Interest Revenue	578	2,764	2,300	8,000	8,000	8,000	247.83 %
Other Non-Operational Revenue	560,182	558,468	512,500	465,000	465,000	465,000	(9.27)%
Transfers In	180,000	180,000	180,000	180,000	180,000	180,000	— %
<b>Total Resources</b>	<b>\$ 764,713</b>	<b>\$ 926,363</b>	<b>\$ 803,915</b>	<b>\$ 917,000</b>	<b>\$ 917,000</b>	<b>\$ 917,000</b>	<b>14.07 %</b>
Personnel Services	1,643	82,265	91,328	159,210	159,210	159,210	74.33 %
Materials and Services	242,863	192,620	303,173	344,054	344,054	344,054	13.48 %
Debt Service	221,629	223,272	222,630	223,600	223,600	223,600	0.44 %
Transfers Out	132,042	261,566	51,564	122,142	122,142	122,142	136.87 %
Contingency	—	—	135,220	67,994	67,994	67,994	(49.72)%
<b>Total Requirements</b>	<b>\$ 598,177</b>	<b>\$ 759,723</b>	<b>\$ 803,915</b>	<b>\$ 917,000</b>	<b>\$ 917,000</b>	<b>\$ 917,000</b>	<b>14.07 %</b>

## Budget Summary - RV Park Reserve (Fund 619)

A transfer of surplus funds from the RV Park (Fund 618) to build up the reserve for capital replacement or improvement projects.

	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Proposed	FY 2025 Approved	FY 2025 Adopted	% Chg FY 2025
Beginning Working Capital	\$1,054,426	\$1,191,937	\$1,372,453	\$1,513,413	\$1,513,413	\$1,513,413	10.27 %
Interest Revenue	6,354	21,589	34,300	45,000	45,000	45,000	31.20 %
Transfers In	132,042	261,566	51,564	122,142	122,142	122,142	136.87 %
<b>Total Resources</b>	<b>\$1,192,822</b>	<b>\$1,475,091</b>	<b>\$1,458,317</b>	<b>\$1,680,555</b>	<b>\$1,680,555</b>	<b>\$1,680,555</b>	<b>15.24 %</b>
Materials and Services	—	—	100,000	100,000	100,000	100,000	— %
Capital Outlay	885	5,532	74,000	70,000	70,000	70,000	(5.41)%
Reserve	—	—	1,284,317	1,510,555	1,510,555	1,510,555	17.62 %
<b>Total Requirements</b>	<b>\$ 885</b>	<b>\$ 5,532</b>	<b>\$1,458,317</b>	<b>\$1,680,555</b>	<b>\$1,680,555</b>	<b>\$1,680,555</b>	<b>15.24 %</b>

# ROAD

*We strive to maintain the quality and improve the experience for all users of the Deschutes County transportation system.*

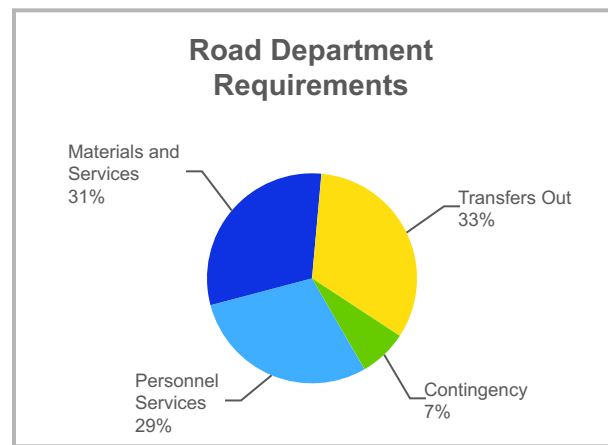
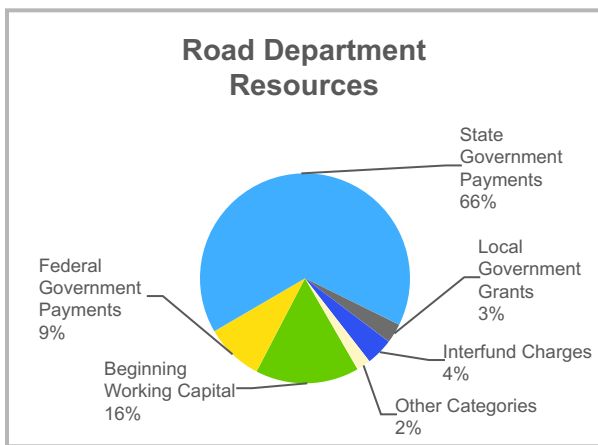
Department Director: Chris Doty

☎: 541-388-6581

✉ road@deschutes.org

🌐: www.deschutes.org/road

Road Department Summary	
Total Budget	\$ 32,703,612
Budget Change	1.58 %
Total Staff	61.00 FTE
Staff Change	(1.00)



## Department Overview

The Road Department is responsible for the development, operation, and maintenance of the County road system, consisting of 900 miles of roadway, of which over 700 miles are paved. The Road Department's services include routine road maintenance such as chip sealing and pothole patching, snow and ice control, roadside vegetation management, capital project development, fleet and equipment maintenance, traffic signing and striping, bridge maintenance, and emergency response to roadway hazards. The department is made up of the following divisions and programs:

**OPERATIONS DIVISION:** Performs road maintenance duties and provides operational response to the network.

**ENGINEERING/SURVEY DIVISION:** Delivers capital projects and contracted work. Responsible for traffic safety program and signage. The Deschutes County Surveyor's Office is managed within the Engineering/Survey Division.

**FLEET/EQUIPMENT DIVISION:** Provides heavy equipment maintenance and light fleet program administration for the County fleet, including procurement. The Department's safety program is administered within the Fleet/Equipment Division.

**ADMINISTRATIVE DIVISION:** Budget, accounting, record keeping, customer service, and internal human resources functions are delivered within the Administrative Division.

### **GEOGRAPHIC INFORMATION SYSTEM/INFORMATION TECHNOLOGY (GIS/IT)**

**PROGRAM:** The GIS/IT Program manages the Road Department's network data and provides mapping and IT resources to the Department. This program is managed within the Department's Administrative Division.

**VEGETATION MANAGEMENT PROGRAM:** This program addresses vegetation management within the County road right-of-way via preventative and reactive measures and is managed within the Department's Operations Division. This program also supports the County's Noxious Weed District and provides vegetation management services to partner agencies in addition to the Road Department.

## **SUCCESSSES & CHALLENGES**

### **Significant Accomplishments**

- In FY 2024, the Road Department completed its prescribed pavement maintenance program necessary to sustain the pavement condition index (low 80s) at its existing level. The Road Department completed 67 miles of chip seal, 9.9 miles of contracted slurry seal and 10.4 miles of paving. Additional chip seal was performed for the cities of Redmond, and Sisters.
- Significant capital projects completed or initiated in FY 2024 include initiation of the construction portion of the Hunnell Road Project, roundabout construction at Powell Butte Highway/Butler Market Road, replacement of the Smith Rock Way bridge and Gribbling Road bridge.
- Significant overlay projects in FY 2024 included the Old Bend-Redmond Highway, Butler Market Road, Rosland Road and other segments.
- In FY 2024, the Road Department initiated project development (design/engineering and/or right-of-way acquisition) for the Powell Butte Highway/Butler Market Road Roundabout Project, the Lower Bridge Way/43rd Street intersection project, Hamhook Road bridge replacement, Tumalo Road overlay/widening project, S Century Drive improvements at Venture Lane, Spring River Road, and Huntington Road.
- The Road Department completed its update to the County's Transportation System Plan as well as facilitated evaluation and establishment of sanitary districts in the communities of Tumalo and Terrebonne.

### **Fiscal Issues**

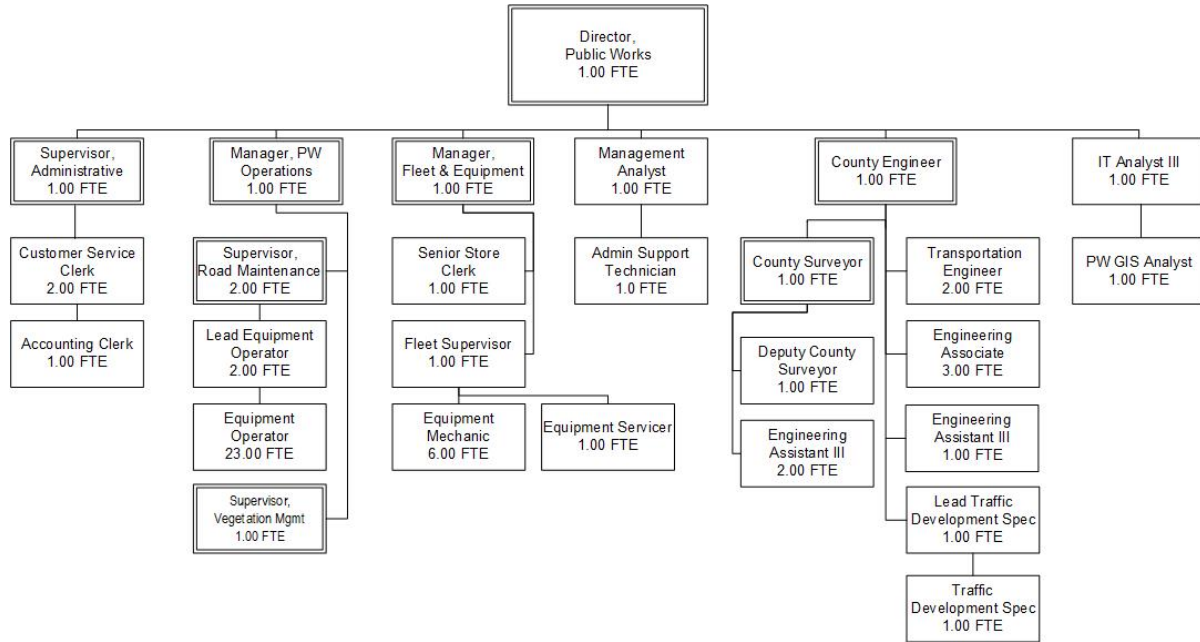
- In 2024 the final phase-in of State Highway Fund adjustment outlined in HB2017 (2017 legislative session) was implemented. The phased 10-cent per gallon fuel tax adjustment represented a 33% increase to the fuel tax rate in 2017, however inflation has completely eroded the purchasing power of the funding adjustment within that timeframe as construction costs have risen by approximately 44% in the corresponding seven year period. State and local governments are anticipating another legislative funding package in the 2025 legislative session to fund maintenance, operations, and capital investment in the transportation system.
- In FY 2025 the department will implement a federal Safe Streets and Roads for All grant awarded to the County to update the 2019 Transportation Safety Action Plan (TSAP). The TSAP will update crash data and analysis within the system as well as prescribe low cost infrastructure and non-infrastructure investments to improve safety.

- In FY 2025 the department will receive federal allocations of Payment in Lieu of Taxes (PILT) and Secure Rural Schools and Community Preservation funding (SRS, via transfer from the Deschutes County Road Agency, Fund 715). The PILT allocation will reflect an additional \$340,000 in PILT funding that represents 50% of an increase in the County's PILT allocation reflective of funding strategy implementation outlined in HB2101 (2021 session).
- In FY 2024 the Board approved an update to the County's Transportation System Plan which includes a 20-year Capital Improvement Plan (CIP) for county projects and partnership investments in the County's transportation system. The CIP project investment approaches \$190 million (2023 dollars) over the ensuing 20-year period. This investment will include annual allocations from the Road Fund as well as aggressive pursuit of state and federal grant funding for eligible projects.
- The FY 2025 Road Department budget has been prioritized to reflect the requisite investment to maintain and sustain the existing pavement system asset (approximate \$675 million replacement value). The total budget investment of \$9.3 million is projected to sustain the Pavement Condition Index (low 80s).

## Operational Challenges

- The most significant operational challenge continues to be delivery of a very aggressive Capital Improvement Plan with \$9.7 million of planned expenditures (construction and project development) in FY 2025 to be delivered by the Road Department, in addition to \$6.5 million in contracted pavement preservation and overlay projects. Estimated project expenditures are provided in detail in the Capital Improvement Program (Fund 465) section of the budget.
- The FY 2025 Road Department budget includes a \$500,000 contribution to the City of Redmond to fund wastewater treatment and disposal capacity in City's Wetlands Complex on behalf of the community of Terrebonne. This contribution will be funded via additional Payment in Lieu of Taxes (PILT) revenue received by the Road Department in FY 2025. Unlike the majority of revenue received by the Road Department, PILT revenue is discretionary and can be spent on non-road investments.
- In FY 2025 the Road Department has budgeted for a contracted slurry seal on 10+ miles of County roads (local, residential streets). Slurry Seal is an emulsified asphalt seal coat with fine aggregate and mineral filler that is functionally in between a parking lot seal coat and a typical chip seal. A slurry seal program will supplement the chip seal program and provide a high quality pavement preservation treatment for local, low volume roads. The slurry seal program supplements the department's self-performed chip seal program and contracted pavement overlay maintenance investment.
- The FY 2025 Budget reflects the elimination of one Deputy County Surveyor position due to decreased workload and associated fee revenue within the County Surveyor's Office.

# Organizational Chart



# Budget Summary - Road (Fund 325)

	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Proposed	FY 2025 Approved	FY 2025 Adopted	% Chg FY 2025
Beginning Working Capital	\$ 8,566,521	\$ 7,806,356	\$ 5,521,251	\$ 5,223,706	\$ 5,223,706	\$ 5,223,706	(5.39)%
Federal Government Payments	3,136,606	2,352,563	2,979,703	2,928,447	2,928,447	2,928,447	(1.72)%
State Government Payments	19,740,504	20,583,619	20,648,483	21,484,773	21,484,773	21,484,773	4.05 %
Local Government Grants	155,269	969,028	763,171	988,063	988,063	988,063	29.47 %
Charges for Services	65,027	58,751	70,560	57,860	57,860	57,860	(18.00)%
Fines and Fees	12,397	9,219	7,000	7,000	7,000	7,000	— %
Interest Revenue	61,252	106,454	139,031	158,000	158,000	158,000	13.64 %
Other Non-Operational Revenue	1,206	1,339	1,248	1,272	1,272	1,272	1.92 %
Interfund Charges	1,254,413	1,232,001	1,450,015	1,368,191	1,368,191	1,368,191	(5.64)%
Sales of Equipment	341,833	385,036	614,500	486,300	486,300	486,300	(20.86)%
<b>Total Resources</b>	<b>\$33,335,028</b>	<b>\$33,504,366</b>	<b>\$32,194,962</b>	<b>\$32,703,612</b>	<b>\$32,703,612</b>	<b>\$32,703,612</b>	<b>1.58 %</b>
Personnel Services	\$ 6,751,810	\$ 7,346,958	\$ 8,406,468	\$ 9,556,843	\$ 9,556,843	\$ 9,556,843	13.68 %
Materials and Services	6,877,560	6,385,588	8,600,033	9,992,969	9,992,969	9,992,969	16.20 %
Capital Outlay	141,754	90,004	118,260	—	—	—	(100.00)%
Transfers Out	11,757,547	12,330,136	12,700,000	10,720,695	10,720,695	10,720,695	(15.59)%
Contingency	—	—	2,370,201	2,433,105	2,433,105	2,433,105	2.65 %
<b>Total Requirements</b>	<b>\$25,528,671</b>	<b>\$26,152,686</b>	<b>\$32,194,962</b>	<b>\$32,703,612</b>	<b>\$32,703,612</b>	<b>\$32,703,612</b>	<b>1.58 %</b>



## Budget Summary - County Surveyor (Fund 328)

The County Surveyor's Office is responsible for making survey measurements, reviewing subdivision and partition plats, and for filing survey documents. Detailed expenditures for the Surveyor's Office are accounted for in the Road Department. Resources accumulated in the Surveyor Fund are used to reimburse the Road Department for the actual costs of services.

	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Proposed	FY 2025 Approved	FY 2025 Adopted	% Chg FY 2025
Beginning Working Capital	\$ 273,556	\$ 315,970	\$ 255,893	\$ 198,882	\$ 198,882	\$ 198,882	(22.28)%
Licenses and Permits	157,156	137,762	135,009	202,736	202,736	202,736	50.16 %
Charges for Services	56,944	46,899	43,814	39,070	39,070	39,070	(10.83)%
Interest Revenue	2,144	6,861	7,300	9,000	9,000	9,000	23.29 %
<b>Total Resources</b>	<b>\$ 489,800</b>	<b>\$ 507,492</b>	<b>\$ 442,016</b>	<b>\$ 449,688</b>	<b>\$ 449,688</b>	<b>\$ 449,688</b>	<b>1.74 %</b>
Materials and Services	\$ 173,830	\$ 251,599	\$ 291,774	\$ 292,343	\$ 292,343	\$ 292,343	0.20 %
Contingency	—	—	150,242	157,345	157,345	157,345	4.73 %
<b>Total Requirements</b>	<b>\$ 173,830</b>	<b>\$ 251,599</b>	<b>\$ 442,016</b>	<b>\$ 449,688</b>	<b>\$ 449,688</b>	<b>\$ 449,688</b>	<b>1.74 %</b>

## Budget Summary - Public Land Corner Preservation (Fund 329)

Public land corners are the monuments used as the basis for all land surveys performed in the County. Public land corner preservation work is performed by the Surveyor's Office, which is an activity of the Road Department (Fund 325). Funds accumulated in the Public Land Corner Preservation Fund are used to reimburse the Road Department for corner preservation services.

	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Proposed	FY 2025 Approved	FY 2025 Adopted	% Chg FY 2025
Beginning Working Capital	\$1,393,308	\$1,430,681	\$1,292,479	\$1,235,574	\$1,235,574	\$1,235,574	(4.40)%
Charges for Services	511,974	297,265	291,535	241,677	241,677	241,677	(17.10)%
Interest Revenue	9,481	25,819	32,310	45,000	45,000	45,000	39.28 %
<b>Total Resources</b>	<b>\$1,914,763</b>	<b>\$1,753,764</b>	<b>\$1,616,324</b>	<b>\$1,522,251</b>	<b>\$1,522,251</b>	<b>\$1,522,251</b>	<b>(5.82)%</b>
Materials and Services	\$ 484,082	\$ 393,318		\$ 411,248	\$ 411,248	\$ 411,248	(19.22)%
Contingency	—	—	1,107,250	1,111,003	1,111,003	1,111,003	0.34 %
<b>Total Requirements</b>	<b>\$ 484,082</b>	<b>\$ 393,318</b>	<b>\$1,616,324</b>	<b>\$1,522,251</b>	<b>\$1,522,251</b>	<b>\$1,522,251</b>	<b>(5.82)%</b>

## Budget Summary - Road Building and Equipment (Fund 330)

The Road Department periodically upgrades its facilities and replaces and updates the specialized equipment used to maintain the County's road system. The department's funding and acquisition of capital items related to fleet, equipment, building and grounds are reported in this fund.

	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Proposed	FY 2025 Approved	FY 2025 Adopted	% Chg FY 2025
Beginning Working Capital	\$4,076,871	\$5,618,633	\$5,972,443	\$6,123,080	\$6,123,080	\$6,123,080	2.52 %
Interest Revenue	34,127	116,584	149,311	200,000	200,000	200,000	33.95 %
Transfers In	2,213,525	2,551,415	2,700,000	2,089,362	2,089,362	2,089,362	(22.62)%
<b>Total Resources</b>	<b>\$6,324,523</b>	<b>\$8,286,632</b>	<b>\$8,821,754</b>	<b>\$8,412,442</b>	<b>\$8,412,442</b>	<b>\$8,412,442</b>	<b>(4.64)%</b>
Materials and Services	\$ 81,516	\$ 108,469	\$1,304,040	\$ 574,185	\$ 574,185	\$ 574,185	(55.97)%
Capital Outlay	624,374	2,074,881	3,985,742	3,738,871	3,738,871	3,738,871	(6.19)%
Contingency	—	—	3,531,972	4,099,386	4,099,386	4,099,386	16.07 %
<b>Total Requirements</b>	<b>\$ 705,890</b>	<b>\$2,183,350</b>	<b>\$8,821,754</b>	<b>\$8,412,442</b>	<b>\$8,412,442</b>	<b>\$8,412,442</b>	<b>(4.64)%</b>

## Budget Summary - Countywide Transportation SDC Improvement Fee (Fund 336)

The Transportation System Development Charge (SDC) is a one-time fee imposed on new development in unincorporated Deschutes County that is collected at the time a certificate of occupancy is issued. The amount of the fee is based on the volume of trips generated by the particular usage and is intended to recover a fair share of the costs of transportation facilities that provide capacity to serve growth. Expenditures provide for capital improvements that increase capacity of the transportation system.

	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Proposed	FY 2025 Approved	FY 2025 Adopted	% Chg FY 2025
Beginning Working Capital	\$3,788,510	\$4,269,060	\$1,484,022	\$1,997,077	\$1,997,077	\$1,997,077	34.57 %
Licenses and Permits	1,572,436	1,271,391	1,500,000	1,500,000	1,500,000	1,500,000	— %
Interest Revenue	27,825	81,605	38,600	122,000	122,000	122,000	216.06 %
Other Non-Operational Revenue	8,380	2,028	4,000	4,000	4,000	4,000	— %
<b>Total Resources</b>	<b>\$5,397,151</b>	<b>\$5,624,084</b>	<b>\$3,026,622</b>	<b>\$3,623,077</b>	<b>\$3,623,077</b>	<b>\$3,623,077</b>	<b>19.71 %</b>
Transfers Out	\$1,128,091	\$2,459,941	\$2,500,000	\$2,000,000	\$2,000,000	\$2,000,000	(20.00)%
Contingency	—	—	526,622	1,623,077	1,623,077	1,623,077	208.21 %
<b>Total Requirements</b>	<b>\$1,128,091</b>	<b>\$2,459,941</b>	<b>\$3,026,622</b>	<b>\$3,623,077</b>	<b>\$3,623,077</b>	<b>\$3,623,077</b>	<b>19.71 %</b>

## Budget Summary - Transportation Capital Improvement Program (Fund 465)

The purpose of Transportation Capital Improvement Program Fund is to isolate significant capital project expenditures from the Road Department's operating fund such that projects and associated funding can be developed over longer periods of time. Significant capital project expenditures within the Road Department include Capital Improvement Plan (CIP) projects as derived from the County's long-term (20-year) and near-term (5-year) CIP which is reviewed and approved annually by the Board of County Commissioners. Additional projects within Fund 465 include major maintenance and other special projects necessitated by system need, including pavement preservation (contracted asphalt overlay projects).

	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Proposed	FY 2025 Approved	FY 2025 Adopted	% Chg FY 2025
Beginning Working Capital	\$23,533,004	\$27,223,832	\$19,012,380	\$15,534,050	\$15,534,050	\$15,534,050	(18.30)%
Federal Government Payments	—	—	—	881,339	881,339	881,339	— %
State Government Payments	1,000,000	127,458	1,704,116	—	—	—	(100.00)%
Charges for Services	—	317,508	—	—	—	—	— %
Interest Revenue	124,832	337,583	475,310	476,000	476,000	476,000	0.15 %
Transfers In	10,672,113	12,238,662	12,500,000	10,631,333	10,631,333	10,631,333	(14.95)%
<b>Total Resources</b>	<b>\$35,329,948</b>	<b>\$40,245,043</b>	<b>\$33,691,806</b>	<b>\$27,522,722</b>	<b>\$27,522,722</b>	<b>\$27,522,722</b>	<b>(18.31)%</b>
Materials and Services	\$ 109,870	\$ 127,640	\$ 132,770	\$ 134,492	\$ 134,492	\$ 134,492	1.30 %
Capital Outlay	7,996,247	16,769,496	24,009,399	16,189,012	16,189,012	16,189,012	(32.57)%
Contingency	—	—	9,549,637	11,199,218	11,199,218	11,199,218	17.27 %
<b>Total Requirements</b>	<b>\$ 8,106,117</b>	<b>\$16,897,136</b>	<b>\$33,691,806</b>	<b>\$27,522,722</b>	<b>\$27,522,722</b>	<b>\$27,522,722</b>	<b>(18.31)%</b>

## Budget Summary - Vehicle Maintenance and Replacement (Fund 680)

The County maintains this reserve fund for the accumulation of resources for the replacement and maintenance of County-owned fleet vehicles.

	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Proposed	FY 2025 Approved	FY 2025 Adopted	% Chg FY 2025
Beginning Working Capital	\$1,765,694	\$2,167,986	\$2,199,551	\$2,550,909	\$2,550,909	\$2,550,909	15.97 %
Interest Revenue	11,373	37,292	54,990	71,000	71,000	71,000	29.11 %
Transfers In	758,954	664,098	759,582	708,699	708,699	708,699	(6.70)%
Sales of Equipment	22,638	27,656	35,000	25,000	25,000	25,000	(28.57)%
<b>Total Resources</b>	<b>\$2,558,659</b>	<b>\$2,897,031</b>	<b>\$3,049,123</b>	<b>\$3,355,608</b>	<b>\$3,355,608</b>	<b>\$3,355,608</b>	<b>10.05 %</b>
Materials and Services	\$ 189,244	\$ 207,791	\$ 232,000	\$ 248,500	\$ 248,500	\$ 248,500	7.11 %
Capital Outlay	201,430	468,990	900,000	750,000	750,000	750,000	(16.67)%
Contingency	—	—	1,917,123	2,357,108	2,357,108	2,357,108	22.95 %
<b>Total Requirements</b>	<b>\$ 390,674</b>	<b>\$ 676,781</b>	<b>\$3,049,123</b>	<b>\$3,355,608</b>	<b>\$3,355,608</b>	<b>\$3,355,608</b>	<b>10.05 %</b>

## Budget Summary - Special Transportation (Fund 150)

State and federal grants for public transit services.

	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Proposed	FY 2025 Approved	FY 2025 Adopted	% Chg FY 2025
Beginning Working Capital	\$ 26,296	\$ 26,850	\$ 15,555	\$ 8,583,889	\$ 8,583,889	\$ 8,583,889	55084.11 %
Federal Government Payments	45,868	48,165	48,164	53,100	53,100	53,100	10.25 %
State Government Payments	448,228	448,231	5,906,604	5,531,493	5,531,493	5,531,493	(6.35)%
Interest Revenue	1,056	2,317	166,528	279,000	279,000	279,000	67.54 %
Interfund Grant	—	—	—	—	—	—	— %
Transfers In	—	—	6,038,916	—	—	—	(100.00)%
<b>Total Resources</b>	<b>\$ 521,448</b>	<b>\$ 525,563</b>	<b>\$12,175,767</b>	<b>\$14,447,482</b>	<b>\$14,447,482</b>	<b>\$14,447,482</b>	<b>18.66 %</b>
Materials and Services	\$ 494,598	\$ 494,395	\$12,175,767	\$14,447,482	\$14,447,482	\$14,447,482	18.66 %
<b>Total Requirements</b>	<b>\$ 494,598</b>	<b>\$ 494,395</b>	<b>\$12,175,767</b>	<b>\$14,447,482</b>	<b>\$14,447,482</b>	<b>\$14,447,482</b>	<b>18.66 %</b>

## Budget Summary - Statewide Transportation Improvement (Fund 151)

Special Transportation and Statewide Transportation Improvement will be combined into one program by ODOT beginning 7/1/2023. The balance in Fund 151 was transferred to Fund 150 and closed in FY24.

	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Proposed	FY 2025 Approved	FY 2025 Adopted	% Chg FY 2025
Beginning Working Capital	\$ 6,065,664	\$ 6,546,828	\$ 6,038,916	\$ —	\$ —	\$ —	(100.00)%
State Government Payments	4,052,554	1,870,942	—	—	—	—	— %
Interest Revenue	43,021	113,843	—	—	—	—	— %
<b>Total Resources</b>	<b>\$10,161,239</b>	<b>\$ 8,531,613</b>	<b>\$ 6,038,916</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>(100.00)%</b>
Materials and Services	\$ 3,614,411	\$ 3,576,695	\$ —	\$ —	\$ —	\$ —	— %
Transfers Out	—	—	6,038,916	—	—	—	(100.00)%
<b>Total Requirements</b>	<b>\$ 3,614,411</b>	<b>\$ 3,576,695</b>	<b>\$ 6,038,916</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>(100.00)%</b>

## Budget Summary - Deschutes County Road Agency Fund (Fund 715)

The purpose of this fund is to receive and distribute U.S. Forest Service Secure Rural Schools (SRS) funds for road construction in Deschutes County.

	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Proposed	FY 2025 Approved	FY 2025 Adopted	% Chg FY 2025
Beginning Working Capital	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	— %
Federal Government Payments	—	695,036	792,322	672,162	672,162	672,162	(15.17)%
<b>Total Resources</b>	<b>\$ —</b>	<b>\$ 695,036</b>	<b>\$ 792,322</b>	<b>\$ 672,162</b>	<b>\$ 672,162</b>	<b>\$ 672,162</b>	<b>(15.17)%</b>
Materials and Services	\$ —	\$ 695,036	\$ 792,322	\$ 672,162	\$ 672,162	\$ 672,162	(15.17)%
<b>Total Requirements</b>	<b>\$ —</b>	<b>\$ 695,036</b>	<b>\$ 792,322</b>	<b>\$ 672,162</b>	<b>\$ 672,162</b>	<b>\$ 672,162</b>	<b>(15.17)%</b>

# NATURAL RESOURCES

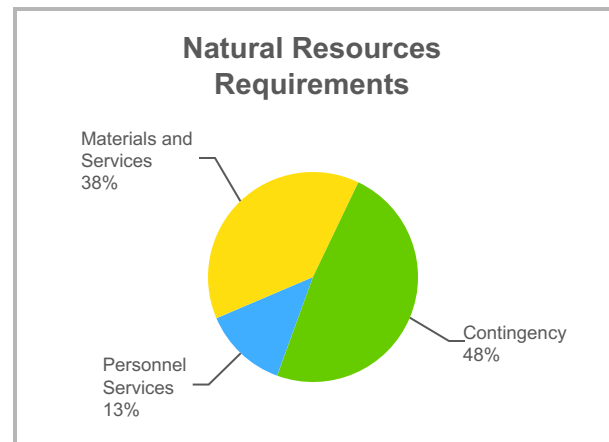
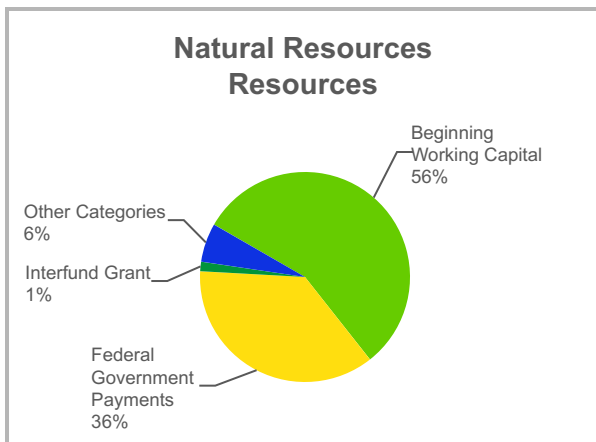
*Provide leadership, technical expertise and assistance to protect and enhance natural resources while reducing risks to life and property.*

County Forester: Kevin Moriarty

☎: 541-322-7117

🌐: [www.deschutes.org/forester](http://www.deschutes.org/forester)

Natural Resources Summary	
Total Budget	\$ 3,394,830
Budget Change	13.84 %
Total Staff	3.00 FTE
Staff Change	1.00



## Department Overview

The Natural Resources Department assists communities in becoming more adapted to wildfire. Services include reducing hazardous wildland fuels in and around developed areas, providing fire preparedness education through Project Wildfire and encouraging resident participation in the FireFree, Firewise and Ready, Set, Go programs. The Natural Resources Department works cooperatively with local, state and federal partners on wildfire resiliency programs including the Deschutes Collaborative Forest Project and the Central Oregon Shared Stewardship Alliance. The Natural Resource Department also provides public education, technical and financial assistance related to noxious weed control and eradication. Oregon Living with Fire is also encompassed within the Natural Resources Fund.

## SUCCESSSES & CHALLENGES

### Significant Accomplishments

- The FireFree Program is a continued success in Central Oregon with both spring and fall FireFree events coordinated through Project Wildfire. Last Spring, Fire Free produced 39,000 cubic yards of defensible space material. Collection days for the transfer stations have been expanded to allow more participation from rural County residents.

- Firewise USA communities in Deschutes County now total 73, and many other communities are likely to be recognized in 2024 and 2025.

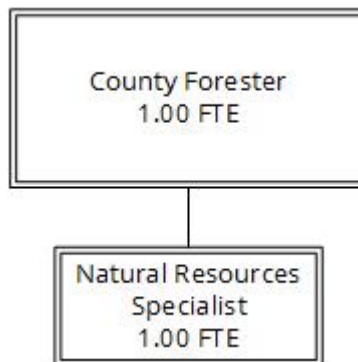
## Fiscal Issues

- Work with OEM and FEMA to complete implementation of the Hazard Mitigation Grant Program for eligible fuels reduction due to the Milli Fire. This effort is focused on the greater Redmond area.
- Utilizing a combination of PILT and Title III revenue sources for department operations.
- Work with partners, including the US Forest Service, Natural Resources Conservation Service, and the Oregon Department of Forestry, to implement the Buttes to Basin Joint Chiefs Landscape Restoration Project.
- Continue monitoring funding opportunities arising from the passage of SB 762.

## Operational Challenges

- Expanding resident participation in FireFree and Firewise communities in cooperation with Project Wildfire partners.
- Completing fuel reduction projects in high priority areas as identified in the Community Wildfire Protection Plans.
- Providing technical and financial assistance to landowners with high priority noxious weeds.
- Working with other public land managers through multiple efforts to improve resilient landscapes throughout the County, including the development of new initiatives.
- Implementing new statewide policy with local government requirements and opportunities that result from SB 762.

## Organizational Chart



## Budget Summary - Natural Resources (Fund 326)

	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Proposed	FY 2025 Approved	FY 2025 Adopted	% Chg FY 2025
Beginning Working Capital	\$1,227,793	\$1,420,503	\$1,583,242	\$1,902,640	\$1,902,640	\$1,902,640	20.17 %
Federal Government Payments	583,551	707,198	1,121,026	1,238,940	1,238,940	1,238,940	10.52 %
State Government Payments	8,875	—	—	—	—	—	— %
Local Government Grants	—	—	39,000	39,000	39,000	39,000	— %
Interest Revenue	8,196	25,776	35,208	59,000	59,000	59,000	67.58 %
Interfund Charges	138,000	20,490	60,000	60,000	60,000	60,000	— %
Interfund Grant	100,000	100,871	45,000	100,000	100,000	50,000	11.11 %
Transfers In	50,000	35,000	98,750	45,250	45,250	45,250	(54.18)%
<b>Total Resources</b>	<b>\$2,116,414</b>	<b>\$2,309,837</b>	<b>\$2,982,226</b>	<b>\$3,444,830</b>	<b>\$3,444,830</b>	<b>\$3,394,830</b>	<b>13.84 %</b>
Personnel Services	\$ 306,781	\$ 226,091	\$ 313,255	\$ 441,489	\$ 441,489	\$ 441,489	40.94 %
Materials and Services	380,520	570,164	1,215,687	1,304,549	1,304,549	1,304,549	7.31 %
Transfers Out	8,610	8,210	7,960	7,560	7,560	7,560	(5.03)%
Contingency	—	—	1,445,324	1,691,232	1,691,232	1,641,232	13.55 %
<b>Total Requirements</b>	<b>\$ 695,912</b>	<b>\$ 804,464</b>	<b>\$2,982,226</b>	<b>\$3,444,830</b>	<b>\$3,444,830</b>	<b>\$3,394,830</b>	<b>13.84 %</b>

## Budget Summary - Federal Forest Title III (Fund 327)

Activities funded under Title III of the Secure Rural Schools Act include: Community Wildfire Protection Plans, Firewise Community planning, including fire prevention and education, and Search and Rescue operations on National Forest lands.

	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Proposed	FY 2025 Approved	FY 2025 Adopted	% Chg FY 2025
Beginning Working Capital	\$ 141,516	\$ 109,366	\$ 80,966	\$ 82,123	\$ 82,123	\$ 82,123	1.43 %
Federal Government Payments	87,011	78,157	90,000	90,000	90,000	90,000	— %
Interest Revenue	840	2,090	2,020	4,000	4,000	4,000	98.02 %
<b>Total Resources</b>	<b>\$ 229,366</b>	<b>\$ 189,613</b>	<b>\$ 172,986</b>	<b>\$ 176,123</b>	<b>\$ 176,123</b>	<b>\$ 176,123</b>	<b>1.81 %</b>
Materials and Services	\$ 120,000	\$ 80,490	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	— %
Contingency	—	—	52,986	56,123	56,123	56,123	5.92 %
<b>Total Requirements</b>	<b>\$ 120,000</b>	<b>\$ 80,490</b>	<b>\$ 172,986</b>	<b>\$ 176,123</b>	<b>\$ 176,123</b>	<b>\$ 176,123</b>	<b>1.81 %</b>

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# SOLID WASTE

*Provide environmentally sound and cost-effective solid waste management services that are in compliance with all laws and regulations to the residents of Deschutes County.*

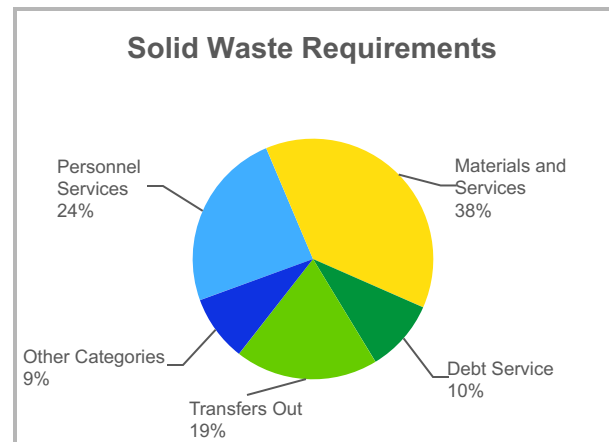
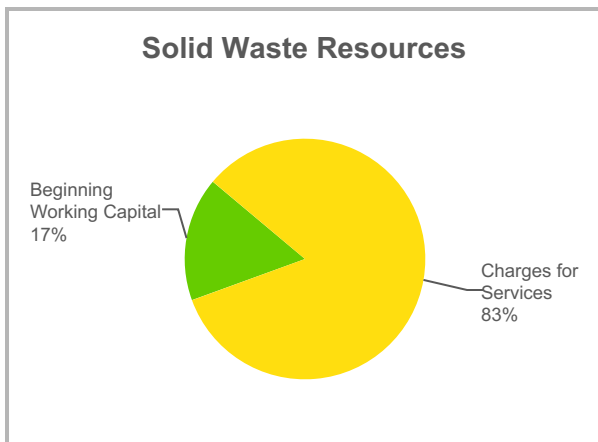
Department Director: Tim Brownell

☎: 541-317-3163

✉: [solidwaste@deschutes.org](mailto:solidwaste@deschutes.org)

🌐: [www.deschutes.org/solidwaste](http://www.deschutes.org/solidwaste)

Solid Waste Summary	
Total Budget	\$ 23,710,746
Budget Change	22.72 %
Total Staff	44.00 FTE
Staff Change	3.00



## Department Overview

The Department of Solid Waste manages the solid waste system in Deschutes County. The department's primary function is to manage the total system for efficiency, cost control, and conformance to regulatory requirements. Solid Waste's programs include:

**LANDFILL OPERATIONS:** Knott Landfill in Bend provides disposal for all solid waste generated in the County. The Landfill is expected to reach capacity in 2029.

**TRANSFER OPERATIONS:** Waste is received from generators at a series of transfer stations located at Knott Landfill and near the communities of Redmond, Sisters, La Pine, and Alfalfa. Waste is transported from the transfer stations to Knott Landfill in Bend for disposal.

**FRANCHISED COLLECTIONS:** Collection of waste and recyclables from unincorporated Deschutes County is performed by private companies that are regulated under the County's franchise ordinance.

**RECYCLING SERVICES:** Recyclables are collected curbside in cities and densely populated areas of the County by the franchised collectors. Residents may also deposit recyclables at the transfer stations and recycling depots. State law dictates required recycling efforts.

**SYSTEM FINANCING AND ADMINISTRATION:** The Solid Waste Department conducts long-range planning, system financing through tip fees, regulation of franchised collection, and ensures compliance with facility permit requirements and all state and federal regulations associated with solid waste management.

## SUCCESSSES & CHALLENGES

### Significant Accomplishments

- Completed the Negus Transfer Station facility improvements with a new transfer station building, scales and scale house to accommodate population growth in the Redmond area and improve facility safety.
- The Solid Waste Advisory Committee (SWAC) selected the top solid waste management facility (landfill) candidate site for Board of County Commissioner consideration.
- Designed and started the permit process for the construction of a renewable natural gas (RNG) refining and distribution facility.
- Underwent construction of Cell 9 to provide disposal capacity for the next three or four years.
- Completed a waste characterization study for planning and development of programs to meet the State's goal of 45% diversion of the waste stream in Deschutes County.

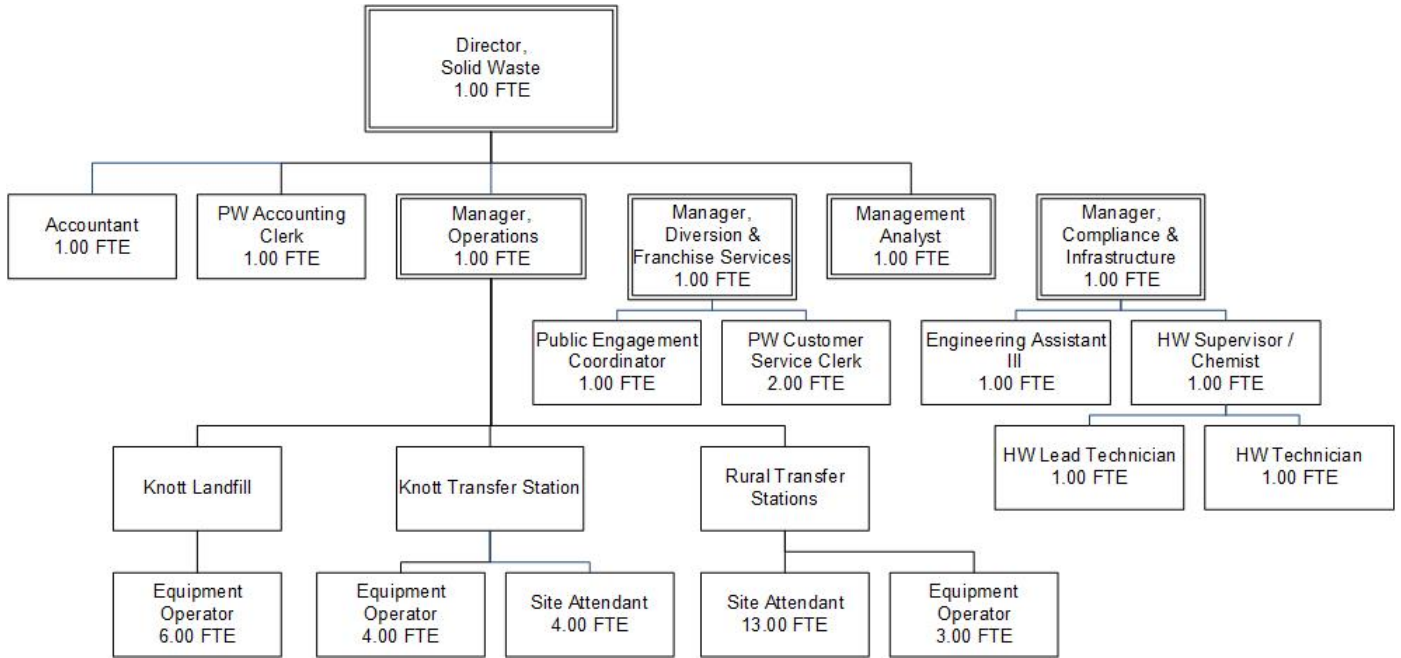
### Fiscal Issues

- As we plan for the closure of Knott Landfill, we've identified \$50 to \$65 million in capital needs, including upgrades to transfer stations as well as siting and constructing a new landfill. The Department is exploring a variety of options (including tip fee increases and the use of debt) to meet expected capital needs.
- Integrate the diversion infrastructure plan with the long-term facility and capital needs assessment. The Department will be exploring third party partnerships for the development of \$50 million in facilities to meet the 45% diversion goal established by the State and the County's Solid Waste Management Plan.
- Pay close attention to tip fees and potential recessionary impacts on the overall quantities in the waste stream and cost escalation.
- The Department will construct a new flare meeting State's new Title V requirements for Knott Landfill.
- Landfill planning will enter phase three of the solid waste management facility (landfill) siting process, focusing on permitting and entitlements. Complete detailed field investigation and start land use permitting.

### Operational Challenges

- Integrate the Waste Characterization Study findings to identify possible areas for increased diversion of construction and demolition, recyclables, and compostable materials from the landfill.
- Develop a diversion infrastructure and operation plan to meet State goals and solid waste management plan recommendations.
- The new renewable natural gas (RNG) facility will require changes to facility permitting, operations and monitoring programs.
- Continue efforts in identifying a new solid waste management facility (landfill) site.
- Develop an inter-governmental agreement for administration of franchise agreements throughout the County by Department personnel.
- Transition of the hazardous waste disposal program to in-house operations, expanding opportunities for the public throughout the County.

## Organizational Chart



## Budget Summary - Solid Waste (Fund 610)

	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Proposed	FY 2025 Approved	FY 2025 Adopted	% Chg FY 2025
Beginning Working Capital	\$ 3,957,273	\$ 3,066,662	\$ 2,416,385	\$ 3,941,745	\$ 3,941,745	\$ 3,941,745	63.13 %
Charges for Services	13,877,147	13,839,098	15,918,000	19,695,000	19,695,000	19,695,000	23.73 %
Fines and Fees	240	30	—	—	—	—	— %
Interest Revenue	27,916	43,342	60,410	62,000	62,000	62,000	2.63 %
Other Non-Operational Revenue	1	1	1	1	1	1	— %
Transfers In	—	—	910,000	—	—	—	(100.00)%
Sales of Equipment	25,530	17,403	17,000	12,000	12,000	12,000	(29.41)%
<b>Total Resources</b>	<b>\$17,888,107</b>	<b>\$16,966,536</b>	<b>\$19,321,796</b>	<b>\$23,710,746</b>	<b>\$23,710,746</b>	<b>\$23,710,746</b>	<b>22.72 %</b>
Personnel Services	\$ 2,694,834	\$ 3,139,678	\$ 4,108,983	\$ 5,739,145	\$ 5,739,145	\$ 5,739,145	39.67 %
Materials and Services	5,192,786	5,716,762	7,683,911	8,994,999	8,994,999	8,994,999	17.06 %
Debt Service	828,197	1,731,017	2,302,640	2,305,600	2,305,600	2,305,600	0.13 %
Capital Outlay	76,304	181,603	309,000	282,000	282,000	282,000	(8.74)%
Transfers Out	6,029,323	3,453,962	2,613,962	4,564,141	4,564,141	4,564,141	74.61 %
Contingency	—	—	2,303,300	1,824,861	1,824,861	1,824,861	(20.77)%
<b>Total Requirements</b>	<b>\$14,821,445</b>	<b>\$14,223,023</b>	<b>\$19,321,796</b>	<b>\$23,710,746</b>	<b>\$23,710,746</b>	<b>\$23,710,746</b>	<b>22.72 %</b>

## Budget Summary - Landfill Closure (Fund 611)

Closure of landfill cell and monitoring of maintenance of closed landfills.

	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Proposed	FY 2025 Approved	FY 2025 Adopted	% Chg FY 2025
Beginning Working Capital	\$5,183,928	\$5,944,645	\$6,789,249	\$7,725,891	\$7,725,891	\$7,725,891	13.80 %
Interest Revenue	31,312	103,148	169,731	248,000	248,000	248,000	46.11 %
Transfers In	750,000	750,000	750,000	900,000	900,000	900,000	20.00 %
<b>Total Resources</b>	<b>\$5,965,241</b>	<b>\$6,797,793</b>	<b>\$7,708,980</b>	<b>\$8,873,891</b>	<b>\$8,873,891</b>	<b>\$8,873,891</b>	<b>15.11 %</b>
Materials and Services	\$ 12,189	\$ 1,046	\$ 549,400	\$ 549,500	\$ 549,500	\$ 549,500	0.02 %
Capital Outlay	8,407	—	—	—	—	—	— %
Contingency	—	—	7,159,580	8,324,391	8,324,391	8,324,391	16.27 %
<b>Total Requirements</b>	<b>\$ 20,596</b>	<b>\$ 1,046</b>	<b>\$7,708,980</b>	<b>\$8,873,891</b>	<b>\$8,873,891</b>	<b>\$8,873,891</b>	<b>15.11 %</b>

## Budget Summary - Landfill Post-Closure (Fund 612)

Funds reserved specifically for monitoring and maintenance of Knott Landfill after it is closed.

	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Proposed	FY 2025 Approved	FY 2025 Adopted	% Chg FY 2025
Beginning Working Capital	\$1,300,354	\$1,408,013	\$1,530,053	\$1,927,279	\$1,927,279	\$1,927,279	25.96 %
Interest Revenue	7,660	23,670	38,251	62,000	62,000	62,000	62.09 %
Transfers In	100,000	100,000	350,000	350,000	350,000	350,000	— %
<b>Total Resources</b>	<b>\$1,408,013</b>	<b>\$1,531,684</b>	<b>\$1,918,304</b>	<b>\$2,339,279</b>	<b>\$2,339,279</b>	<b>\$2,339,279</b>	<b>21.95 %</b>
Materials and Services	\$ —	\$ —	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	— %
Reserve	—	—	1,917,304	2,338,279	2,338,279	2,338,279	21.96 %
<b>Total Requirements</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$1,918,304</b>	<b>\$2,339,279</b>	<b>\$2,339,279</b>	<b>\$2,339,279</b>	<b>21.95 %</b>

## Budget Summary - Capital Projects (Fund 613)

Funds reserved for large capital expenditures, primarily landfill cell construction and other facility infrastructure needs.

	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Proposed	FY 2025 Approved	FY 2025 Adopted	% Chg FY 2025
Beginning Working Capital	\$ 3,408,456	\$ 7,722,101	\$18,919,699	\$ 4,604,212	\$ 4,604,212	\$ 4,604,212	(75.66)%
Interest Revenue	29,367	380,805	472,992	148,000	148,000	148,000	(68.71)%
Long Term Liability	—	21,411,848	—	—	—	—	— %
Transfers In	5,015,361	1,840,000	750,000	2,300,000	2,300,000	2,300,000	206.67 %
<b>Total Resources</b>	<b>\$ 8,453,184</b>	<b>\$31,354,754</b>	<b>\$20,142,691</b>	<b>\$ 7,112,212</b>	<b>\$ 7,112,212</b>	<b>\$ 7,112,212</b>	<b>(64.69)%</b>
Materials and Services	\$ 591,172	\$ 490,148	\$ 851,795	\$ 210,296	\$ 210,296	\$ 210,296	(75.31)%
Capital Outlay	139,912	11,438,961	15,845,000	4,170,000	4,170,000	4,170,000	(73.68)%
Contingency	—	—	2,535,896	2,731,916	2,731,916	2,731,916	7.73 %
<b>Total Requirements</b>	<b>\$ 731,084</b>	<b>\$11,929,109</b>	<b>\$20,142,691</b>	<b>\$ 7,112,212</b>	<b>\$ 7,112,212</b>	<b>\$ 7,112,212</b>	<b>(64.69)%</b>

## Budget Summary - Equipment Reserve (Fund 614)

Funds reserved for large capital operating equipment.

	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Proposed	FY 2025 Approved	FY 2025 Adopted	% Chg FY 2025
Beginning Working Capital	\$ 545,695	\$ 592,813	\$ 866,291	\$1,072,146	\$1,072,146	\$1,072,146	23.76 %
Interest Revenue	3,025	11,581	21,657	41,000	41,000	41,000	89.32 %
Transfers In	150,000	750,000	750,000	1,000,000	1,000,000	1,000,000	33.33 %
<b>Total Resources</b>	<b>\$ 698,720</b>	<b>\$1,354,394</b>	<b>\$1,637,948</b>	<b>\$2,113,146</b>	<b>\$2,113,146</b>	<b>\$2,113,146</b>	<b>29.01 %</b>
Materials and Services	\$ 32,210	\$ 25,162	\$ 21,597	\$ 32,389	\$ 32,389	\$ 32,389	49.97 %
Capital Outlay	73,697	462,632	546,000	700,000	700,000	700,000	28.21 %
Contingency	—	—	1,070,351	1,380,757	1,380,757	1,380,757	29.00 %
<b>Total Requirements</b>	<b>\$ 105,907</b>	<b>\$ 487,794</b>	<b>\$1,637,948</b>	<b>\$2,113,146</b>	<b>\$2,113,146</b>	<b>\$2,113,146</b>	<b>29.01 %</b>

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# HEALTH SERVICES

*To promote and protect the health and safety of our community.*

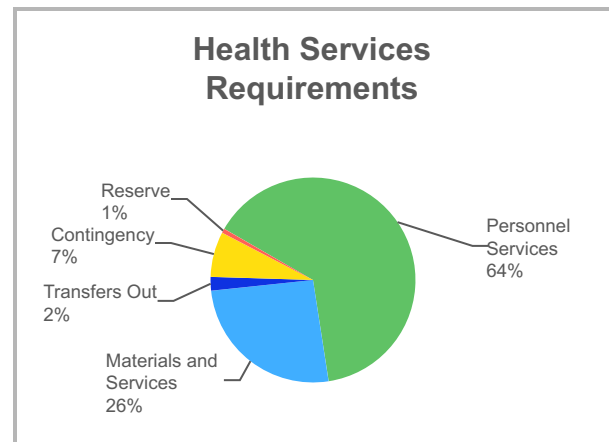
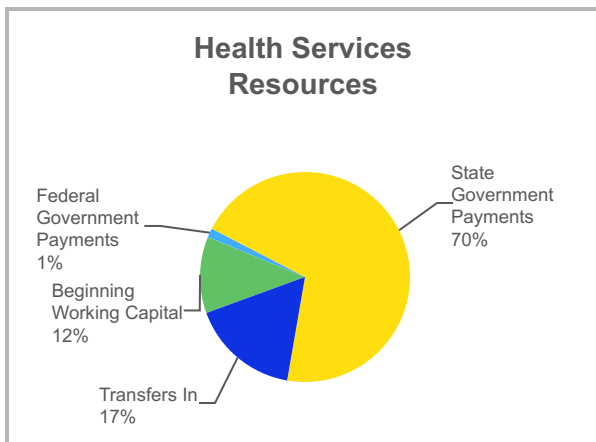
Department Director: Janice Garceau

☎: 541-322-7400 (Public Health)

☎: 541-322-7500 (Behavioral Health)

✉ healthservices@deschutes.org

Health Services Summary	
Total Budget	\$ 92,229,350
Budget Change	13.69 %
Total Staff	420.30 FTE
Staff Change	(2.70)



## Department Overview

Deschutes County Health Services (DCHS) provides required safety net public health and behavioral health programs and services that benefit residents county-wide. The department includes more than 400 employees across twelve sites, working in a diverse range of programs within the Director’s Office and three service areas: Public Health, Behavioral Health, and Administrative Services.

**PUBLIC HEALTH SERVICE AREA:** Works to keep the community healthy and safe by striving to improve and protect the health of people in Deschutes County. This work includes disease prevention, surveillance, and control; food and consumer safety; assuring clean and safe drinking water; ensuring access to essential health services; providing education about healthy lifestyles; implementing strategies to reduce and prevent high-risk behaviors among youth; and responding to pandemics and emerging threats, outbreaks, and other events. Public Health provides these services through the following sections:

- **Clinical and Family Services:** Works to prevent, detect, and treat illness early to improve health outcomes for the county’s most vulnerable persons. Services include Reproductive Health, Women Infants and Children (WIC), Vital Records, and Family Support Services.
- **Communicable Disease Prevention and Management:** Investigates, prevents, and controls communicable diseases and outbreaks that pose a threat to the public. Includes epidemiology services that monitor, analyze,

and report on disease and outbreaks and emerging threats as well as the Immunization Program, which serves all children and uninsured adults.

- Preparedness, Engagement and Environmental Health: Prepares for and responds to public emergencies and threats impacting the health of the public. Provides risk communication, outreach, and engagement to the public and underserved communities most effected by public health emergencies. Conducts licensure and regulatory inspections of local food, pool, and lodging facilities to protect the public from illness and death. Provides regulatory oversight and surveys on Public Water systems, as well as non-regulatory consultations on environmental hazards such as mold, blue-green algae, and indoor air quality.
- Prevention and Health Promotion: Works with community to assess needs, gaps, and strengths in order to prioritize and create conditions that equitably improve health and well-being for all. Enhances adolescents' knowledge and skills to develop protective factors, foster healthy relationship building, and support positive health outcomes into adulthood.
- Public Health Administration: Provides leadership, management, and oversight for local public health programs and services. Works to diversify and leverage resources to meet public health needs and assure the effective and efficient use of resources.

**BEHAVIORAL HEALTH SERVICE AREA:** Behavioral Health programs and services help improve outcomes for Deschutes County residents with serious mental health and/or substance use disorders, and intellectual and/or developmental disabilities. Priority populations for behavioral health services include Oregon Health Plan (OHP) members, the uninsured, and persons in crisis. These services also coordinate with integrated primary care providers to promote health and recovery and can prevent more costly care and interventions.

Services include:

- Crisis and Stabilization Services: Provides 24/7 rapid response and stabilization to individuals experiencing mental health crises and at risk for hospitalization, as well as forensic diversion services.
- Access and Integration Services: Conducts behavioral health screening, assessment, and referral services that connect individuals seeking mental health or substance use disorder services with appropriate treatment resources, as well as oversees integration projects, such as coordination of physical healthcare and psychiatry into core services.
- Intensive Adult Services: Serves adults with serious and persistent mental illness, including outpatient and community-based services, primary care integration, and specialty services, which include homeless outreach, harm reduction, rental assistance, and supported employment.
- Comprehensive Care for Youth and Families: Provides programs that work with children, families and young adults struggling with serious mental illness and/or substance use disorders.
- Intellectual and/or Developmental Disabilities (I/DD): Provides support for this population to live as independently as possible in the least restrictive environment. Services facilitate greater access to social interaction, community engagement, and employment opportunities.
- Outpatient Complex Care: Provides services to adults, children, and families struggling with mental health and substance use disorders in community-based hub locations integrated with primary care. Mediation services for separating and divorcing parents of minors is also provided.
- Behavioral Health Administration and Front Office: Provides leadership and support for Behavioral Health programs and administrative functions.



- Behavioral Health Administration and Front Office: Provides leadership and support for Behavioral Health programs and administrative functions.

**DIRECTOR'S OFFICE AND ADMINISTRATIVE SERVICES:** Oversees programs and activities with broad public, community partner, inter-agency and cross-jurisdictional impact and involvement. Ensures DCHS has the facilities, resources, and support necessary to provide the highest quality of service to clients, customers, and the community through planning, consultation, implementation, analysis, and review.

- Operations: Provides electronic health record, technical coordination, billing and credentialing, front office, and infrastructure support such as fleet and facilities management and safety.
- Business Intelligence: Provides direction, support, and analytics related to departmental fiscal and operational needs, including fiscal and grant management, contracted services, project management, and strategic planning.
- Compliance and Quality Assurance: Provides auditing and oversight of department work to assure ethical conduct and compliance with local, state, federal, and professional standards and regulations; including incidents, policies and procedures, privacy, language access, documentation training, chart audits, equity, and department HR support.

## SUCCESSES AND CHALLENGES

### Significant Accomplishments

- Public Health Emergency Preparedness (PHEP) is active in both response and preparedness work to support the county. The PHEP team re-established the Deschutes County Medical Reserve Corps (DCMRC) unit and secured funding through the MRC-STTRONG award, leading to the recruitment and hiring of a full-time unit coordinator. Approximately 150 members are actively training to support activities tied to Emergency Support Functions (ESF)-6 and ESF-8, such as mass sheltering operations. The PHEP team coordinated and responded to three severe smoke events (average duration of 7 days each event), one extreme heat event (duration of 3 days), and one major winter storm event (duration of 8 days). The team successfully worked with community partners to stand up shelters (e.g. cleaner air spaces, cooling centers, warming shelters) to ensure public health safety, and performed in-depth after-action review to ensure continual improvement is made to these operations and coordination efforts. PHEP is a leading local public health authority in the region, supporting preparedness planning for special pathogen outbreaks, and working with local, state, and federal partners to increase readiness. PHEP supported teams across Health Services with risk communication needs through a variety of social media/newsletter awareness campaigns and seven health alert network media releases.
- Public Health's Healthy Schools program is now in all 14 Bend-La Pine middle and high schools, with an estimated population of just over 9,300 students. Each of these schools has a county Public Health Specialist (PHS) integrated as part of their school's leadership team, providing skilled public health services to address current and emerging public health threats (like vaping and the youth mental health crisis). Achievements since November 2021 include:
  - Increased from 1 to 12 the number of schools with a student-led suicide prevention program, Sources of Strength (Sources), that also prevents substance use and violence; 300 students and 80 administrators/staff are trained in Sources programming in schools that serve 7,535 students.

- 100% (up from 30%) of health teachers are using effective prevention curriculum and are teaching the health topics most important for addressing current public health issues, like substance use. To date we've reached over 5,000 students.
  - Schools with two full years of Healthy Schools staffing saw a 30% increase in family engagement, a factor shown to improve student outcomes.
  - Family response to behavioral health referrals improved 53%, increasing the likelihood that children who need additional mental health supports receive them.
- Behavioral Health and Public Health coordinated closely on responding to the overdose and emerging Fentanyl crisis. Health Services teams from both service areas rapidly organized intensive surveillance, prevention, and response efforts intended to reduce the number of lives lost to overdose. The results have been significant, including: implementation of real-time overdose surveillance through waste water testing, partnership with Medical Examiner's Office, and Harm Reduction Program data tracking; completion of public awareness messaging and campaigns reaching an estimated 20,000 households; completion of 30 trainings in administration of Narcan for overdose recovery and distribution of 2,074 doses of Narcan to agencies and individuals, and; initiation of Overdose Surveillance, Response, and Communication – a monthly Health Intelligence Briefing created to increase awareness in the community. As a result, Deschutes County continues to have a lower rate of increase of overdose fatalities compared to the state and many of our neighboring counties.
  - Behavioral Health offered 24/7 Deschutes County Stabilization Center (DCSC) services for a third year. During 2023, the DCSC served 915 unique individuals with a total of 3,323 visits; facilitated 351 law enforcement drop offs; and diverted 291 visits from the emergency department. Law enforcement time at the center reduced from an average of 4.7 minutes (2022) to 4.14 minutes (2023). Twenty-three percent of those served made use of 23-hour respite and 4% (137 people) reported they would have died by suicide without DCSC intervention (since opening). The DCSC is a resounding success, serving a highly vulnerable population and diverting many individuals from higher level, more costly, and less therapeutic environments. As such, it has gained recognition and attention from state and national entities that look to the DCSC as a model for crisis services.
  - In August 2022, Deschutes County was awarded \$2.89 million in funding to address the passage of Measure 110, which decriminalized the possession of personal amounts of hard drugs in Oregon. With this new investment, DCHS expanded services in four key areas—homeless outreach, harm reduction, intensive youth services and after-hour crisis support—by adding 11.2 FTE. In collaboration with Best Care, Ideal Options, Rimrock Trails, Boulder Care and Healing Reins, a Behavioral Health Resource Network was created to provide 24/7 access to low barrier addiction services. Since the inception of this program, Deschutes County Behavioral Health has served 671 unique clients, conducted 2,626 SUD related services, and averages over 100 new clients served per quarter.
  - Deschutes County's Intensive Forensic Services (IFS) Team has been a leader in the State regarding Aid and Assist/community restoration work, consistently resulting in below the expected census at the Oregon State Hospital (OSH). DCHS was recently awarded 1 million dollars to participate in a pilot program to further reduce our OSH census even more.

## Fiscal Issues

DCHS provides many “safety-net” services for the community which are often required by statute but unbillable or uncollectible. DCHS relies heavily upon grantors to fund its operations, which is a funding model that is highly vulnerable to economic, political, and social changes at the federal, state, and local government levels. In addition, DCHS supports three primary service delivery systems—Public Health, Behavioral Health, and I/DD—each of which relies on funding models and resource levers driven by unique state and federal rules, statutes, and funding mechanisms. This requires DCHS to operate within a highly complex budget and with the fiscal challenge of maintaining a (current) service level the community relies upon with funding sources that are diverse and susceptible to changes in policy. DCHS has prepared a requested budget that will maintain its current services.

As proposed, the overall Fiscal Year (FY) 2025 Health Services budget is \$91,637,275, which is approximately 13% increase from the previous year. DCHS requests County General Funds of \$7,218,715 for FY 2025, a 6.5% increase from the previous year, and \$526,572 (+18.6% increase) in Transient Room Tax and Video Lottery Funds to support Environmental Health. The FY 2025 budget includes a number of one-time tenant improvement projects as well as the anticipated closure of Fund 276, the Acute Services Reserve, both of which contribute to the increased Health Services budget.

- In 2023, DCHS effectively negotiated a per member per month (PMPM) rate with the Coordinated Care Organization (CCO) to ensure longer-term, sustainable revenue to support Perinatal Care Coordination (PCC). This will result in over \$300,000 in ongoing revenue to help support a program that has demonstrated consistent and robust positive outcomes for perinatal women and their infants. Specifically, PCC:
  - Reaches ~60% of all live births (77% of those served in 2023 are Medicaid members and 20% identify as Hispanic or Latino).
  - Improves access to a prenatal care visit in the first trimester for those who have not started care by 93%.
  - Directly contributes to the region meeting its Prenatal and Postpartum Care Quality Incentive Metric.
  - Provides referrals to proven services that reduce preterm deliveries and high blood pressure in pregnancy.
  - Offsets medical costs of high-risk pregnancies, pre-term births and other costs associated with low engagement perinatal care.
- Oregon Health Authority awarded DCHS Public Health \$2.66 million for Public Health Modernization programming for the FY 2024-2025 biennium, an increase of 35%. The additional funding is used to support 1.00 new position for local Modernization efforts, as well as 7.2 FTE existing positions supporting local and regional efforts.
- Behavioral Health will benefit significantly from the revised Certified Community Behavioral Health Clinic (CCBHC) rebasing which occurred this Fiscal Year. The adjusted Prospective Payment System (PPS) rate of \$536 (up from \$344 per encounter previously) will result in an estimated \$897,000 in unplanned revenue in FY 2024 and an estimated \$4.7 million in projected revenue for FY 2025. This important phenomenon means that the CCBHC model is again generating revenue to aid in sustainability of the model going forward.

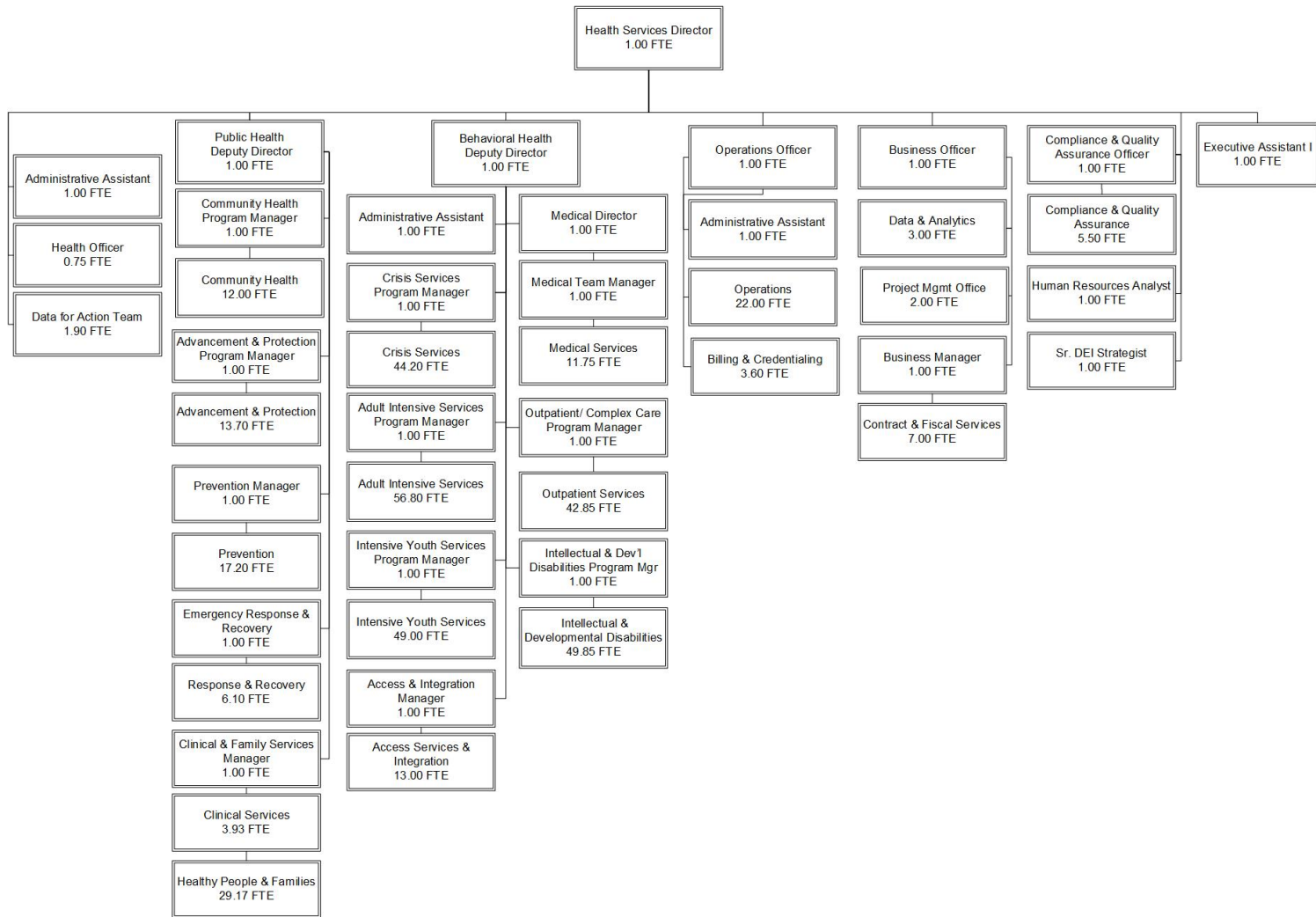
## Operational Challenges

- Health Services programs serve populations directly impacted by homelessness, economic and social disparities, climate changes, and increasingly troubling patterns in substance use disorders. As such, every team in health services is noting growing acuity of need and complexity among those individuals and communities served. These same conditions impact our workforce directly as members of the community, and

in their work to support some of the community's most vulnerable populations. Staff, teams, and programs have had to rapidly adapt to these crises and the changing needs of those they serve.

- As the need for health services expands with Deschutes County's growing population, facility space continues to be a departmental challenge. DCHS has attempted to keep up with this growing need by working with the Facilities Department and Property Management to remodel existing facilities, purchase new facilities, and rent additional properties with planned use of behavioral health reserves to address emergent space needs. In FY 2024, many of these projects have been in process. FY 2025 will bring some facilities projects to a close and find the department in the midst of planning and launching others. This creates some additional change management, fiscal and operational complexities, and pressure.
- Public Health remains vulnerable to restrictive and unpredictable funding. COVID-19 short-term funding addressed some chronic gaps; however, that funding is ending. It is critical to continue to assess and ensure that Public Health maintains capacity to provide required protections for the community as well as a core team prepared to respond to ongoing crises and emergencies, including disease outbreaks, wildfire, droughts, and excessive cold/heat.
- Workforce challenges improved in FY 2024, likely aided by some of the investments in Behavioral Health workforce, slowing inflation and slight increases in unemployment. However, in spite of decreased vacancy rates, Health Services continues to experience difficulty filling important roles. For example, nursing, supervisory, accounting and master's level positions remain hard to fill. We anticipate that the pending wage study may provide some improvements in salaries to offer, but will come with the challenge of increased costs, making it more difficult to maintain existing service levels.
- Affordable, safe, and available housing continues to be a challenge for Deschutes County and is especially problematic for behavioral health clients who may have a poor rental record, outstanding debt, and/or a history of legal system involvement. The absence of stable housing is a significant barrier to successful treatment outcomes, posing challenges for maintaining high acuity individuals in the community and addressing lack of access to secure treatment beds in the community or at the Oregon State Hospital.
- Increases to personnel costs and internal service fees strain grant-funded programs. Specifically, multiple years of higher-than-anticipated cost of living adjustments, health benefit costs, and associated payroll taxes exhaust approved grant funding sooner than originally anticipated. Increases to internal service fees exacerbate financial challenges as the County is currently capped at claiming 10% de minimis to apply to overhead charges. The department anticipates evaluating feasibility of a department-specific federally negotiated indirect cost rate that more appropriately aligns charged overhead on grants to total actual cost.

# Organizational Chart



## Budget Summary- Health Services (Fund 274)

	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Proposed	FY 2025 Approved	FY 2025 Adopted	% Chg FY 2025
Beginning Working Capital	\$10,689,975	\$13,942,649	\$11,417,516	\$10,029,605	\$10,029,605	\$10,029,605	(12.16)%
Licenses and Permits	185,966	70,338	8,800	—	—	—	(100.00)%
Federal Government Payments	4,285,814	2,625,180	1,650,060	1,182,926	1,182,926	1,182,926	(28.31)%
State Government Payments	37,844,746	45,962,723	52,793,659	59,207,989	59,207,989	59,620,064	12.93 %
Local Government Grants	2,700,941	1,050,243	1,160,005	2,317,943	2,317,943	2,437,943	110.17 %
Charges for Services	2,288,974	3,662,153	3,307,667	3,870,825	3,870,825	3,870,825	17.03 %
Fines and Fees	120	8,060	100	105	105	105	5.00 %
Interest Revenue	101,438	390,837	262,007	317,190	317,190	317,190	21.06 %
Other Non-Operational Revenue	417,041	790,174	414,389	414,389	414,389	414,389	— %
Interfund Charges	896,400	951,400	620,000	—	—	—	(100.00)%
Transfers In	6,353,585	6,412,771	9,359,130	14,229,303	14,229,303	14,229,303	52.04 %
<b>Total Resources</b>	<b>\$65,892,001</b>	<b>\$75,993,527</b>	<b>\$81,120,333</b>	<b>\$91,697,275</b>	<b>\$91,697,275</b>	<b>\$92,229,350</b>	<b>13.69 %</b>
Personnel Services	\$39,393,426	\$48,187,764	\$52,118,863	\$57,919,628	\$57,919,628	\$58,034,555	11.35 %
Materials and Services	12,243,043	14,220,207	19,836,301	23,168,025	23,168,025	23,275,425	17.34 %
Capital Outlay	82,128	504,137	352,484	1,885,000	1,885,000	1,885,000	434.78 %
Transfers Out	230,755	562,306	1,332,674	1,961,088	1,961,088	1,961,088	47.15 %
Contingency	—	—	7,480,011	6,137,534	6,137,534	6,447,282	(13.81)%
Reserve	—	—	—	626,000	626,000	626,000	— %
<b>Total Requirements</b>	<b>\$51,949,352</b>	<b>\$63,474,414</b>	<b>\$81,120,333</b>	<b>\$91,697,275</b>	<b>\$91,697,275</b>	<b>\$92,229,350</b>	<b>13.69 %</b>

## Budget Summary - Oregon Health Plan – Behavioral Health Services (Fund 270)

DCHS provides behavioral health services for OHP members on an at-risk, capitated basis. Revenues to cover operating expenses are applied directly to the department operating fund and revenue in excess of operating requirements is applied to the funds which also hold reserves from this at-risk contractual agreement. These can be used to address potential claims of overpayment or to invest in programs, services and operations that benefit OHP members.

	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Proposed	FY 2025 Approved	FY 2025 Adopted	% Chg FY 2025
Beginning Working Capital	\$14,110,781	\$14,141,782	\$16,695,873	\$20,585,000	\$20,585,000	\$20,585,000	23.29 %
State Government Payments	194,767	5,359,024	690,000	5,440,100	5,440,100	5,440,100	688.42 %
Interest Revenue	79,743	232,530	374,451	576,000	576,000	576,000	53.83 %
<b>Total Resources</b>	<b>\$14,385,291</b>	<b>\$19,733,335</b>	<b>\$17,760,324</b>	<b>\$26,601,100</b>	<b>\$26,601,100</b>	<b>\$26,601,100</b>	<b>49.78 %</b>
Materials and Services	\$ 243,509	\$ 244,762	\$ 3,948	\$ —	\$ —	\$ —	(100.00)%
Transfers Out	—	345,442	2,210,573	5,858,016	5,858,016	5,858,016	165.00 %
Reserve	—	—	15,545,803	20,743,084	20,743,084	20,743,084	33.43 %
<b>Total Requirements</b>	<b>\$ 243,509</b>	<b>\$ 590,203</b>	<b>\$17,760,324</b>	<b>\$26,601,100</b>	<b>\$26,601,100</b>	<b>\$26,601,100</b>	<b>49.78 %</b>

## Budget Summary - Acute Care Services (Fund 276)

This fund includes revenue from a state grant to serve uninsured residents of Deschutes, Jefferson and Crook counties in need of acute mental health care services that are offered through DCHS and other providers in the area. These resources support voluntary and involuntary indigent acute care. This Fund will be closed and the balance transferred into Fund 274 in FY25.

	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Proposed	FY 2025 Approved	FY 2025 Adopted	% Chg FY 2025
Beginning Working Capital	\$ 624,294	\$ 611,881	\$ 605,361	\$ 626,000	\$ 626,000	\$ 626,000	3.41 %
State Government Payments	378,750	409,534	—	—	—	—	— %
Interest Revenue	4,599	13,320	13,922	—	—	—	(100.00)%
<b>Total Resources</b>	<b>\$1,007,642</b>	<b>\$1,034,736</b>	<b>\$ 619,283</b>	<b>\$ 626,000</b>	<b>\$ 626,000</b>	<b>\$ 626,000</b>	<b>1.08 %</b>
Materials and Services	\$ 395,761	\$ 429,375	\$ 6,869	\$ —	\$ —	\$ —	(100.00)%
Transfers Out	—	—	—	626,000	626,000	626,000	— %
Reserve	—	—	612,414	—	—	—	(100.00)%
<b>Total Requirements</b>	<b>\$ 395,761</b>	<b>\$ 429,375</b>	<b>\$ 619,283</b>	<b>\$ 626,000</b>	<b>\$ 626,000</b>	<b>\$ 626,000</b>	<b>1.08 %</b>

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## Support Services Departments

### BOARD OF COUNTY COMMISSIONERS

Board of County Commissioners (Fund 628) .....	183
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### ADMINISTRATIVE SERVICES

Coordinated Houseless Response Office (Fund 205) .....	187
Veterans' Services (Fund 001-23) .....	189
Property Management (Fund 001-25) .....	191
Project Development & Debt Reserve (Fund 090) .....	193
Park Development Fees (Fund 132) .....	194
Foreclosed Land Sales (Fund 140) .....	194
Risk Management (Fund 670) .....	195
Administrative Services (Fund 625) .....	197
Economic Development (Fund 050) .....	200
Law Library (Fund 120) .....	200
Taylor Grazing (Fund 155) .....	201
Video Lottery (Fund 165) .....	201

### FACILITIES

Facilities (Fund 620) .....	203
General County Projects (Fund 070) .....	206
Park Acquisition & Development (Fund 130) .....	206
Campus Improvements (Fund 463) .....	207

### FINANCE

Finance (Fund 630) .....	209
Tax (Fund 001-18) .....	212
PERS Reserve (Fund 135) .....	212
County School (Fund 145) .....	213
Dog Control (Fund 350) .....	213

## Support Services Departments

Finance Reserve (Fund 631).....	214
Transient Lodging Tax - 7% (Fund 160).....	214
Transient Lodging Tax - 1% (Fund 170).....	215
General Capital Reserve (Fund 060).....	215
American Rescue Plan Act (Fund 200).....	216

### HUMAN RESOURCES

Human Resources (Fund 650).....	217
Health Benefits (Fund 675).....	220

### INFORMATION TECHNOLOGY

Information Technology (Fund 660).....	221
Information Technology Reserve (Fund 661).....	225
Geographic Information Systems (Fund 305).....	225
Court Technology Reserve (Fund 040).....	226

### LEGAL COUNSEL

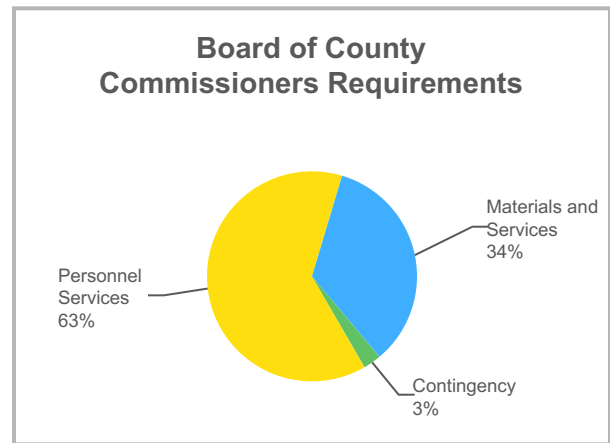
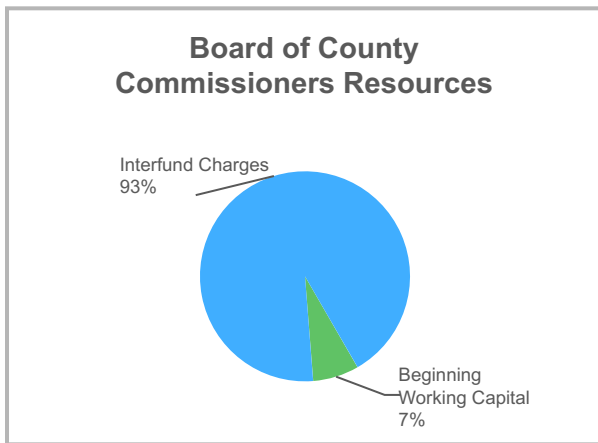
Legal Counsel (Fund 640).....	227
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# BOARD OF COUNTY COMMISSIONERS

To provide public oversight of the governmental process by setting policy and structure for Deschutes County.

Chair: Patti Adair  
 Vice-Chair: Anthony DeBone  
 Commissioner: Phil Chang  
 ☎: 541-388-6570  
 ✉ board@deschutes.org

BOCC Summary	
Total Budget	\$ 957,840
Budget Change	9.65 %
Total Staff	3.00 FTE
Staff Change	—



## Department Overview

The County Commissioners are the elected representatives of the citizens of Deschutes County. The Board of County Commissioners (BOCC) is the policy making body of the County and is comprised of three commissioners.

The Board’s duties include executive, judicial (quasi-judicial) and legislative authority over policy matters of county-wide concern. To implement policy and manage day-to-day operations, the Board appoints a County Administrator and a County Legal Counsel. Additionally, the Board is the governing body for the Sunriver, 9-1-1, Extension/4-H and the Black Butte Ranch Service Districts.

The Board takes a lead role in working with the Oregon State Legislature and Oregon’s U.S. Congressional delegation. Inter-jurisdictional work also takes place in cooperation with the governing bodies in the four cities located in Deschutes County (Bend, Redmond, Sisters and La Pine) and other regional governments in addressing matters of mutual concern.

## Appointments and Affiliations

Individual members of the Board also represent the County through appointments or affiliations with various community boards and agencies.

## Commissioner Patti Adair, Chair



- Association of Counties (AOC) - Membership Committee Representative
- Central Oregon Health Council
- Central Oregon Area Commission on Transportation
- Coordinated Houseless Response Office
- Deschutes County Audit Committee
- Deschutes County Behavioral Health Advisory Committee liaison
- Deschutes County Fair Association
- Economic Development Advisory Committee - Sisters
- Hospital Facility Authority Board
- Project Wildfire
- Sisters Vision Implementation Team
- Sunriver Chamber of Commerce
- State of Oregon Local Government Advisory Committee
- Visit Central Oregon (VCO)

## Commissioner Anthony DeBone, Vice-Chair



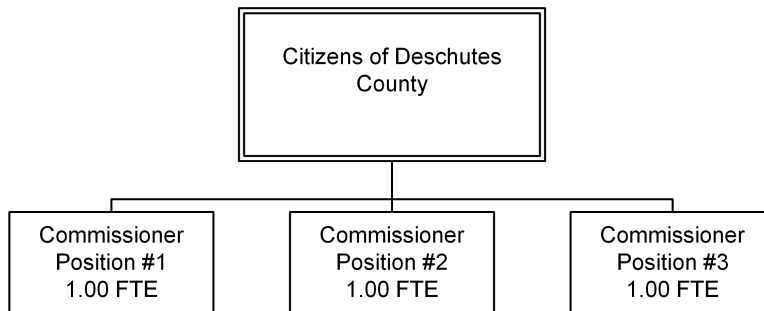
- 9-1-1 User Board
- Association of Counties (AOC) - Legislative Committee
- Central Oregon Cohesive Strategy Steering Committee
- Central Oregon Intergovernmental Council (COIC)
- Deschutes County Fair Association
- Deschutes County Historical Society
- Deschutes County Investment Advisory Committee
- East Cascades Works
- CORE3 Executive Council
- Sunriver – La Pine Economic Development Committee
- Redmond Airport Community Advisory Committee
- State Interoperability Executive Council (SEIC) - Governor's Appointment

## Commissioner Phil Chang



- Bend Metropolitan Planning Organization (MPO)
- Central Oregon Intergovernmental Council (COIC) Regional Housing Council
- Deschutes Basin Water Collaborative
- Deschutes County Fair Association
- Deschutes Collaborative Forest Project
- Deschutes County Public Health Advisory Committee liaison
- Deschutes County Public Safety Coordinating Council
- Deschutes County Wolf Depredation and Financial Assistance
- Deschutes Cultural Coalition Board
- Economic Development for Central Oregon (EDCO)
- Oregon Community Renewable Energy Program Advisory Committee - Governor's Appointment
- Redmond Economic Development, Inc.
- Steering Committee of the Deschutes Trails Coalition

## Organizational Chart



## Budget Summary – Board of County Commissioners (Fund 628)

	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Proposed	FY 2025 Approved	FY 2025 Adopted	% Chg FY 2025
Beginning Working Capital	\$ 116,069	\$ 126,312	\$ 57,812	\$ 67,814	\$ 67,814	\$ 67,814	17.30 %
Interest Revenue	861	2,374	4,420	3,000	3,000	3,000	(32.13)%
Interfund Charges	351,004	398,217	415,281	887,026	887,026	887,026	113.60 %
Transfers In	365,838	301,626	396,000	—	—	—	(100.00)%
<b>Total Resources</b>	<b>\$ 833,772</b>	<b>\$ 828,529</b>	<b>\$ 873,513</b>	<b>\$ 957,840</b>	<b>\$ 957,840</b>	<b>\$ 957,840</b>	<b>9.65 %</b>
Personnel Services	\$ 461,004	\$ 500,289	\$ 552,547	\$ 600,775	\$ 600,775	\$ 600,775	8.73 %
Materials and Services	242,740	261,825	292,640	327,127	327,127	327,127	11.78 %
Transfers Out	3,716	3,715	3,565	3,565	3,565	3,565	— %
Contingency	—	—	24,761	26,373	26,373	26,373	6.51 %
<b>Total Requirements</b>	<b>\$ 707,460</b>	<b>\$ 765,828</b>	<b>\$ 873,513</b>	<b>\$ 957,840</b>	<b>\$ 957,840</b>	<b>\$ 957,840</b>	<b>9.65 %</b>

# COORDINATED HOUSELESS RESPONSE OFFICE (CHRO)

Serving Deschutes County and the Cities of Bend, Redmond, Sisters, and La Pine.

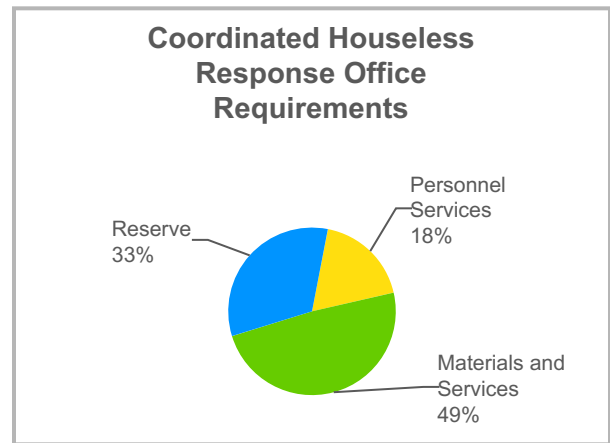
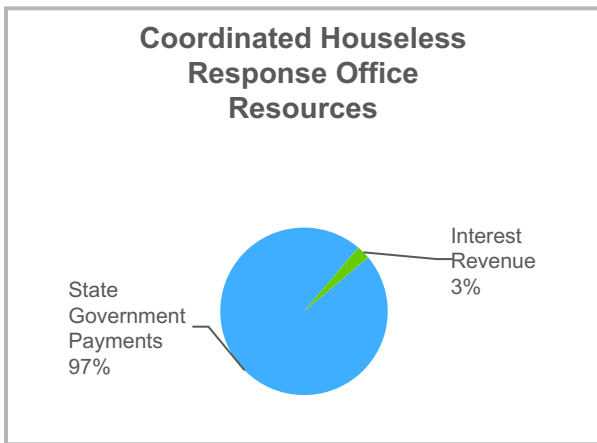
Interim Department Director: Erik Kropp

☎: (541) 241-8740

✉ HouselessOffice@Deschutes.org

🌐 www.Deschutes.org/CHRO

Coordinated Houselessness Summary	
Total Budget	\$ 752,000
Budget Change	(7.06)%
Total Staff	1.00 FTE
Staff Change	(1.00)



## Department Overview

The 2022 Legislature passed HB 4123 to establish locally led, regional housing coordination through eight (8) pilots across the state. Deschutes County and the Cities of Bend, La Pine, Sisters, and Redmond are recipients of House Bill 4123, which provides \$1 million in funding to operationalize a coordinated office to strengthen Central Oregon’s houseless response system and to support homelessness solutions for our community. These pilot programs were intended to leverage and coordinate existing work in the community and identify gaps in partnership with existing service providers.

In Deschutes County, the CHRO serves to enhance collaboration and communication between Deschutes County and the Cities of Bend, Redmond, Sisters, and La Pine on the topic of homelessness. The CHRO supports work that aligns with the shared goals, mission, and vision of the Cities and County.

## SUCCESSES AND CHALLENGES

### Significant Accomplishments

- Implemented 5-year strategic plan.
- Issued Joint RFQ on behalf of Cities of Bend, Redmond, Deschutes County, and the State of Oregon.
- Implemented bylaws.

- On track to meet HB 4123 requirements for establishing and maintaining Office.

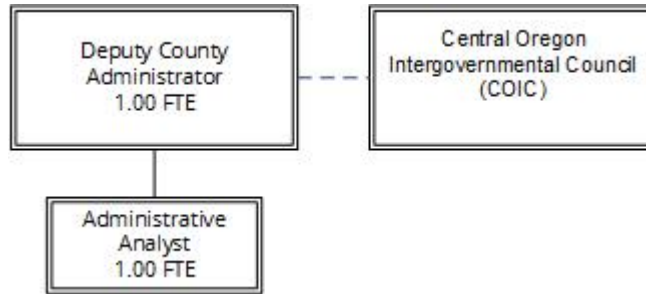
## Fiscal Issues

- Funding from HB 4123 is one-time from State Legislature. Ongoing funding will need to be secured if the Office is to remain.

## Operational Challenges

- Executive Director Departure.
- Establishing the role of the Coordinated Office within the broader regional homeless response system.
- Finding areas to reduce barriers without duplicating efforts.
- Limited community awareness of realities of homelessness and homeless programs limits risk-tolerance by decision-makers.

## Organizational Chart



## Budget Summary - Coordinated Effort on Houselessness (Fund 205)

	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Proposed	FY 2025 Approved	FY 2025 Adopted	% Chg FY 2025
Beginning Working Capital	\$ —	\$ —	\$ 789,400	\$ —	\$ —	\$ —	(100.00)%
State Government Payments	—	192,705	—	730,000	730,000	730,000	— %
Charges for Services	—	10,633	—	2,000	2,000	2,000	— %
Interest Revenue	—	13,337	19,700	20,000	20,000	20,000	1.52 %
<b>Total Resources</b>	<b>\$ —</b>	<b>\$ 216,676</b>	<b>\$ 809,100</b>	<b>\$ 752,000</b>	<b>\$ 752,000</b>	<b>\$ 752,000</b>	<b>(7.06)%</b>
Personnel Services	\$ —	\$ 183,317	\$ 344,054	\$ 138,131	\$ 138,131	\$ 138,131	(59.85)%
Materials and Services	—	20,021	236,835	366,999	366,999	366,999	54.96 %
Reserve	—	—	228,211	246,870	246,870	246,870	8.18 %
<b>Total Requirements</b>	<b>\$ —</b>	<b>\$ 203,338</b>	<b>\$ 809,100</b>	<b>\$ 752,000</b>	<b>\$ 752,000</b>	<b>\$ 752,000</b>	<b>(7.06)%</b>



# VETERANS' SERVICES

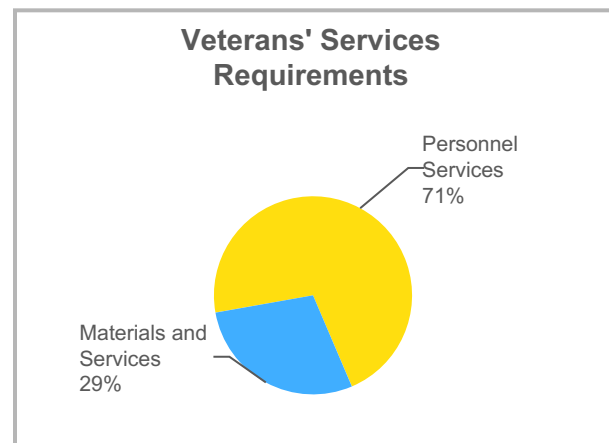
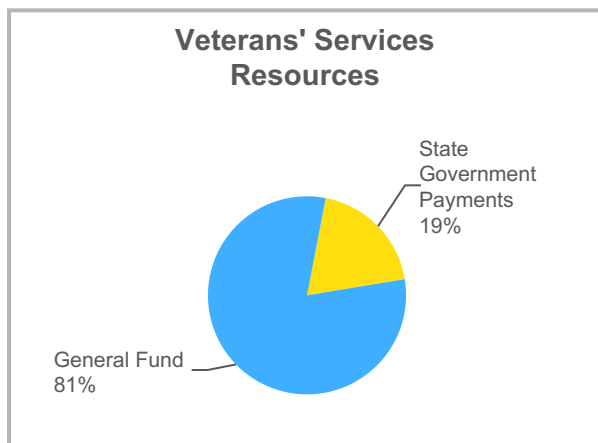
*Help increase the quality of life for our Veterans regardless of rank or service through advocacy and support with our community partners.*

Department Director: Sean Kirk

☎: 541-385-3214

✉ vets@deschutes.org

Veterans' Services Summary	
Total Budget	\$ 1,006,039
Budget Change	7.31 %
Total Staff	5.00 FTE
Staff Change	—



## Department Overview

To honor Veterans of our community, state, and country by ensuring accurate and timely submissions of benefit packets to the appropriate approving agencies to ensure eligible benefits are received with the earliest possible effective date without delay.

## SUCCESSES AND CHALLENGES

### Significant Accomplishments

- Maintained a 10 day or less wait time for services.
- Provide continuity of three office locations and one bi-weekly community outreach event at COCC.
- Brought in over \$2.2 million to our veterans this year with two months remaining for awards.

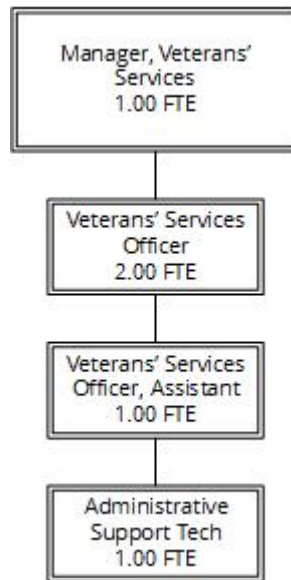
### Fiscal Issues

- Increased cost associated with the continuation of temp help for a records transfer project and hiring an additional on call office assistant.

## Operational Challenges

- Maintaining the 10 day wait time for services.
- Conducting outreach services to other areas of the county.
- Upgrading electronic equipment.
- Upgrading current vehicle to one that meets our office and outreach needs.

## Organizational Chart



## Budget Summary - Veterans' Services (Fund 001-23)

	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Proposed	FY 2025 Approved	FY 2025 Adopted	% Chg FY 2025
State Government Payments	\$ 182,018	\$ 182,018	\$ 261,179	\$ 194,446	\$ 194,446	\$ 194,446	(25.55)%
General Fund	583,542	583,826	676,336	811,593	811,593	811,593	20.00 %
<b>Total Resources</b>	<b>\$ 765,560</b>	<b>\$ 765,844</b>	<b>\$ 937,515</b>	<b>\$1,006,039</b>	<b>\$1,006,039</b>	<b>\$1,006,039</b>	<b>7.31 %</b>
Personnel Services	\$ 523,970	\$ 580,281	\$ 644,044	\$ 715,581	\$ 715,581	\$ 715,581	11.11 %
Materials and Services	238,358	178,622	290,239	287,227	287,227	287,227	(1.04)%
Transfers Out	3,232	6,942	3,232	3,231	3,231	3,231	(0.03)%
<b>Total Requirements</b>	<b>\$ 765,560</b>	<b>\$ 765,844</b>	<b>\$ 937,515</b>	<b>\$1,006,039</b>	<b>\$1,006,039</b>	<b>\$1,006,039</b>	<b>7.31 %</b>

# PROPERTY MANAGEMENT

*Cost effectively manage the County's real estate portfolio, advise the Board of County Commissioners of property acquisition and disposition opportunities, and provide quality customer service to those we serve.*

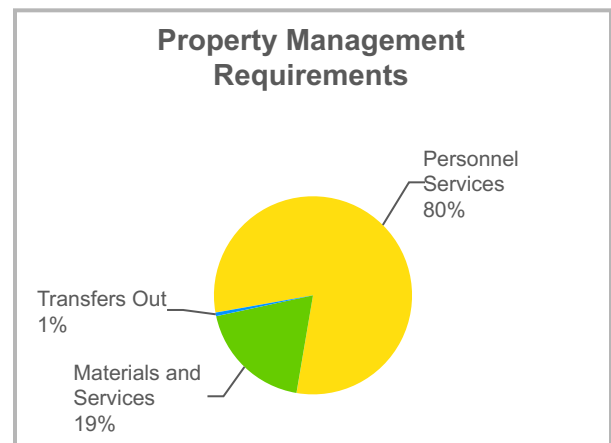
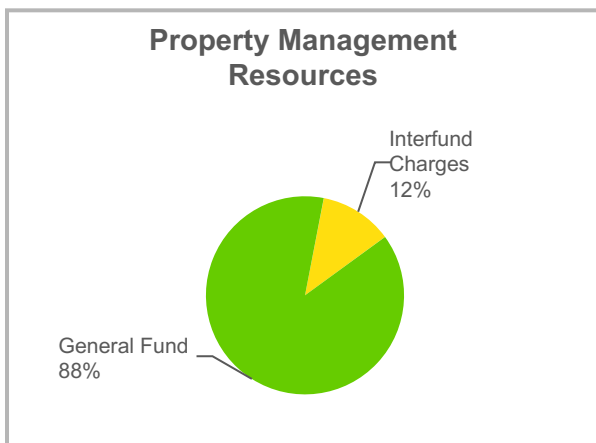
Department Director: Kristie Bollinger

☎: 541-385-1414

✉: Kristie.Bollinger@deschutes.org

🌐: <https://www.deschutes.org/property>

Property Management Summary	
Total Budget	\$ 587,542
Budget Change	8.20 %
Total Staff	3.00 FTE
Staff Change	—



## Department Overview

County Property Management is fiscally supported by the General Fund, land sale proceeds, and project development funds. Staff in this program manage the acquisition and disposition of County real estate, manage leasing activity, provide project management, and research and resolve complex issues related to County-owned real estate.

## SUCCESSES AND CHALLENGES

### Significant Accomplishments

- Recruited for Property Specialist position due to staff retirement.
- Finalized transaction for the disposition of 7.12-acre “Simpson property” in Bend, to Housing Works to support the development of affordable housing.
- Finalized transaction for the disposition of 5.02-acres in Newberry Neighborhood 2 in La Pine, to Habitat for Humanity of La Pine Sunriver to support development of affordable housing.
- Executed Purchase & Sale Agreement with Foundation for Affordable Housing for 3.27-acres on Drafter Road in La Pine, to support development of affordable housing.

- Finalized transaction for the disposition of 39.31-acres known as “Northpoint Vista” in East Redmond, to the City of Redmond, to support development of affordable, workforce and market housing.
- Executed two amendments to the Memorandum of Understanding with Bend Heroes Foundation and Central Oregon Veterans Outreach to memorialized additional funds provided for development of 7 additional shelter units at Veterans Village.

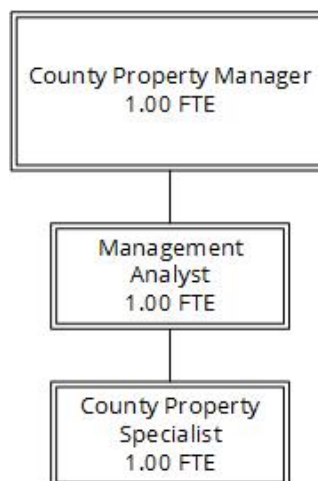
## Fiscal Issues

- Costs to provide supported services to encampments, and cleanup of abandoned sites associated with 50-acres at North Juniper Ridge, Bend.
- Costs to provide supported services to encampments, and clean up of sites in preparation to complete a 137-acre land exchange in East Redmond with the Department of State Lands.
- Increased costs for goods and services.
- Real property acquired through the tax foreclosure process will be affected by recent State legislative changes resulting in how sales proceeds will be accounted for and distributed.
- Historically, the County has relied on grant funding for fire fuel mitigation associated with County-owned property. Due to increased fire risks, funding allocation is warranted for a proactive approach to mitigation.

## Operational Challenges

- Reviewing existing systems in collaboration with County IT Department to identify opportunities to streamline through new technology.
- Continued training of two new staff members.
- Continued increase of workload demands including complex project management and competing priorities.

## Organizational Chart



## Budget Summary - Property Management (Fund 001-25)

This fund receives Interfund revenue from the Project Development & Debt Reserve Fund (090) to help subsidize Property Management program costs. Historically, this fund has also received Foreclosed Land Sales revenue (reference Charges for Services); however, due to impacts from changes resulting from State legislation, funds from Foreclosed Land Sales is temporarily on-hold.

	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Proposed	FY 2025 Approved	FY 2025 Adopted	% Chg FY 2025
Charges for Services	100,000	145,058	145,000	—	—	—	(100.00)%
Interfund Charges	50,000	70,000	70,000	70,000	70,000	70,000	— %
General Fund	213,672	206,773	328,006	517,542	517,542	517,542	57.78 %
<b>Total Resources</b>	<b>\$ 363,672</b>	<b>\$ 421,831</b>	<b>\$ 543,006</b>	<b>\$ 587,542</b>	<b>\$ 587,542</b>	<b>\$ 587,542</b>	<b>8.20 %</b>
Personnel Services	\$ 279,530	\$ 341,521	\$ 446,206	\$ 472,676	\$ 472,676	\$ 472,676	5.93 %
Materials and Services	80,744	76,912	93,352	111,418	111,418	111,418	19.35 %
Transfers Out	3,398	3,398	3,448	3,448	3,448	3,448	— %
<b>Total Requirements</b>	<b>\$ 363,672</b>	<b>\$ 421,831</b>	<b>\$ 543,006</b>	<b>\$ 587,542</b>	<b>\$ 587,542</b>	<b>\$ 587,542</b>	<b>8.20 %</b>

## Budget Summary - Project Development & Debt Reserve (Fund 090)

The Project Development fund receives lease revenue from non-County tenants and certain County departments. Additionally, this fund receives sales proceeds from non-foreclosed County-owned property, and expenses associated with maintaining unimproved land and certain other real estate assets are paid from this fund. Further, this fund may also include debt service related to the acquisition or development of County building assets.

	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Proposed	FY 2025 Approved	FY 2025 Adopted	% Chg FY 2025
Beginning Working Capital	\$3,153,899	\$2,507,565	\$2,375,925	\$2,870,744	\$2,870,744	\$2,870,744	20.83 %
Charges for Services	34,670	16,218	9,000	9,500	9,500	9,500	5.56 %
Interest Revenue	20,619	41,757	47,161	88,186	88,186	88,186	86.99 %
Other Non-Operational Revenue	453,500	341,868	316,217	316,322	316,322	316,322	0.03 %
Interfund Charges	490,459	490,453	490,704	490,704	490,704	490,704	— %
Transfers In	2,600,000	—	629,964	—	—	—	(100.00)%
Sales of Equipment	1,654,939	737,040	225,000	1,015,000	1,015,000	1,015,000	351.11 %
<b>Total Resources</b>	<b>\$8,408,086</b>	<b>\$4,134,900</b>	<b>\$4,093,971</b>	<b>\$4,790,456</b>	<b>\$4,790,456</b>	<b>\$4,790,456</b>	<b>17.01 %</b>
Materials and Services	\$ 515,467	\$ 173,587	\$ 378,000	\$ 988,091	\$ 988,091	\$ 988,091	161.40 %
Capital Outlay	4,679,951	574,495	2,857,749	2,809,760	2,809,760	2,809,760	(1.68)%
Transfers Out	705,104	718,971	578,217	712,600	712,600	712,600	23.24 %
Reserve	—	—	280,005	280,005	280,005	280,005	— %
<b>Total Requirements</b>	<b>\$5,900,522</b>	<b>\$1,467,053</b>	<b>\$4,093,971</b>	<b>\$4,790,456</b>	<b>\$4,790,456</b>	<b>\$4,790,456</b>	<b>17.01 %</b>

## Budget Summary - Park Development Fees (Fund 132)

During the land use approval process for the development of subdivisions and land partitions outside of city limits, developers can pay a fee in lieu of park development. Fees collected are utilized to fund certain improvement projects and expenses to maintain County-owned park designated property.

	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Proposed	FY 2025 Approved	FY 2025 Adopted	% Chg FY 2025
Beginning Working Capital	\$ 8,443	\$ 40,251	\$ 75,681	\$ 95,729	\$ 95,729	\$ 95,729	26.49 %
Interest Revenue	142	1,070	1,900	2,000	2,000	2,000	5.26 %
Licenses and Permits	32,200	35,000	10,000	5,000	5,000	5,000	(50.00)%
<b>Total Resources</b>	<b>\$ 40,785</b>	<b>\$ 76,321</b>	<b>\$ 87,581</b>	<b>\$ 102,729</b>	<b>\$ 102,729</b>	<b>\$ 102,729</b>	<b>17.30 %</b>
Materials and Services	\$ 534	\$ 187	\$ 87,581	\$ 102,729	\$ 102,729	\$ 102,729	17.30 %
<b>Total Requirements</b>	<b>\$ 534</b>	<b>\$ 187</b>	<b>\$ 87,581</b>	<b>\$ 102,729</b>	<b>\$ 102,729</b>	<b>\$ 102,729</b>	<b>17.30 %</b>

## Budget Summary - Foreclosed Land Sales (Fund 140)

The Foreclosed Land Sales fund receives a portion of proceeds from sales of tax foreclosed properties that were acquired by the County due to nonpayment of property taxes. Expenses related to cleanup, maintenance, or certain administrative costs related to tax foreclosed properties are included in this fund. Due to impacts from changes resulting from State legislation, funds from Foreclosed Land Sales is temporarily on-hold.

	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Proposed	FY 2025 Approved	FY 2025 Adopted	% Chg FY 2025
Beginning Working Capital	\$ 154,660	\$ 155,826	\$ 153,466	\$ 135,189	\$ 135,189	\$ 135,189	(11.91)%
Charges for Services	46,990	54,025	140,712	—	—	—	(100.00)%
Interest Revenue	740	1,952	3,928	5,000	5,000	5,000	27.29 %
<b>Total Resources</b>	<b>\$ 202,390</b>	<b>\$ 211,803</b>	<b>\$ 298,106</b>	<b>\$ 140,189</b>	<b>\$ 140,189</b>	<b>\$ 140,189</b>	<b>(52.97)%</b>
Materials and Services	\$ 46,565	\$ 58,337	\$ 140,712	\$ 120,143	\$ 120,143	\$ 131,143	(6.80)%
Contingency	—	—	157,394	20,046	20,046	9,046	(94.25)%
<b>Total Requirements</b>	<b>\$ 46,565</b>	<b>\$ 58,337</b>	<b>\$ 298,106</b>	<b>\$ 140,189</b>	<b>\$ 140,189</b>	<b>\$ 140,189</b>	<b>(52.97)%</b>

# RISK MANAGEMENT

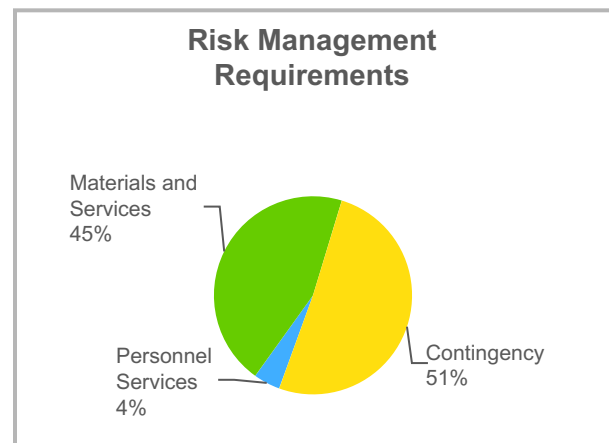
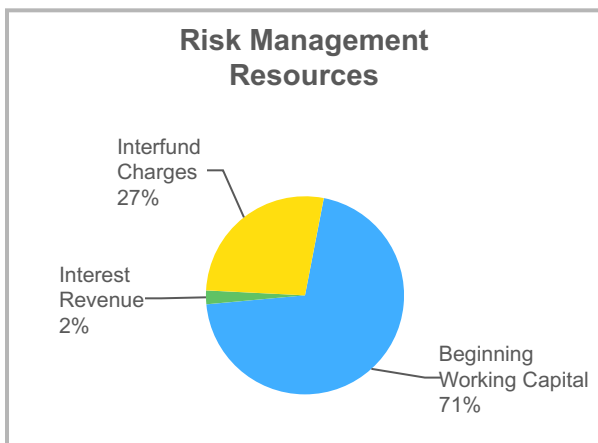
Keep employees safe and protect County assets.

Department Director: Erik Kropp

☎: 541-330-4631

✉ Risk@deschutes.org

Risk Management Summary	
Total Budget	\$ 11,398,791
Budget Change	(2.69)%
Total Staff	3.25 FTE
Staff Change	—



## Department Overview

Risk Management oversees the County's Safety Program; operates SkidCar; coordinates, reviews, and approves event permits; and manages workers' compensation, general liability, property, vehicle and unemployment insurance programs/services.

## SUCCESSES AND CHALLENGES

### Significant Accomplishments

- Automated SkidCar sign-up and payment.
- Maintained adequate reserves.

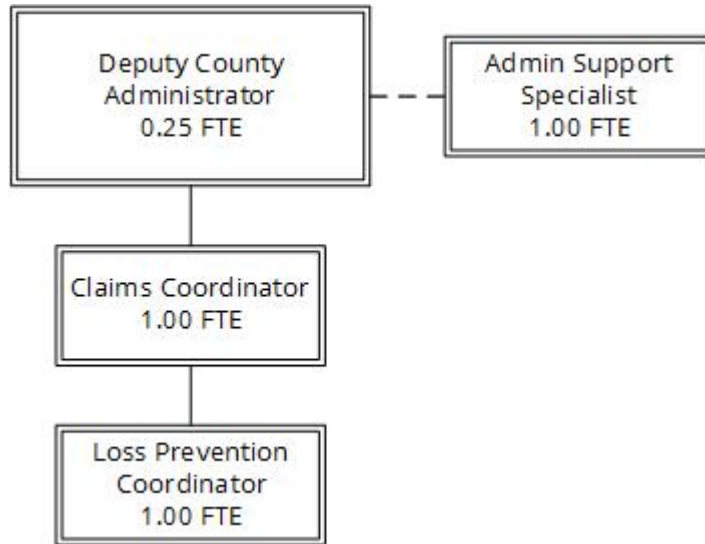
### Fiscal Issues

- Increased costs associated with vehicle damage.
- Increased medical costs for workers' compensation claims.
- Increased costs related to workers' compensation PTSD claims.
- Increased costs to purchase excess general liability insurance.

## Operational Challenges

- Continuing to purchase cyber-security insurance in a difficult market. Rates increase every year and there is pressure to increase the self-insured retention.
- Issuing event permits that allow commercial events in the rural county which result in neighbor complaints.

## Organizational Chart



## Budget Summary - Risk Management (Fund 670)

	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Proposed	FY 2025 Approved	FY 2025 Adopted	% Chg FY 2025
Beginning Working Capital	\$ 9,521,450	\$ 8,944,938	\$ 8,000,000	\$ 8,000,000	\$ 8,000,000	\$ 8,000,000	— %
Charges for Services	1,282,541	16,636	382,159	52,200	52,200	52,200	(86.34)%
Interest Revenue	50,142	148,514	200,000	254,000	254,000	254,000	27.00 %
Interfund Charges	3,076,757	3,132,447	3,132,144	3,092,591	3,092,591	3,092,591	(1.26)%
<b>Total Resources</b>	<b>\$13,930,889</b>	<b>\$12,242,534</b>	<b>\$11,714,303</b>	<b>\$11,398,791</b>	<b>\$11,398,791</b>	<b>\$11,398,791</b>	<b>(2.69)%</b>
Personnel Services	\$ 319,890	\$ 371,205	\$ 452,463	\$ 496,919	\$ 496,919	\$ 496,919	9.83 %
Materials and Services	4,662,561	2,544,523	4,291,984	5,102,823	5,102,823	5,102,823	18.89 %
Transfers Out	3,500	3,500	503,459	4,500	4,500	4,500	(99.11)%
Contingency	—	—	6,466,397	5,794,549	5,794,549	5,794,549	(10.39)%
<b>Total Requirements</b>	<b>\$ 4,985,951</b>	<b>\$ 2,919,228</b>	<b>\$11,714,303</b>	<b>\$11,398,791</b>	<b>\$11,398,791</b>	<b>\$11,398,791</b>	<b>(2.69)%</b>



# ADMINISTRATIVE SERVICES

*Provide the organizational leadership and support that connects policy to performance to benefit the residents of Deschutes County.*

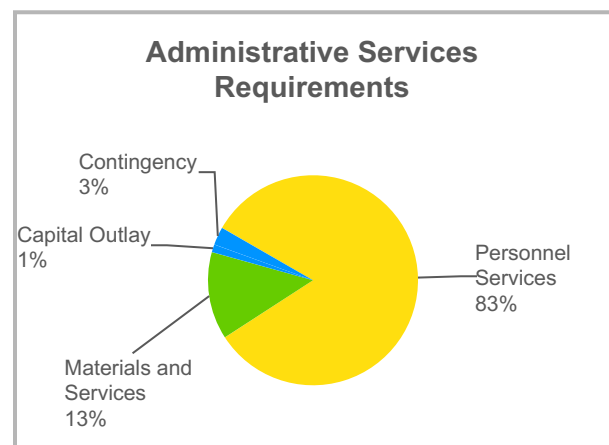
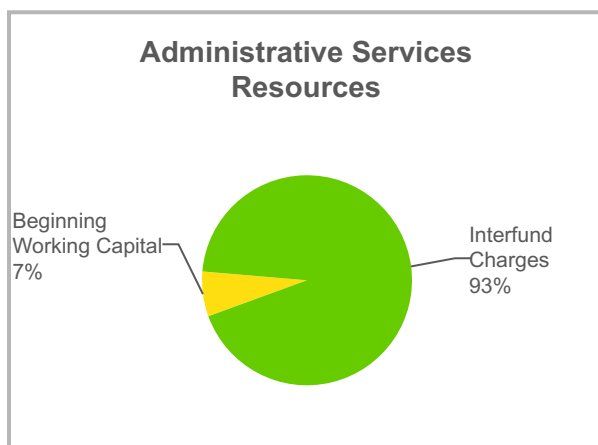
County Administrator: Nick Lelack

☎: 541-388-6570

✉ admin@deschutes.org

🌐 www.deschutes.org/administration

Administrative Services	
Total Budget	\$ 2,491,433
Budget Change	12.35 %
Total Staff	9.75 FTE
Staff Change	0.00



## Department Overview

The Administrative Services Department provides general oversight and direction, both in terms of planning for the County's long-term financial and organizational health and managing the day-to-day operations of one of Central Oregon's largest employers.

Administrative Services also provides oversight of the Video Lottery, Economic Development, Taylor Grazing and Coordinated Houseless Response Office Funds.

## SUCCESSES AND CHALLENGES

### Significant Accomplishments

- Supported departments and staff with retention, recruitment, training, and recognition; office and workspace needs; policy analysis and updates; compensation analysis' succession planning; and major facility projects.
- Supported the newly established Diversity, Equity, Accessibility, and Inclusion Committee.
- Continued to support the Coordinated Houseless Response Office.
- Supported the County's first Wolf Depredation Compensation Committee and submitted financial grant requests to the State in support of the committee.

- Supported the Cannabis Advisory Panel meetings and provided recommended tax revenue disbursement to four departments: CDD, Public Health, Community Justice, and Sheriff's Office.
- Managed a \$1 million Oregon Department of Energy grant for Mt. Bachelor.
- Applied for and obtained a \$100,000 Oregon Department of Energy grant for a Fair & Expo solar energy project.
- Applied for and obtained a \$400,000 Business Oregon grant for NeighborImpact's housing rehabilitation program.
- Completed a Camping Feasibility Study and pursued next steps for exploration of developing recreational campgrounds on two County owned properties.
- The County approved one new Economic Development Loan and converted three loans to grants under the EDCO Forgivable Loan Program. This created 27 new jobs across three companies and provided loans and grants in the amount of \$52,400.
- Organized Coffee with a Commissioner events.
- Continued to manage the County's Commercial Property Assessed Clean Energy (CPACE) finance program, which enables commercial property owners to obtain 100% long-term, fixed-rate financing for energy efficiency, renewable energy, water conservation, and seismic rehabilitation projects.
- Partnered with Human Resources to recruit and hire a new Public Information Officer.
- Supported departments with public information and marketing campaigns including photos, videos, paid advertising, earned media and more. Efforts included:
  - Increased frequency of Inside Deschutes County podcasts from monthly to bi-weekly. Podcast episodes have been downloaded more than 2,500 times.
  - Saw substantial growth of the Deschutes County Instagram page, increasing followers by 470%. In the past year, the County's reach on Facebook has increased 43%.
- Onboarding of new County Internal Auditor.
- Recognized by the Association of Local Government Auditors with a Distinguished Knighton award for the 2023 continuity of operations audit report.
- Internal audit report satisfaction at 87%. Internal Audit issued recent performance audits that included recommendations for positive change in: Behavioral Health Practices Improvement, Facilities and Property Cash Handling, Office of the District Attorney Cash Handling, Overtime and Compensatory Time, Fair and Expo Cash Handling, and Wage Equity.
- Internal audit provided follow-up to all unresolved recommendations, including issuance of follow-ups for: 2023 global follow-up, Justice Court Cash Handling, Treasurer Transition, Personal Information Data Privacy, Sheriff's Office Cash Handling, Vacation and Sick Leave Report, Office of the District Attorney Transition, and Finance and Tax Controls Over Receipts. Revised follow-up data collection to provide more actionable reporting to Audit Committee members and the County Board of Commissioners.
- Revised procedures for the Whistleblower Hotline program to improve coordination with Human Resources, Legal, and Risk Management. Continued monitoring of the anonymous hotline.
- Oversaw contract with Moss Adams, LLP to conduct review of County financial reporting.

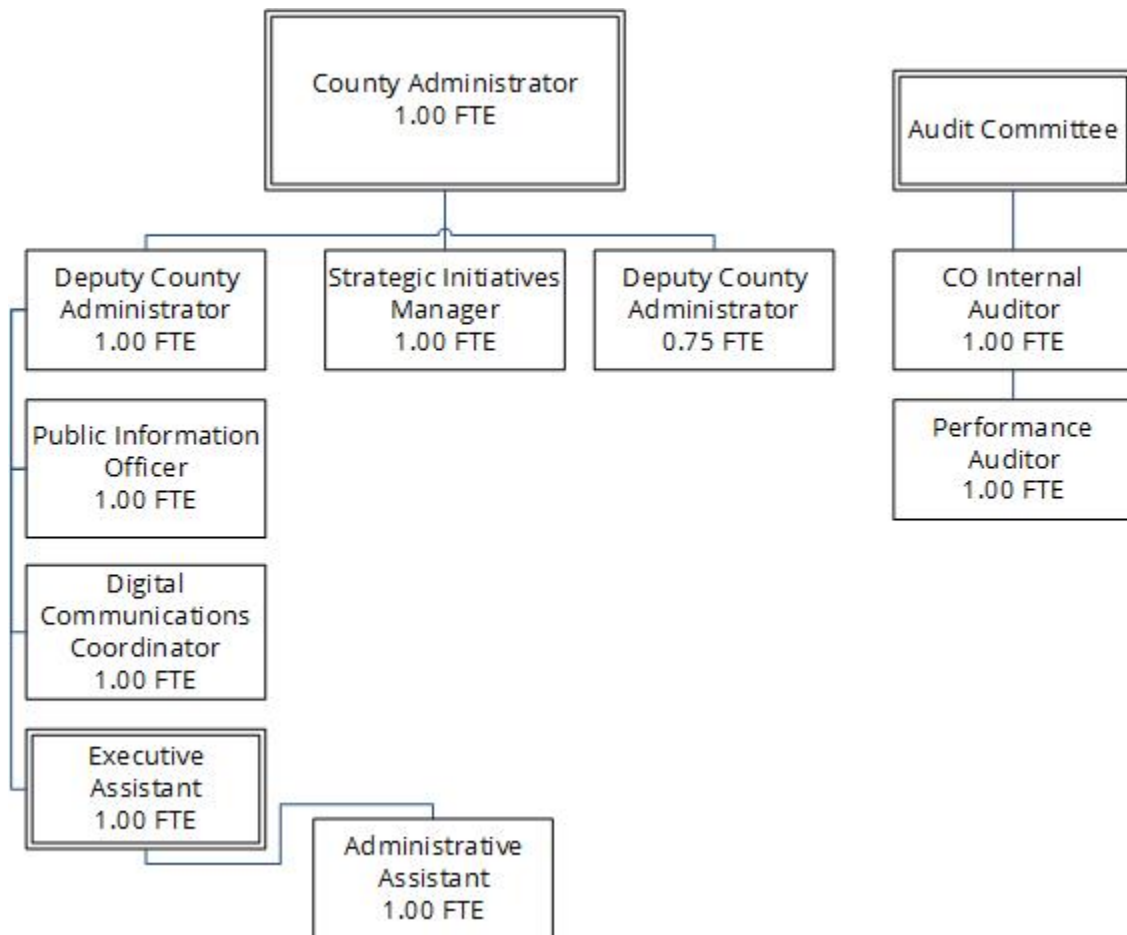
## Fiscal Issues

- Working with the Board of County Commissioners, Finance and Facilities on funding for near- and medium-term capital projects.
- Continued to work closely with Finance to update the County's long-term financial forecast to ensure the Board continues to make informed budget decisions.

## Operational Challenges

- Continued work with the Coordinated Houseless Response Office to have the strategic plan adopted and continue implementation, transition the Office, establish or designate an existing committee to serve as the required Advisory Body, establish a framework with the Regional Housing Council and related bodies for the efficient and effective delivery of houseless and housing services.
- Increasing Internal Audit community engagement efforts to promote public awareness of Deschutes County's commitment to government transparency and accountability.

## Organizational Chart



## Budget Summary - Administrative Services (Fund 625)

	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Proposed	FY 2025 Approved	FY 2025 Adopted	% Chg FY 2025
Beginning Working Capital	\$ 337,108	\$ 257,251	\$ 178,883	\$ 171,457	\$ 171,457	\$ 171,457	(4.15)%
State Government Payments	—	—	—	—	—	—	— %
Charges for Services	(65)	(106)	—	—	—	—	— %
Interest Revenue	2,202	6,245	7,700	8,000	8,000	8,000	3.90 %
Interfund Charges	1,447,684	1,737,164	1,804,435	2,311,976	2,311,976	2,311,976	28.13 %
Transfers In	86,579	236,579	226,579	—	—	—	(100.00)%
<b>Total Resources</b>	<b>\$1,873,508</b>	<b>\$2,237,134</b>	<b>\$2,217,597</b>	<b>\$2,491,433</b>	<b>\$2,491,433</b>	<b>\$2,491,433</b>	<b>12.35 %</b>
Personnel Services	\$1,380,865	\$1,777,807	\$1,884,706	\$2,055,959	\$2,055,959	\$2,055,959	9.09 %
Materials and Services	235,391	280,443	299,558	335,750	335,750	335,750	12.08 %
Contingency	—	—	33,333	69,724	69,724	69,724	109.17 %
<b>Total Requirements</b>	<b>\$1,616,257</b>	<b>\$2,058,251</b>	<b>\$2,217,597</b>	<b>\$2,491,433</b>	<b>\$2,491,433</b>	<b>\$2,491,433</b>	<b>12.35 %</b>

## Budget Summary - Economic Development (Fund 050)

Interfund transfers, loan repayment and interest revenues for loans and grants to private businesses and not-for-profit organizations.

	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Proposed	FY 2025 Approved	FY 2025 Adopted	% Chg FY 2025
Beginning Working Capital	\$ 120,946	\$ 308,799	\$ 324,394	\$ 332,494	\$ 332,494	\$ 332,494	2.50 %
Interest Revenue	3,197	11,224	8,100	10,066	10,066	10,066	24.27 %
Other Non-Operational Revenue	74,656	34,479	—	4,484	4,484	4,484	— %
Transfers In	110,000	—	—	—	—	—	— %
<b>Total Resources</b>	<b>\$ 308,799</b>	<b>\$ 354,502</b>	<b>\$ 332,494</b>	<b>\$ 347,044</b>	<b>\$ 347,044</b>	<b>\$ 347,044</b>	<b>4.38 %</b>
Materials and Services	\$ —	\$ 20,500	\$ 332,494	\$ 347,044	\$ 347,044	\$ 347,044	4.38 %
<b>Total Requirements</b>	<b>\$ —</b>	<b>\$ 20,500</b>	<b>\$ 332,494</b>	<b>\$ 347,044</b>	<b>\$ 347,044</b>	<b>\$ 347,044</b>	<b>4.38 %</b>

## Budget Summary - Law Library (Fund 120)

The Law Library provides legal resources targeting the general public and attorneys. Beginning in 2016, Deschutes County began contracting with the Deschutes Public Library to provide law library services. The majority of funding for the Law Library comes from the Oregon Judicial Department based on civil action filing fees from the Deschutes County Circuit Court.

	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Proposed	FY 2025 Approved	FY 2025 Adopted	% Chg FY 2025
Beginning Working Capital	\$ 210,295	\$ 176,644	\$ 109,996	\$ 135,867	\$ 135,867	\$ 135,867	23.52 %
State Government Payments	121,793	86,823	121,792	177,272	177,272	177,272	45.55 %
Interest Revenue	1,236	1,575	3,500	5,000	5,000	5,000	42.86 %
<b>Total Resources</b>	<b>\$ 333,324</b>	<b>\$ 265,042</b>	<b>\$ 235,288</b>	<b>\$ 318,139</b>	<b>\$ 318,139</b>	<b>\$ 318,139</b>	<b>35.21 %</b>
Materials and Services	\$ 156,680	\$ 155,046	\$ 229,758	\$ 304,620	\$ 304,620	\$ 304,620	32.58 %
Contingency	—	—	5,530	13,519	13,519	13,519	144.47 %
<b>Total Requirements</b>	<b>\$ 156,680</b>	<b>\$ 155,046</b>	<b>\$ 235,288</b>	<b>\$ 318,139</b>	<b>\$ 318,139</b>	<b>\$ 318,139</b>	<b>35.21 %</b>

## Budget Summary - Taylor Grazing (Fund 155)

Federal funds administered by the State of Oregon for range-land improvement.

	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Proposed	FY 2025 Approved	FY 2025 Adopted	% Chg FY 2025
Beginning Working Capital	\$ 45,781	\$ 31,477	\$ 31,794	\$ 11,794	\$ 11,794	\$ 11,794	(62.90)%
State Government Payments	442	8,609	6,000	5,000	5,000	5,000	(16.67)%
Interest Revenue	255	543	266	1,000	1,000	1,000	275.94 %
<b>Total Resources</b>	<b>\$ 46,477</b>	<b>\$ 40,629</b>	<b>\$ 38,060</b>	<b>\$ 17,794</b>	<b>\$ 17,794</b>	<b>\$ 17,794</b>	<b>(53.25)%</b>
Materials and Services	\$ —	\$ —	\$ 8,060	\$ 6,294	\$ 6,294	\$ 6,294	(21.91)%
Transfers Out	15,000	—	30,000	11,500	11,500	11,500	(61.67)%
<b>Total Requirements</b>	<b>15,000</b>	<b>—</b>	<b>38,060</b>	<b>17,794</b>	<b>17,794</b>	<b>17,794</b>	<b>(53.25)%</b>

## Budget Summary - Video Lottery (Fund 165)

State video lottery apportionment for activities promoting economic development.

	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Proposed	FY 2025 Approved	FY 2025 Adopted	% Chg FY 2025
Beginning Working Capital	\$1,249,554	\$1,177,511	\$1,040,811	\$1,108,409	\$1,108,409	\$1,108,409	6.49 %
State Government Payments	1,096,416	1,137,185	1,176,015	1,370,000	1,370,000	1,370,000	16.50 %
Interest Revenue	5,140	13,301	24,700	22,000	22,000	22,000	(10.93)%
<b>Total Resources</b>	<b>\$2,351,110</b>	<b>\$2,327,997</b>	<b>\$2,241,526</b>	<b>\$2,500,409</b>	<b>\$2,500,409</b>	<b>\$2,500,409</b>	<b>11.55 %</b>
Materials and Services	\$1,063,600	\$1,287,186	\$1,133,751	\$ 877,601	\$ 877,601	\$ 877,601	(22.59)%
Transfers Out	110,000	—	100,000	500,000	500,000	500,000	400.00 %
Contingency	—	—	1,007,775	1,122,808	1,122,808	1,122,808	11.41 %
<b>Total Requirements</b>	<b>\$1,173,600</b>	<b>\$1,287,186</b>	<b>\$2,241,526</b>	<b>\$2,500,409</b>	<b>\$2,500,409</b>	<b>\$2,500,409</b>	<b>11.55 %</b>

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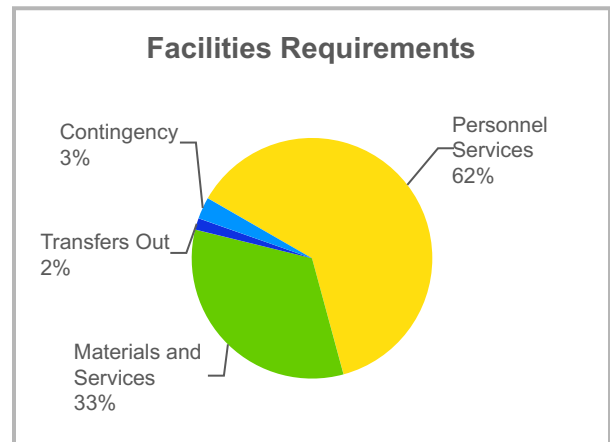
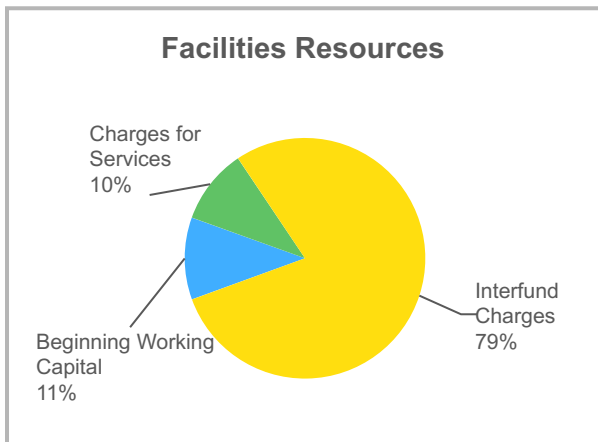
# FACILITIES

*Develop and manage County-owned facilities and buildings to protect and enhance the value of public assets, provide a safe and efficient workplace for County employees and visitors and support future opportunities for community improvement.*

Department Director: Lee Randall

☎: 541-617-4711

Facilities	
Total Budget	\$ 6,481,486
Budget Change	14.68 %
Total Staff	27.75 FTE
Staff Change	1.00



## Department Overview

The Facilities Department provides facility management, capital project management, building and grounds maintenance, and custodial services for County-owned and/or operated facilities and grounds. The Facilities Department includes facility management, building and grounds maintenance and custodial services.

### FACILITY MANAGEMENT

- Long-term planning and project management of capital asset replacement (roof replacement, HVAC equipment, generators, parking lot maintenance, etc.).
- Development and execution of remodel and new construction projects in coordination with County Property Management Department.
- Facilities-related services and procurement (mail courier, archives pickup and delivery, appliances, furniture purchasing and installation, pest control).
- Annual compliance testing for fire and life safety systems.

## BUILDING AND GROUND MAINTENANCE

- Maintenance and repair of all building management systems (mechanical, electrical, plumbing, emergency power generation, fire alarm, and fire sprinkler).
- Upkeep and replacement of all interior and exterior building finishes and specialty equipment (paint, drywall, carpet, hard floors, cabinetry, roof repair, and signage).
- Door hardware maintenance and repair, re-keying and replacement of lock sets; maintenance and installation of all electronic access control components.
- Maintenance of grounds and hardscapes including irrigation systems, lawns, flower beds, sidewalk replacement, parking lot seal coating and striping, snow removal, and parking lot signage.

## CUSTODIAL SERVICES

- Daily and deep cleaning, hard floor maintenance, and carpet cleaning.
- Window washing and special clean up projects.

## SUCCESSSES AND CHALLENGES

### Significant Accomplishments

- Completed minor remodels for multiple departments including Community Justice, Health Services, Human Resources and Solid Waste.
- Completed the second phase of planned HVAC equipment replacement at the Juvenile Community Justice building and the design of HVAC replacement projects at the Road Department Administration building and the Recovery Center.
- Continued focus on major exterior building envelope maintenance with the completion of two roof replacement projects.
- Completed the remodel of 236 Kingwood on the North County Campus in Redmond.
- Began construction of the Courthouse expansion project.
- Completed the 2024 update to the Public Safety Campus Plan.

### Fiscal Issues

- Identifying future costs of major capital asset replacement (hardscapes, HVAC systems, and roofs) and establishing replacement schedules that align with projected revenues.
- Managing the increased costs of materials, labor, and equipment and the age of County facilities.
- Preparing for increases in custodial costs for standard services and the cost of increased service levels.
- Managing conceptual budget estimates for capital projects in a changing construction environment.

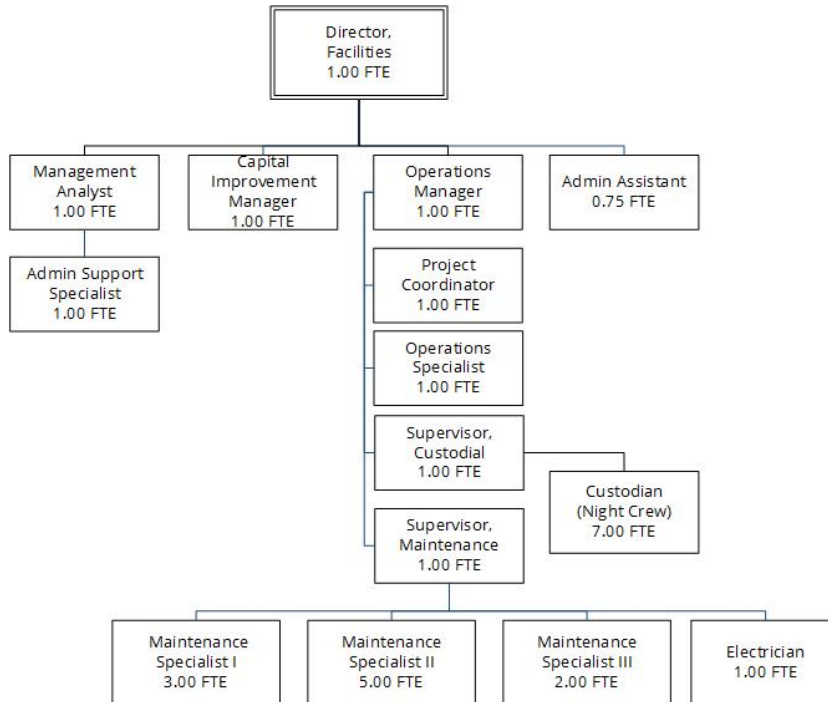
### Operational Challenges

- Expanding department capacity to respond to increased work order load generated by county-wide growth and the age of facilities.
- Management and delivery of significant multi-year capital construction projects including the Courthouse expansion.



- Maintaining service delivery levels for furniture reconfiguration, flooring replacements, safety and security improvements and minor remodels in response to the growth of direct service departments.

## Organizational Chart



## Budget Summary - Facilities (Fund 620)

	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Proposed	FY 2025 Approved	FY 2025 Adopted	% Chg FY 2025
Beginning Working Capital	\$ 818,765	\$ 572,799	\$ 404,297	\$ 714,211	\$ 714,211	\$ 714,211	76.66 %
Federal Government Payments	(1,737)	—	—	—	—	—	— %
Charges for Services	569,568	594,811	605,149	652,633	652,633	652,633	7.85 %
Interest Revenue	5,155	14,786	14,150	23,000	23,000	23,000	62.54 %
Interfund Charges	3,279,037	3,841,954	4,628,330	5,091,642	5,091,642	5,091,642	10.01 %
<b>Total Resources</b>	<b>\$4,670,788</b>	<b>\$5,024,350</b>	<b>\$5,651,926</b>	<b>\$6,481,486</b>	<b>\$6,481,486</b>	<b>\$6,481,486</b>	<b>14.68 %</b>
Personnel Services	\$2,406,020	\$2,663,685	\$3,433,367	\$4,005,398	\$4,005,398	\$4,005,398	16.66 %
Materials and Services	1,621,812	1,619,643	1,931,322	2,120,188	2,120,188	2,120,188	9.78 %
Capital Outlay	9,463	12,182	15,000	68,000	68,000	68,000	353.33 %
Transfers Out	60,695	71,810	100,095	100,095	100,095	100,095	— %
Contingency	—	—	172,142	187,805	187,805	187,805	9.10 %
<b>Total Requirements</b>	<b>\$4,097,989</b>	<b>\$4,367,320</b>	<b>\$5,651,926</b>	<b>\$6,481,486</b>	<b>\$6,481,486</b>	<b>\$6,481,486</b>	<b>14.68 %</b>

## Budget Summary - General County Projects (Fund 070)

This fund was established to provide resources for higher-cost facilities maintenance items and for improving and remodeling County buildings. Revenue comes from an approximately 3-cent portion of the County's property tax levy and occasional transfers from the County General Fund.

	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Proposed	FY 2025 Approved	FY 2025 Adopted	% Chg FY 2025
Beginning Working Capital	\$ 706,004	\$ 807,046	\$ 755,201	\$1,962,773	\$1,962,773	\$1,962,773	159.90 %
Property Taxes	1,039,626	1,090,858	1,167,000	1,235,000	1,235,000	1,235,000	5.83 %
Charges for Services	4,095	10,697	—	—	—	—	— %
Interest Revenue	6,109	22,390	16,992	40,000	40,000	40,000	135.40 %
Interfund Charges	—	55,000	—	—	—	—	— %
Transfers In	650,000	500,000	1,559,500	650,000	650,000	650,000	(58.32)%
<b>Total Resources</b>	<b>\$2,405,834</b>	<b>\$2,485,990</b>	<b>\$3,498,693</b>	<b>\$3,887,773</b>	<b>\$3,887,773</b>	<b>\$3,887,773</b>	<b>11.12 %</b>
Materials and Services	\$1,385,123	\$ 790,535	\$2,374,228	\$2,510,955	\$2,510,955	\$2,510,955	5.76 %
Capital Outlay	215,188	232,787	916,000	10,000	10,000	10,000	(98.91)%
Contingency	—	—	208,465	—	—	—	(100.00)%
<b>Total Requirements</b>	<b>\$1,600,312</b>	<b>\$1,023,321</b>	<b>\$3,498,693</b>	<b>\$3,887,773</b>	<b>\$3,887,773</b>	<b>\$3,887,773</b>	<b>11.12 %</b>

## Budget Summary - Park Acquisition & Development (Fund 130)

Resources from this fund can be used only for County-designated parks or future park planning. Revenue comes primarily from RV park apportionment funds from the state.

	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Proposed	FY 2025 Approved	FY 2025 Adopted	% Chg FY 2025
Beginning Working Capital	\$ 740,419	\$ 844,502	\$ 802,770	\$1,181,347	\$1,181,347	\$1,181,347	47.16 %
State Government Payments	310,978	348,165	348,000	350,000	350,000	350,000	0.57 %
Interest Revenue	3,972	13,453	20,000	28,000	28,000	28,000	40.00 %
<b>Total Resources</b>	<b>\$1,055,369</b>	<b>\$1,206,120</b>	<b>\$1,170,770</b>	<b>\$1,559,347</b>	<b>\$1,559,347</b>	<b>\$1,559,347</b>	<b>33.19 %</b>
Materials and Services	\$ 20,867	\$ 51,096	\$ 112,500	\$ 182,500	\$ 182,500	\$ 182,500	62.22 %
Capital Outlay	—	—	300,000	300,000	300,000	300,000	— %
Transfers Out	190,000	190,000	190,000	190,000	190,000	190,000	— %
Contingency	—	—	568,270	886,847	886,847	886,847	56.06 %
<b>Total Requirements</b>	<b>\$ 210,867</b>	<b>\$ 241,096</b>	<b>\$1,170,770</b>	<b>\$1,559,347</b>	<b>\$1,559,347</b>	<b>\$1,559,347</b>	<b>33.19 %</b>

## Budget Summary - Campus Improvements (Fund 463)

This capital projects fund was established to provide resources for new capital construction and major remodels. Revenue comes from transfers from the General Capital Reserve (Fund 060).

	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Proposed	FY 2025 Approved	FY 2025 Adopted	% Chg FY 2025
Beginning Working Capital	\$ 4,387,684	\$ 8,706,706	\$ 2,948,125	\$16,511,527	\$16,511,527	\$16,511,527	460.07 %
State Government Payments	—	—	—	15,000,000	15,000,000	15,000,000	— %
Charges for Services	834	220,860	—	—	—	—	— %
Interest Revenue	42,130	161,956	673,703	488,000	488,000	488,000	(27.56)%
Interfund Charges	—	746,412	50,000	—	—	—	(100.00)%
Transfers In	6,828,000	10,038,704	497,000	5,692,145	5,692,145	5,692,145	1045.30 %
Bond Proceeds	—	—	40,000,000	—	—	—	(100.00)%
<b>Total Resources</b>	<b>\$11,258,648</b>	<b>\$19,874,638</b>	<b>\$44,168,828</b>	<b>\$37,691,672</b>	<b>\$37,691,672</b>	<b>\$37,691,672</b>	<b>(14.66)%</b>
Materials and Services	\$ 1,503,598	\$ 2,214,377	\$ 4,291,828	\$ 4,670,066	\$ 4,670,066	\$ 4,670,066	8.81 %
Capital Outlay	1,048,344	11,032,490	9,425,000	31,341,000	31,341,000	31,341,000	232.53 %
Reserve	—	—	30,452,000	1,680,606	1,680,606	1,680,606	(94.48)%
<b>Total Requirements</b>	<b>\$ 2,551,942</b>	<b>\$13,246,867</b>	<b>\$44,168,828</b>	<b>\$37,691,672</b>	<b>\$37,691,672</b>	<b>\$37,691,672</b>	<b>(14.66)%</b>

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# FINANCE/TAX

The Finance Department manages the financial activities of the County in accordance with generally accepted accounting standards, with prudence, integrity and transparency.

Chief Financial Officer, Robert Tintle

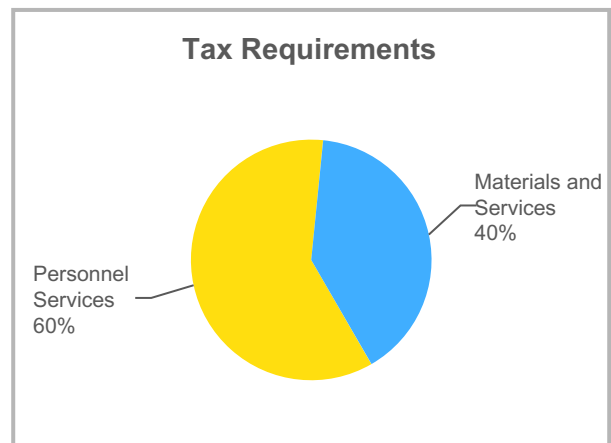
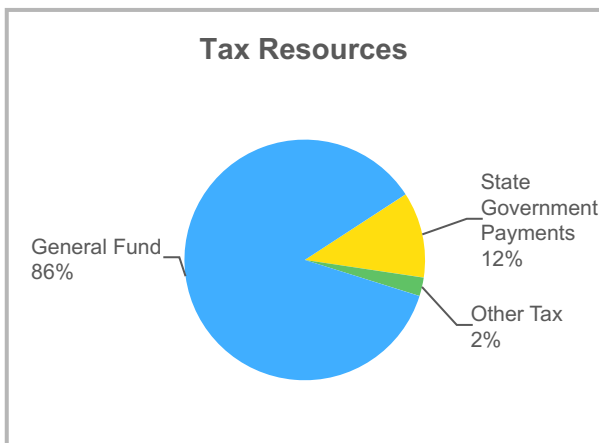
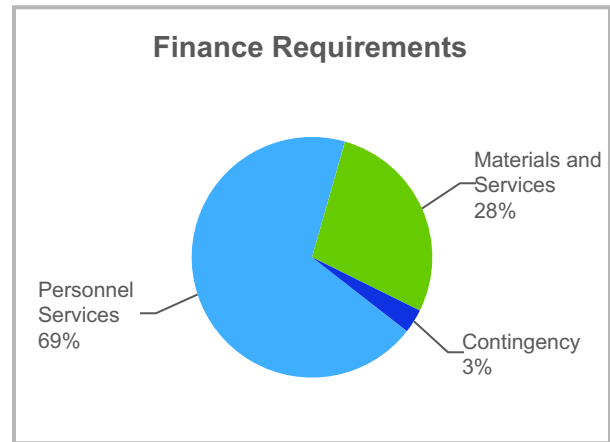
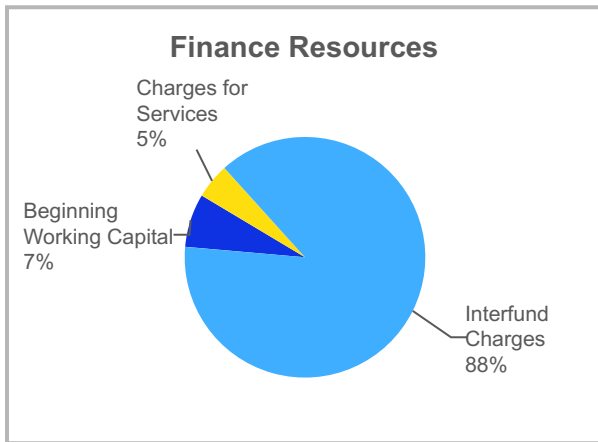
☎: 541-388-6559

✉: [finance@deschutes.org](mailto:finance@deschutes.org)

🌐: [www.deschutes.org/finance](http://www.deschutes.org/finance)

Finance Summary	
Total Budget	\$ 3,269,584
Budget Change	19.22 %
Total Staff	14.00 FTE
Staff Change	1.00

General Fund - Tax Summary	
Total Budget	\$ 1,041,642
Budget Change	10.72 %
Total Staff	6.50 FTE
Staff Change	—



## Department Overview

The Finance Department manages all financial activities of the County including annual budget coordination, financial planning, internal and external financial reporting, general accounting, payroll, capital asset records,

distribution of property taxes to all taxing districts, cash management and investments, dog licensing, collection and administration of the transient room tax, and administration of the County's long-term debt.

## SUCSESSES AND CHALLENGES

### Significant Accomplishments

- Deschutes County once again received the Triple Crown designation from the Government Finance Officers Association (GFOA). GFOA's special Triple Crown medallion recognizes governments who have received all three GFOA awards: the Certificate of Achievement for Excellence in Financial Reporting (22 years), the Popular Annual Financial Reporting Award (4 years), and the Distinguished Budget Presentation Award (15 years). This is the fourth consecutive year the County has received the Triple Crown designation from the GFOA.
- Entered into Full Faith and Credit and Refunding Obligations, Series 2023 with a par amount of \$24,095,000 (\$18.7 million for the courthouse expansion project and \$5.395 million to refund the 2013 jail improvements bond). The bond matures June 1, 2044, and has an all-in true interest cost of 3.91%.
- Issuing the Transient Room Tax Certificate of Authority has seen significant improvements and coordination between the Community Development and Finance departments, aligning approvals with Deschutes County Code.
- Dog Licensing successfully implemented a new multi-year pet licensing program, dependent on rabies expiration, offered a senior discount rate on altered pets, and updated the online system to allow for donations for spay and neuter grants. Donations have increased 20%. Online licenses have increased approximately 65% compared to manual licenses.
- Prepared and communicated the long-term financial forecast including projecting revenues, expenses, potential debt service obligations and other factors that may have a financial impact on the County.

### Fiscal Issues

- Countywide, increased costs are a challenge to sustaining strong fiscal health. By analyzing the long-term effects that these trends may have on revenues and expenditures over time, planning for their budgetary impact will allow the County to make informed decisions about how to manage and mitigate their effects.
- Monitor the main discretionary funds: General Fund, Transient Room Tax Fund (unallocated portion) and General Capital Reserve Fund. Update the long-term forecast as necessary for any material changes in revenues, expenditures, debt service or other assumptions. Additionally, monitor all major funds.
- Finance will continue to focus on supporting the County's overall financial stewardship through compliance with local budget law and development or refinement of County's financial policies in accordance with Government Finance Officers Association recommended best practices.
- Finance will continue to provide financial management guidance and take necessary actions to maintain the County's current investment grade rating from Moody's Ratings of Aa1.
- With the continued inflation costs, increased mortgage rates, and uncertainty in the economy, some taxpayers may be impacted which could result in more delinquent taxes or foreclosures.

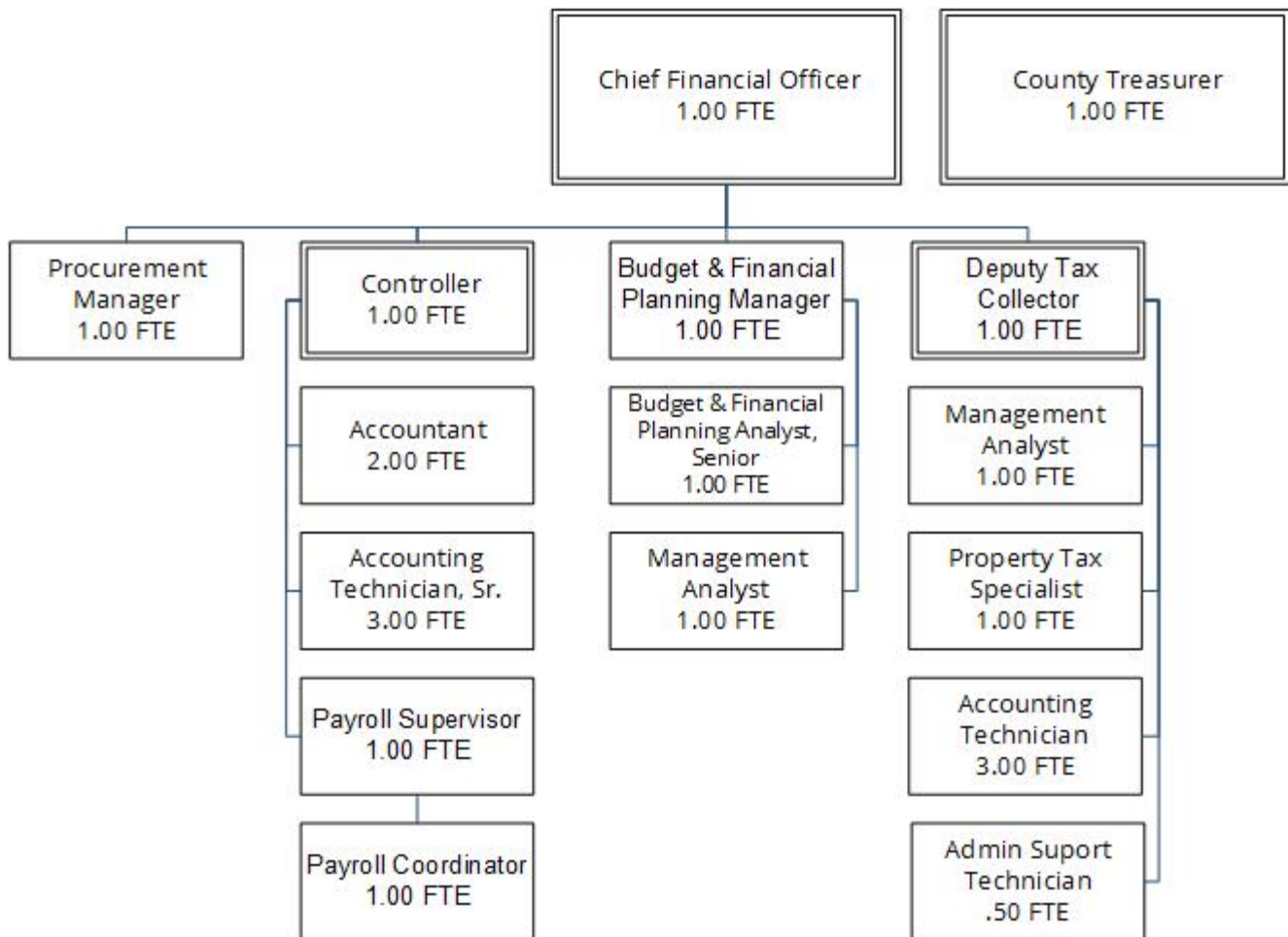
### Operational Challenges

- The County will need to determine a process to comply with the ruling of the United States Supreme Court in Tyler v. Hennepin County, Minnesota, 598 U.S. 631 (2023) regarding the distribution of property tax

foreclosure proceeds. The 82nd Oregon Legislative Assembly, 2024 Regular Session, passed House Bill 4056 requiring the Department of Revenue to determine a uniform process by which counties can comply and is expected to revisit the legislation in the 2025 Regular Session.

- Continue to improve efficiencies in the administration of the Transient Room Tax (TRT) program. As land use laws evolve, the TRT program will need to develop new workflow protocols and coordinate efforts with the Community Development Department to identify unlawful properties in the initial registration process.
- Review and update the Transient Room Tax Ordinance to better align with the State’s third-party intermediary requirements and State guidelines.
- Continue to improve efficiencies in the Enterprise ERP system (MUNIS), the County’s financial, procurement, payroll and human resources software.
- Finance will need to implement various new financial reporting standards as established by the Governmental Accounting Standards Board (GASB) to ensure financial statements are prepared in conformity with GAAP as applied to governmental units.

## Organizational Chart



## Budget Summary - Finance (Fund 630)

	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Proposed	FY 2025 Approved	FY 2025 Adopted	% Chg FY 2025
Beginning Working Capital	\$ 173,373	\$ 22,026	\$ (5,251)	\$ 235,000	\$ 235,000	\$ 235,000	(4575.34)%
Charges for Services	69,903	60,000	70,446	154,446	154,446	154,446	119.24 %
Interest Revenue	147	215	450	3,000	3,000	3,000	566.67 %
Interfund Charges	1,795,934	2,118,937	2,592,672	2,877,138	2,877,138	2,877,138	10.97 %
Transfers In	—	—	84,162	—	—	—	(100.00)%
<b>Total Resources</b>	<b>\$2,039,358</b>	<b>\$2,201,178</b>	<b>\$2,742,479</b>	<b>\$3,269,584</b>	<b>\$3,269,584</b>	<b>\$3,269,584</b>	<b>19.22 %</b>
Personnel Services	\$1,107,662	\$1,254,943	\$1,823,699	\$2,251,913	\$2,251,913	\$2,251,913	23.48 %
Materials and Services	879,370	951,486	792,931	911,139	911,139	911,139	14.91 %
Capital Outlay	30,300	—	65,000	—	—	—	(100.00)%
Contingency	—	—	60,849	106,532	106,532	106,532	75.08 %
<b>Total Requirements</b>	<b>\$2,017,331</b>	<b>\$2,206,429</b>	<b>\$2,742,479</b>	<b>\$3,269,584</b>	<b>\$3,269,584</b>	<b>\$3,269,584</b>	<b>19.22 %</b>

## Budget Summary - Tax (Fund 001-18)

	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Proposed	FY 2025 Approved	FY 2025 Adopted	% Chg FY 2025
State Government Payments	\$ 171,301	\$ 100,634	\$ 108,800	\$ 120,000	\$ 120,000	\$ 120,000	10.29 %
Other Tax	27,290	19,605	26,800	26,000	26,000	26,000	(2.99)%
Charges for Services	3,456	475	400	200	200	200	(50.00)%
Interfund Charges	119,508	—	—	—	—	—	— %
General Fund	564,465	713,463	804,770	895,442	895,442	895,442	11.27 %
<b>Total Resources</b>	<b>\$ 886,019</b>	<b>\$ 834,177</b>	<b>\$ 940,770</b>	<b>\$1,041,642</b>	<b>\$1,041,642</b>	<b>\$1,041,642</b>	<b>10.72 %</b>
Personnel Services	\$ 548,178	\$ 471,027	\$ 556,860	\$ 624,151	\$ 624,151	\$ 624,151	12.08 %
Materials and Services	337,841	363,151	383,910	417,491	417,491	417,491	8.75 %
<b>Total Requirements</b>	<b>\$ 886,019</b>	<b>\$ 834,177</b>	<b>\$ 940,770</b>	<b>\$1,041,642</b>	<b>\$1,041,642</b>	<b>\$1,041,642</b>	<b>10.72 %</b>

## Budget Summary - PERS Reserve (Fund 135)

This fund was established to account for resources used to minimize future PERS rate increases to departments. When needed, the County draws down the reserve to lessen the impact of rising rates to department budgets.

	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Proposed	FY 2025 Approved	FY 2025 Adopted	% Chg FY 2025
Beginning Working Capital	\$4,577,072	\$4,603,197	\$4,675,656	\$4,815,000	\$4,815,000	\$4,815,000	2.98 %
Interest Revenue	26,125	74,159	115,100	151,000	151,000	151,000	31.19 %
Transfers In	—	—	—	—	—	—	— %
<b>Total Resources</b>	<b>\$4,603,197</b>	<b>\$4,677,356</b>	<b>\$4,790,756</b>	<b>\$4,966,000</b>	<b>\$4,966,000</b>	<b>\$4,966,000</b>	<b>3.66 %</b>
Personnel Services	\$ —	\$ —	\$ 100,000	\$ —	\$ —	\$ —	(100.00)%
Materials and Services	—	1,700	900	1,000	1,000	1,000	11.11 %
Contingency	—	—	—	—	—	—	— %
Reserve	—	—	4,689,856	4,965,000	4,965,000	4,965,000	5.87 %
<b>Total Requirements</b>	<b>\$ —</b>	<b>\$ 1,700</b>	<b>\$4,790,756</b>	<b>\$4,966,000</b>	<b>\$4,966,000</b>	<b>\$4,966,000</b>	<b>3.66 %</b>



## Budget Summary - County School (Fund 145)

In accordance with Oregon Revised Statute 328.005, the County records federal forest receipts, property taxes, interest and taxes on electric power cooperatives in this fund. These resources are distributed among the school districts in Deschutes County in proportion to the resident average daily membership for each district for the preceding fiscal year.

	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Proposed	FY 2025 Approved	FY 2025 Adopted	% Chg FY 2025
Federal Government Payments	\$ 264,140	\$ 231,679	\$ 305,000	\$ 300,000	\$ 300,000	\$ 300,000	(1.64)%
State Government Payments	344,833	370,650	373,000	393,000	393,000	393,000	5.36 %
Interest Revenue	579	1,296	1,000	1,000	1,000	1,000	— %
<b>Total Resources</b>	<b>\$ 609,552</b>	<b>\$ 603,625</b>	<b>\$ 679,000</b>	<b>\$ 694,000</b>	<b>\$ 694,000</b>	<b>\$ 694,000</b>	<b>2.21 %</b>
Materials and Services	\$ 609,552	\$ 603,058	\$ 679,000	\$ 694,000	\$ 694,000	\$ 694,000	2.21 %
<b>Total Requirements</b>	<b>\$ 609,552</b>	<b>\$ 603,058</b>	<b>\$ 679,000</b>	<b>\$ 694,000</b>	<b>\$ 694,000</b>	<b>\$ 694,000</b>	<b>2.21 %</b>

## Budget Summary - Dog Control (Fund 350)

Dog license fees are collected in this fund and split between Deschutes County, City of Bend, City of Redmond, Humane Society of Central Oregon and the BrightSide Animal Center of Redmond. This fund is primarily supported by fees for dog licenses, kennel licenses and a transfer from the County General Fund.

	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Proposed	FY 2025 Approved	FY 2025 Adopted	% Chg FY 2025
Beginning Working Capital	\$ 60,751	\$ 51,140	\$ 45,044	\$ 81,084	\$ 81,084	\$ 81,084	80.01 %
Charges for Services	64	311	—	—	—	—	— %
Fines and Fees	360	—	—	—	—	—	— %
Interest Revenue	537	1,265	1,100	3,000	3,000	3,000	172.73 %
Other Non-Operational Revenue	4,822	4,096	5,000	5,000	5,000	5,000	— %
Transfers In	149,584	147,166	152,905	96,000	96,000	96,000	(37.22)%
Licenses and Permits	212,986	198,685	219,825	251,900	251,900	251,900	14.59 %
<b>Total Resources</b>	<b>\$ 429,103</b>	<b>\$ 402,664</b>	<b>\$ 423,874</b>	<b>\$ 436,984</b>	<b>\$ 436,984</b>	<b>\$ 436,984</b>	<b>3.09 %</b>
Personnel Services	\$ 82,593	\$ 63,696	\$ 68,554	\$ 72,783	\$ 72,783	\$ 72,783	6.17 %
Materials and Services	295,371	280,620	329,662	333,201	333,201	333,201	1.07 %
Contingency	—	—	25,658	31,000	31,000	31,000	20.82 %
<b>Total Requirements</b>	<b>\$ 377,963</b>	<b>\$ 344,316</b>	<b>\$ 423,874</b>	<b>\$ 436,984</b>	<b>\$ 436,984</b>	<b>\$ 436,984</b>	<b>3.09 %</b>

## Budget Summary - Finance Reserve (Fund 631)

The Finance Reserve Fund was established in FY 2016 to track expenditures for two special projects: a new financial and human resources software package and a class and compensation study. Transfers from the General Fund supported the initial costs of these projects. The balance of the project costs are being recouped through inter-fund charges to departments over a seven year period. The final transfer to the General Fund will occur in FY24 and the fund will be subsequently closed.

	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Proposed	FY 2025 Approved	FY 2025 Adopted	% Chg FY 2025
Beginning Working Capital	\$ 248,242	\$ 180,191	\$ 51,000	\$ —	\$ —	\$ —	(100.00)%
Interest Revenue	1,337	1,812	1,997	—	—	—	(100.00)%
Interfund Charges	256,986	261,257	47,293	—	—	—	(100.00)%
<b>Total Resources</b>	<b>\$ 506,564</b>	<b>\$ 443,260</b>	<b>\$ 100,290</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>(100.00)%</b>
Personnel Services	\$ 66,373	\$ 131,527	\$ —	\$ —	\$ —	\$ —	— %
Materials and Services	—	—	—	—	—	—	— %
Capital Outlay	—	—	—	—	—	—	— %
Transfers Out	260,000	260,439	100,290	—	—	—	(100.00)%
<b>Total Requirements</b>	<b>\$ 326,373</b>	<b>\$ 391,966</b>	<b>\$ 100,290</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>(100.00)%</b>

## Budget Summary - Transient Room Tax 7% (Fund 160)

Resorts, hotels, motels and other lodging facilities located in the unincorporated areas of Deschutes County are required to collect a 7% transient room tax on room rental charges for stays of 30 days or less. These resources are distributed to the Sheriff's Office for rural law enforcement activities, Visit Central Oregon (VCO), Justice Court, Public Health and the Fair & Expo Center.

	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Proposed	FY 2025 Approved	FY 2025 Adopted	% Chg FY 2025
Beginning Working Capital	\$ 6,189,395	\$ 9,475,532	\$ 4,527,362	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	(55.82)%
Other Tax	11,355,054	11,071,262	11,051,250	10,587,500	10,587,500	10,587,500	(4.20)%
Charges for Services	—	161	—	—	—	—	— %
Interest Revenue	50,751	94,150	118,830	65,000	65,000	65,000	(45.30)%
<b>Total Resources</b>	<b>\$17,595,200</b>	<b>\$20,641,105</b>	<b>\$15,697,442</b>	<b>\$12,652,500</b>	<b>\$12,652,500</b>	<b>\$12,652,500</b>	<b>(19.40)%</b>
Personnel Services	1,417	155,567	199,512	205,134	205,134	205,134	2.82 %
Materials and Services	3,800,177	11,637,531	6,661,399	5,490,072	5,490,072	5,490,072	(17.58)%
Transfers Out	4,318,074	4,320,644	7,034,856	6,957,294	6,957,294	6,957,294	(1.10)%
Reserve	—	—	1,801,675	—	—	—	(100.00)%
<b>Total Requirements</b>	<b>\$ 8,119,669</b>	<b>\$16,113,743</b>	<b>\$15,697,442</b>	<b>\$12,652,500</b>	<b>\$12,652,500</b>	<b>\$12,652,500</b>	<b>(19.40)%</b>

## Budget Summary - Transient Room Tax 1% (Fund 170)

Voters approved an increase of 1% in the room tax for Deschutes County beginning July 1, 2014. Resorts, hotels, motels and other lodging facilities located in the unincorporated portion of Deschutes County are required to collect the additional 1% transient room tax on room rental charges for stays of 30 days or less. Taxes are 70% dedicated to the Fair & Expo Center and 30% for other general purposes.

	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Proposed	FY 2025 Approved	FY 2025 Adopted	% Chg FY 2025
Beginning Working Capital	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	— %
Other Tax	1,622,151	1,581,609	1,578,750	1,512,500	1,512,500	1,512,500	(4.20)%
Interest Revenue	1,133	1,506	2,960	3,000	3,000	3,000	1.35 %
<b>Total Resources</b>	<b>\$1,623,283</b>	<b>\$1,583,115</b>	<b>\$1,581,710</b>	<b>\$1,515,500</b>	<b>\$1,515,500</b>	<b>\$1,515,500</b>	<b>(4.19)%</b>
Personnel Services	202	22,205	28,755	29,454	29,454	29,454	2.43 %
Materials and Services	24,742	6,928	12,557	11,394	11,394	11,394	(9.26)%
Transfers Out	1,598,339	1,553,983	1,540,398	1,474,652	1,474,652	1,474,652	(4.27)%
<b>Total Requirements</b>	<b>\$1,623,283</b>	<b>\$1,583,115</b>	<b>\$1,581,710</b>	<b>\$1,515,500</b>	<b>\$1,515,500</b>	<b>\$1,515,500</b>	<b>(4.19)%</b>

## Budget Summary - General Capital Reserve (Fund 060)

This fund is used to accumulate County resources for capital investments related to Board of County Commissioner goals and objectives. Most resources are provided by the General Fund in those years when the General Fund's revenues exceed the General Fund's expenditures (one-time resources). Such accumulation of resources could be used to fully or partially fund future projects according to BOCC priorities.

	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Proposed	FY 2025 Approved	FY 2025 Adopted	% Chg FY 2025
Beginning Working Capital	\$ 9,858,333	\$ 6,897,088	\$ 5,525,271	\$11,529,011	\$11,529,011	\$11,529,011	108.66 %
Local Government Grants	—	—	393,171	—	—	—	(100.00)%
Interest Revenue	47,435	97,781	110,505	361,000	361,000	361,000	226.68 %
Interfund Charges	—	3,521,988	—	—	—	—	— %
Transfers In	7,069,320	4,983,197	10,176,572	3,677,033	3,503,033	3,056,033	(69.97)%
<b>Total Resources</b>	<b>\$16,975,088</b>	<b>\$15,500,053</b>	<b>\$16,205,519</b>	<b>\$15,567,044</b>	<b>\$15,393,044</b>	<b>\$14,946,044</b>	<b>(7.77)%</b>
Materials and Services	—	—	—	—	—	—	— %
Capital Outlay	—	—	—	—	—	—	— %
Transfers Out	10,078,000	9,950,444	600,000	1,150,000	1,150,000	1,150,000	91.67 %
Reserve	—	—	15,605,519	14,417,044	14,243,044	13,796,044	(11.60)%
<b>Total Requirements</b>	<b>\$10,078,000</b>	<b>\$ 9,950,444</b>	<b>\$16,205,519</b>	<b>\$15,567,044</b>	<b>\$15,393,044</b>	<b>\$14,946,044</b>	<b>(7.77)%</b>

## Budget Summary - American Rescue Plan Act (Fund 200)

Federal funds to be appropriated by the Board of County Commissioners in support of COVID-19 recovery and other eligible uses.

	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Proposed	FY 2025 Approved	FY 2025 Adopted	% Chg FY 2025
Beginning Working Capital	\$ 14,137	\$ 108,098	\$ 401,204	\$ —	\$ —	\$ —	(100.00)%
Federal Government Payments	14,187,441	14,662,784	14,139,137	8,510,978	8,510,978	8,510,978	(39.81)%
Interest Revenue	93,961	293,106	319,460	134,000	134,000	134,000	(58.05)%
<b>Total Resources</b>	<b>\$14,295,539</b>	<b>\$15,063,988</b>	<b>\$14,859,801</b>	<b>\$ 8,644,978</b>	<b>\$ 8,644,978</b>	<b>\$ 8,644,978</b>	<b>(41.82)%</b>
Personnel Services	\$ 302,672	\$ 761,465	\$ 928,596	\$ 836,621	\$ 836,621	\$ 836,621	(9.90)%
Materials and Services	13,807,072	13,879,404	8,909,060	3,186,212	3,186,212	3,186,212	(64.24)%
Capital Outlay	77,697	21,916	—	—	—	—	— %
Transfers Out	—	—	5,022,145	4,622,145	4,622,145	4,622,145	(7.96)%
<b>Total Requirements</b>	<b>\$14,187,441</b>	<b>\$14,662,784</b>	<b>\$14,859,801</b>	<b>\$ 8,644,978</b>	<b>\$ 8,644,978</b>	<b>\$ 8,644,978</b>	<b>(41.82)%</b>

# HUMAN RESOURCES

*We partner to develop people and an organization to meet the vision and objectives of Deschutes County.*

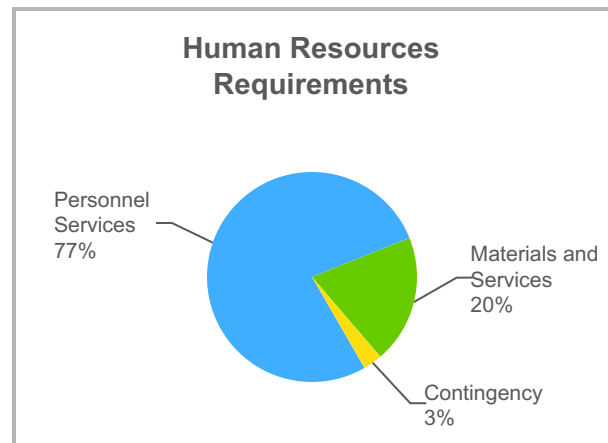
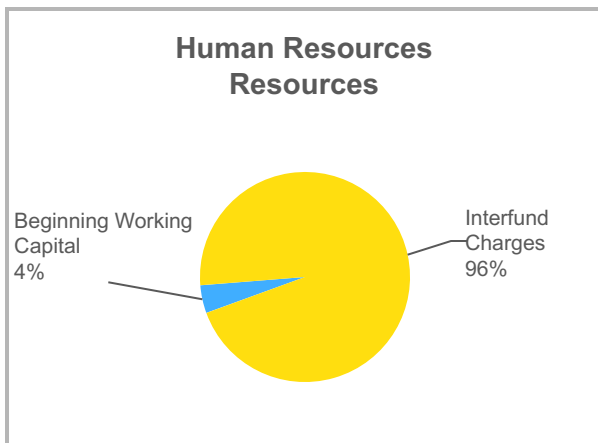
Department Director: Kathleen Hinman

☎: 541-388-6553

✉: [hr@deschutes.org](mailto:hr@deschutes.org)

🌐: [www.deschutes.org/hr](http://www.deschutes.org/hr)

Human Resources	
Total Budget	\$ 2,432,436
Budget Change	17.09 %
Total Staff	11.00 FTE
Staff Change	1.00



## Department Overview

The Human Resources Department provides leadership and support to the organization for servicing comprehensive human resources activities.

The department is dedicated to providing effective policies, procedures, and people-friendly guidelines. In addition to providing strategic central human resources functions, the Human Resources Department is responsible for performance management, employee development, benefits and compensation, and oversight of the Deschutes County On-site Clinic (DOC) and Pharmacy. The department remains committed to improving operational efficiencies and offering value-added strategic customer service partnerships to enhance county services to the organization and community.

**Vision Statement:** We champion a culture of inclusion, innovation, and engagement to realize the full potential of the people who support our community.

**Value Statement:** We accomplish our mission with Integrity, Accountability, Equity, Empathy, and Creativity.

## SUCSESSES & CHALLENGES

### Significant Accomplishments

- Enhanced HR support and expertise through the transition to an HR Business Partner model in which departments and offices are assigned dedicated HR staff.
- On pace to complete 230 recruitments this year. Partnering with departments to strategically address hard to fill and high volume positions.
- Focused internally on process improvement and knowledge sharing during transition to HR Business Partner model and long time staff retirement.
- Pivoted resources to complete increased volume and severity of workplace allegations investigated and address associated outcomes.
- Established standard turnaround times for Human Resource transactional work.
- Created semi-annual training schedules (fall and spring) of the Public Sector Partner training program and launched new trainings focusing on managing the remote workforce, and diversity, equity, and inclusion awareness.
- Completed an RFP process and selected the contractor to complete the Salary and Market Review and Oregon Pay Equity Analysis. This project involves multiple stakeholders in the process and is currently in progress.

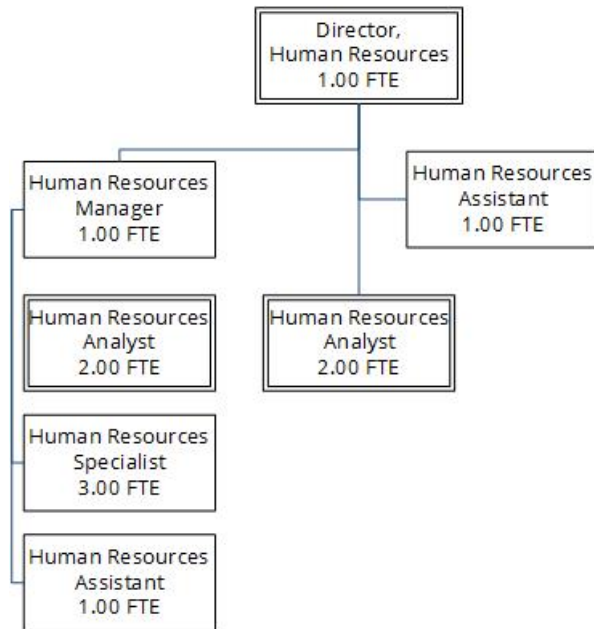
### Fiscal Issues

- Continue to support employee and supervisory skills training to enhance professional growth and succession planning in anticipation of continued loss of institutional knowledge through retirements and turnover.
- Balance organizational goals of fiscal sustainability while providing robust and competitive health insurance and benefits package and managing the rising costs of the health care industry.
- Balancing increased client service requests and the demand for rapid response with current staff resources while maintaining stable internal service funding.

### Operational Challenges

- As departments continue to add FTE, a focus on building bench depth within the HR Department's work to support the increased engagement from employees will continue to be a high priority.
- Address potential skills gap in the next generation of managers as they transition into leadership either generally or specifically with Deschutes County.
- Support the organization with strategic initiatives to enhance employee engagement and well-being.
- Reviewing, evaluating and creating processes to improve greater automation and compliance within HR systems.
- Support departments as retention and recruitment continue to impact the operations. Competitive pay and benefits as well as having a positive and inclusive work culture will be key to retention in the current labor market.
- Manage implementation of changes to Paid Leave Oregon program and the successful integration into County policy, practice and culture.

## Organizational Chart



## Budget Summary - Human Resources (Fund 650)

	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Proposed	FY 2025 Approved	FY 2025 Adopted	% Chg FY 2025
Beginning Working Capital	\$ 22,616	\$ 131,540	\$ 114,197	\$ 104,402	\$ 104,402	\$ 104,402	(8.58)%
State Government Payments	—	—	—	—	—	—	— %
Charges for Services	32	14	25	—	—	—	(100.00)%
Interest Revenue	1,116	4,573	6,550	6,000	6,000	6,000	(8.40)%
Interfund Charges	1,611,059	1,777,316	1,956,635	2,322,034	2,322,034	2,322,034	18.67 %
<b>Total Resources</b>	<b>\$1,634,824</b>	<b>\$1,913,442</b>	<b>\$2,077,407</b>	<b>\$2,432,436</b>	<b>\$2,432,436</b>	<b>\$2,432,436</b>	<b>17.09 %</b>
Personnel Services	\$1,173,050	1,396,476	1,625,166	1,860,858	1,860,858	1,860,858	14.50 %
Materials and Services	330,234	402,769	452,241	500,676	500,676	500,676	10.71 %
Contingency	—	—	—	70,902	70,902	70,902	— %
<b>Total Requirements</b>	<b>\$1,503,284</b>	<b>\$1,799,245</b>	<b>\$2,077,407</b>	<b>\$2,432,436</b>	<b>\$2,432,436</b>	<b>\$2,432,436</b>	<b>17.09 %</b>

## Budget Summary - Health Benefits (Fund 675)

Interfund charges for self-insured health insurance coverage supporting employee health benefit functions including operation of the Deschutes On-Site Clinic, pharmacy, and wellness program.

	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Proposed	FY 2025 Approved	FY 2025 Adopted	% Chg FY 2025
Beginning Working Capital	\$15,527,580	\$11,304,191	\$ 6,107,743	\$ 5,090,316	\$ 5,090,316	\$ 5,090,316	(16.66)%
Charges for Services	5,820,896	4,825,443	4,640,913	5,935,605	5,935,605	5,935,605	27.90 %
Interest Revenue	90,816	176,071	120,000	366,000	366,000	366,000	205.00 %
Interfund Charges	19,158,926	20,490,826	25,893,132	30,542,182	30,542,182	30,542,182	17.95 %
<b>Total Resources</b>	<b>\$40,598,218</b>	<b>\$36,796,532</b>	<b>\$36,761,788</b>	<b>\$41,934,103</b>	<b>\$41,934,103</b>	<b>\$41,934,103</b>	<b>14.07 %</b>
Personnel Services	\$ 517	—	—	—	—	—	— %
Materials and Services	29,293,511	30,688,534	35,687,213	33,701,342	33,701,342	33,701,342	(5.56)%
Contingency	—	—	1,074,575	8,232,761	8,232,761	8,232,761	666.14 %
<b>Total Requirements</b>	<b>\$29,294,027</b>	<b>\$30,688,534</b>	<b>\$36,761,788</b>	<b>\$41,934,103</b>	<b>\$41,934,103</b>	<b>\$41,934,103</b>	<b>14.07 %</b>



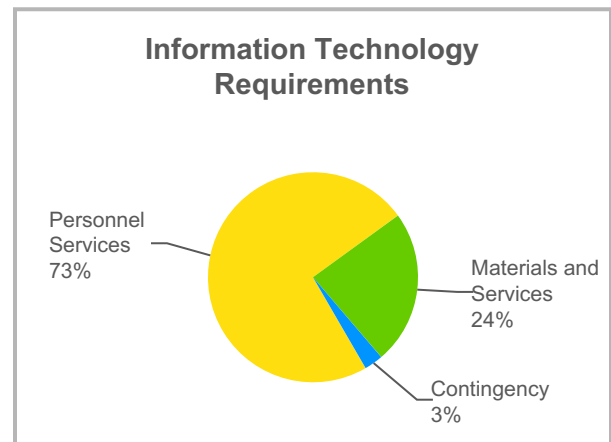
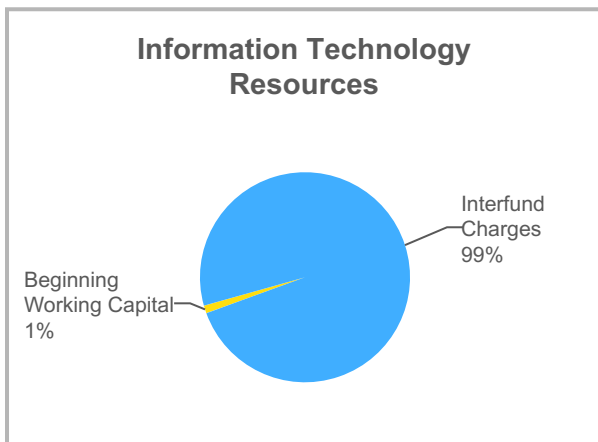
# INFORMATION TECHNOLOGY

*The IT Department delivers professional solutions, support, and consultation that enables Deschutes County to contribute to the success of our residents.*

Director: Tania Mahood

🌐: [www.deschutes.org/it](http://www.deschutes.org/it)

Information Technology Summary	
Total Budget	\$ 5,299,583
Budget Change	28.33 %
Total Staff	20.00 FTE
Staff Change	2.00



## Department Overview

The Information Technology (IT) Department provides a wide range of technology services, primarily to County departments. Information Technology's core services are categorized by these functional areas:

- **Administration:** Department leadership, staff management, software acquisition, project and policy development, budgeting and technology purchasing.
- **Application and Integration:** Enterprise software solution delivery. Software integration and development.
- **Business Architecture:** Business process automation and software evaluation.
- **Data:** Enterprise data management and data visualization. Geographic Information System (GIS) program coordination, data administration, systems support, spatial analysis, map production, training and regional data coordination.
- **Technical customer facing:** Communications, equipment, software, accounts/access, connectivity, files/documents, collaboration, employee services, help/support, data storage/recovery, and infrastructure.
- **Technical back-end:** Hardware maintenance and system maintenance. Network and systems security. Software and hardware for phone, doors, and video surveillance systems. Internal data network infrastructure, connectivity, and design.

Vision Statement: To be a trusted partner that empowers people through technology solutions.

Mission Statement: The IT Department delivers professional solutions, support, and consultation that enables Deschutes County to contribute to the success of our residents.

## SUCCESSES AND CHALLENGES

### Significant Accomplishments

- Adopted a 5-year IT Strategic Plan.
- Established an Incident Management Team (IMT), Incident Response Team (IRT) and completed an Incident Response Plan (IRP) to help identify, protect, detect, respond, and recover from security threats.
- Established a process and implemented several cybersecurity tabletop exercises with departments/offices to heighten the awareness around cybersecurity threats and recovery.
- Hired an Information Security Manager to continue championing our security initiatives while helping to protect our digital assets and information.
- Reallocated a position for a Service Desk Manager to create consistency and efficiency of IT support.
- Developed and established communication and collaboration pathways between departments/offices aimed at engaging stakeholders and enhancing the relationship with IT.
- Objectively established the maturity of the IT organization to help chart a path forward leveraging best practices.
- Enhanced the security of the network and infrastructure by creating redundancy and a plan for network segregation.
- Implemented a technical training resource for all Deschutes County employees to empower, learn, and grow.
- Adopted an enterprise-wide e-signature software to increase efficiency and security.
- Migrated all departments/offices intranet pages to SharePoint cloud.
- Upgraded several conference rooms across the County with web conferencing technology.

### Fiscal Issues

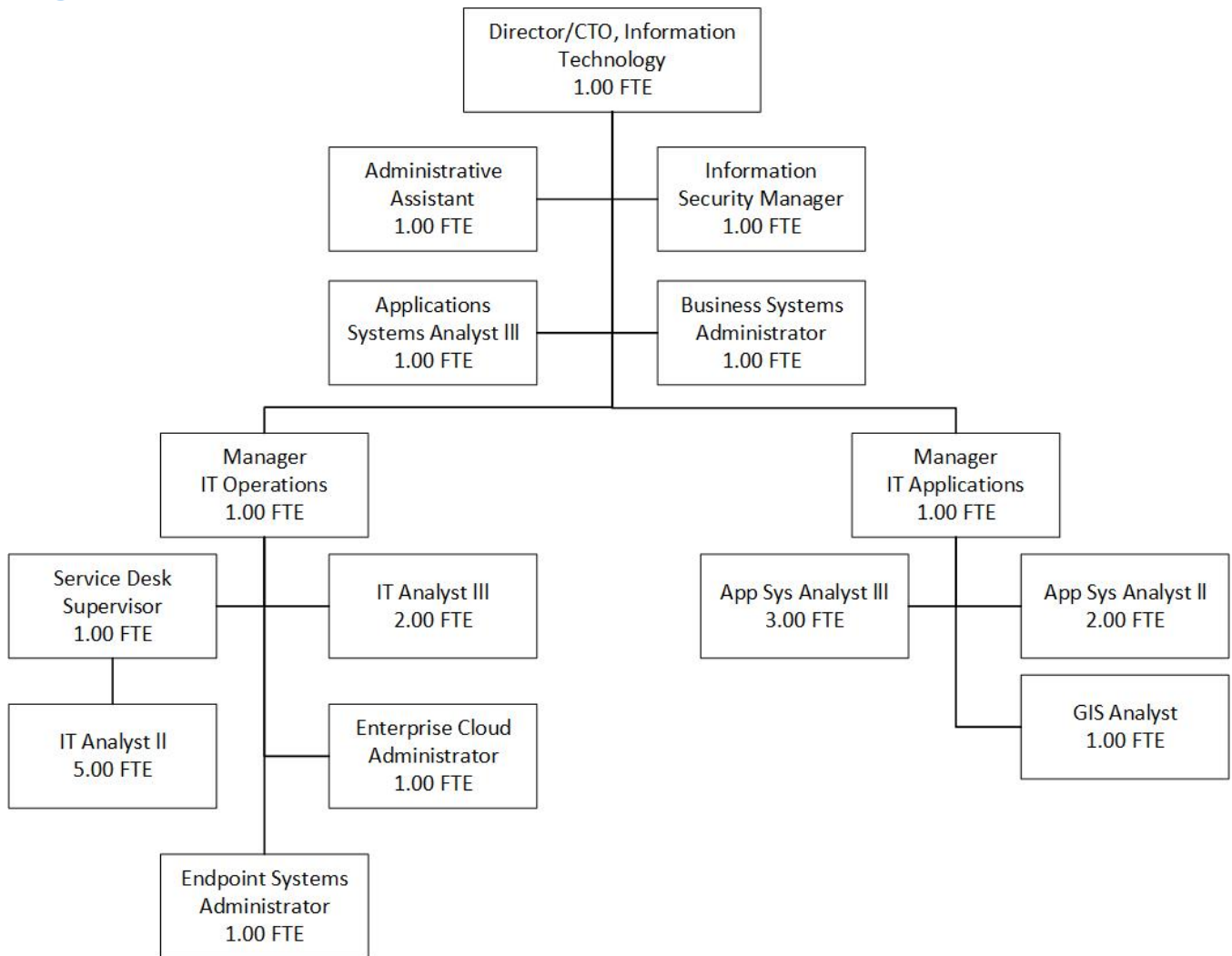
- Managing the costs associated with meeting security compliance requirements.
- Preparing for and managing the increased costs of labor, acquisition of equipment, and maintaining systems to sustain current and expanding services.
- Adequate resources to meet the diverse needs of departments and offices.
- Addressing technical debt across hardware and software.
- Implementing a sustainable method for funding aerial imagery that meets the needs of the County and beyond.

### Operational Challenges

- Adequate time, resources, and training required to increase our security posture and meet compliance requirements.
- Hiring and maintaining the appropriate staffing to meet the needs of a growing organization that has become more reliant on technology.

- Assessing the methodology of ISF rates for the general and reserve IT budget.
- Maintaining current service levels with the sustained County employee growth while maintaining operations, executing necessary improvements, and adding additional services.
- Balancing the cybersecurity risk appetite of the County, funding, and security needs.
- Creating standardization of software management, purchasing, and development.
- Lacking an enterprise-wide ITSM solution to manage and deliver consistent, reportable, self-serving, integrated, and compliant IT services.
- Ensuring the security of all endpoints that conduct County business.
- Adequate skills and resources to support the investment in the Microsoft environment.
- Prioritizing off-the-shelf solutions whenever feasible acknowledging that while they may not address every requirement, they offer significant advantages in terms of cost-effectiveness, scalability, security, and timely support.
- Developing new IT policies and standards to provide guidelines for departments and offices to rely on.
- Securely meeting the requirement to move from .org to .gov with current resources.

# Organizational Chart



## Budget Summary - Information Technology (Fund 660)

	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Proposed	FY 2025 Approved	FY 2025 Adopted	% Chg FY 2025
Beginning Working Capital	\$ 268,091	\$ 434,218	\$ 380,427	\$ 63,792	\$ 63,792	\$ 63,792	(83.23)%
Charges for Services	600	250	400	400	400	400	— %
Interest Revenue	2,822	10,805	9,600	15,000	15,000	15,000	56.25 %
Interfund Charges	3,113,490	3,483,554	3,675,113	5,220,391	5,220,391	5,220,391	42.05 %
Transfers In	—	—	64,000	—	—	—	(100.00)%
<b>Total Resources</b>	<b>\$3,385,003</b>	<b>\$3,928,827</b>	<b>\$4,129,540</b>	<b>\$5,299,583</b>	<b>\$5,299,583</b>	<b>\$5,299,583</b>	<b>28.33 %</b>
Personnel Services	\$2,496,123	\$2,689,120	\$3,115,395	\$3,882,142	\$3,882,142	\$3,882,142	24.61 %
Materials and Services	447,851	848,432	922,639	1,256,773	1,256,773	1,256,773	36.22 %
Transfers Out	6,812	10,848	6,470	6,468	6,468	6,468	(0.03)%
Contingency	—	—	85,036	154,200	154,200	154,200	81.33 %
<b>Total Requirements</b>	<b>\$2,950,785</b>	<b>\$3,548,400</b>	<b>\$4,129,540</b>	<b>\$5,299,583</b>	<b>\$5,299,583</b>	<b>\$5,299,583</b>	<b>28.33 %</b>

## Budget Summary - Information Technology Reserve (Fund 661)

Accumulates resources for large system-wide expenditures such as technology improvements and substantial outsourcing.

	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Proposed	FY 2025 Approved	FY 2025 Adopted	% Chg FY 2025
Beginning Working Capital	\$ 996,208	\$1,194,623	\$ 963,500	\$ 736,000	\$ 736,000	\$ 736,000	(23.61)%
Interest Revenue	6,386	18,032	17,200	38,000	38,000	38,000	120.93 %
Interfund Charges	383,664	223,908	180,000	750,000	750,000	750,000	316.67 %
Transfers In	—	—	118,000	—	—	—	(100.00)%
<b>Total Resources</b>	<b>\$1,386,257</b>	<b>\$1,436,564</b>	<b>\$1,278,700</b>	<b>\$1,524,000</b>	<b>\$1,524,000</b>	<b>\$1,524,000</b>	<b>19.18 %</b>
Materials and Services	\$ 142,498	\$ 66,091	\$ 353,600	\$ 939,700	\$ 939,700	\$ 939,700	165.75 %
Capital Outlay	49,136	262,077	366,000	75,000	75,000	75,000	(79.51)%
Reserve	—	—	559,100	509,300	509,300	509,300	(8.91)%
<b>Total Requirements</b>	<b>\$ 191,634</b>	<b>\$ 328,168</b>	<b>\$1,278,700</b>	<b>\$1,524,000</b>	<b>\$1,524,000</b>	<b>\$1,524,000</b>	<b>19.18 %</b>

## Budget Summary - Geographic Information Systems (Fund 305)

Provides computer hardware, software data and services related to the use of geographic mapping and data development county-wide.

	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Proposed	FY 2025 Approved	FY 2025 Adopted	% Chg FY 2025
Beginning Working Capital	\$ 601,217	\$ 612,674	\$ 443,226	\$ 343,562	\$ 343,562	\$ 343,562	(22.49)%
State Government Payments	11,996	7,076	7,650	8,000	8,000	8,000	4.58 %
Charges for Services	337,116	203,643	175,000	190,000	190,000	190,000	8.57 %
Interest Revenue	3,576	8,832	11,000	18,000	18,000	18,000	63.64 %
Interfund Charges	8,000	8,000	8,000	8,000	8,000	8,000	— %
<b>Total Resources</b>	<b>\$ 961,905</b>	<b>\$ 840,225</b>	<b>\$ 644,876</b>	<b>\$ 567,562</b>	<b>\$ 567,562</b>	<b>\$ 567,562</b>	<b>(11.99)%</b>
Personnel Services	\$ 310,660	\$ 329,872	\$ 290,800	\$ 315,853	\$ 315,853	\$ 315,853	8.62 %
Materials and Services	38,571	46,810	80,308	68,081	68,081	68,081	(15.23)%
Contingency	—	—	273,768	183,628	183,628	183,628	(32.93)%
<b>Total Requirements</b>	<b>\$ 349,231</b>	<b>\$ 376,682</b>	<b>\$ 644,876</b>	<b>\$ 567,562</b>	<b>\$ 567,562</b>	<b>\$ 567,562</b>	<b>(11.99)%</b>

## Budget Summary - Court Technology Reserve (Fund 040)

This Fund will be closed in FY 2024 and the balance transferred to the Campus Improvement Fund and contributed to the Courthouse Expansion project.

	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Proposed	FY 2025 Approved	FY 2025 Adopted	% Chg FY 2025
Beginning Working Capital	\$ 128,543	\$ 160,556	\$ 197,000	\$ —	\$ —	\$ —	(100.00)%
Interest Revenue	826	2,844	—	—	—	—	— %
Transfers In	32,000	32,000	—	—	—	—	— %
<b>Total Resources</b>	<b>\$ 161,369</b>	<b>\$ 195,400</b>	<b>\$ 197,000</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>(100.00)%</b>
Materials and Services	\$ 813	\$ 4,605	\$ —	\$ —	\$ —	\$ —	— %
Capital Outlay	—	—	—	—	—	—	— %
Transfers Out	—	—	197,000	—	—	—	(100.00)%
<b>Total Requirements</b>	<b>\$ 813</b>	<b>\$ 4,605</b>	<b>\$ 197,000</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>(100.00)%</b>

# LEGAL COUNSEL

*Provide reasoned general counsel, support and legal service to assist and facilitate County officials in obtaining desired policy and operational outcomes.*

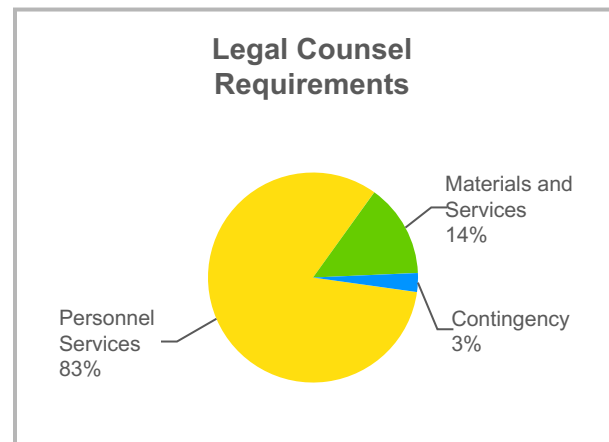
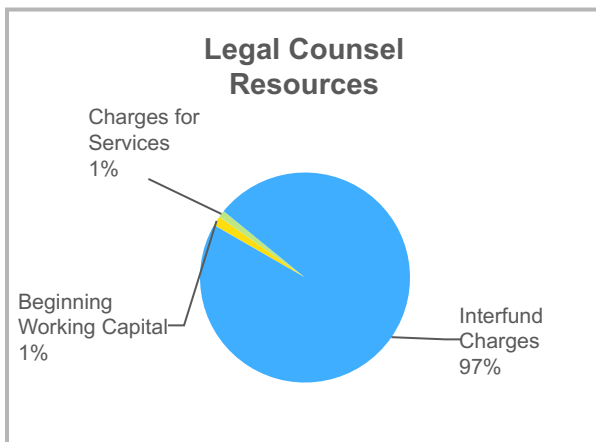
Legal Counsel: David Doyle

☎: 541-388-6625

✉: david.doyle@deschutes.org

🌐: www.deschutes.org/legal

Legal Counsel Summary	
Total Budget	\$ 2,025,504
Budget Change	12.14 %
Total Staff	7.00 FTE
Staff Change	—



## Department Overview

Legal Counsel provides full-spectrum counsel and legal services to the County's elected and appointed officials and departments. Services range from advance research and general counsel to post-incident management, representation and resolution. Legal Counsel is cognizant of the services provided by County departments and strives to operate in concert with the operational objectives of the County. The Legal Department's programs include but are not limited to:

- General Counsel
- Litigation
- Planning / Land Use / Code Enforcement
- Employment / Labor
- Procurement and Contracts
- Public Records

## SUCSESSES AND CHALLENGES

### Significant Accomplishments

- Maintained high level of services and timely responses despite transition to hybrid/remote operations.
- Continued success in prosecuting all civil commitment matters in Deschutes County.
- 24/7 support to all county operations.
- Maintained our stellar reputation with the Courts and the legal community.

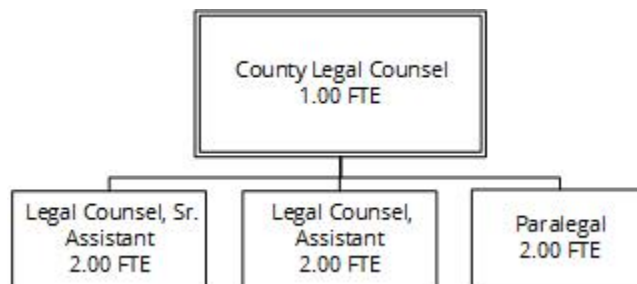
### Fiscal Issues

- Accommodating increased demand from County departments for consultation/services without further increases to staffing levels.
- Retaining department staff.

### Operational Challenges

- Representing County departments and staff in contested proceedings, administrative processes and formal litigation.
- Preemptive utilization of legal resources to head-off future conflicts.
- Managing and responding to a significantly increasing number of public records requests.
- Participating in collective bargaining negotiations with the County's six labor unions.
- Gearing up to handle litigation and regulatory challenges associated with siting a new landfill.
- Protecting attorney-client and work protection privileges against the backdrop of operational transparency and public process.

### Organizational Chart





## Budget Summary - Legal Counsel (Fund 640)

	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Proposed	FY 2025 Approved	FY 2025 Adopted	% Chg FY 2025
Beginning Working Capital	\$ 56,186	\$ 165,721	\$ 153,875	\$ 30,000	\$ 30,000	\$ 30,000	(80.50)%
Charges for Services	300	2,001	—	2,000	2,000	2,000	— %
Interest Revenue	1,029	4,756	6,500	6,000	6,000	6,000	(7.69)%
Interfund Charges	1,468,003	1,547,532	1,645,883	1,987,504	1,987,504	1,987,504	20.76 %
<b>Total Resources</b>	<b>\$1,525,518</b>	<b>\$1,720,010</b>	<b>\$1,806,258</b>	<b>\$2,025,504</b>	<b>\$2,025,504</b>	<b>\$2,025,504</b>	<b>12.14 %</b>
Personnel Services	\$1,182,586	\$1,397,808	\$1,545,015	\$1,675,230	\$1,675,230	\$1,675,230	8.43 %
Materials and Services	177,210	168,328	233,063	291,374	291,374	291,374	25.02 %
Capital Outlay	—	—	—	—	—	—	— %
Contingency	—	—	28,180	58,900	58,900	58,900	109.01 %
<b>Total Requirements</b>	<b>\$1,359,796</b>	<b>\$1,566,135</b>	<b>\$1,806,258</b>	<b>\$2,025,504</b>	<b>\$2,025,504</b>	<b>\$2,025,504</b>	<b>12.14 %</b>

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## County Service Districts and Agency Funds

### DESCHUTES COUNTY 9-1-1 SERVICE DISTRICT

Deschutes County 9-1-1 Service District (Fund 705) .....	233
Deschutes County 9-1-1 Equipment Reserve (Fund 710) .....	235

### EXTENSION/4-H COUNTY SERVICE DISTRICT

Extension/4-H County Service District (Fund 720) .....	237
Extension/4-H County Service District Reserve (Fund 721) .....	239

### SUMMARY OF RESOURCES AND REQUIREMENTS: COUNTY SERVICE DISTRICT AND AGENCY FUNDS

241

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# DESCHUTES COUNTY 9-1-1

*To provide prompt assistance in a caring, respectful and professional manner to those we serve.*

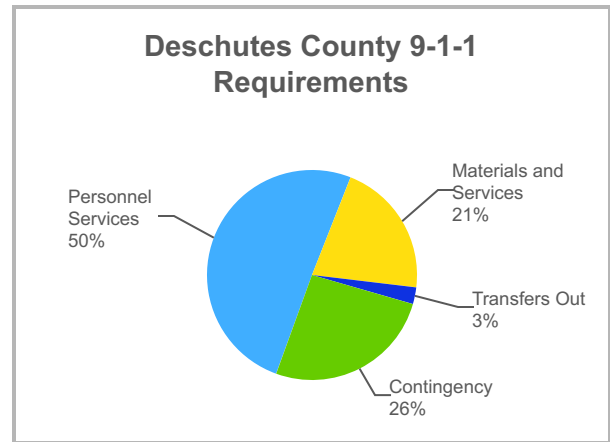
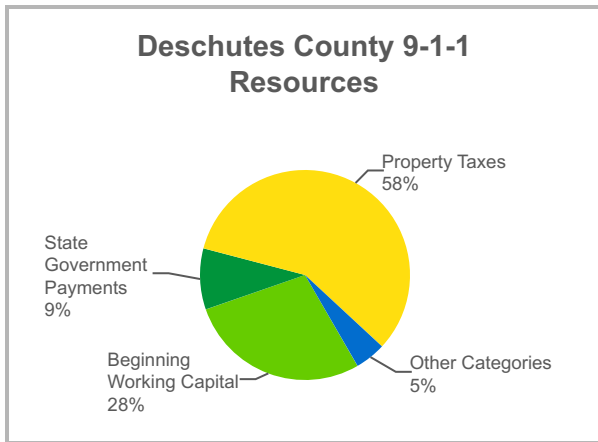
Communications Director: Sara Crosswhite

☎: 541-388-0185

✉: 911public@deschutes.org

🌐: www.deschutes.org/911

Deschutes County 9-1-1 Summary	
Total Budget	\$ 20,145,250
Budget Change	1.69 %
Total Staff	61.00 FTE
Staff Change	1.00



## Department Overview

The Deschutes County 9-1-1 Service District operates the County’s designated Public Safety Answering Point (PSAP). It is the only consolidated communications center for all local public safety agencies in Deschutes County, including police, fire and medical emergency response personnel.

The District-operated PSAP answers and dispatches all emergency and non-emergency calls for 14 local public safety agencies and also dispatches US Forest Service Law Enforcement personnel. In addition, 9-1-1 dispatchers are trained and certified to give lifesaving emergency medical instructions to callers until emergency responders arrive.

## SUCCESSSES AND CHALLENGES

### Significant Accomplishments

- Completion of three radios sites in West and North Deschutes County.
- Successful Collaboration with DC Behavioral Health and the Crisis Response Program.
- Significant reduction in staff overtime due to successful hiring practices.
- Successful implementation of Live911 program with Bend Police Department.

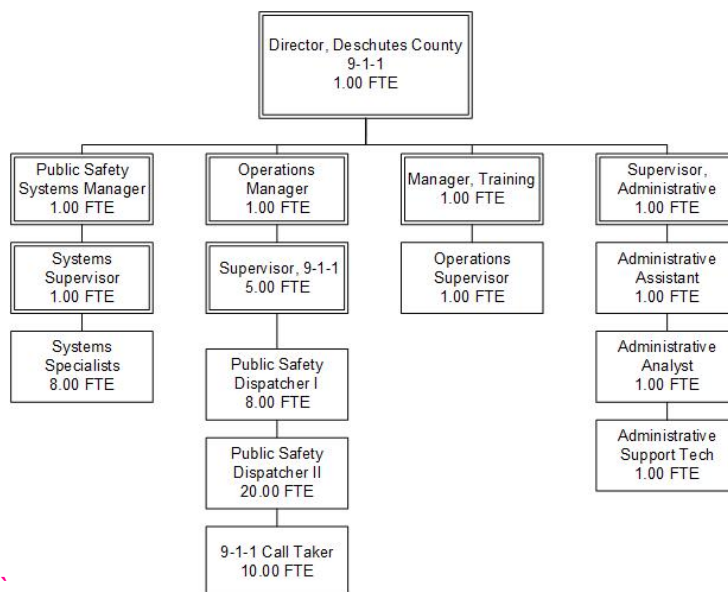
## Fiscal Issues

- Most of the Districts revenue comes from property taxes. The maximum levy rate is \$42.5 cents per thousand dollars of Taxable Assessed Value (TAV). For FY 2025, and for the ninth year in a row, the District is keeping its levy rate at \$36.18 cents per \$1,000 of TAV; the same rate as the total of the two rates in place before the May 2017 permanent funding ballot measure was passed.
- The Districts remaining revenue comes mainly from 9-1-1 telephone taxes and user fees charged to agencies outside Deschutes County that contract for 9-1-1 and dispatch services. Additional revenue is also received from our user agencies for technical support where the aggregation of services under the District is more efficient and saves money.
- Capital projects in the FY 2025 budget include:
  - Completion of final two radio sites outlined in the five-year radio enhancement plan.
  - Completion of the exterior shop mezzanine remodel project for radio maintenance.
  - Interior remodel project of training division offices.
  - Completion of new 9-1-1 back-up center.

## Operational Challenges

- Final completion of the long-term radio system enhancement plan to include operational deployment of the final two radio tower sites in Deschutes County.
- Complete Computer Aided Dispatch (CAD) system upgrade in 2024 ensuring it meets the expectations and needs of 9-1-1 and 14 user agencies utilizing the system.
- Continue finding success with recruitment and retention efforts with an extreme shortage of qualified applicants as well as continually departing workforce.
- Implement and update cybersecurity policies, procedures, and technologies working with DCIT.

## Organizational Chart



## Budget Summary - Deschutes County 9-1-1 (Fund 705)

	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Proposed	FY 2025 Approved	FY 2025 Adopted	% Chg FY 2025
Beginning Working Capital	\$ 5,964,818	\$ 4,855,509	\$ 5,937,271	\$ 5,645,350	\$ 5,645,350	\$ 5,645,350	(4.92)%
State Government Payments	1,938,565	2,503,551	1,920,530	1,893,500	1,893,500	1,893,500	(1.41)%
Local Government Grants	282,324	196,332	186,352	149,000	149,000	149,000	(20.04)%
Property Taxes	10,024,344	10,584,001	11,022,000	11,646,000	11,646,000	11,646,000	5.66 %
Charges for Services	568,246	599,255	592,770	618,400	618,400	618,400	4.32 %
Interest Revenue	33,230	108,393	151,321	192,000	192,000	192,000	26.88 %
Transfers In	591,709	—	—	—	—	—	— %
Sales of Equipment	13,066	—	350	1,000	1,000	1,000	185.71 %
<b>Total Resources</b>	<b>\$19,416,302</b>	<b>\$18,847,041</b>	<b>\$19,810,594</b>	<b>\$20,145,250</b>	<b>\$20,145,250</b>	<b>\$20,145,250</b>	<b>1.69 %</b>
Personnel Services	\$ 7,462,327	\$ 7,891,350	\$ 9,032,045	\$10,237,093	\$10,237,093	\$10,237,093	13.34 %
Materials and Services	2,899,547	3,107,232	3,890,715	4,154,526	4,154,526	4,154,526	6.78 %
Capital Outlay	—	41,886	—	50,000	50,000	50,000	— %
Transfers Out	4,213,104	1,750,000	1,950,000	515,000	515,000	515,000	(73.59)%
Contingency	—	—	4,937,834	5,188,631	5,188,631	5,188,631	5.08 %
<b>Total Requirements</b>	<b>\$14,574,978</b>	<b>\$12,790,468</b>	<b>\$19,810,594</b>	<b>\$20,145,250</b>	<b>\$20,145,250</b>	<b>\$20,145,250</b>	<b>1.69 %</b>

## Budget Summary - Deschutes County 9-1-1 Equipment Reserve (Fund 710)

The District's reserve fund accumulates funds for financing future equipment and technology improvements. Should there be an emergency or system failure, the reserve fund allows the district to purchase equipment quickly and without the need to seek additional funding sources.

	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Proposed	FY 2025 Approved	FY 2025 Adopted	% Chg FY 2025
Beginning Working Capital	\$4,744,254	\$7,867,381	\$7,265,072	\$7,514,724	\$7,514,724	\$7,514,724	3.44 %
Interest Revenue	36,758	129,449	161,000	234,000	234,000	234,000	45.34 %
Transfers In	4,213,104	1,750,000	1,950,000	515,000	515,000	515,000	(73.59)%
<b>Total Resources</b>	<b>\$8,994,116</b>	<b>\$9,746,830</b>	<b>\$9,376,072</b>	<b>\$8,263,724</b>	<b>\$8,263,724</b>	<b>\$8,263,724</b>	<b>(11.86)%</b>
Materials and Services	\$ 16,202	\$ 43,917	\$ 360,000	\$ 112,500	\$ 112,500	\$ 112,500	(68.75)%
Capital Outlay	518,824	2,305,635	1,831,000	2,700,500	2,700,500	2,700,500	47.49 %
Transfers Out	591,709	59,900	—	—	—	—	— %
Reserve	—	—	7,185,072	5,450,724	5,450,724	5,450,724	(24.14)%
<b>Total Requirements</b>	<b>\$1,126,735</b>	<b>\$2,409,452</b>	<b>\$9,376,072</b>	<b>\$8,263,724</b>	<b>\$8,263,724</b>	<b>\$8,263,724</b>	<b>(11.86)%</b>

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# EXTENSION/4-H COUNTY SERVICE DISTRICT

*The Oregon State University Extension Service engages the people of Oregon with research-based knowledge and education that focuses on strengthening communities and economies, sustaining natural resources and promoting healthy families and individuals.*

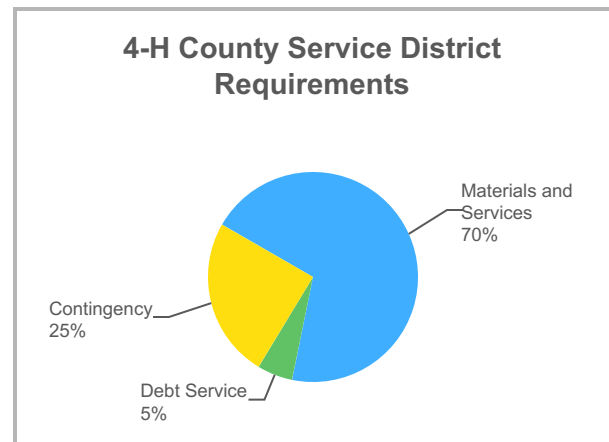
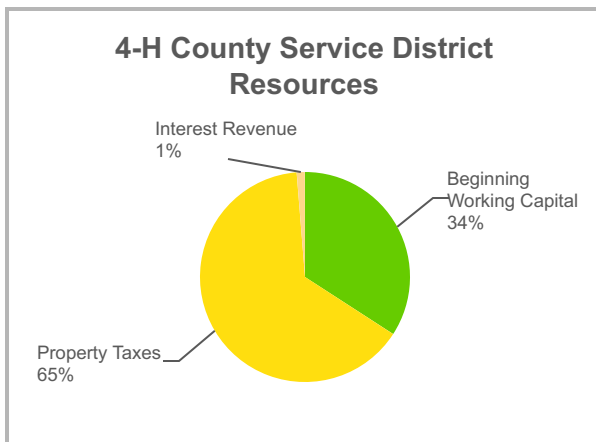
Regional Director: Nicole Strong

Office Manager: Holly Lyons

☎: 541-548-6088

🌐: <https://extension.oregonstate.edu/deschutes>

Extension/4-H County Service District Summary	
Total Budget	\$ 1,103,560
Budget Change	4.38 %
Total Staff	0.00 FTE
Staff Change	—



## District Overview

Extension embodies Oregon State University's (OSU) outreach mission by engaging with people and communities to create positive impacts on livability, economic vitality, natural resource sustainability, and the health and well-being of people. Based on these positive impacts, the OSU Extension Service is recognized as one of America's top five Land-Grant University Extension systems.

OSU Extension Service was established in 1911 when the Oregon Agricultural College's Board of Regents organized Oregon Extension programs. Federal passage of the Smith-Lever Act in 1914 created the Cooperative Extension Service nationwide. This act established the funding mechanism to provide federal, state and county funds to support extension programs in every county in the United States. In Deschutes County, the OSU Extension Service was established in 1916. In 1982, county residents passed a permanent tax base to support local extension programming.

In Fiscal Year 2025, the permanent tax rate for the Extension/4-H Service District will be primarily used to fund 2.0 FTE administrative program support positions, 1.75 FTE 4-H Program Assistants, .70 FTE Central Oregon Horticulture Outreach Program Coordinator and .84 FTE Administrative Office Manager. County resources also support operations such as building and grounds maintenance, program delivery expenses and office supplies.

A large part of funding for the OSU Extension Service in Deschutes County is derived from state higher education resources, which support faculty salaries. Public and private grants, program fees and contributions support specific program delivery. In addition, community volunteers and businesses contribute for specific programs offered by the OSU Extension Service.

The following OSU Extension programs are offered in Deschutes County:

**4-H YOUTH DEVELOPMENT:** Helps young people to learn and thrive through a process of positive youth development that has proven outcomes of academic motivation and success, a reduction in risky behavior, healthier choices, social competence, and connection and contribution to others. Areas of interest include animal science, home economics, expressive arts, technology, communication, natural resources, shooting sports, and leadership as well as enrichment programs that are generally STEM-focused (Science, Technology, Engineering, and Math).

**AGRICULTURAL SCIENCES and NATURAL RESOURCES:** Provides education, support and assistance to local residents, businesses and industry in horticulture (including home gardening, landscaping and weed/disease/insect problems), small farm operations, animal science and livestock management.

**JUNTOS:** (Meaning “together” in Spanish) works to empower Latino students and families around education. Uniting with community partners, we provide culturally relevant programming for 8-12th grade students with their families. Juntos is designed to provide participants with knowledge, skills, and resources to prevent Latino youth from dropping out of high school, and empower families to reach their post-secondary education goals. The OSU Juntos program has served over 5,000 families since 2012 in over 50 schools throughout 34 communities in Oregon with student participants exceeding a 90% graduation rate and post-secondary participation. In Central Oregon there are 15 partner schools through Crook, Jefferson, and Deschutes County.

**WILDLAND FIRE PROGRAM:** The Fire Program uses education, outreach, and boundary spanning partnerships to foster the resiliency of communities and landscapes to wildfire at scale. A team of six wildland fire specialists helps seek regionally relevant solutions that make sense in the diverse ecological and social contexts of their areas.

**FORESTRY & NATURAL RESOURCES:** Serves small property owners, natural resource professionals, logging operators, and the public by offering research-based resources and education related to tree establishment, forest health, fire and fuels reduction, timber and non-timber forest products, wildlife habitat enhancement and other topics related to the stewardship of private and public lands.

**FAMILY & COMMUNITY HEALTH:** Provides education and information about nutrition, shopping and food preparation, food safety and preservation, disaster preparedness, financial management, parenting, planning for healthy retirement, aging well and safety and accidental injury prevention.

#### **SNAP-ED (SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM EDUCATION)**

**NUTRITION EDUCATION PROGRAM:** This program, primarily funded by the USDA's Food and Nutrition Service, serves as the nutrition education and obesity prevention branch of SNAP. Its aim is to help SNAP-eligible individuals make healthier food choices on a budget and adopt active lifestyles, aligning with the Dietary Guidelines for Americans. In Deschutes County, it achieves this through evidence-based education, social marketing, and facilitating policy, systems, and environmental changes that impact local food and activity settings.

## SUCSESSES AND CHALLENGES

### Significant Accomplishments

- 4-H successfully onboarded the County 4-H Agent position in July 2023. Over 600 youth and adult volunteers were engaged in 4-H clubs in the past year.
- Our Forestry and Natural Resources position was filled in March 2024 after being vacant for nearly two years.
- Second highest Garden Tour sales (653).
- Home horticulture has 39 new Master Gardener trainees and 91 recertifications.
- Juntos achieved remarkable milestones, continued partnerships with Vamonos Outside to provide enriching outdoor experiences and conducted five successful Juntos Cohort Sessions. Additionally, in collaboration with Obsidian Middle School, we organized a groundbreaking cultural community event, the first of its kind in the Redmond School District, attracting over 450 attendees. These accomplishments underscore Juntos' commitment to empowering Latinx youth through diverse educational opportunities and fostering community engagement in Central Oregon.
- Family and Community Health Program shared safe food preservation information through workshops, online classes, local focus webpage, staffed displays at the county fair, phone calls and Ask Extension. Master Food Preservers logged 745 volunteer hours and 2955 contacts, a value of \$24,116 (Independent sector).
- Through the Food Safety and Preservation Tracking survey, 198 consumer contacts were reported in Central Oregon. Trends show safe pressure canning continues to be a top consumer concern. Extension professionals and MFP volunteers provided interventions for botulism risk in 50% of the reported consumer contacts. One case of botulism costs \$1.4 to \$1.8 million in Oregon (2015).
- Disaster preparedness information with Spanish versions is posted on <https://beav.es/cascadiaprepare>. In 2023, there were 2237 page views. Protecting Indoor Air Quality during Wildfire Smoke had 7938 page views since September 2020. Food to Fight Wildfires and 5 Steps to Healthy Produce During Wildfire Smoke were published in 2023.

### Operational Challenges

- The Extension/4-H office is experiencing difficulties accessing our facilities during major and/or overnight summer events at the Fairgrounds. We're collaborating with Fairgrounds Administration to reduce disruptions to our services, but these challenges will continue to persist with the increase of major events.

## Budget Summary - Extension/4-H County Service District (Fund 720)

	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Proposed	FY 2025 Approved	FY 2025 Adopted	% Chg FY 2025
Beginning Working Capital	\$ 305,974	\$ 402,627	\$ 364,930	\$ 369,560	\$ 369,560	\$ 369,560	1.27 %
Property Taxes	623,114	659,389	685,000	720,000	720,000	720,000	5.11 %
Other Tax	—	58	—	—	—	—	— %
Interest Revenue	2,657	9,067	7,298	14,000	14,000	14,000	91.83 %
Transfers In	28,213	—	—	—	—	—	— %
Sales of Equipment	778	—	—	—	—	—	— %
<b>Total Resources</b>	<b>\$ 960,736</b>	<b>\$1,071,141</b>	<b>\$1,057,228</b>	<b>\$1,103,560</b>	<b>\$1,103,560</b>	<b>\$1,103,560</b>	<b>4.38 %</b>
Materials and Services	\$ 498,715	\$ 634,854	\$ 773,123	\$ 771,160	\$ 771,160	\$ 771,160	(0.25)%
Debt Service	60,275	60,275	60,276	60,276	60,276	60,276	— %
Contingency	—	—	223,829	272,124	272,124	272,124	21.58 %
<b>Total Requirements</b>	<b>\$ 558,990</b>	<b>\$ 695,129</b>	<b>\$1,057,228</b>	<b>\$1,103,560</b>	<b>\$1,103,560</b>	<b>\$1,103,560</b>	<b>4.38 %</b>

## Budget Summary - Extension/4-H County Service District Reserve(Fund 721)

This fund was closed in FY 2022.

	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Proposed	FY 2025 Approved	FY 2025 Adopted	% Chg FY 2025
Beginning Working Capital	\$ 28,196	\$ —	\$ —	\$ —	\$ —	\$ —	— %
Interest Revenue	17	—	—	—	—	—	— %
Transfers In	—	—	—	—	—	—	— %
<b>Total Resources</b>	<b>\$ 28,213</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>— %</b>
Transfers Out	\$ 28,213	\$ —	\$ —	\$ —	\$ —	\$ —	— %
<b>Total Requirements</b>	<b>\$ 28,213</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>— %</b>

# Summary of Resources & Requirements: County Service Districts and Agency Funds

## County Service Districts

	Total County Service Districts and Agencies	Law Enforcement District - Countywide (701)	Law Enforcement District - Rural (702)	Deschutes County 9-1-1 CSD (705)	9-1-1 CSD - Eqp Reserve (710)
<b>RESOURCES</b>					
Beginning Net Working Capital	\$ 25,909,609	\$ 10,716,947	\$ 1,663,028	\$ 5,645,350	\$ 7,514,724
Property Tax - Current Year	68,296,327	40,066,974	15,958,353	11,556,000	—
Property Tax - Prior Year	515,000	300,000	120,000	90,000	—
State Government Payments	1,893,500	—	—	1,893,500	—
Local Government Payments	149,000	—	—	149,000	—
Charges for Services	618,400	—	—	618,400	—
Transfers In	515,000	—	—	—	515,000
Interest Revenue	990,000	400,000	150,000	192,000	234,000
<b>Total Revenues</b>	<b>\$ 73,650,389</b>	<b>\$ 40,766,974</b>	<b>\$ 16,228,353</b>	<b>\$ 14,499,900</b>	<b>\$ 749,000</b>
<b>Total Resources</b>	<b>\$ 99,559,998</b>	<b>\$ 51,483,921</b>	<b>\$ 17,891,381</b>	<b>\$ 20,145,250</b>	<b>\$ 8,263,724</b>
<b>REQUIREMENTS</b>					
Salaries	\$ 6,564,863	\$ —	\$ —	\$ 6,564,863	\$ —
Benefits	3,672,230	—	—	3,672,230	—
<b>Personnel Services</b>	<b>\$ 10,237,093</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ 10,237,093</b>	<b>\$ —</b>
<b>Materials &amp; Services</b>	<b>\$ 61,986,501</b>	<b>\$ 40,551,448</b>	<b>\$ 15,724,705</b>	<b>\$ 4,154,526</b>	<b>\$ 112,500</b>
Debt Principal	\$ 48,120	\$ —	\$ —	\$ —	\$ —
Debt Interest	12,156	—	—	—	—
<b>Total Debt Service</b>	<b>\$ 60,276</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>
Capital Outlay	\$ 2,750,500	\$ —	\$ —	\$ 50,000	\$ 2,700,500
Transfers Out	515,000	—	—	515,000	—
<b>Total Capital &amp; Transfers</b>	<b>\$ 3,265,500</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ 565,000</b>	<b>\$ 2,700,500</b>
Contingency	\$ 18,659,904	\$ 10,932,473	\$ 2,266,676	\$ 5,188,631	\$ —
Reserve for Future Expenditures	5,450,724	—	—	—	5,450,724
<b>Total Requirements</b>	<b>\$ 99,659,998</b>	<b>\$ 51,483,921</b>	<b>\$ 17,991,381</b>	<b>\$ 20,145,250</b>	<b>\$ 8,263,724</b>
FY 2024 Budget As Revised	\$ 96,012,146	\$ 48,128,262	\$ 16,847,668	\$ 19,810,594	\$ 9,376,072
Inc (Dec) from FY 2024	\$ 3,647,852	\$ 3,355,659	\$ 1,143,713	\$ 334,656	\$ (1,112,348)

# Summary of Resources & Requirements: County Service Districts and Agency Funds

	County Service Districts		Agency Fund	
	Extension 4-H CSD (720)	Extension 4-H Reserve Fund (721)	Deschutes County Road Agency Fund (715)	
<b>RESOURCES</b>				
Beginning Net Working Capital	\$ 369,560	\$ —	\$ —	\$ —
Property Tax - Current Year	715,000	—	—	—
Property Tax - Prior Year	5,000	—	—	—
Federal Government Payments	—	—	672,162	—
State Government Payments	—	—	—	—
Local Government Payments	—	—	—	—
Charges for Services	—	—	—	—
Transfers In	—	—	—	—
Interest Revenue	14,000	—	—	—
<b>Total Revenues</b>	<b>\$ 734,000</b>	<b>\$ —</b>	<b>\$ 672,162</b>	<b>\$ —</b>
<b>Total Resources</b>	<b>\$ 1,103,560</b>	<b>\$ —</b>	<b>\$ 672,162</b>	<b>\$ —</b>
<b>REQUIREMENTS</b>				
Salaries	\$ —	\$ —	\$ —	\$ —
Benefits	—	—	—	—
<b>Personnel Services</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>
<b>Materials &amp; Services</b>	<b>\$ 771,160</b>	<b>\$ —</b>	<b>\$ 672,162</b>	<b>\$ —</b>
Debt Principal	\$ 48,120	\$ —	\$ —	\$ —
Debt Interest	12,156	—	—	—
<b>Total Debt Service</b>	<b>\$ 60,276</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>
Capital Outlay	\$ —	\$ —	\$ —	\$ —
Transfers Out	—	—	—	—
<b>Total Capital &amp; Transfers</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>
Contingency	\$ 272,124	\$ —	\$ —	\$ —
Reserve for Future Expenditures	—	—	—	—
<b>Total Requirements</b>	<b>\$ 1,103,560</b>	<b>\$ —</b>	<b>\$ 672,162</b>	<b>\$ —</b>
FY 2024 Budget As Revised	\$ 1,057,228	\$ —	\$ 792,322	\$ —
Inc (Dec) from FY 2024	\$ 46,332	\$ —	\$ (120,160)	\$ —



## Capital Improvement Program and Debt Management

### CAPITAL IMPROVEMENT PROGRAM

Capital Improvement Program .....	245
Capital Improvements - Road .....	246
Capital Improvements - Solid Waste .....	249
Capital Improvements - General Facilities .....	250
Capital Improvements - Public Safety .....	252
Capital Improvements - Fair & Expo and RV .....	252
Capital Improvements - Other .....	252

### CAPITAL EQUIPMENT

Equipment Replacement/Enhancement - Road .....	253
Equipment Replacement/Enhancement - Solid Waste .....	253
Equipment Replacement/Enhancement - General County .....	253
Equipment Replacement/Enhancement - Public Safety .....	254
Equipment Replacement/Enhancement - Technology .....	254
Deschutes County 9-1-1 Service District .....	254

### DEBT MANAGEMENT

Debt Overview .....	255
FY 2024 Scheduled Principal and Interest Payments Summary .....	259
Scheduled Principal and Interest Payments Through Retirement .....	260
Amortization Schedules by Debt Issue .....	261

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## CAPITAL IMPROVEMENT & EQUIPMENT REPLACEMENT/ ENHANCEMENT PROGRAM

Part of the County’s responsibilities include ensuring that adequate assets are constructed and provided to carry out quality services to residents. The capital expenditures includes capital improvements to real property and replacement or enhancement of equipment items used in the provision of services to residents. Capital improvements include road construction projects, solid waste projects related to the Knott Landfill and transfer stations, and projects at other County facilities. Capital outlay for equipment items include heavy equipment for road maintenance and landfill operations, vehicles and equipment for several departments, as well as hardware and software technology projects. Capital projects are identified by the departments, in coordination with the Board, the Finance Department and as part of the long-range financial planning process.

The FY 2025 adopted budget for County and County Service District funds includes a total of \$67.4 million in capital expenditures. This is made up of \$57.6 million in capital improvements, \$7.0 million in capital equipment and \$2.8 million for County Services Districts.

The following pages detail the capital expenditures included in the FY 2025 budget by type of capital and by department. Also shown are expected capital improvements and selected equipment needs in future years.

Capital Improvement Projects	FY 2025 Budget
Road Improvement Projects	\$ 16,189,012
Solid Waste Landfill Projects	4,197,000
County General Facilities	31,341,000
Public Safety Projects	225,000
Fair & Expo and RV Projects	785,000
Other General Projects	4,909,760
<b>Total Capital Improvements</b>	<b>\$ 57,646,772</b>
Capital Equipment Projects	FY 2025 Budget
Road Department Equipment	\$ 3,738,871
Solid Waste Equipment	955,000
General County Equipment	948,000
Public Safety Equipment	1,202,523
Technology Equipment	140,000
<b>Total Equipment</b>	<b>\$ 6,984,394</b>
<b>Total County Funds</b>	<b>\$ 64,631,166</b>
County Service Districts Projects and Equipment	2,750,500
<b>Total Capital</b>	<b>\$ 67,381,666</b>

## Capital Improvements – Road

The Road Department receives funding from various sources including federal forest receipts, vehicle registration fees, state gas tax and federal payments in lieu of taxes. A portion of these resources are used to fund improvements to the County road system each year. In addition, some projects are paid for directly by the Federal Department of Transportation and require a match from the County. The project summary over the next five years is shown below.

PROJECT	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Five Year Total
POWELL BUTTE HWY/BUTLER MARKET ROUNDABOUT	\$ 1,095,760	\$ —	\$ —	\$ —	\$ —	\$ 1,095,760
NW LOWER BRIDGE WAY/NW 43RD ST INTERSECTION IMPROVEMENT	1,650,000	1,000,000	—	—	—	2,650,000
TUMALO RESERVOIR RD: O.B. RILEY RD TO SISEMORE RD	2,417,752	2,489,000	—	—	—	4,906,752
S CENTURY DRIVE: SUNRIVER CORRIDOR INTERSECTION IMPROVEMENTS	1,650,000	2,977,000	5,138,000	—	—	9,765,000
LA PINE UIC STORMWATER IMPROVEMENTS	240,000	—	—	—	—	240,000
NORTHWEST WAY/NW COYNER AVE INTERSECTION IMP. & PAVING	85,000	1,035,000	948,100	—	—	2,068,100
BURGESS RD/DAY RD TRAFFIC SIGNAL	50,000	746,000	—	—	—	796,000
BUCKHORN RD: HWY 126 TO MP 1.6 (FLAP)	—	83,400	565,700	—	—	649,100
BUCKHORN RD: MP 1.6 TO LOWER BRIDGE WAY	—	250,000	980,000	3,000,000	—	4,230,000
THREE CREEKS RD: SISTERS CITY LIMITS TO FS BOUNDARY (FLAP)	—	—	40,300	293,400	—	333,700
S CENTURY DR / VANDEVERT RD ROUNDABOUT	—	—	200,000	250,000	1,792,000	2,242,000
JOHNSON RD/TYLER RD INTERSECTION IMPROVEMENT	—	—	144,000	480,000	—	624,000
N CANAL BLVD: ONEIL HWY TO REDMOND CITY LIMITS	—	—	—	50,000	715,000	765,000
SUNRISE LN IMPROVEMENT	—	—	—	100,000	1,150,000	1,250,000
SW HELMHOLTZ WAY: OR126 TO ANTLER AVE IMPROVEMENT	—	—	—	130,000	782,000	912,000
CLINE FALLS HWY/COOK AVE/TUMALO RD INTERSECTION IMPROVEMENT	—	—	—	250,000	960,000	1,210,000
NW 43RD ST / NW CHINOOK DR / NW POVEY AVE INTERSECTION IMP.	—	—	—	150,000	680,000	830,000
NW LOWER BRIDGE WAY: NW 43RD ST TO TEATER AVE IMPROVEMENT	—	—	—	—	300,000	300,000
DESCHUTES MARKET RD/GREYSTONE LANE INTERSECTION	—	—	—	—	200,000	200,000
GREYSTONE LANE/PLEASANT RIDGE RD INTERSECTION	—	—	—	—	200,000	200,000
TUMALO SIDEWALK IMPROVEMENTS	—	—	—	—	80,000	80,000
RICKARD RD: KNOTT RD TO BOZEMAN TRAIL IMPROVEMENT	—	—	—	—	200,000	200,000
OLD BEND REDMOND HWY/S CANAL BLVD: TUMALO RD TO HELMHOLTZ WAY	2,520,000	—	—	—	—	2,520,000
DESCHUTES MKT RD/TUMALO RD: 19TH ST TO TUMALO PL	520,000	—	—	—	—	520,000
HORSE BUTTE RD	630,000	—	—	—	—	630,000

PROJECT	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Five Year Total
POWELL BUTTE HWY: MCGRATH RD TO US 20	2,290,000	350,000	—	—	—	<b>2,640,000</b>
SKYLINE RANCH RD: CENTURY DR TO CITY LIMITS	—	620,000	—	—	—	<b>620,000</b>
TUMALO RD	—	1,090,000	500,000	—	—	<b>1,590,000</b>
INDIAN FORD RD	—	1,750,000	1,000,000	—	—	<b>2,750,000</b>
WARD RD: STEVENS RD TO GOSNEY RD	—	1,000,000	700,000	—	—	<b>1,700,000</b>
DORRANCE MEADOW RD	—	—	1,000,000	420,000	—	<b>1,420,000</b>
3RD ST/WALKER ST/PENGRAS ST/5TH ST (LA PINE)	—	—	580,000	200,000	—	<b>780,000</b>
6TH ST (LA PINE)	—	—	710,000	500,000	—	<b>1,210,000</b>
KING WAY	—	—	—	500,000	150,000	<b>650,000</b>
HAMEHOOK RD	—	—	—	1,000,000	300,000	<b>1,300,000</b>
BYRAM RD	—	—	—	500,000	100,000	<b>600,000</b>
SW YOUNG AVE: 61ST ST TO S CANAL BLVD	—	—	—	500,000	200,000	<b>700,000</b>
ARNOLD MARKET ROAD	—	—	—	—	850,000	<b>850,000</b>
LARSEN RD	—	—	—	—	600,000	<b>600,000</b>
BILLADEU RD	—	—	—	—	600,000	<b>600,000</b>
SLURRY SEAL	350,000	350,000	350,000	350,000	350,000	<b>1,750,000</b>
MISC. LOCAL ROAD PAVEMENT PRESERVATION	200,000	200,000	200,000	200,000	200,000	<b>1,000,000</b>
SIGNAGE IMPROVEMENTS	150,000	150,000	150,000	150,000	150,000	<b>750,000</b>
GUARDRAIL IMPROVEMENTS	150,000	150,000	150,000	150,000	150,000	<b>750,000</b>
ADA TRANSITION PLAN	100,000	100,000	—	—	—	<b>200,000</b>
HAMEHOOK RD BRIDGE #17C32 REPLACEMENT	1,930,500	—	—	—	—	<b>1,930,500</b>
WILCOX AVE BRIDGE #2171-03 & -04 REMOVAL	160,000	—	—	—	—	<b>160,000</b>
S CENTURY DR BRIDGE #16181 REHABILITATION	—	300,000	810,000	1,000,000	—	<b>2,110,000</b>
BURGESS RD BRIDGE #09C783 REPLACEMENT	—	—	100,000	565,000	1,453,000	<b>2,118,000</b>
SPRING RIVER RD (HARPER) BRIDGE #17923 REHABILITATION	—	—	—	100,000	430,000	<b>530,000</b>
CAMP POLK RD BRIDGE #09C05A REPLACEMENT	—	—	—	—	330,000	<b>330,000</b>
<b>Total</b>	<b>\$16,189,012</b>	<b>\$14,640,400</b>	<b>\$14,266,100</b>	<b>\$10,838,400</b>	<b>\$12,922,000</b>	<b>\$68,855,912</b>

## Road Improvement Projects

The following select high priority road improvement projects are budgeted for in the Road Capital Improvement Fund 465. These projects will have an ongoing budget impact as the Road Department will be responsible for the future maintenance, and the estimated useful life will be twenty years.

### Tumalo Reservoir Road: O.B. Riley to Sisemore Road Improvement

This project will widen the roadway to accommodate paved bike ways and also includes safety improvements such as signing, striping, delineation and roadside barriers. Spending in FY 2025 is estimated to be \$2.4 million.

- Funding: Road Capital Improvement Fund 465
- Impact on Future Operating Budgets: The Road Department will be responsible for maintaining and repairing any additions to the road system.
- Estimated Useful Life: 20 years

### Paving of Old Bend-Redmond Highway

The old Bend-Redmond Highway is a north-south arterial roadway which links communities in the Tumalo and South Redmond areas. The roadway exhibits pavement deterioration which warrants rehabilitation. Safety improvements are also needed to improve nighttime visibility along the corridor. FY 2025 costs are estimated to be \$2.5 million.

- Funding: Road Capital Improvement Fund 465
- Impact on Future Operating Budgets: The Road Department will be responsible for maintaining and repairing any additions to the road system.
- Estimated Useful Life: 20 years

### Paving of Powell Butte Highway: McGrath Road to US 20

Powell Butte highway is a rural arterial roadway located east of Bend. The roadway connects communities east of Bend to US 20, Crook County and the Bend Municipal Airport. The pavement is exhibiting load-related cracking and other pavement distress and needs rehabilitation. Costs in FY25 are estimated to be \$2.3 million.

- Funding: Road Capital Improvement Fund 465
- Impact on Future Operating Budgets: The Road Department will be responsible for maintaining and repairing any additions to the road system.
- Estimated Useful Life: 20 years

### Hamehook Road Bridge Replacement

Hamehook bridge is a timber bridge constructed in 1977. The timber structure is experience checking and cracking and is in need of replacement. FY 2025 costs are estimated to be \$1.9 million.

- Funding: Road Capital Improvement Fund 465
- Impact on Future Operating Budgets: The Road Department will be responsible for maintaining and repairing any additions to the road system.
- Estimated Useful Life: 20

## Capital Improvements – Solid Waste

The Solid Waste Department includes the operation of the Knott Landfill and several transfer stations throughout the County. The Solid Waste function is considered an enterprise and is fully funded through its own rate structure by charges to garbage haulers and residents for dumping material at the transfer stations and the landfill. The landfill operation is capital intensive and requires periodic large scale improvements. The FY 2025 budget includes the following projects related to the County’s solid waste operations. The project summary over the next five years is shown below. Descriptions of select FY 2025 projects are included on the following pages.

Project	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Paving - Chipseal 75% Knott; Asphalt Negus	\$ 820,000	\$ —	\$ —	\$ —	\$ —
HHW Expansion (Knott)	300,000	—	—	—	—
New Landfill Land Purchase Earnest Deposit	1,500,000	—	—	—	—
Cell Construction - Decommission MW-1 Well Water	250,000	—	—	—	—
Fencing	250,000	—	—	—	—
Gas Flare	800,000	—	—	—	—
Negus Fencing / Knott Gate	27,000	—	—	—	—
Attendant Booth Remodel	250,000	—	—	—	—
Future: Cell 10	—	—	5,000,000	—	—
Future: New Landfill	—	—	—	—	50,000,000
Future: Southwest Transfer Station	—	—	—	—	18,000,000
Future: Miscellaneous	—	300,000	—	300,000	—
<b>Total</b>	<b>\$ 4,197,000</b>	<b>\$ 300,000</b>	<b>\$ 5,000,000</b>	<b>\$ 300,000</b>	<b>\$ 68,000,000</b>

### New Landfill

Knott Landfill is slated to reach capacity in 2029. The Board of County Commissioners has authorized staff to develop a land purchase agreement in anticipation of siting a new landfill. A land purchase earnest deposit is anticipated in FY25 to hold the option of ownership during the permitting process. The Solid Waste Capital Projects fund will cover the earnest deposit with the future purchase and build to be funded using debt.

- Funding: Solid Waste Capital Projects (Fund 613)
- Impact on Future Operating Budgets: The Solid Waste Department will be responsible for maintaining and repairing any additions to the solid waste system.
- Estimated Useful Life: 100 years

### Gas Flare

New compliance requirements enacted by Oregon DEQ in the Title V air quality permit will require the replacement of the existing open gas flare at Knott Landfill with an enclosed gas flare. An enclosed gas flare provides for accurate measurements of regulated discharges.

- Funding: Solid Waste Capital Projects (Fund 613)

- Impact on Future Operating Budgets: The Solid Waste Department will be responsible for maintaining and repairing any additions to the solid waste system.
- Estimated Useful Life: 30 years

## Paving

Pave (chipseal) about 75% of the Knott Landfill Recycling and Transfer facility for pavement improvement, and pave (asphalt) around the Negus Transfer Station recycling area in Redmond.

- Funding: Solid Waste Capital Projects (Fund 613)
- Impact on Future Operating Budgets: The Solid Waste Department will be responsible for maintaining and repairing any additions to the solid waste system.
- Estimated Useful Life: 30 years

## Capital Improvements – General Facilities

The County uses several funds to account for general capital projects and has a variety of revenue sources that provide resources to fund general capital project activities including property taxes, the sale of County properties and the receipt of lease payments and bond proceeds. Major general capital project activities included in the FY 2025 budget are as follows. Total costs also include materials and services.

Project	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Downtown Parking & Accessibility Improvements	\$ 3,400,000	\$ —	\$ —	\$ —	\$ —
Downtown Campus Space Planning	350,000	100,000	100,000	—	—
Courthouse Expansion	31,417,666	7,000,000		—	—
District Attorney's Office Remodel	200,000	1,000,000	3,500,000	—	—
<b>Total</b>	<b>\$ 35,367,666</b>	<b>\$ 8,100,000</b>	<b>\$ 3,600,000</b>	<b>\$ —</b>	<b>\$ —</b>

## Courthouse Expansion

The FY 2025 Budget includes \$28.3 million in capital construction costs and \$3.1 million in design, engineering and fees and permits for the capital improvement of the Deschutes County Courthouse in the second year of a multi-year project. The total project cost, including materials and services is projected to be \$43.9 million through FY 2026.

- Funding: State funding; bond issuance with the annual debt service funded by TRT (Fund 160) and General County Reserve funds (Fund 060)
- Impact on Future operating Budgets: the Facilities Department will be responsible for maintaining and repairing and additions, upgrades or remodels of County facilities.
- Estimated Useful Life: 30 years

## Downtown Parking and Accessibility Improvements

The Bend Downtown Campus Parking project has a FY 2025 budget of \$3 million for the capital improvement of the downtown campus parking capacity related to the expansion of the Deschutes County Courthouse. In addition, \$ 400,000 is estimated to be spent on related-materials and services expenses. Phase 1 of the project has been completed which included an analysis of current and projected parking needs and daily utilization. Phase 2 includes improvements to pedestrian access to County buildings and across the campus, increased visitor parking capacity at key locations adjacent to County buildings, improved wayfinding and the development of parking management strategies.

- Funding: General County Reserve funds (Fund 060)
- Impact on Future operating Budgets: The Facilities Department will be responsible for maintaining and repairing and additions, upgrades or remodels of County facilities.
- Estimated Useful Life: 30 years

## Space Planning

The FY 2025 budget includes \$350,000 for strategic planning for Bend Downtown Campus facilities. This project seeks to update the 2003 plan and identify opportunities to address near, mid, and long-term facility upgrades, improvement and expansion on the downtown campus. The campus consists of 10 buildings, Worrell Park and associated parking lots. Eleven County departments and offices provide services on the Bend Downtown Campus as well as the State Circuit Court and the Department of Human Services.

- Funding: General County Reserve funds (Fund 060)
- Impact on Future operating Budgets: funding for projects proposed by the plan will be subject to future budget approval.
- Estimated Useful Life: 20 years

## District Attorney's Office Remodel

The FY 2025 budget includes \$200,000 for design and permitting for a remodel of the 2nd floor of the 1940 Courthouse currently occupied by State Court Administration. Upon completion of the Courthouse Expansion, portions of the 2nd floor will be reallocated to the District Attorney's Office. The remodel improve the efficiency of the space along with minor changes to other areas of the building.

- Funding: General County Reserve funds (Fund 060) and Transient Room Tax
- Impact on Future operating Budgets: funding for construction of the remodel project will be subject to future budget approval
- Estimated Useful Life: TBD

## Capital Improvements – Public Safety

The County has budgeted \$225,000 in capital improvements for Public Safety.

Project	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Work Center Upgrade	\$ 225,000	\$ —	\$ —	\$ —	\$ —
<b>Total</b>	<b>\$ 225,000</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>

## Capital Improvements – Fair & Expo and RV

The County has budgeted \$785,000 in capital items for the Fair & Expo and RV funds.

Project	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Fair Overhead Lighting	97,734	117,281	140,737	168,884	185,773
Fair Parking Lot	18,000	21,600	25,920	31,104	34,214
Fair Well/Pump/Water Storage	530,466	864,000	1,036,800	1,244,160	1,368,576
Other Capital Projects	88,800	106,560	127,872	153,446	168,791
RV Park Special Construction Projects	50,000	55,000	60,500	66,550	73,205
<b>Total</b>	<b>\$ 785,000</b>	<b>\$ 1,164,441</b>	<b>\$ 1,391,829</b>	<b>\$ 1,664,144</b>	<b>\$ 1,830,559</b>

## Other General Capital Improvements

Project	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Leasehold Improvements at La Pine Community Health Clinic	\$ 1,800,000	\$ —	\$ —	\$ —	\$ —
General Project Development (Fund 090)	2,809,760	—	—	—	—
Park Acquisition & Development (Fund 130)	300,000	—	—	—	—
<b>Total</b>	<b>\$ 4,909,760</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>



# CAPITAL EQUIPMENT

## Equipment Replacement/Enhancement – Road

Each year, the Road Department replaces or purchases new equipment to perform road operations and maintenance functions.

The Road Department's equipment is purchased in the Road Building and Equipment Reserve Fund and is funded through annual contributions from the road fund to the reserve fund. This equipment will require regular maintenance and repair however, it is expected that replacing older equipment at the appropriate time will lessen the maintenance and repair over the long term.

Equipment	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Machinery, Vehicles & Equipment	\$ 3,738,871	\$ 2,515,000	\$ 3,210,500	\$ 2,451,025	\$ 2,040,788
<b>Total</b>	<b>\$ 3,738,871</b>	<b>\$ 2,515,000</b>	<b>\$ 3,210,500</b>	<b>\$ 2,451,025</b>	<b>\$ 2,040,788</b>

## Equipment Replacement/Enhancement – Solid Waste

The Solid Waste department is acquiring equipment in the amount of \$955,000 for FY 2025.

Equipment	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Machinery, Vehicles & Equipment	\$ 955,000	\$ 2,442,000	\$ 1,179,000	\$ 1,860,000	\$ 1,401,000
<b>Total</b>	<b>\$ 955,000</b>	<b>\$ 2,442,000</b>	<b>\$ 1,179,000</b>	<b>\$ 1,860,000</b>	<b>\$ 1,401,000</b>

## Equipment Replacement/Enhancement – General County

Each year, departments set aside budget for vehicle maintenance and replacement depending on the number of vehicles in their fleet, and special one-time replacements.

Equipment	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
County-wide Vehicle Maintenance and Replacement	\$ 750,000	\$ 775,000	\$ 795,000	\$ 820,000	\$ 870,000
Key Box	10,000	—	—	—	—
Facilities - Equipment	15,000	—	—	—	—
Facilities - Delivery Van	53,000	—	—	—	—
Fair - Heavy Mechanical Equipment	50,000	—	—	—	—
Health Services - Ford Explorer	50,000	—	—	—	—
RV Park - Operating Equipment	20,000	—	—	—	—
<b>Total</b>	<b>\$ 948,000</b>	<b>\$ 775,000</b>	<b>\$ 795,000</b>	<b>\$ 820,000</b>	<b>\$ 870,000</b>

## Equipment Replacement/Enhancement – Public Safety

The Sheriff's Office includes a number of operating departments that require capital equipment to provide their services. The following table indicates the categories of equipment included in the FY 2025 Sheriff's Office budget in the total amount of approximately \$1.2 million.

Equipment	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Vehicles	\$ 662,003	\$ 1,110,000	\$ 1,001,000	\$ 1,101,100	\$ 1,431,210
Equipment	540,520	550,000	605,000	665,500	465,500
<b>Total</b>	<b>\$ 1,202,523</b>	<b>\$ 1,660,000</b>	<b>\$ 1,606,000</b>	<b>\$ 1,766,600</b>	<b>\$ 1,896,710</b>

## Equipment Replacement/Enhancement - Technology

Various departments use technology to varying degrees to provide their services. Some highly technology dependent departments set aside funds each year in technology related reserve funds to replace or enhance technology on a periodic basis. The FY 2025 budget includes \$140,000 in technology purchases as shown in the table below.

Equipment	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Road - Computer Software	—	\$ —	\$ —	\$ 40,000	\$ —
IT - Technology Improvements	45,000	—	—	250,000	40,000
Health - Technology for La Pine Community Health Clinic	35,000	—	—	—	—
Admin- AV Equipment	30,000	—	—	—	—
IT - Veeam Backup Server	30,000	—	—	—	—
<b>Total</b>	<b>\$ 140,000</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ 290,000</b>	<b>\$ 40,000</b>

In addition to County funds, the County budget also includes six County Service District funds, some of which budget for capital expenditures.

## Deschutes County 9-1-1 Service District

The FY 2025 budget reserves \$515,000 for the development of additional radio sites to improve the coverage. In each future year, budget is set aside to fund replacement of the system over time.

County Service Districts	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Deschutes County 911 Capital Projects and Equipment	\$ 2,750,500	\$ 2,140,000	\$ 745,000	\$ 865,000	\$ 2,265,000
<b>Total</b>	<b>\$ 2,750,500</b>	<b>\$ 2,140,000</b>	<b>\$ 745,000</b>	<b>\$ 865,000</b>	<b>\$ 2,265,000</b>

## DEBT OVERVIEW

Debt is often used as a means of financing capital improvements or projects by many organizations. Prudent management of debt issuances is imperative to ensure a jurisdiction's credit rating is maintained at an optimal level. Deschutes County is rated by Moody's Ratings. In November 2023, Moody's assigned an Aa1 rating to Deschutes County, Oregon's Full Faith and Credit and Refunding Obligations, Series 2023 and reaffirmed an Aa1 rating on the County's outstanding general obligation limited tax (GOLT) bonds. Moody's November 2023 credit opinion provided the County the following synopsis:

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*“Deschutes County, OR's credit profile reflects its strong tax base and growing economy with continued population and job growth. The county's solid reserves and liquidity will remain healthy supported by conservative budgeting. Leverage is moderate and will remain manageable.”*

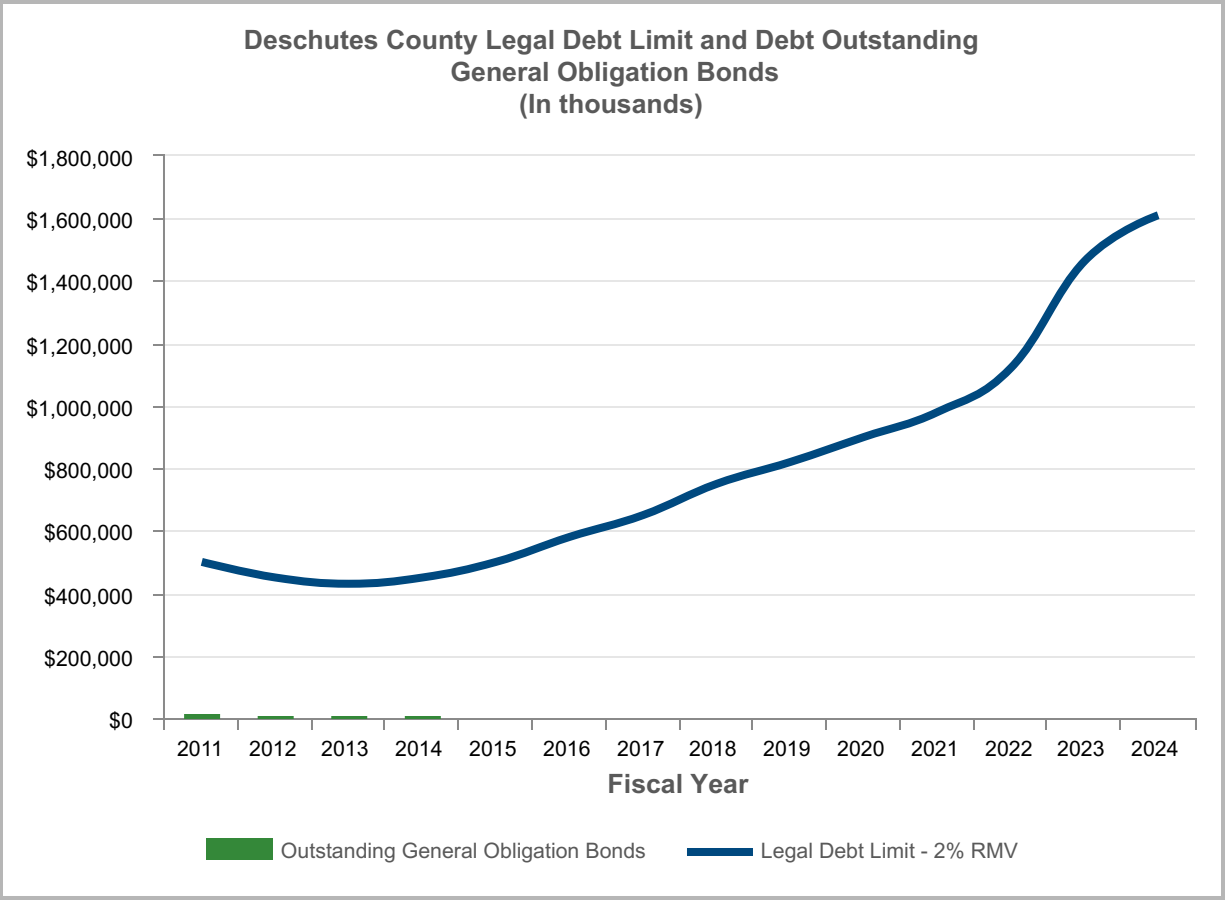
*Moody's Ratings – November 2023*

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The County issued \$18.7 million in FY 2023 for a Courthouse Expansion. Approximately \$1.5 million of annual debt service is being paid by Transient Room Tax funds, which reduces the County's ability to use the discretionary portion of these funds for other projects. Four of the County's six bond issuances will mature within the next one to four years, creating capacity for potential future debt service or other operational priorities. Solid Waste utilizes a long-term financial model to determine the timing of debt issuances for capital projects and incorporates these costs into estimated future fee increases to fund the debt service and operational expenses.

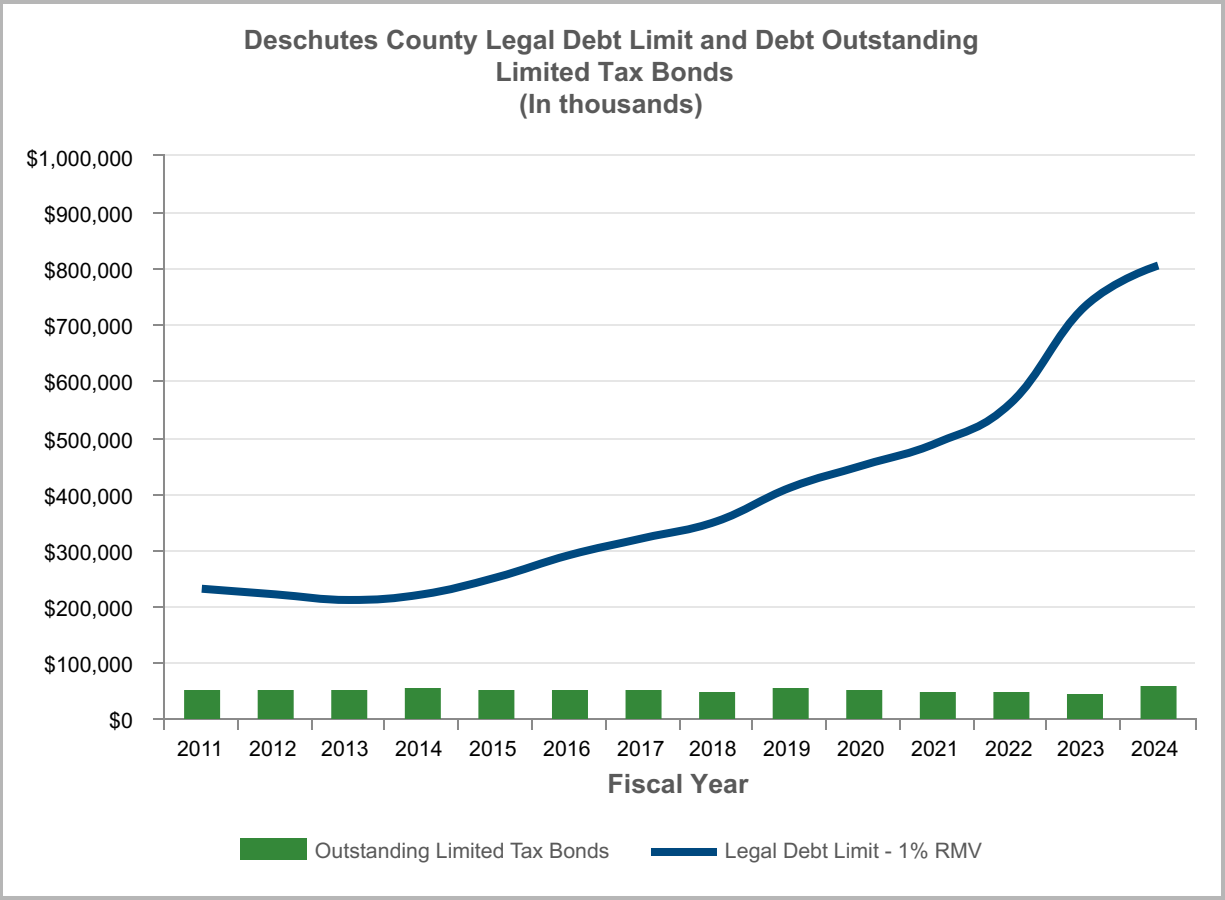
## TYPES OF DEBT

There are several types of securities available to the County for financing projects. Deschutes County uses general obligation bonds, limited tax bonds (Full Faith & Credit bonds), and limited tax pension bonds. Occasionally other revenue sources are used when the project may not meet the requirements of other types of debt. Components of a security include its purpose, length of financing, interest rates and the source of the funds for repayment.



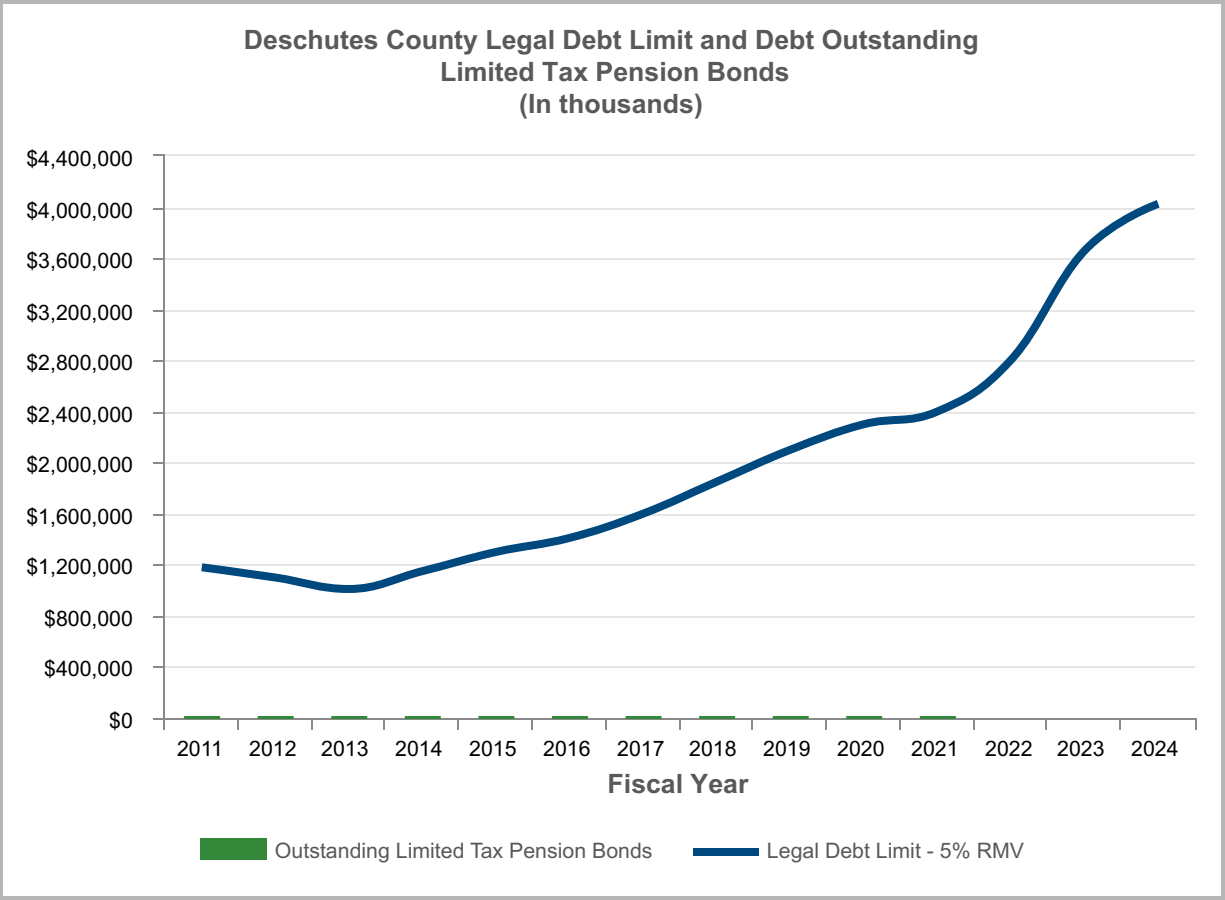
**General Obligation (GO) bonds** are bonds payable from taxes that may be levied, without limitation, in compliance with the Oregon Constitution. GO bonds may be issued after approval of the electors in the County and are used to finance capital construction or improvements. They are secured by a commitment to levy ad valorem property taxes. As of June 30, 2024 Deschutes County has no outstanding general obligation bond debt.

The legal debt limit, based on ORS 287A.100, for general obligation bonds is 2% of the real market value (RMV) of the taxable property in the County. The 2023-24 RMV for Deschutes County is \$80.5 billion, making the legal limit for general obligation bonds \$1.6 billion.



**Limited tax bonds (Full Faith & Credit bonds)** are bonds or other obligations based upon the full faith and credit of the County, and may be paid from any taxes the issuer levies, or other resources, within the limitations of the Oregon Constitution (ORS 287.105A). A full faith and credit obligation is an unconditional promise to pay. It is a pledge of the full financial resources and taxing power of the issuer, but is not necessarily backed by ad valorem taxes. These bonds differ from general obligation bonds (unlimited tax bonds) on which ad valorem taxes may be levied to pay the debt.

The legal debt limit, based on ORS 287A.105, for limited tax bonds is 1% of the real market value of the taxable property in the County. The 2023-24 RMV for Deschutes County is \$80.5 billion, making the legal limit for limited tax bonds \$805.1 million, well above the actual limited tax debt level of \$59.7 million.



**Limited tax pension bonds** were issued in FY 2002 and 2004 to cover the County's estimated unfunded actuarial liability (UAL) to the Public Employees Retirement System (PERS). The County, as part of a group of local governments, issued a total of \$12.5 million of limited tax pension bonds for this purpose. The issuance of these bonds provided savings on projected increases in PERS rates that would otherwise have been necessary to make up the UAL over time. Debt service payments are covered by department charges based on current payroll. The rate charged to departments is .90% of PERS eligible wages.

The legal debt limit, based on ORS 238.694, for limited tax pension bonds is 5% of the real market value of the taxable property in the County. The 2023-24 RMV for Deschutes County is \$80.5 billion, making the legal limit for limited tax pension bonds \$4.0 billion, well above the actual limited tax pension debt level of \$4.7 million.

## FY 2025 Scheduled Principal and Interest Payments Summary

	Average Interest Rate	Issue Date	Final Maturity Date	Principal Balance at:		FY 2024-25		Total Debt Service
				Issuance	7/1/2024	Principal	Interest	
<b>Limited Tax Pension Bonds</b>								
OR Local Gov't LTD Tax Pension Obligations, 2002	7.02 %	3/28/2002	6/1/2028	\$ 5,429,586	\$ 1,850,000	\$ —	\$ 126,725	\$ 126,725
OR Local Gov't LTD Tax Pension Obligations, 2004	6.19 %	5/27/2004	6/1/2028	7,090,000	2,810,000	700,000	171,270	871,270
<b>Total Limited Tax Pension Bonds</b>				<b>\$12,519,586</b>	<b>\$4,660,000</b>	<b>\$ 700,000</b>	<b>\$ 297,995</b>	<b>\$ 997,995</b>
<b>Full Faith and Credit Obligations</b>								
Series 2019 - Refunding OSP & 911 Building (Series 2008A& 2009A)	2.08 %	3/12/2019	6/1/2028	6,455,000	3,215,000	750,000	160,750	910,750
Series 2021 - Ref - Co Bldgs, Facilities & Radio System	1.40 %	9/2/2021	12/1/2032	15,325,000	12,610,000	1,320,000	168,495	1,488,495
Series 2022 - Negus Transfer Station	5.00 %	8/30/2022	6/1/2043	18,220,000	17,670,000	580,000	883,500	1,463,500
Series 2023 - Courthouse Expansion and Refunding Jail Expansion (Series 2013)	5.00 %	12/5/2023	6/1/2044	24,095,000	23,820,000	825,000	1,191,000	2,016,000
<b>Total Full Faith &amp; Credit Obligations</b>				<b>\$64,095,000</b>	<b>\$57,315,000</b>	<b>\$ 3,475,000</b>	<b>\$ 2,403,745</b>	<b>\$ 5,878,745</b>
<b>Direct Borrowings</b>								
Series 2015 - Ref - Land, Jail, ADA, F&E Projects	2.13 %	12/8/2015	12/1/2026	3,775,000	510,800	445,900	7,167	453,067
Series 2016 - Solid Waste, F&E , and RV Park	1.70 %	5/25/2016	6/1/2027	6,277,000	1,829,000	601,000	30,727	631,727
<b>Total Direct Borrowings</b>				<b>\$10,052,000</b>	<b>\$2,339,800</b>	<b>\$ 1,046,900</b>	<b>\$ 37,894</b>	<b>\$ 1,084,794</b>
<b>Total</b>				<b>\$86,666,586</b>	<b>\$64,314,800</b>	<b>\$ 5,221,900</b>	<b>\$ 2,739,634</b>	<b>\$ 7,961,534</b>

## Scheduled Principal and Interest Payments Through Retirement

Fiscal Year	Principal	Interest	Total	Final Maturity of Debt
2025	\$ 5,221,900	\$ 2,739,634	\$ 7,961,534	
2026	5,712,700	2,554,376	8,267,076	Series 2015, Full Faith & Credit Refunding
2027	6,025,200	2,316,786	8,341,986	Series 2016, Full Faith & Credit Refunding
2028	4,715,000	2,062,199	6,777,199	Series 2002 & 2004, Tax Pension Obligation Bonds; Series 2019, Full Faith & Credit
2029	3,105,000	1,863,326	4,968,326	
2030	3,215,000	1,757,981	4,972,981	
2031	3,325,000	1,648,068	4,973,068	
2032	3,450,000	1,533,302	4,983,302	Series 2021, Full Faith & Credit Refunding
2033	3,560,000	1,413,469	4,973,469	
2034	2,185,000	1,299,250	3,484,250	
2035	2,285,000	1,190,000	3,475,000	
2036	2,400,000	1,075,750	3,475,750	
2037	2,525,000	955,750	3,480,750	
2038	2,650,000	829,500	3,479,500	Series 2023, Full Faith & Credit Refunding
2039	2,265,000	697,000	2,962,000	
2040	2,375,000	583,750	2,958,750	
2041	2,500,000	465,000	2,965,000	
2042	2,620,000	340,000	2,960,000	
2043	2,750,000	209,000	2,959,000	Series 2022, Full Faith & Credit
2044	1,430,000	71,500	1,501,500	Series 2023, Full Faith & Credit
<b>Total</b>	<b>\$ 64,314,800</b>	<b>\$ 25,605,640</b>	<b>\$ 89,920,440</b>	



**Deschutes County**  
**\$5,429,586**  
**Series 2002, Limited Tax Pension Obligation Bond**

**Date:** March 28, 2002

**Interest:** Semiannual each December and June, commencing June 1, 2002.  
Interest accrues at rates ranging from 2.00% to 7.36%.

**Rating:** Moody's: A3

**Purpose:** The proceeds of the bonds paid the County's estimated Unfunded Actuarial Liability with PERS.

**Security:** The bonds are secured by the full faith and credit of the Country.

**Debt service:**

Fiscal Year	Principal	Interest	Total Payment	Balance
2002	\$ 19,930	\$ 62,003	\$ 81,933	\$ 5,409,656
2003	—	293,368	293,368	5,409,656
2004	13,677	294,690	308,368	5,395,979
2005	25,583	297,785	323,368	5,370,396
2006	35,966	302,402	338,368	5,334,430
2007	44,520	308,848	353,368	5,289,910
2008	51,350	317,018	368,368	5,238,561
2009	57,311	326,056	383,368	5,181,250
2010	64,538	338,829	403,368	5,116,712
2011	680,574	332,663	1,013,238	4,436,137
2012	72,854	325,254	398,108	4,363,283
2013	76,897	361,341	438,237	4,286,387
2014	82,215	360,893	443,108	4,204,172
2015	83,223	379,885	463,108	4,120,949
2016	85,634	402,474	488,108	4,035,315
2017	85,902	422,206	508,108	3,949,413
2018	87,660	445,448	533,108	3,861,753
2019	88,139	469,969	558,108	3,773,615
2020	118,615	469,493	588,108	3,655,000
2021	365,000	250,368	615,368	3,290,000
2022	420,000	225,365	645,365	2,870,000
2023	480,000	196,595	676,595	2,390,000
2024	540,000	163,715	703,715	1,850,000
2025	—	126,725	126,725	1,850,000
2026	685,000	126,725	811,725	1,165,000
2027	770,000	79,803	849,803	395,000
2028	395,000	27,058	422,058	—
	\$ 5,429,586	\$ 7,706,974	\$ 13,136,560	

**Source:** Charges to departments based on actual subject wages, as defined by PERS, fund the debt service on the pension obligation bonds in the PERS Debt Service Fund (575).

**Deschutes County**  
**\$7,090,000**  
**Series 2004, Limited Tax Pension Obligation Bond**

**Date:** May 27, 2004

**Interest:** Semiannual each December and June, commencing December 1, 2004.  
Interest accrues at rates ranging from 4.596% to 6.095%.

**Rating:** Moody's: A1

**Purpose:** The proceeds of the bonds paid the County's estimated Unfunded Actuarial Liability with PERS.

**Security:** The bonds are secured by the full faith and credit of the County.

**Debt service:**

Fiscal Year	Principal	Interest	Total Payment	Balance
2005	\$ —	\$ 428,653	\$ 428,653	\$ 7,090,000
2006	—	423,942	423,942	7,090,000
2007	—	423,942	423,942	7,090,000
2008	—	423,942	423,942	7,090,000
2009	25,000	423,942	448,942	7,065,000
2010	45,000	422,793	467,793	7,020,000
2011	70,000	420,584	490,584	6,950,000
2012	90,000	416,946	506,946	6,860,000
2013	120,000	412,221	532,221	6,740,000
2014	145,000	405,801	550,801	6,595,000
2015	180,000	397,723	577,723	6,415,000
2016	215,000	387,515	602,515	6,200,000
2017	250,000	375,107	625,107	5,950,000
2018	290,000	360,430	650,430	5,660,000
2019	335,000	343,201	678,201	5,325,000
2020	385,000	323,051	708,051	4,940,000
2021	440,000	299,893	739,893	4,500,000
2022	500,000	273,427	773,427	4,000,000
2023	560,000	243,352	803,352	3,440,000
2024	630,000	209,668	839,668	2,810,000
2025	700,000	171,270	871,270	2,110,000
2026	780,000	128,605	908,605	1,330,000
2027	870,000	81,064	951,064	460,000
2028	460,000	28,037	488,037	—
	\$ 7,090,000	\$ 7,825,107	\$ 14,915,107	

**Source:** Charges to departments based on actual subject wages, as defined by PERS, fund the debt service on the pension obligation bonds in the PERS Debt Service Fund (575).

**Deschutes County**  
**\$3,775,000**  
**Series 2015, Full Faith and Credit Refunding**

**Date:** December 8, 2015

**Interest:** Semiannual each December and June, commencing June 1, 2016.  
Interest accrues at rates ranging from 1.99% to 2.49%.

**Rating:** Direct Borrowing - Not Rated

**Purpose:** The proceeds of the bonds were used to refund the debt issued to remodel the Courthouse, purchase property, preliminary costs for jail remodel, and American Disabilities Act compliance projects.

**Security:** The bonds are secured by the full faith and credit of the County.

**Debt service:**

<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total Payment</b>	<b>Balance</b>
2016	\$ —	\$ 36,101	\$ 36,101	\$ 3,775,000
2017	384,400	71,298	455,698	3,390,600
2018	389,500	63,597	453,097	3,001,100
2019	398,700	55,755	454,455	2,602,400
2020	402,600	47,782	450,382	2,199,800
2021	414,600	39,651	454,251	1,785,200
2022	413,600	39,277	452,877	1,371,600
2023	426,600	28,842	455,442	945,000
2024	434,200	18,125	452,325	510,800
2025	445,900	7,167	453,067	64,900
2026	32,700	1,209	33,909	32,200
2027	32,200	401	32,601	—
	<u>\$ 3,775,000</u>	<u>\$ 409,204</u>	<u>\$ 4,184,204</u>	

**Source:**

A portion of the required funding is transferred from the Project Development & Debt Reserve Fund (090) to Full Faith & Credit, Series 2015 Fund (536). The remaining funding will be paid directly from the RV Park Fund (618) and from the Fair & Expo Center Fund (615).

**Deschutes County**  
**\$6,277,000**  
**Series 2016, Full Faith and Credit Refunding**

**Date:** May 25, 2016

**Interest:** Semiannual each December and June, commencing December 1, 2016.  
Interest accrues at 1.68%.

**Rating:** Direct Borrowing - Not Rated

**Purpose:** The proceeds of the bonds were used to refund the debt issued to finance the construction of new waste and recyclables receiving facilities (Knott Landfill North Area Development) and the construction of a recreational vehicle (RV) park at the Fair & Expo Center.

**Security:** The bonds are secured by the full faith and credit of the County.

**Debt service:**

Fiscal Year	Principal	Interest	Total Payment	Balance
2016	\$ —	\$ —	\$ —	\$ 6,277,000
2017	521,000	107,211	628,211	5,756,000
2018	533,000	96,701	629,701	5,223,000
2019	543,000	87,746	630,746	4,680,000
2020	552,000	78,624	630,624	4,128,000
2021	560,000	69,350	629,350	3,568,000
2022	568,000	59,942	627,942	3,000,000
2023	580,000	50,400	630,400	2,420,000
2024	591,000	40,656	631,656	1,829,000
2025	601,000	30,727	631,727	1,228,000
2026	610,000	20,630	630,630	618,000
2027	618,000	10,382	628,382	—
	\$ 6,277,000	\$ 652,371	\$ 6,929,371	

**Source:**

The debt service payments will be made directly from the RV Park Fund (618), the Solid Waste Fund (610), and the Fair & Expo Center Fund (615).

**Deschutes County**  
**\$6,455,000**  
**Series 2019, Full Faith and Credit Refunding**

**Date:** March 12, 2019

**Interest:** Semiannual each December and June, commencing June 1, 2019.  
Interest accrues at 5.00%.

**Rating:** Moody's: Aa1

**Purpose:** The proceeds of the bonds were used to refund the debt issued to finance construction of a building to house the regional office of the Oregon State Police, provide office/dispatch space for the Deschutes County 9-1-1 Emergency Dispatch Center, and purchase/remodel an office building to house the Adult Parole and Probation Department.

**Security:** The bonds are secured by the full faith and credit of the County.

Fiscal Year	Principal	Interest	Total Payment	Balance
2019	\$ —	\$ 70,826	\$ 70,826	\$ 6,455,000
2020	585,000	322,750	907,750	5,870,000
2021	615,000	293,500	908,500	5,255,000
2022	645,000	262,750	907,750	4,610,000
2023	680,000	230,500	910,500	3,930,000
2024	715,000	196,500	911,500	3,215,000
2025	750,000	160,750	910,750	2,465,000
2026	785,000	123,250	908,250	1,680,000
2027	820,000	84,000	904,000	860,000
2028	860,000	43,000	903,000	—
	\$ 6,455,000	\$ 1,787,826	\$ 8,242,826	

**Source:** The majority of resources for the debt service payment in the Full Faith & Credit, Series 2019 (538 & 539) are from a long term lease with the State of Oregon and an intergovernmental payment from the Deschutes County 9-1-1 County Service District fund. The remaining resources for the debt service payment are from a transfer from the General Fund.

**Deschutes County**  
**\$15,325,000**  
**Series 2021, Full Faith and Credit Refunding**

**Date:** September 2, 2021

**Interest:** Semiannual each December and June, commencing December 1, 2021.  
Interest accrues at a rate of 1.410%

**Rating:** Moody's: Aa1

**Purpose:** To refund, on a current basis, the callable maturities of the County's outstanding Full Faith and Credit Refunding Obligations, Series 2012, which were originally issued to refund the County's Full Faith and Credit Obligations, Series 2003. The Full Faith & Credit Obligations, Series 2003 were originally issued to finance the construction of the County/ State Government Center, LaPine County Service Center, a County warehouse, Fair/Expo Center storage buildings, LaPine sewer improvements, solid waste facilities, and increase of capacity to Sheriff's radio system.

**Security:** The bonds are secured by the full faith and credit of the County.

**Debt service:**

Fiscal Year	Principal	Interest	Total Payment	Balance
2021	\$ —	\$ —	\$ —	15,325,000
2022	—	161,462	161,462	15,325,000
2023	1,415,000	206,107	1,621,107	13,910,000
2024	1,300,000	186,966	1,486,966	12,610,000
2025	1,320,000	168,495	1,488,495	11,290,000
2026	1,345,000	149,707	1,494,707	9,945,000
2027	1,360,000	130,637	1,490,637	8,585,000
2028	1,375,000	111,355	1,486,355	7,210,000
2029	1,395,000	91,826	1,486,826	5,815,000
2030	1,420,000	71,981	1,491,981	4,395,000
2031	1,440,000	51,818	1,491,818	2,955,000
2032	1,470,000	31,302	1,501,302	1,485,000
2033	1,485,000	10,469	1,495,469	—
	<u>\$ 15,325,000</u>	<u>\$ 1,372,125</u>	<u>\$ 16,697,125</u>	

**Source:** Lease payments from state agencies, transfers from the Project Development & Debt Reserve Fund (090) and payments from the Deschutes County 9-1-1 County Service District for the communication system provide a portion of the resources for debt service on this borrowing. The balance of the payments are made directly from the Solid Waste Fund (610) and the Fair & Expo Center Fund (615). The balance will be funded by existing debt service reserves.

**Deschutes County**  
**\$18,220,000**  
**Series 2022, Full Faith and Credit**

**Date:** August 30, 2022

**Interest:** Semiannual each December and June, commencing December 1, 2022.  
Interest accrues at a rate of 5.00%

**Rating:** Moody's: Aa1

**Purpose:** The proceeds of the bonds were used to finance the Negus Waste Transfer Station project within the Solid Waste fund.

**Security:** The bonds are secured by the full faith and credit of the County.

**Debt service:**

Fiscal Year	Principal	Interest	Total Payment	Balance
2023		\$ 685,781	\$ 685,781	\$ 18,220,000
2024	550,000	911,000	1,461,000	17,670,000
2025	580,000	883,500	1,463,500	17,090,000
2026	605,000	854,500	1,459,500	16,485,000
2027	640,000	824,250	1,464,250	15,845,000
2028	670,000	792,250	1,462,250	15,175,000
2029	705,000	758,750	1,463,750	14,470,000
2030	740,000	723,500	1,463,500	13,730,000
2031	775,000	686,500	1,461,500	12,955,000
2032	815,000	647,750	1,462,750	12,140,000
2033	855,000	607,000	1,462,000	11,285,000
2034	900,000	564,250	1,464,250	10,385,000
2035	940,000	519,250	1,459,250	9,445,000
2036	990,000	472,250	1,462,250	8,455,000
2037	1,040,000	422,750	1,462,750	7,415,000
2038	1,090,000	370,750	1,460,750	6,325,000
2039	1,145,000	316,250	1,461,250	5,180,000
2040	1,200,000	259,000	1,459,000	3,980,000
2041	1,265,000	199,000	1,464,000	2,715,000
2042	1,325,000	135,750	1,460,750	1,390,000
2043	1,390,000	69,500	1,459,500	—
	<u>\$ 18,220,000</u>	<u>\$ 11,703,531</u>	<u>\$ 29,923,531</u>	

**Source:** Solid Waste Funds

**Deschutes County**  
**\$24,095,000**  
**Series 2023, Full Faith and Credit**

**Date:** December 5, 2023

**Interest:** Semiannual each December and June, commencing June 1, 2024.  
Interest accrues at an average rate of 5.00%.

**Rating:** Moody's: Aa1

**Purpose:** The proceeds of the bonds were used to refund Series 2013 for an expansion of the County Jail Facility and a new money component for the Courthouse Expansion.

**Security:** The bonds are secured by the full faith and credit of the County.

**Debt service:**

Fiscal Year	Principal	Interest	Total Payment	Balance
2024	\$ 275,000	\$ 588,989	\$ 863,989	\$ 24,095,000
2025	825,000	1,191,000	2,016,000	23,820,000
2026	870,000	1,149,750	2,019,750	22,995,000
2027	915,000	1,106,250	2,021,250	22,125,000
2028	955,000	1,060,500	2,015,500	21,210,000
2029	1,005,000	1,012,750	2,017,750	20,255,000
2030	1,055,000	962,500	2,017,500	19,250,000
2031	1,110,000	909,750	2,019,750	18,195,000
2032	1,165,000	854,250	2,019,250	17,085,000
2033	1,220,000	796,000	2,016,000	15,920,000
2034	1,285,000	735,000	2,020,000	14,700,000
2035	1,345,000	670,750	2,015,750	13,415,000
2036	1,410,000	603,500	2,013,500	12,070,000
2037	1,485,000	533,000	2,018,000	10,660,000
2038	1,560,000	458,750	2,018,750	9,175,000
2039	1,120,000	380,750	1,500,750	7,615,000
2040	1,175,000	324,750	1,499,750	6,495,000
2041	1,235,000	266,000	1,501,000	5,320,000
2042	1,295,000	204,250	1,499,250	4,085,000
2043	1,360,000	139,500	1,499,500	2,790,000
2044	1,430,000	71,500	1,501,500	1,430,000
2045	—	—	—	—
	\$ 24,095,000	\$ 14,019,489	\$ 38,114,489	

**Source:** Transfers from the General Fund (001) and the Sheriff's Office Fund (255) provide the resources for the Jail Expansion; Transient Room Tax (160) revenue provides the resources for the Courthouse Expansion.



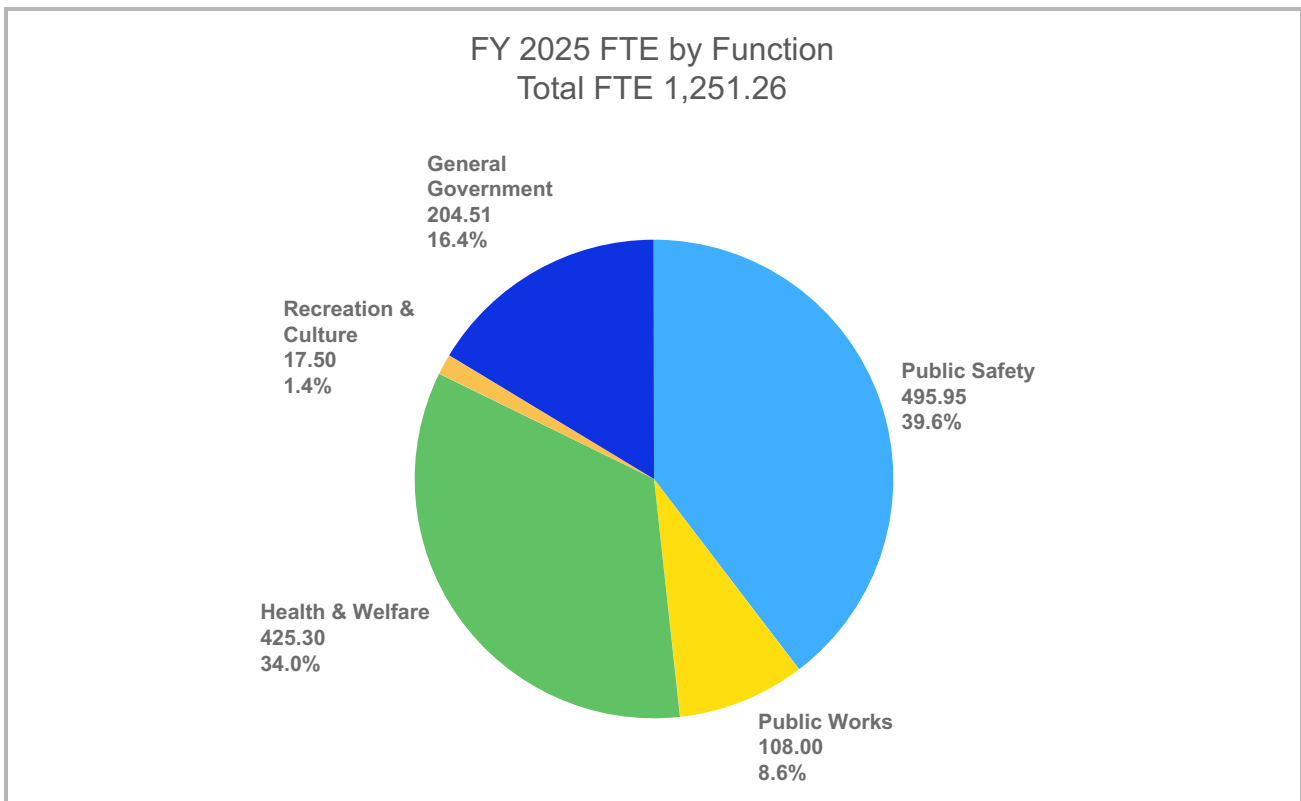
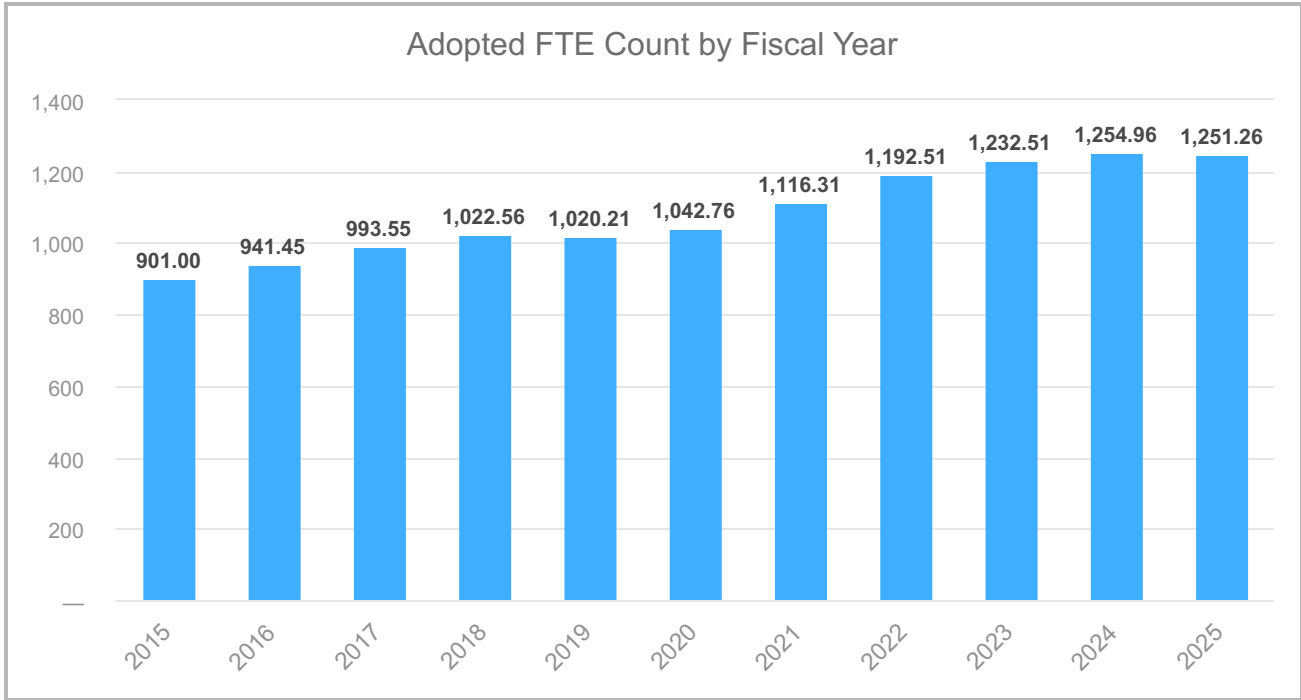


## FTE Schedules

Full-Time Equivalent Charts.....	271
Full-Time Equivalent by Fund Schedule .....	273
Full-Time Equivalent by Department and Position Schedule.....	275

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# DESCHUTES COUNTY AND COUNTY SERVICE DISTRICTS FULL-TIME EQUIVALENT CHARTS



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## FTE BY FUND SCHEDULE

Fund/Department	FY 2022	FY 2023	FY 2024	FY 2025	FY 2025 Changes
<b>County Funds</b>					
General Fund					
Assessor's Office	35.26	35.26	35.26	35.26	—
Clerk's Office/Property Value Appeals Board	11.00	11.00	11.00	11.00	—
District Attorney's Office	58.60	61.60	61.10	61.10	—
Tax	5.50	6.50	6.50	6.50	—
Veterans' Services	5.00	5.00	5.00	5.00	—
Property Management	2.00	3.00	3.00	3.00	—
<b>General Fund Total</b>	<b>117.36</b>	<b>122.36</b>	<b>121.86</b>	<b>121.86</b>	<b>—</b>
Community Justice	47.90	49.00	49.00	49.00	—
Adult Parole & Probation	40.85	39.75	39.75	39.75	—
Victims' Assistance	8.00	9.50	9.50	9.50	—
Justice Court	4.60	4.60	4.60	4.60	—
Sheriff's Office	259.00	265.00	272.00	271.00	(1.00)
Health Services	399.30	420.80	423.00	420.30	(2.70)
Community Development	70.00	64.00	58.00	50.00	(8.00)
GIS Program	2.30	2.30	2.00	2.00	—
Road Department	57.00	61.00	62.00	61.00	(1.00)
Natural Resources	2.00	2.00	2.00	3.00	1.00
Solid Waste	28.00	30.00	41.00	44.00	3.00
Fair & Expo Center	12.37	13.37	17.50	17.50	—
Deschutes County Fair	0.13	0.13	—	—	—
Facilities	25.00	25.00	26.75	27.75	1.00
Administrative Services	9.75	9.75	9.75	9.75	—
CHRO	—	2.00	2.00	1.00	(1.00)
Board of County Commissioners	3.00	3.00	3.00	3.00	—
Finance	11.00	12.00	13.00	14.00	1.00
Legal Counsel	7.00	7.00	7.00	7.00	—
Human Resources	9.00	10.00	10.00	11.00	1.00
Information Technology	16.70	16.70	18.00	20.00	2.00
Risk Management	2.25	3.25	3.25	3.25	—
<b>Total County Funds</b>	<b>1,132.51</b>	<b>1,172.51</b>	<b>1,194.96</b>	<b>1,190.26</b>	<b>(4.70)</b>
<b>County Service Districts</b>					
Deschutes County 9-1-1 Service	60.00	60.00	60.00	61.00	1.00
<b>Total County Service Districts</b>	<b>60.00</b>	<b>60.00</b>	<b>60.00</b>	<b>61.00</b>	<b>1.00</b>
<b>Total</b>	<b>1,192.51</b>	<b>1,232.51</b>	<b>1,254.96</b>	<b>1,251.26</b>	<b>(3.70)</b>

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## FTE BY DEPARTMENT AND POSITION SCHEDULE

### PUBLIC SAFETY

Community Justice	Position Title	FY 2022	FY 2023	FY 2024	FY 2025	FY 2025 Changes
	Admin Support Specialist	1.50	2.00	2.00	2.00	—
	Behavioral Health Specialist II	2.00	2.00	2.00	2.00	—
	Behavioral Health Specialist II, Lic	2.00	2.00	2.00	2.00	—
	Community Justice Officer	14.00	14.00	14.00	14.00	—
	Community Justice Specialist	15.00	15.00	16.00	16.00	—
	Community Justice Specialist, Sr	2.00	2.00	1.00	1.00	—
	Community Service Specialist	1.40	2.00	2.00	2.00	—
	Deputy Director, Community Justice	1.00	1.00	1.00	1.00	—
	Director, Community Justice	0.50	0.50	0.50	0.50	—
	Management Analyst	1.00	1.00	1.00	1.00	—
	Manager, Business	0.50	0.50	0.50	0.50	—
	Manager, Juvenile Detention	1.00	1.00	1.00	1.00	—
	Supervisor, Behavioral Health	1.00	1.00	1.00	1.00	—
	Supervisor, Community Justice Officer	3.00	3.00	3.00	3.00	—
	Supervisor, Community Justice Specialist	2.00	2.00	2.00	2.00	—
	<b>TOTAL DEPARTMENT</b>	<b>47.90</b>	<b>49.00</b>	<b>49.00</b>	<b>49.00</b>	<b>—</b>

Adult Parole & Probation	Position Title	FY 2022	FY 2023	FY 2024	FY 2025	FY 2025 Changes
	Director, Community Justice	0.50	0.50	0.50	0.50	—
	Deputy Director, Community Justice	1.00	1.00	1.00	1.00	—
	Manager, Business	0.50	0.50	0.50	0.50	—
	Supervisor, Parole & Probation	3.00	4.00	4.00	4.00	—
	Management Analyst	1.00	—	—	—	—
	Supervisor, Administrative	1.00	1.00	1.00	1.00	—
	Parole & Probation Officer	24.00	23.00	23.00	23.00	—
	Parole & Probation Specialist	3.75	3.75	3.75	3.75	—
	Community Service Specialist	0.60	—	—	—	—
	Admin Analyst	—	1.00	1.00	1.00	—
	Admin Support Tech	1.00	1.00	—	—	—
	Admin Support Specialist	4.50	4.00	5.00	5.00	—
	<b>TOTAL DEPARTMENT</b>	<b>40.85</b>	<b>39.75</b>	<b>39.75</b>	<b>39.75</b>	<b>—</b>

District Attorney's Office	Position Title	FY 2022	FY 2023	FY 2024	FY 2025	FY 2025 Changes
	Admin Support Assistant	0.50	0.50	0.50	0.50	—
	Admin Support Technician	1.00	1.00	1.00	1.00	—
	Applications System Analyst I	1.00	1.00	1.00	1.00	—
	Applications System Analyst II	1.00	—	—	—	—
	Applications System Analyst III	—	1.00	1.00	1.00	—
	Chief Deputy District Attorney	2.00	2.00	1.00	1.00	—
	County District Attorney	1.00	1.00	1.00	1.00	—
	Deputy District Attorney	20.50	21.00	4.00	4.00	—
	Deputy District Attorney II	—	—	9.50	9.50	—
	Deputy District Attorney III	—	—	8.00	8.00	—
	Executive Assistant	1.00	1.00	—	—	—
	Investigator	2.00	2.00	2.00	2.00	—
	IT Analyst I	—	1.00	1.00	1.00	—
	Legal Assistant	—	—	23.50	23.50	—

## FTE BY DEPARTMENT AND POSITION SCHEDULE

District Attorney's Office (Continued)	Position Title	FY 2022	FY 2023	FY 2024	FY 2025	FY 2025 Changes
	Management Analyst	1.10	1.10	1.10	1.10	—
	Management Analyst, Senior	—	—	1.00	1.00	—
	Manager, Administrative	1.00	1.00	1.00	1.00	—
	Program Development Tech	—	0.50	0.50	0.50	—
	Supervisor, Administrative	1.00	2.00	2.00	2.00	—
	Supervisor, Deputy DA	2.00	2.00	2.00	2.00	—
	Trial Assistant II	23.50	23.50	—	—	—
	<b>TOTAL DEPARTMENT</b>	<b>58.60</b>	<b>61.60</b>	<b>61.10</b>	<b>61.10</b>	<b>—</b>

Victims' Assistance	Position Title	FY 2022	FY 2023	FY 2024	FY 2025	FY 2025 Changes
	Manager, Victims' Assistance Program	1.00	1.00	1.00	1.00	—
	Victims' Advocate	7.00	8.50	8.50	8.50	—
	<b>TOTAL DEPARTMENT</b>	<b>8.00</b>	<b>9.50</b>	<b>9.50</b>	<b>9.50</b>	<b>—</b>

Justice Court	Position Title	FY 2022	FY 2023	FY 2024	FY 2025	FY 2025 Changes
	Court Administrator	1.00	1.00	1.00	1.00	—
	Court Services Assistant	3.00	3.00	3.00	3.00	—
	Justice of the Peace	0.60	0.60	0.60	0.60	—
	<b>TOTAL DEPARTMENT</b>	<b>4.60</b>	<b>4.60</b>	<b>4.60</b>	<b>4.60</b>	<b>—</b>

Sheriff's Office	Position Title	FY 2022	FY 2023	FY 2024	FY 2025	FY 2025 Changes
	Administrative Analyst	1.00	2.00	2.00	2.00	—
	Administrative Assistant	1.00	1.00	1.00	1.00	—
	Administrative Supervisor	1.00	1.00	1.00	1.00	—
	Animal Control Tech	—	—	4.00	4.00	—
	Automotive Supervisor	1.00	—	—	—	—
	Behavioral Health Specialist I	1.00	1.00	1.00	1.00	—
	Behavioral Health Specialist II	2.00	3.00	3.00	3.00	—
	Behavioral Health Specialist II, Lic	2.00	1.00	1.00	1.00	—
	Building Maintenance Specialist	4.00	4.00	4.00	4.00	—
	Building Maintenance Supervisor	1.00	—	—	—	—
	Captain	3.00	3.00	3.00	3.00	—
	Civil Technician	5.00	5.00	5.00	5.00	—
	Corrections Deputy	75.00	75.00	75.00	75.00	—
	Corrections Technician	5.00	5.00	5.00	5.00	—
	Crime Data Analyst	—	—	1.00	1.00	—
	Crime Scene Investigator	—	1.00	1.00	1.00	—
	County Sheriff	1.00	1.00	1.00	1.00	—
	Deputy Sheriff	59.00	71.00	73.00	73.00	—
	Detective	12.00	—	—	—	—
	Detective, Digital Forensics	4.00	4.00	4.00	4.00	—
	Emergency Services Coordinator	2.00	2.00	2.00	2.00	—
	Evidence Technician	4.00	3.00	4.00	4.00	—
	Field Law Enforcement Technician	1.00	1.00	—	—	—
	Fleet Services Manager	—	1.00	1.00	1.00	—
	Human Resources Specialist	2.00	2.00	2.00	2.00	—
	IT Analyst II	2.00	3.00	3.00	3.00	—



## FTE BY DEPARTMENT AND POSITION SCHEDULE

Sheriff's Office (Continued)	Legal Assistant	0	1	1	0	-1
Licensed Practical Nurse		—	2.00	2.00	2.00	—
Lieutenant		14.00	14.00	13.00	13.00	—
Management Analyst		2.00	2.00	1.00	1.00	—
Management Analyst, Sr.		—	—	1.00	1.00	—
Manager, Business		1.00	1.00	1.00	1.00	—
Manager, Facilities Services		—	1.00	1.00	1.00	—
Manager, IT Services		—	—	1.00	1.00	—
Mechanic		4.00	4.00	4.00	4.00	—
Medical Director		1.00	1.00	1.00	1.00	—
Nurse/Corrections		8.00	8.00	8.00	8.00	—
Paralegal		1.00	1.00	1.00	1.00	—
Project Coordinator		1.00	1.00	1.00	1.00	—
Public Information Office		—	—	1.00	1.00	—
Records Specialist		10.00	10.00	9.00	9.00	—
Sergeant		26.00	26.00	26.00	26.00	—
Sergeant, Digital Forensic		1.00	1.00	1.00	1.00	—
Sheriff Executive Assistant		—	1.00	1.00	1.00	—
Sheriffs Legal Counsel		1.00	1.00	1.00	1.00	—
<b>TOTAL DEPARTMENT</b>		<b>259.00</b>	<b>265.00</b>	<b>272.00</b>	<b>271.00</b>	<b>(1.00)</b>

### DIRECT SERVICES

Assessor's Office	Position Title	FY 2022	FY 2023	FY 2024	FY 2025	FY 2025 Changes
	Admin Support Technician	1.26	1.26	1.26	1.26	—
	Application Systems Analyst II	—	1.00	1.00	1.00	—
	Business Asset Appraiser	2.00	2.00	2.00	2.00	—
	Chief Cartographer	1.00	1.00	1.00	1.00	—
	Chief Property Appraiser	—	1.00	1.00	1.00	—
	County Assessor	1.00	1.00	1.00	1.00	—
	Deputy Director, Assessor	1.00	1.00	1.00	1.00	—
	GIS Cartographer	3.00	3.00	3.00	3.00	—
	Property Appraiser I	2.00	1.00	1.00	1.00	—
	Property Appraiser II	9.00	9.00	7.00	7.00	—
	Property Appraiser III	2.00	2.00	3.00	3.00	—
	Property Appraiser, Senior	1.00	—	2.00	2.00	—
	Property Data Specialist II	9.00	6.00	6.00	6.00	—
	Property Data Specialist III	2.00	5.00	5.00	5.00	—
	Sales Analyst	1.00	1.00	—	—	—
<b>TOTAL DEPARTMENT</b>		<b>35.26</b>	<b>35.26</b>	<b>35.26</b>	<b>35.26</b>	<b>—</b>

Clerk's Office/ Property Value Appeals Board	Position Title	FY 2022	FY 2023	FY 2024	FY 2025	FY 2025 Changes
	Admin Support Technician	8.00	8.00	8.00	8.00	—
	County Clerk	1.00	1.00	1.00	1.00	—
	Supervisor, Elections/Recording	2.00	2.00	2.00	2.00	—
<b>TOTAL DEPARTMENT</b>		<b>11.00</b>	<b>11.00</b>	<b>11.00</b>	<b>11.00</b>	<b>—</b>

## FTE BY DEPARTMENT AND POSITION SCHEDULE

Community Development	Position Title	FY 2022	FY 2023	FY 2024	FY 2025	FY 2025 Changes
	Admin Support Technician	2.00	1.00	—	—	—
	Admin Support Specialist	—	1.00	—	—	—
	Administrative Assistant	4.00	4.00	4.00	2.00	(2.00)
	Application Systems Analyst II	1.00	1.00	1.00	1.00	—
	Application Systems Analyst III	1.00	1.00	1.00	1.00	—
	Assistant Building Official	1.00	2.00	2.00	1.00	(1.00)
	Assistant Planner	4.00	3.00	3.00	1.00	(2.00)
	Associate Planner	7.00	6.00	6.00	4.00	(2.00)
	Building Official	1.00	1.00	1.00	1.00	—
	Building Safety Inspector I	1.00	2.00	2.00	2.00	—
	Building Safety Inspector II	—	1.00	1.00	1.00	—
	Building Safety Inspector III	17.00	11.00	10.00	10.00	—
	Code Enforcement Specialist I	5.00	5.00	1.00	1.00	—
	Code Enforcement Specialist II	—	—	3.00	3.00	—
	Director, Community Development	1.00	1.00	1.00	1.00	—
	Environmental Health Specialist I	2.00	—	—	—	—
	Environmental Health Specialist II	2.00	—	—	—	—
	Management Analyst, Senior	1.00	1.00	1.00	1.00	—
	Manager Administrative	1.00	1.00	1.00	1.00	—
	Manager, Planning	1.00	1.00	1.00	1.00	—
	Onsite Wastewater Manager	—	1.00	1.00	1.00	—
	Onsite Wastewater Specialist I	—	2.00	1.00	—	(1.00)
	Onsite Wastewater Specialist II	—	2.00	2.00	2.00	—
	Onsite Wastewater Specialist III	—	—	1.00	1.00	—
	Permit Technician I	11.00	4.00	4.00	4.00	—
	Permit Technician II	—	5.00	3.00	3.00	—
	Principal Planner	1.00	2.00	2.00	2.00	—
	Senior Planner	4.00	4.00	4.00	4.00	—
	Supervisor, Admin	1.00	1.00	1.00	1.00	—
	Supervisor, Environmental Health	1.00	—	—	—	—
	<b>TOTAL DEPARTMENT</b>	<b>70.00</b>	<b>64.00</b>	<b>58.00</b>	<b>50.00</b>	<b>(8.00)</b>

Fair & Expo Center	Position Title	FY 2022	FY 2023	FY 2024	FY 2025	FY 2025 Changes
	Admin Analyst	1.00	1.00	—	—	—
	Admin Support Assistant	—	—	1.00	1.00	—
	Admin Support Technician	0.75	0.75	0.75	0.75	—
	Director, Fair & Expo	0.87	0.87	1.00	1.00	—
	Maintenance Specialist I	2.00	3.00	5.00	5.00	—
	Maintenance Specialist II	3.00	3.00	3.00	3.00	—
	Manager, Fair & Expo Ops	1.00	1.00	1.00	1.00	—
	Manager, Food & Beverage	1.00	1.00	1.00	1.00	—
	Management Analyst	—	—	1.00	1.00	—
	RV Park Attendant	0.75	0.75	0.75	0.75	—
	Sales & Marketing Coordinator	2.00	2.00	3.00	3.00	—
	<b>TOTAL DEPARTMENT</b>	<b>12.37</b>	<b>13.37</b>	<b>17.50</b>	<b>17.50</b>	<b>—</b>

## FTE BY DEPARTMENT AND POSITION SCHEDULE

Deschutes County Fair	Position Title	FY 2022	FY 2023	FY 2024	FY 2025	FY 2025 Changes
	Director, Fair & Expo	0.13	0.13	—	—	—
	Fair Coordinator	—	—	—	—	—
	<b>TOTAL DEPARTMENT</b>	<b>0.13</b>	<b>0.13</b>	<b>—</b>	<b>—</b>	<b>—</b>

Road Department	Position Title	FY 2022	FY 2023	FY 2024	FY 2025	FY 2025 Changes
	Admin Support Technician	1.00	2.00	2.00	2.00	—
	County Engineer	1.00	1.00	1.00	1.00	—
	County Surveyor	1.00	1.00	1.00	1.00	—
	Deputy County Surveyor	1.00	2.00	2.00	1.00	(1.00)
	Director, Public Works	1.00	1.00	1.00	1.00	—
	Engineering Assistant III	3.00	3.00	3.00	3.00	—
	Engineering Associate	2.00	3.00	3.00	3.00	—
	Equipment Mechanic	6.00	6.00	6.00	6.00	—
	Equipment Servicer	1.00	1.00	1.00	1.00	—
	Fleet Supervisor	—	—	1.00	1.00	—
	IT Analyst III	1.00	1.00	1.00	1.00	—
	Lead Equipment Operator	2.00	2.00	2.00	2.00	—
	Lead Traffic Device Specialist	1.00	1.00	1.00	1.00	—
	Management Analyst	1.00	1.00	1.00	1.00	—
	Manager, Fleet & Equipment	1.00	1.00	1.00	1.00	—
	Manager, PW Operations	1.00	1.00	1.00	1.00	—
	Accounting Clerk	1.00	—	—	—	—
	PW Customer Service Clerk	2.00	2.00	1.00	1.00	—
	PW Equipment Operator	22.00	23.00	1.00	1.00	—
	PW Equipment Operator Heavy	—	—	22.00	22.00	—
	PW GIS Analyst/Programmer	1.00	1.00	1.00	1.00	—
	PW Records/Contract Specialist	—	—	1.00	1.00	—
	Senior Store Clerk	1.00	1.00	1.00	1.00	—
	Supervisor, Administrative	1.00	1.00	1.00	1.00	—
	Supervisor, Road Maintenance	2.00	2.00	2.00	2.00	—
	Supervisor, Vegetation Management	1.00	1.00	1.00	1.00	—
	Transportation Engineer	1.00	2.00	2.00	2.00	—
	Traffic Device Specialist	1.00	1.00	1.00	1.00	—
	<b>TOTAL DEPARTMENT</b>	<b>57.00</b>	<b>61.00</b>	<b>62.00</b>	<b>61.00</b>	<b>(1.00)</b>

Natural Resources	Position Title	FY 2022	FY 2023	FY 2024	FY 2025	FY 2025 Changes
	Forester	1.00	1.00	1.00	1.00	—
	Fire Adapted Community Coordinator	1.00	1.00	1.00	1.00	—
	Natural Resources Specialist	—	—	—	1.00	1.00
	<b>TOTAL DEPARTMENT</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>3.00</b>	<b>1.00</b>

## FTE BY DEPARTMENT AND POSITION SCHEDULE

Solid Waste	Position Title	FY 2022	FY 2023	FY 2024	FY 2025	FY 2025 Changes
	Accountant	1.00	1.00	1.00	1.00	—
	Accounting Clerk	1.00	1.00	—	—	—
	Community Engagement Coordinator	—	—	1.00	1.00	—
	Compliance & Infrastructure Manager	—	1.00	1.00	1.00	—
	Customer Service Clerk	—	—	2.00	2.00	—
	Director, Solid Waste	1.00	1.00	1.00	1.00	—
	Hazardous Waste Supervisor/Chemist	—	—	—	1.00	1.00
	Hazardous Waste Lead Technician	—	—	—	1.00	1.00
	Hazardous Waste Technician	—	—	—	1.00	1.00
	Landfill Engineer Technician	1.00	1.00	1.00	1.00	—
	Lead PW Equipment Operator	—	2.00	2.00	2.00	—
	Landfill Site Attendant	11.00	13.00	17.00	17.00	—
	Management Analyst	1.00	1.00	1.00	1.00	—
	Manager, Waste Diversion & Franchise Services	—	—	1.00	1.00	—
	Operations Manager	—	1.00	1.00	1.00	—
	PW Equipment Operator	10.00	8.00	3.00	3.00	—
	PW Equipment Operator Heavy	—	—	8.00	8.00	—
	PW Accounting Tech	—	—	1.00	1.00	—
	Supervisor, Operations	2.00	—	—	—	—
<b>TOTAL DEPARTMENT</b>		<b>28.00</b>	<b>30.00</b>	<b>41.00</b>	<b>44.00</b>	<b>3.00</b>

### HEALTH SERVICES

Health Services	Position Title	FY 2022	FY 2023	FY 2024	FY 2025	FY 2025 Changes
	Accountant	1.00	1.00	1.00	1.00	—
	Accounting Tech, Sr.	4.00	3.00	3.00	3.00	—
	Accounting Technician	1.00	2.00	2.00	2.00	—
	Admin Support Specialist	17.80	19.30	19.30	20.30	1.00
	Admin Support Technician	19.95	19.45	19.65	19.65	—
	Administrative Analyst	2.00	2.00	2.00	2.00	—
	Administrative Assistant	3.00	3.00	4.00	4.00	—
	Application Systems Analyst I	1.00	1.00	1.00	1.00	—
	Behavioral Health Specialist I	40.10	49.20	52.20	52.20	—
	Behavioral Health Specialist II	46.60	43.10	39.85	39.85	—
	Behavioral Health Specialist II, Lic	40.50	41.00	42.25	42.25	—
	Behavioral Health Technician	4.20	6.20	6.20	6.20	—
	Business Officer	1.00	1.00	1.00	1.00	—
	Business Manager	—	—	1.00	1.00	—
	Certified Medical Assistant	—	—	2.00	2.00	—
	Clinical Info System Admin	4.00	4.00	4.00	4.00	—
	Coding & Data Analyst	1.00	—	—	—	—
	Comm Health Specialist I	1.75	2.00	1.00	1.00	—
	Comm Health Specialist II	7.00	8.00	10.00	9.80	(0.20)
	Comm Health Specialist III	5.00	5.00	5.00	5.00	—
	Compliance, Quality & Assurance Officer	—	1.00	1.00	1.00	—
	Contract Specialist	1.00	1.00	1.00	1.00	—
	Credentialing Specialist	1.00	1.00	1.00	1.00	—
	Deputy Director, Health Services	2.00	2.00	2.00	2.00	—

## FTE BY DEPARTMENT AND POSITION SCHEDULE

Health Services (Continued)	Director, Health Services	1.00	1.00	1.00	1.00	-
Director, Health Services	1.00	1.00	1.00	1.00	1.00	—
Director, Medical	1.00	—	1.00	1.00	1.00	—
Environmental Health Specialist I	—	2.00	2.00	2.00	2.00	—
Environmental Health Specialist II	6.00	4.00	4.00	4.00	4.00	—
Environmental Health Specialist III	3.00	3.00	3.00	3.00	3.00	—
Epidemiologist	2.00	2.00	2.00	2.00	2.00	—
Executive Assistant	1.00	1.00	1.00	1.00	1.00	—
Health Officer	1.00	0.75	0.75	0.75	0.75	—
Human Resources Analyst	1.00	1.00	1.00	1.00	1.00	—
Intel & Dev Disabilities Specialist I	22.00	25.00	27.00	27.00	27.00	—
Intel & Dev Disabilities Specialist II	6.00	6.00	6.00	6.00	6.00	—
Language Access Coordinator	1.00	—	—	—	—	—
Language Access Program Analyst	—	—	1.00	1.00	1.00	—
Management Analyst	10.00	10.00	8.50	8.00	8.00	(0.50)
Manager, Administration	1.00	1.00	—	—	—	—
Manager, Behavioral Health Program	6.00	7.00	7.00	7.00	7.00	—
Manager, Clinical Services	1.00	1.00	1.00	1.00	1.00	—
Manager, Public Health Program	5.00	4.00	4.00	4.00	4.00	—
Manager, Quality & Performance	1.00	—	—	—	—	—
Medical Assistant	2.00	2.00	—	—	—	—
Medical Records Technician	2.00	2.00	2.00	2.00	2.00	—
Nurse Practitioner	1.00	1.00	1.00	1.00	1.00	—
Nurse Practitioner, Psych	2.50	2.00	2.00	2.00	2.00	—
Occupational Therapist	1.00	1.00	1.00	1.00	1.00	—
Operations Coordinator	—	—	1.00	1.00	1.00	—
Operations Officer	1.00	1.00	1.00	1.00	1.00	—
Operations Manager	—	—	1.00	1.00	1.00	—
Operations Specialist	—	1.00	1.00	—	—	(1.00)
Patient Accounts Specialist I	2.40	1.70	0.70	0.70	0.70	—
Patient Accounts Specialist II	1.00	1.70	1.70	1.70	1.70	—
Peer Support Specialist	24.60	29.70	29.70	29.70	29.70	—
Physician, Clinical Services	0.50	0.50	0.50	0.50	0.50	—
Project Coordinator	1.00	—	—	—	—	—
Psychiatrist	2.30	3.80	2.80	2.80	2.80	—
Public Health Educator I	3.70	4.50	3.40	3.40	3.40	—
Public Health Educator II	8.60	11.50	11.50	10.50	10.50	(1.00)
Public Health Educator III	2.90	1.65	1.65	1.65	1.65	—
Public Health Nurse II	23.10	21.85	20.85	19.85	19.85	(1.00)
Public Health Nurse III	0.60	1.60	2.60	2.60	2.60	—
Public Information Officer	1.00	1.00	—	—	—	—
Quality Improvement Specialist	4.00	4.00	4.50	4.50	4.50	—
Registered Dietician	1.20	1.30	1.40	1.40	1.40	—
Senior DEI Strategist	—	1.00	1.00	1.00	1.00	—
Senior Quality Analyst	—	1.00	1.00	1.00	1.00	—
Supervisor, Administrative	4.00	5.00	4.00	4.00	4.00	—
Supervisor, Behavioral Health	14.00	14.00	15.00	15.00	15.00	—
Supervisor, Health Services	18.00	18.00	16.00	16.00	16.00	—
Supervisor, Intel & Dev Dis Spec	3.00	3.00	3.00	3.00	3.00	—
<b>TOTAL DEPARTMENT</b>	<b>399.30</b>	<b>420.80</b>	<b>423.00</b>	<b>420.30</b>	<b>420.30</b>	<b>(2.70)</b>

## FTE BY DEPARTMENT AND POSITION SCHEDULE

### SUPPORT SERVICES

Board of County Commissioners	Position Title	FY 2022	FY 2023	FY 2024	FY 2025	FY 2025 Changes
	County Commissioner	3.00	3.00	3.00	3.00	—
	TOTAL DEPARTMENT	3.00	3.00	3.00	3.00	—

Administrative Services	Position Title	FY 2022	FY 2023	FY 2024	FY 2025	FY 2025 Changes
	Admin Support Specialist	1.00	—	—	—	—
	Administrative Analyst	1.00	1.00	—	—	—
	Administrative Assistant	1.00	1.00	1.00	1.00	—
	County Administrator	1.00	1.00	1.00	1.00	—
	County Internal Auditor	1.00	1.00	1.00	1.00	—
	Deputy County Administrator	1.75	1.75	1.75	1.75	—
	Executive Assistant	1.00	1.00	1.00	1.00	—
	Performance Auditor	1.00	1.00	1.00	1.00	—
	Public Information Officer	1.00	1.00	2.00	2.00	—
	Strategic Initiative Manager	—	1.00	1.00	1.00	—
	TOTAL DEPARTMENT	9.75	9.75	9.75	9.75	—

Coordinated Effort Houselessness	Position Title	FY 2022	FY 2023	FY 2024	FY 2025	FY 2025 Changes
	Director, Houseless Strategies	—	1.00	1.00	—	(1.00)
	Admin Analyst	—	1.00	1.00	1.00	—
	TOTAL DEPARTMENT	—	2.00	2.00	1.00	(1.00)

Veterans' Services	Position Title	FY 2022	FY 2023	FY 2024	FY 2025	FY 2025 Changes
	Admin Support Technician	2.00	1.00	1.00	1.00	—
	Assistant Veterans' Services Officer	—	—	1.00	1.00	—
	Manager, Veterans' Services	1.00	1.00	1.00	1.00	—
	Veterans' Services Officer	2.00	3.00	2.00	2.00	—
	TOTAL DEPARTMENT	5.00	5.00	5.00	5.00	—

Property Management	Position Title	FY 2022	FY 2023	FY 2024	FY 2025	FY 2025 Changes
	County Property Specialist	1.00	1.00	1.00	1.00	—
	Manager, County Property	1.00	1.00	1.00	1.00	—
	Management Analyst	—	1.00	1.00	1.00	—
	TOTAL DEPARTMENT	2.00	3.00	3.00	3.00	—

Risk Management	Position Title	FY 2022	FY 2023	FY 2024	FY 2025	FY 2025 Changes
	Admin Support Specialist	—	1.00	1.00	1.00	—
	Claims Coordinator	1.00	1.00	1.00	1.00	—
	Deputy County Administrator	0.25	0.25	0.25	0.25	—
	Loss Prevention Coordinator	1.00	1.00	1.00	1.00	—
	TOTAL DEPARTMENT	2.25	3.25	3.25	3.25	—

## FTE BY DEPARTMENT AND POSITION SCHEDULE

Facilities	Position Title	FY 2022	FY 2023	FY 2024	FY 2025	FY 2025 Changes
	Administrative Analyst	—	—	—	—	—
	Administrative Assistant	—	—	0.75	0.75	—
	Admin Support Specialist	1.00	1.00	1.00	1.00	—
	Admin Supervisor	—	—	—	—	—
	Capital Improvement Manager	—	1.00	1.00	1.00	—
	Custodian	7.00	7.00	7.00	7.00	—
	Director, Facilities	1.00	1.00	1.00	1.00	—
	Electrician	1.00	1.00	1.00	1.00	—
	Facilities Operations Manager	—	—	1.00	1.00	—
	Maintenance Specialist I	3.00	3.00	3.00	3.00	—
	Maintenance Specialist II	5.00	5.00	5.00	5.00	—
	Maintenance Specialist III	2.00	2.00	2.00	2.00	—
	Management Analyst	1.00	1.00	1.00	1.00	—
	Operations Specialist	—	—	—	1.00	1.00
	Project Coordinator, Facilities	1.00	1.00	1.00	1.00	—
	Project Manager, Facilities	1.00	—	—	—	—
	Supervisor, Custodial	1.00	1.00	1.00	1.00	—
	Supervisor, Maintenance	1.00	1.00	1.00	1.00	—
	<b>TOTAL DEPARTMENT</b>	<b>25.00</b>	<b>25.00</b>	<b>26.75</b>	<b>27.75</b>	<b>1.00</b>

Tax	Position Title	FY 2022	FY 2023	FY 2024	FY 2025	FY 2025 Changes
	Accounting Technician	2.00	3.00	3.00	3.00	—
	Admin Support Specialist	1.00	—	—	—	—
	Admin Support Technician	0.50	0.50	0.50	0.50	—
	Deputy Tax Collector	1.00	1.00	1.00	1.00	—
	Management Analyst	—	1.00	1.00	1.00	—
	Property Tax Specialist	1.00	1.00	1.00	1.00	—
	<b>TOTAL DEPARTMENT</b>	<b>5.50</b>	<b>6.50</b>	<b>6.50</b>	<b>6.50</b>	<b>—</b>

Finance	Position Title	FY 2022	FY 2023	FY 2024	FY 2025	FY 2025 Changes
	Accountant	1.00	2.00	2.00	2.00	—
	Accounting Manager	1.00	1.00	—	—	—
	Accounting Technician, Sr	3.00	3.00	3.00	3.00	—
	Budget Analyst, Senior	1.00	1.00	1.00	1.00	—
	Budget Manager	1.00	1.00	1.00	1.00	—
	Controller	—	—	1.00	1.00	—
	County Treasurer	—	1.00	1.00	1.00	—
	Management Analyst	2.00	1.00	1.00	1.00	—
	Payroll Supervisor	1.00	1.00	1.00	1.00	—
	Payroll Coordinator	—	—	—	1.00	1.00
	Procurement Manager	—	—	1.00	1.00	—
	Treasurer/Chief Financial Officer	1.00	1.00	1.00	1.00	—
	<b>TOTAL DEPARTMENT</b>	<b>11.00</b>	<b>12.00</b>	<b>13.00</b>	<b>14.00</b>	<b>1.00</b>

## FTE BY DEPARTMENT AND POSITION SCHEDULE

Human Resources	Position Title	FY 2022	FY 2023	FY 2024	FY 2025	FY 2025 Changes
	Administrative Assistant	2.00	2.00	2.00	2.00	—
	Benefits & Leave Coordinator	—	1.00	—	—	—
	Human Resources Director	1.00	1.00	1.00	1.00	—
	Human Resources Manager	—	1.00	1.00	1.00	—
	Human Resources Analyst	3.00	3.00	4.00	4.00	—
	Human Resources Specialist	3.00	2.00	2.00	3.00	1.00
	<b>TOTAL DEPARTMENT</b>	<b>9.00</b>	<b>10.00</b>	<b>10.00</b>	<b>11.00</b>	<b>1.00</b>

Information Technology	Position Title	FY 2022	FY 2023	FY 2024	FY 2025	FY 2025 Changes
	Applications System Analyst II	1.00	1.00	—	—	—
	Applications System Analyst III	4.00	4.00	4.00	4.00	—
	Business System Administrator	1.00	1.00	1.00	1.00	—
	Director, IT	1.00	1.00	1.00	1.00	—
	Administrative Assistant	1.00	1.00	1.00	1.00	—
	IT Analyst II	5.00	5.00	5.00	6.00	1.00
	IT Analyst III	2.00	2.00	2.00	3.00	1.00
	IT Supervisor, Service Desk	—	—	1.00	1.00	—
	Manger, Information Security	—	—	1.00	1.00	—
	Manager, IT Applications	0.70	0.70	1.00	1.00	—
	Manager, IT Operations	1.00	1.00	1.00	1.00	—
	<b>TOTAL DEPARTMENT</b>	<b>16.70</b>	<b>16.70</b>	<b>18.00</b>	<b>20.00</b>	<b>2.00</b>

GIS Program	Position Title	FY 2022	FY 2023	FY 2024	FY 2025	FY 2025 Changes
	Manager, IT Applications	0.30	0.30	—	—	—
	GIS Analyst/Programmer	1.00	1.00	1.00	1.00	—
	GIS Analyst	1.00	1.00	1.00	1.00	—
	<b>TOTAL DEPARTMENT</b>	<b>2.30</b>	<b>2.30</b>	<b>2.00</b>	<b>2.00</b>	<b>—</b>

Legal Counsel	Position Title	FY 2022	FY 2023	FY 2024	FY 2025	FY 2025 Changes
	Legal Counsel	1.00	1.00	1.00	1.00	—
	Assistant Legal Counsel	4.00	2.00	1.00	1.00	—
	Paralegal	2.00	2.00	2.00	2.00	—
	Senior Assistant Legal Counsel	—	2.00	3.00	3.00	—
	<b>TOTAL DEPARTMENT</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>—</b>

<b>COUNTY FUNDS TOTAL</b>	<b>1,132.51</b>	<b>1,172.51</b>	<b>1,194.96</b>	<b>1,190.26</b>	<b>(4.70)</b>
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Deschutes County 9-1-1 Service	Position Title	FY 2022	FY 2023	FY 2024	FY 2025	FY 2025 Changes
	9-1-1 Call Taker	11.00	14.00	7.00	7.00	—
	Administrative Analyst	1.00	1.00	1.00	1.00	—
	Administrative Assistant	1.00	1.00	1.00	1.00	—
	Admin Manager	—	—	1.00	1.00	—
	Administrative Support Tech	1.00	1.00	1.00	1.00	—
	Director, 9-1-1	1.00	1.00	1.00	1.00	—
	Manager, 9-1-1 Operations	1.00	1.00	1.00	1.00	—
	Manager, 9-1-1 Technical Systems	1.00	1.00	1.00	1.00	—
	Manager, 9-1-1 Training	1.00	1.00	1.00	1.00	—



## FTE BY DEPARTMENT AND POSITION SCHEDULE

Deschutes County 9-1-1 Service (Continued)	Position Title	FY 2022	FY 2023	FY 2024	FY 2025	FY 2025 Changes
	Public Safety Dispatcher I	8.00	6.00	12.00	12.00	—
	Public Safety Dispatcher II	19.00	18.00	19.00	19.00	—
	Public Safety System Specialist	8.00	8.00	8.00	8.00	—
	Supervisor, 9-1-1	5.00	5.00	5.00	5.00	—
	Supervisor, Administrative	1.00	1.00	—	—	—
	Supervisor, Operations	—	—	—	1.00	1.00
	Supervisor, Public Safety System	1.00	1.00	1.00	1.00	—
	<b>TOTAL DEPARTMENT</b>	<b>60.00</b>	<b>60.00</b>	<b>60.00</b>	<b>61.00</b>	<b>1.00</b>
	<b>COUNTY SERVICE DISTRICTS TOTAL</b>	<b>60.00</b>	<b>60.00</b>	<b>60.00</b>	<b>61.00</b>	<b>1.00</b>
	<b>GRAND TOTAL</b>	<b>1,192.51</b>	<b>1,232.51</b>	<b>1,254.96</b>	<b>1,251.26</b>	<b>(3.70)</b>

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## APPENDIX

Financial Policies .....	289
Property Taxes and Values .....	295
Principal 2022-23 Property Taxpayers .....	296
Ratios of General Bonded Debt Outstanding .....	296
Direct and Overlapping Debt .....	297
Population and Assessed Value Statistics .....	298
FTE per Thousand Population .....	298
Major Programs Funded by State Resources .....	299
Fund Balance Changes of Major and Nonmajor Funds .....	303

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## FINANCIAL POLICIES

Deschutes County has an important responsibility to its residents to carefully account for public funds, manage municipal finances wisely, manage growth, and plan adequate funding of services desired by the public, including the provision and maintenance of public facilities. Deschutes County ensures that it is capable of adequately funding and providing County services needed by the community on a sustainable basis.

The following Financial policies establish guidelines for the fiscal stability of the County. The scope of these policies includes accounting, auditing, financial reporting, internal controls, operating and capital budgeting, revenue management, expenditure control, asset management, cash and investment management, and planning concepts, to:

- Demonstrate to the residents of Deschutes County, the investment community, and bond rating agencies that the County is committed to maintaining strong fiscal operations and the financial stability to navigate through economic downturns and respond to the changing needs of the community;
- Provide an adequate financial base to sustain a sufficient level of County services to the community delivered in an efficient and cost effective manner;
- Present fairly and with full disclosure the financial position and results of financial operations of the County in conformity to Generally Accepted Accounting Principles (GAAP); and
- Determine and demonstrate compliance with finance -related legal and contractual requirements in accordance with provisions of the Oregon Revised Statutes and other pertinent legal documents and mandates.

This policy applies to all financial operations of Deschutes County and all other entities governed by the Deschutes County Board of County Commissioners (Board).

### Financial Planning Policies

1. **Budget Process:** The County budget process will conform to existing state and local regulations including local budget law. The process will be coordinated so that major policy issues and Board goals and objectives are identified and incorporated into the budget.
2. **Balanced Budget:** Deschutes County's accounting and budgeting systems are organized and operated on a fund basis. The budget for each fund is balanced, meaning total resources, consisting of beginning net working capital, current year revenues and transfers-in, are equal to total requirements and transfers out, contingencies, unappropriated ending fund balances, and reserves for future expenditures.
3. **Budget Adjustments:** All requests for budget changes after adoption will be submitted to the Budget Office for analysis. The Budget Office will determine the need for the adjustment and the process to be followed to seek approval for the requested change. All resolutions proposing adjustments to the adopted budget will be prepared by the Budget Office and will be placed on the Board's agenda by the Budget Office for Board approval to ensure compliance with budget laws.
4. **GFOA Award Programs:** The County participates in the Government Finance Officers Association (GFOA) award programs that recognize excellence in government finance. The County will continue to submit annually to the following programs:
  - Distinguished Budget Presentation Awards Program
  - Certification of Achievement for Excellence in Financial Reporting Program
  - Popular Annual Financial Reporting Awards Program

## FINANCIAL POLICIES

5. **Financial Reporting Policy:** The County's accounting systems and financial reports will be in conformance with all state and federal laws, GAAP and standards of the Governmental Accounting Standards Board (GASB) and the GFOA. An annual audit will be performed by a licensed municipal auditor from an independent public accounting firm with an audit opinion to be included with the County's published Annual Comprehensive Financial Report (ACFR). The financial report shall be in conformity with GAAP, demonstrate compliance with finance related legal and contractual provisions, thoroughly disclose sufficient detail, and minimize ambiguities and potentials for misleading inference. The County's ACFR will be provided to the Municipal Securities Rulemaking Board via electronic submission to the Electronic Municipal Rulemaking Board (EMMA), a continuing disclosure requirement, to enable investors to make informed decisions. Financial systems will maintain internal controls to monitor revenues, expenditures, and program performance on an ongoing basis.
6. **Budgeting for Operating Working Capital, Contingencies and Reserves**
  - **Operating Funds Contingency Amounts:** To maintain a prudent level of financial resources to protect against the need to reduce service levels or raise taxes (i.e., voter-approved local option levy) and fees due to temporary revenue shortfalls or unforeseeable one-time expenditures, the County will establish and maintain certain working capital balances. The County will strive to maintain a working capital level in each operating fund, other than the General Fund, of eight and three tenths' percent (8.3%) of that fund's operating budget. The County will establish operations working capital within the General Fund of approximately four months of estimated annual property tax collections. Other funds that rely heavily on property taxes, which are not received until the month of November each year, should have an operating working capital level at or near the level of the General Fund, and include the Sheriff's Funds, 9-1-1, Extension/4-H, and the Sunriver and Black Butte Ranch County service districts. The Chief Financial Officer shall have the authority to allow exceptions to this policy for those funds with significant reserves and those that can demonstrate sufficient cash flow to avoid inter-fund borrowing prior to the receipt of tax revenues.
  - **Reserve and Insurance Funds:** Certain reserve and insurance funds, due to their specific purposes, require reserve working capital balances above eight and three tenths' percent (8.3%). Working capital balances for those specific funds will be determined each year by the Chief Financial Officer and the department head given the unique needs of each fund and the anticipated use of such funds in future years. The County shall annually contribute to certain capital reserve funds to the extent possible given cash flow limitations and projected capital improvements.
  - **General Fund Reserve:** The County will establish and strive to maintain a General Fund reserve for the purposes of financial stability, continuation of core service levels, mitigation of economic downturns, response to extreme emergencies, and sustaining a favorable bond rating. The General Fund will maintain a minimum reserve balance of fifteen percent (15%) of anticipated property tax revenues. This reserve is in addition to contingency amounts. The General Fund Reserve will have two components: emergency and financial stability.
  - **Emergency Reserve -** Twenty percent (20%) of the reserve will be dedicated to emergency funding. This guarantees the County has available funds to calamitous events affecting the provision of County services to the public. These would include natural disasters, civil disturbance, destruction of property, or other harmful and unforeseen events impacting the public. Emergency Reserve funds may only be expended through a Board Order and only to support County operations during a crisis event.
  - **Financial Stability –** Eighty percent (80%) of the General Fund Reserve will be dedicated to financial and operational stability. The Financial Stability Reserve may only be appropriated through a Board Order corresponding to a sustained economic downturn which negatively impacts the County's ability to provide

## FINANCIAL POLICIES

critical services to the public. General guidelines for a local economic downturn may include one or more of the following:

- Property tax assessed value growth at or below four percent (4%).
- Sustained, multi-year, increased consumer price index levels above four percent (4%) (CPI consistent with collective bargaining agreements contract language).
- Unemployment within Deschutes County is above eleven percent (11%) (FRED economic data).
- General Fund contingency below policy level of thirty-three percent (33%) of property taxes.
- Threatening core service level reductions due to protracted economic factors.

Should the General Fund reserve fall below fifteen percent (15%) of anticipated property tax revenues, the reserve should be replenished as soon as the following fiscal year, and no longer than two fiscal years.

7. Long Range Planning: Each year, the County will update resource and requirement forecasts for major operating funds, and other funds as needed, for the next five years and annually develop a five-year Capital Improvement Program (CIP) for major projects related to the acquisition, expansion or rehabilitation of the County's buildings, equipment, parks, streets, and other public infrastructure. These estimates will be presented to the Budget Committee in a format which is intended to facilitate budget decisions and strategic planning, based on a multi-year perspective.
8. Capital Assets: Deschutes County will perform an inventory of its capital assets to ensure all the County's capital assets are accounted for at least once every two fiscal years. This information will be used to plan for the ongoing financial commitments required to maximize the public's benefit including security of assets, insurance levels, capitalization of capital costs for reporting purposes and asset replacement and obsolescence. The County will strive to fund minor capital improvements on a pay-as-you-go basis to enhance its financial condition and bond rating. Reference Capital Asset Policy F-04 for additional information.

## Revenue Policies

1. Revenue Diversification: Revenue estimates will be established each year in a realistic and prudent manner using objective and analytical approaches. Revenue forecasts will assess the full spectrum of resources that can be allocated for public services. To the greater extent possible, the County's revenue system will be diversified as protection from short-run fluctuations in any one revenue source.
2. Fees and Charges: User fees and charges will be established for services that benefit specific individuals or organizations. The County will annually review all fees, licenses, permits, fines, and other miscellaneous charges in conjunction with the budget process. User fees and charges will be established based at a level related to the full cost of indirect costs, including operations and maintenance, overhead, and charges for the use of capital facilities. Other factors for fee or charge adjustments may also include the impact of inflation, other cost increases and current competitive rates.
3. Use of One-Time Revenues: One-time revenues or resources shall not be used to fund ongoing operations, unless in the context of a multi-year financial plan to balance expenditures and reserves. One-time revenues should not support ongoing personnel and operating costs. Use of one-time revenues is appropriate for non-recurring capital outlay, debt retirement, contribution to capital reserves, and other non-recurring expenses.
4. Use of Unpredictable Revenues: Revenues of a limited or undefined term will generally be used for capital projects or one-time operating expenditures to ensure that no ongoing service programs are lost when such revenues are reduced or discontinued.

## FINANCIAL POLICIES

5. Grants: Grants are generally contributions from one government to another, usually for a specific purpose. Grants can be recorded in any type of fund and should be recorded in an existing fund whenever possible. Grants sometimes come with matching fund requirements. It is important that matching requirements are well understood before grants are accepted by the County to ensure that services being provided through grant funding are sustainable. It is also essential any staff hired to carry out grant funded services are hired subject to the amount and continuation of the grant funding.
6. Revenue Management: The County will not respond to long-term revenue shortfalls with deficit funding or borrowing to support ongoing operations. Once working capital balances have reached policy levels, expenses will be reduced to conform to long-term revenue forecasts and/or revenue increases will be considered.

## Expenditure Policies

1. Debt Capacity, Issuance and Management
  - The Chief Financial Officer is responsible to structure all debt issuances and oversees the ongoing management of all County debt including general obligations, lease purchase agreements, revenue bonds, full faith and credit bonds, promissory notes, equipment financing agreements and any other contractual arrangements that obligate the County to make future principal and interest payments.
  - No debt will be issued for which the County is not confident that a sufficient specifically identified revenue source is available for repayment. The Chief Financial Officer shall prepare an analysis of the source of repayment prior to issuance of any debt.
  - When issuing long-term debt, the County will ensure that debt is only incurred when necessary for capital improvements too large to be financed from current resources, the useful life of a financed improvement will exceed the life of the related debt, the benefits of financing exceed the cost of borrowing, and ensure that operating costs related to capital improvements are adequately considered before debt is issued.
  - The County will manage and administer its long-term debt in compliance with the restrictions and limitations of State law regarding bonded indebtedness for counties as outlined in the Oregon Revised Statutes. These statutory restrictions establish legal limitations on the level of limited tax and general obligation bonded debt which can be issued by the County (one percent (1%) and two percent (2%) of the real market value of all taxable property, respectively). The statutes outline the processes for public hearings, public notice, and bond elections, as well as provision for the issuance and sale of bonds and restrictions on the use of those bond proceeds.
  - The County will not use long-term debt to fund current operations, to balance the budget, or to fund projects that can be funded from current resources. The County may use short-term debt or inter-fund loans as permitted by law to cover temporary cash flow needs resulting from a delay in grant proceeds or other revenues, and delay in the issuance of long-term debt. All bond issuances and promissory notes will be authorized by resolution of the Board.
  - The County will, through prudent financial management and budgeting practices, strive to maintain or enhance its Moody's credit ratings which is currently Aa1 for both full faith and credit debt and general obligation debt.
  - The County will ensure that adequate procedures are in place to meet the post-issuance obligations of borrowers, to report periodic financial information and to disclose certain events of interest to bond holders in a timely manner.



## FINANCIAL POLICIES

2. **Operating/Capital Expenditure Accountability:** The County will maintain an accounting system which provides internal budgetary controls. The County's budget documents shall be presented in a format that provides for logical comparison with prior fiscal periods whenever possible. Reports comparing actual revenues and expenditures to budget for the County's major operating funds shall be prepared monthly which will be distributed to the Board, County Administrator, Department Heads/Directors, and any interested parties.
3. **Internal Service Funds:** Internal service funds are used to account for services provided by one department to other departments on a cost-reimbursement basis. The goal of an internal service fund is to measure the full cost of providing services for the purpose of fully recovering that cost through fees or charges to user departments.

The County desires to maintain a prudent level of available financial resources to help protect users of the shared activities from service disruption in the event of unexpected temporary revenue shortfalls or unpredicted one-time expenses. A reasonable level of reserves in the Internal Service Funds may be accumulated and maintained to provide stability and flexibility to respond to unexpected adversity and/or opportunities.

### Cash Management Policies

1. **Investments:** County funds will be invested in a prudent and diligent manner with emphasis on safety, liquidity, and yield, in that order. The County will conform to all state and local statutes governing the investment of public funds and to the County's investment policy. The County's investment policy shall be approved by the State of Oregon Short-Term Fund Board and adopted by the Board at least annually. Additionally, the County will have an Investment Advisory Committee to review the County's investment policy, its investments, and its investment strategy and philosophy. The Investment Advisory Committee will consist of financial experts who are residents of Deschutes County and will meet at a minimum twice each year.
2. **Banking Services:** The County will seek competitive bids for its banking services. Requests for proposals will be comprehensive, covering all aspects of the County's banking requirements. The award to the successful bidder will be for a five-year period with two one-year extensions.
3. **Annual Validation of County Bank Accounts:** Each year a letter is to be mailed to all banking institutions operating within Deschutes County to validate that the only Deschutes County accounts, listing Deschutes County or a Deschutes County department as the owner of the account and utilizing the County's federal identification number, are those accounts that have been approved by the Board and request that each bank notify the Chief Financial Officer of any accounts in operation within their financial institutions that are not on the approved list.
4. The Chief Financial Officer is authorized to establish all bank accounts, determine and authorize signatories to those bank accounts, and to manage all banking and investment related services for the County.
5. **Credit Cards:** The Chief Financial Officer, in consultation with the County Administrator, is authorized to establish purchasing cards for County staff as requested.
6. **Internal Controls and Performance Auditing Policies:** Employees in the public sector are responsible to the taxpayers for how public resources are used and must perform their duties in compliance with law, policy, and established procedures. The following County activities are essential and are consistent with providing residents with an objective and independent appraisal of County government.
  - Maintain an independent internal audit program to evaluate and report on the financial condition, the accuracy of financial record keeping, compliance with applicable laws, policies, guidelines and procedures, and efficiency and effectiveness of operations.

## FINANCIAL POLICIES

- Maintain a County Audit Committee comprised mostly of county residents to oversee audit services, both external and internal.
- In coordination with the Audit Committee, the County Internal Auditor and the County's external auditors shall periodically review internal controls in County departments and report findings to the Audit Committee regarding these reviews.
- At the direction of the Audit Committee, the County Internal Auditor shall conduct performance audits to ensure departments and agencies funded by the County are operating in an efficient and cost effective manner.

## Purchasing Policies

All purchases of goods and services must comply with the County's purchasing policies, purchasing rules and procedures in accordance with state laws and regulations. Before the County purchases any major asset or undertakes any operating or capital arrangements that create fixed costs or ongoing operational expenses, the implications of such purchases will be fully determined for the current and future years.

# Property Taxes and Values

## Property Tax Limitations

In 1997 voters approved a constitutional amendment known as Ballot Measure 50. Ballot Measure 50 established "permanent" tax rates for all local governments. FY 2024-25 estimated assessed values, maximum tax rates, tax rates and estimated taxes included in the budget, for Deschutes County and County Service Districts under the governance of the Board of Commissioners, are as follows:

Taxing District	Assessed Value			Permanent Tax Rate	FY 2024-25 Adopted Budget	
	FY 2023-24	FY 2024-25 (est)	% Change		Tax Rate	Taxes
Deschutes County	\$31,626,229,666	\$33,270,793,609	5.20%	1.2783	\$1.2783	\$ 40,829,000
Sheriff Countywide	31,626,229,666	33,270,793,609	5.20%	1.2500	1.2500	40,066,974
Sheriff Rural	10,177,776,340	10,686,665,157	5.00%	1.5500	1.5500	15,958,353
9-1-1	31,626,229,666	33,270,793,609	5.20%	0.4250	0.3618	11,556,000
Extension/4H	31,626,229,666	33,270,793,609	5.20%	0.0224	0.0224	715,000
Sunriver Service District *	1,774,135,809	1,834,456,427	3.40%	3.4500	3.4500	6,139,008
Sunriver Service District (Local Option)	1,774,135,809	1,834,456,427	3.40%	0.4700	0.4700	836,329
Black Butte Ranch	781,675,246	808,252,204	3.40%	1.0499	1.0499	788,000
Black Butte Ranch (Local Option)	781,675,246	808,252,204	3.40%	0.6500	0.6500	488,000

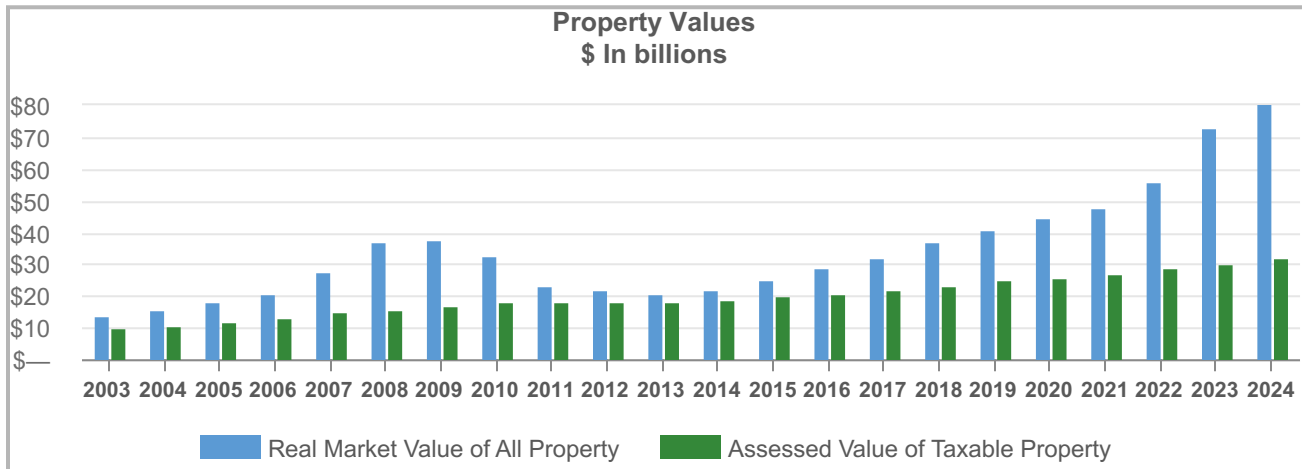
\* Tax increases were approved by the Board of County Commissioners for FY 2024-25.

## Property Values

The Oregon Constitution limits the rate of growth of property value subject to taxation. The limit is based on a property's maximum assessed value (MAV). In 1997-98 the MAV was established for all property in existence by constitutional amendment, Measure 50.

MAV is allowed to increase each year by no more than three percent with a few exceptions. The addition of a new structure, major improvement of an existing structure, and subdivision or partition of the property are examples that would increase MAV by more than three percent. On January 1st of each year the MAV and Real Market Value (RMV) for each property are figured. The property is taxed on the lesser of these two values, which is called the taxable assessed value.

The chart below compares the Real Market Values to the Taxable Assessed Values and illustrates the change in Deschutes County property values from FY 2003 to FY 2024.



## Principal 2023-24 Property Taxpayers

Taxpayer	Taxable Assessed Value	Rank	Percent of Total Country Taxable Assessed Value
Pacificorp (PP&L)	\$ 165,071,483	1	0.51%
Crowdstrike Inc.	150,504,520	2	0.47%
TDS Baja Broadband LLC	132,582,625	3	0.41%
Cascade Natural Gas Corp	83,375,075	4	0.26%
Lonza Bend Inc.	79,640,120	5	0.25%
Deschutes Brewery Inc	64,178,020	6	0.20%
Gas Transmission Northwest Corp	72,792,854	7	0.23%
Touchmark at Mt Bachelor Village	56,328,370	8	0.17%
PCC Structural Inc.	47,675,520	9	0.15%
Suterra LLC	53,551,460	10	0.17%
<b>Total</b>	<b>\$ 905,700,047</b>		<b>2.81%</b>

Source: Deschutes County Assessors Office

Total taxable assessed value for 2023-24 is \$32,203,360,893

## Ratios of General Bonded Debt Outstanding Last Ten Fiscal Years

Dollars in Thousands, except per capita

Fiscal Year	Population <sup>1</sup>	General Obligation Bonds Outstanding <sup>2</sup>	Percent of Real Market Value Property	Per Capita
2015	166,400	\$5,220	0.02%	\$31.37
2016	170,740	2,595.00	0.01%	15.20
2017	176,635	—	—%	0.00
2018	182,930	—	—%	0.00
2019	188,890	—	—%	0.00
2020	193,000	—	—%	0.00
2021	199,547	—	—%	0.00
2022	204,496	—	—%	0.00
2023	208,523	—	—%	0.00
2024	212,141	—	—%	0.00

<sup>1</sup> Estimates from Portland State University are as of July 1st of each fiscal year.

<sup>2</sup> General obligation debt is as of June 30th each fiscal year and includes both County and County Service Districts.

# Direct and Overlapping Debt Debt Repaid with Property Taxes

As of June 30, 2024

Governmental Unit	Debt Outstanding	Percent Overlapping	Net Overlapping Debt
Overlapping Debt <sup>1</sup>			
Alfalfa RFPD	\$ 180,000	93.56 %	\$ 168,411
Bend Metro Park & Rec District	18,092,540	100.00 %	18,092,540
Central Oregon Community College	42,155,000	84.86 %	30,561,321
Central Oregon Regional Housing Authorit	2,550,200	100.00 %	2,550,200
City Of Bend	259,536,749	100.00 %	254,086,749
City Of La Pine	1,327,225	100.00 %	1,327,225
City Of Redmond	89,154,857	100.00 %	37,495,857
City Of Sisters	4,190,000	100.00 %	—
Cloverdale RFPD	1,795,000	100.00 %	1,795,000
Crook Cty School District	41,825,000	0.50 %	208,874
Crooked River Ranch RFPD	1,734,875	8.91 %	154,513
Deschutes Cty RFPD 2 (Bend)	7,620,000	100.00 %	7,620,000
Deschutes Cty SD 1 (Bend-La Pine)	434,590,000	100.00 %	433,895,000
Deschutes Cty SD 2J (Redmond)	187,941,598	93.88 %	176,442,203
Deschutes Cty SD 6 (Sisters)	41,212,564	99.97 %	41,201,807
Deschutes Public Library District	185,300,000	100.00 %	185,300,000
High Desert ESD	10,411,899	90.87 %	4,381,742
Howell Hilltop Acres Spec Rd District	165,000	100.00 %	165,000
La Pine Parks & Recreation District	245,000	100.00 %	245,000
Lazy River Special Road District	9,500	100.00 %	9,500
Redmond Area Park & Recreation District	48,442,592	100.00 %	17,592
Redmond Fire & Rescue	2,750,889	99.84 %	2,342,048
Sisters RFPD (Camp Sherman)	665,000	89.54 %	595,420
Sunriver Service	5,543,483	100.00 %	—
Terrebonne Water District	340,000	100.00 %	340,000
Subtotal Overlapping Debt	\$ 1,387,778,971		<u>\$ 1,198,996,002</u>
Deschutes County Direct Debt			<u>\$ 39,645,000</u>
Total Direct and Overlapping Debt			<u><u>\$ 1,238,641,002</u></u>

Source: Oregon State Treasury, Debt Management Division

Note<sup>1</sup>: Overlapping governments are those that have boundaries that coincide, at least in part, with the geographic boundaries of the County. This schedule estimates the amount of outstanding property tax funded debt of the overlapping governments that is borne by property tax payers in Deschutes County. This process recognizes that, when considering the County's ability to issue and repay long-term debt, the entire debt burden borne by taxpayers is taken into account.

## Population and Assessed Value Statistics Last Ten Fiscal Years

Fiscal Year	Population <sup>1</sup>	Change from Prior Year	Total Taxable Assessed Value	Change from Prior Year
2015	166,400	2.4%	\$19,686,342,823	5.6%
2016	170,740	2.6%	20,933,289,658	6.3%
2017	176,635	3.5%	21,975,610,092	5.0%
2018	182,930	3.6%	23,218,323,752	5.7%
2019	188,890	3.3%	24,584,663,484	5.9%
2020	193,000	2.2%	25,903,911,157	5.4%
2021	199,549	2.1%	26,890,295,320	3.8%
2022	204,496	3.2%	28,389,609,551	5.6%
2023	208,523	2.1%	29,389,609,551	3.5%
2024	212,141	1.7%	32,203,360,893	9.6%

<sup>1</sup> Estimates from Portland State University are as of July 1st of each fiscal year.

## FTE Per Thousand Population Last Ten Fiscal Years

Fiscal Year	Population <sup>1</sup>	Deschutes Country Total FTE <sup>2</sup>	FTE Per Thousand Population
2015	166,400	901.00	5.41
2016	170,740	945.45	5.54
2017	176,635	993.55	5.62
2018	182,930	1,022.56	5.59
2019	188,890	1,020.21	5.40
2020	193,000	1,042.76	5.40
2021	199,549	1,116.31	5.59
2022	204,496	1,192.51	5.83
2023	208,523	1,232.51	5.91
2024	212,141	1,254.96	5.92

<sup>1</sup> Estimates from Portland State University are as of July 1st of each fiscal year.

<sup>2</sup> FTE counts include amounts originally adopted and adjusted during the fiscal year.

## Major Programs Funded by State Resources

The 2009 Oregon Legislature passed Senate Bill 916 which added the following language to ORS 294.444 (formerly ORS 294.419):

*“County budgets must contain a summary of revenues and expenditures for major programs funded in part by state resources. The summary must include, at a minimum, functions related to assessment and taxation, community corrections, district attorneys, juvenile corrections and probation, public health, mental health and chemical dependency, veterans’ services, roads and economic development. The summary must provide the total expenses for each program and identify the revenues used to fund the program from general county resources, state grants, federal grants, video lottery resources and other resources as applicable. The summary must include the revenues and expenditures in the adopted budget, revenues and expenditures in the prior year’s adopted budget, and actual revenue and expenditure data from the two previous years.”*

Programs	FY 2022 Actual	FY 2023 Actual	FY 2024 Revised Budget	FY 2025 Adopted Budget
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### **Assessment and Taxation (Fund 001)**

Resources:

State Resources	\$ 823,944	\$ 669,060	\$ 723,350	\$ 801,000
Federal Resources	—	—	—	—
General County Resources	4,300,942	4,715,888	5,448,307	5,896,306
Other Resources	62,570	44,707	52,000	48,000
<b>Total Resources</b>	<b>\$ 5,187,456</b>	<b>\$ 5,429,655</b>	<b>\$ 6,223,657</b>	<b>\$ 6,745,306</b>
<b>Total Requirements</b>	<b>\$ 5,187,456</b>	<b>\$ 5,429,655</b>	<b>\$ 6,223,657</b>	<b>\$ 6,745,306</b>

### **District Attorney (Fund 001)**

Resources:

State Resources	98,579	884,084	329,918	174,700
Federal Resources	141,983	187,738	191,130	18,000
General County Resources	8,431,152	9,936,197	11,148,383	12,892,672
Other Resources	18,213	17,678	31,000	20,000
<b>Total Resources</b>	<b>\$ 8,689,927</b>	<b>\$ 11,025,697</b>	<b>\$ 11,700,431</b>	<b>\$ 13,105,372</b>
<b>Total Requirements</b>	<b>\$ 8,689,927</b>	<b>\$ 11,025,697</b>	<b>\$ 11,700,431</b>	<b>\$ 13,105,372</b>

### **Veterans' Services (Fund 001)**

Resources:

State Resources	\$ 182,018	\$ 182,018	\$ 261,179	\$ 194,446
Federal Resources	—	—	—	—
General County Resources	583,542	583,826	676,336	811,593
Other Resources	—	—	—	—
<b>Total Resources</b>	<b>\$ 765,560</b>	<b>\$ 765,844</b>	<b>\$ 937,515</b>	<b>\$ 1,006,039</b>
<b>Total Requirements</b>	<b>\$ 765,560</b>	<b>\$ 765,844</b>	<b>\$ 937,515</b>	<b>\$ 1,006,039</b>

## Major Programs Funded by State Resources

Programs	FY 2022 Actual	FY 2023 Actual	FY 2024 Revised Budget	FY 2025 Adopted Budget
<b><u>Economic Development (Fund 165)</u></b>				
Resources:				
State Resources	\$ 1,096,416	\$ 1,137,185	\$ 1,176,015	\$ 1,370,000
Federal Resources	—	—	—	—
General County Resources	—	—	—	—
Other Resources	1,254,694	1,190,812	1,065,511	1,130,409
Total Resources	\$ 2,351,110	\$ 2,327,997	\$ 2,241,526	\$ 2,500,409
Total Requirements	\$ 1,173,600	\$ 1,287,186	\$ 2,241,526	\$ 2,500,409
<b><u>Juvenile Corrections and Probation (Fund 030)</u></b>				
Resources:				
State Resources	\$ 715,026	\$ 698,094	\$ 710,440	\$ 710,004
Federal Resources	—	—	—	—
General County Resources	6,304,397	6,529,064	6,798,630	8,143,712
Other Resources	1,258,040	1,874,963	1,803,728	1,366,500
Total Resources	\$ 8,277,463	\$ 9,102,121	\$ 9,312,798	\$ 10,220,216
Total Requirements	\$ 6,755,388	\$ 7,573,432	\$ 9,312,798	\$ 10,220,216
<b><u>Health Services (Fund 274)</u></b>				
Resources:				
State Resources	\$ 37,844,746	\$ 45,962,723	\$ 52,793,659	\$ 59,620,064
Federal Resources	4,285,814	2,265,180	1,650,060	1,182,926
General County Resources	5,909,168	5,648,912	6,780,140	7,218,715
Other Resources	17,852,273	22,116,712	19,896,474	24,207,645
Total Resources	\$ 65,892,001	\$ 75,993,527	\$ 81,120,333	\$ 92,229,350
Total Requirements	\$ 51,949,352	\$ 63,474,414	\$ 81,120,333	\$ 92,229,350
<b><u>Road (Fund 325)</u></b>				
Resources:				
State Resources	\$ 19,740,504	\$ 20,583,619	\$ 20,648,483	\$ 21,484,773
Federal Resources	3,136,606	2,344,922	2,290,000	2,791,447
General County Resources	—	—	—	—
Other Resources	10,457,918	10,575,825	9,256,479	8,427,392
Total Resources	\$ 33,335,028	\$ 33,504,366	\$ 32,194,962	\$ 32,703,612
Total Requirements	\$ 25,528,671	\$ 26,152,686	\$ 32,194,962	\$ 32,703,612



## Major Programs Funded by State Resources

Programs	FY 2022 Actual	FY 2023 Actual	FY 2024 Revised Budget	FY 2025 Adopted Budget
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**Community Corrections (Fund 355)**

Resources:

State Resources	\$ 6,046,441	\$ 6,128,760	\$ 5,359,376	\$ 6,140,157
Federal Grants	—	—	—	—
General County Resources	662,045	536,369	536,369	703,369
Other Resources	3,113,971	3,405,517	3,226,230	2,683,500
Total Resources	\$ 9,822,457	\$ 10,070,646	\$ 9,121,975	\$ 9,527,026
Total Requirements	\$ 6,583,522	\$ 7,059,711	\$ 9,121,975	\$ 9,527,026

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## Fund Balance Changes of Major and Nonmajor Funds

A fund is designated a major fund if revenues, expenditures, assets, or liabilities (excluding extraordinary items) are at least 10% of corresponding totals for all governmental or enterprise funds and at least 5% of the aggregate amount for all governmental and enterprise funds. Any other fund may be reported as a major fund if the government's officials believe that fund is particularly important to financial statement users.

Beginning working capital is also known as the beginning fund balance, which is the ending fund balance amount brought over from the prior fiscal year.

### Major Funds

The following funds shown below have been identified as a major fund and as a fund with a change of 10% or more in fund balances:

Fund	Fund Name	Change in fund balance from prior fiscal year	Explanation
200	ARPA	(10.6)%	The majority of the County's ARPA funds have been allocated and Sub-recipients continue to draw down funds.
274	Health Services	(19.9)%	Decrease in fund balance due to expenditures associated with North County campus opening as well as ongoing operational expenses.
325	Road	(28.9)%	Decrease associated with increased expenditures caused by inflation and higher personnel costs.
465	Road CIP	(33.5)%	Decrease due to completion of capital projects.
463	Campus Improvement	460.1%	Increase from bond proceeds and other funding for the Courthouse expansion project.
701	Rural Law Enforcement District #1	29.5%	Increase due to decreased operational expenses for the Sheriff's Office.

### Nonmajor Funds

The nonmajor funds are reported in the aggregate and do not include internal service funds. In FY 2025, the nonmajor funds in the aggregate have an anticipated decrease in fund balance from the prior fiscal year of 4%.

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## GLOSSARY

**ACA** – American Correctional Association.

**Accrual basis of accounting** – Method of accounting recognizing revenues when earned and expenses when incurred without regard to cash flow timing.

**Adopted budget** – Financial plan itemizing all resources and the use thereof adopted by the governing body.

**Ad valorem tax** – Tax based on the assessed valuation of property. Property taxes are an ad valorem tax.

**AFSCME** – American Federation of State, County and Municipal Employees.

**ACFR** - Annual Comprehensive Financial Report.

**AOC** – Association of Oregon Counties.

**APP** – Adult Parole and Probation.

**Appropriation** – Authorization to spend a specific amount of money for a specific purpose during a budget period. It is based on the adopted budget, including supplemental budgets, if any. It is presented in a resolution or ordinance adopted by the governing body.

**Approved budget** – The budget approved by the budget committee. The data from the approved budget is published in the Financial Summary before the budget hearing.

**ARPA** – American Rescue Plan Act, approximately \$38 million in Federal funding for COVID-19 support and other eligible causes.

**Assessed valuation** – A valuation upon real estate or other property by the county assessor or the state as a basis for levying taxes. This amount is multiplied by the tax rate to determine the total amount of property taxes to be imposed. It is the lesser of the property's maximum assessed value or real market value.

**Assessment date** – The date on which the real market value of property is set – January 1.

**Asset** – A probable future economic benefit obtained or controlled by a particular entity as a result of past transactions or events.

**A & T** – Assessment and Taxation.

**Audit** – The annual review and appraisal of an entity's accounts and fiscal affairs conducted by an accountant under contract, or the Secretary of State, in accordance with Oregon budget law. (ORS 297.425).

**Audit Report** – A report in a form prescribed by the Secretary of State made by an auditor expressing an opinion about the propriety of a local government's financial statements, and compliance with requirements, orders, and regulations.

**Balanced budget** – A term used to describe a budget in which total resources equal total requirements.

**Basis of accounting** – A term used to refer to when revenues, expenditures, expenses, and transfers – and the related assets and liabilities – are recognized in the accounts and reported in the financial statements.

**Beginning net working capital** – Resources less expenditures carried over to the following fiscal year and available for appropriation.

## GLOSSARY

**BNWC** – Beginning net working capital.

**BOCC** – Board of County Commissioners.

**Bond** – A written promise to pay a specified sum of money (face value or principal amount) at a specified date or

**Budget** – A written report showing the local government’s comprehensive financial plan. It must include a balanced statement of actual resource and expenditures during each of the last two years, or budget period, and estimated revenues and expenditures for the current and upcoming year or budget period.

**Budget committee** – Fiscal advisory board of a local government, consisting of the governing body plus an equal number of registered voters appointed from within the boundaries of the local government.

**Budget message** – A written explanation of the budget and the local government’s financial priorities. It is prepared and presented by the budget officer.

**Budget officer** – Person appointed by the governing body to assemble budget material and information and to prepare or supervise the preparation of the proposed budget.

**Budget transfers** – Resources moved from one fund to finance activities in another fund. They are shown as “transfers out” in the originating fund and “transfers in” in the receiving fund.

**C & F** – Child and Family.

**CAD** – Computer Aided Dispatch.

**Capital outlay** – An expenditure category encompassing all material and property expenditures of \$5,000 or greater, with an expected useful life exceeding one year. This includes, but is not limited to, expenditures for the purchase of land; the purchase, improvement, or repair of county facilities; or the acquisition or replacement of county equipment.

**Capital improvement program (CIP)** – An annual, updated plan of capital expenditures covering one or more budget periods for public facilities and infrastructure (buildings, streets, etc.) with estimated costs, sources of funding and timing of work.

**Capital project** – Those activities resulting in the acquisition or improvement of major capital items such as land, buildings, and county facilities. (Various capital projects are included in a Capital Improvement Program.)

**Capital reserve fund** – A fund established to account for dedicated funds for a specific future capital expenditures.

**Cash basis** – System of accounting under which revenues are accounted for when received in cash and expenses are accounted for when paid.

**CCBHC** – Certified Community Behavioral Health Clinic.

**CCO** – Coordinated Care Organization.

**CDC** – Center for Disease Control.

**CDD** – Community Development Department.

## GLOSSARY

**CFC** – Children and Families Commission.

**CLE** – Continuing Legal Education.

**CODE** – Central Oregon Drug Enforcement.

**COIC** – Central Oregon Intergovernmental Council.

**COLA** – Cost of Living Adjustment.

**Contingency** – An appropriation category for those resources reserved to fulfill unforeseen demands and expenditures.

**Contractual services** – A formal agreement or contract entered into with another party for services. Services obtained in this category usually include repairs, professional fees or services.

**COPs** – Certificates of Participation (similar to bonds).

**DA** – District Attorney.

**DCSEA** – Deschutes County Sheriff Employees Association.

**DCSO** – Deschutes County Sheriff's Office.

**DD** – Developmental Disabilities.

**Debt** – An obligation resulting from the borrowing of money. Debts of governments include bonds, time warrants and notes.

**Debt service** – Payment of interest and principal on an obligation resulting from the issuance of debt.

**Debt service fund** – A fund established to account for the accumulation of resources for, and the payment of, debt principal and interest.

**Depreciation** – The allocation of the cost of a capital asset over the estimated service life of the asset.

**DVDS** – Domestic Violence Deferred Sentencing.

**EBAC** – Employee Benefits Advisory Committee.

**Employee benefits** – Social security, Medicare, pension, group health and dental, life and disability insurance, workers' compensation, paid leave Oregon and unemployment.

**Enterprise funds** – Funds established to account for activities financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis are financed or recovered primarily through user charges.

**Expenditure** – A liability incurred for personnel, materials and services, debt service, capital outlay, or other requirements during a budgetary period.

## GLOSSARY

**Expense** – Outflow or other use of assets or incurrence of liabilities (or combination of both) from delivering or producing goods, rendering services or carrying out other activities that constitute the entity's ongoing, major or central operations.

**FAA** – Formal Accountability Agreements.

**FAN** – Family Access Network.

**FAST (track)** – Formalized Accountability Sanctions Timely.

**FDPIR** – Food Distribution on Indian Reservations.

**FFT** – Functional Family Therapy.

**Fiduciary Fund** – Accounts for assets held in a trustee capacity.

**Fiscal year** – A 12-month period to which the annual operating budget applies at the end of which a government determines its financial position and the results of its operation. The Deschutes County fiscal year is July 1st through June 30th.

**FOPPO** – Federation of Oregon Parole and Probation Officers.

**FPEP** – Family Planning Expansion Project.

**FTO** – Field Training Officer.

**Full time equivalent (FTE)** – One FTE is the equivalent of one employee who works 40 hours per week on average. A .50 FTE equals one employee who averages 20 hours per week of work. Two people working 20 hours per week equal one FTE.

**Fund** – A fund is a fiscal and accounting entity with a self-balancing set of accounts, recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

**Fund balance** – The balance remaining in a fund after expenditures have been subtracted from resources.

**Fund type** – Funds are categorized into one of 11 different fund types. The fund types are grouped into three classifications: Governmental funds (general, special revenue, debt service, capital projects, and permanent); Proprietary funds (enterprise, internal service); and Fiduciary funds (pension trust, investment trust, private-purpose trust, and custodial).

**GAAP** – Generally Accepted Accounting Principles.

**GASB** – Governmental Accounting Standards Board.

**General fund** – A fund established for the purpose of accounting for all financial resources and liabilities of the governmental entity except those required to be accounted for in other funds by special regulation, restrictions, or limitations.

**General obligation bonds** – A bond backed by the full faith and credit, and taxing power of the government.



## GLOSSARY

**Generally accepted accounting principles (GAAP)** – Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules, and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines or general application, but also detailed practices and procedures.

**GFOA** – Government Finance Officers Association.

**GIS** – Geographic Information System.

**GO** – General Obligation (bonds).

**Governmental accounting** – The composite activity of analyzing, recording, summarizing, reporting and interpreting the financial transactions of governments.

**Governmental funds** – Funds in which most governmental activities are recorded. Fund types included in this category are general, special revenue, capital projects, and debt service funds.

**Governing body** – A group of people who formulate policy and direct an institution along with its management. Examples of governing bodies are county court, board of commissioners, city council, school board, board of trustees, board of directors, or other managing board of a local government unit.

**Grants** – Contributions or gifts of cash or other assets.

**HB** – House Bill.

**HIDTA** – High Intensity Drug Traffic Area.

**HIPAA** – Health Insurance Portability and Accountability Act.

**ICMA** – International City Managers Association.

**Interfund services** – Cost of a service provided by one fund to another. The allocated costs of internal service funds, which provide support services to many other funds, is an example of interfund services.

**Infrastructure** – Facilities on which the continuance and growth of a community depend, such as roads, bridges, and drainage system.

**Internal service funds** – Funds which account for services, materials, and administrative support provided to other county departments. The majority of financial support for internal service funds is acquired through charges to county departments.

**IT** – Information Technology.

**IUOE** – International Union of Operating Engineers.

**JCP** – Juvenile Crime Prevention.

**JMS** – Jail Management System.

**Levy** – The amount of ad valorem tax certified by a local government for the support of governmental activities.

## GLOSSARY

**Liabilities** – Probable future sacrifices of economic benefits, arising from present obligations of a particular entity to transfer assets or provide services to other entities in the future.

**Local improvement district (LID)** – An entity formed by a group of property owners to construct public improvements to benefit their properties. Typical improvements include streets, sewers, storm drains, streetlights, etc., where costs of such improvements are assessed among the benefiting properties.

**Local option tax** – Taxing authority (voter-approved by a double majority, except in even numbered years) that is in addition to taxes generated by the permanent tax rate. Local option taxes can be for general operations, a specific purpose or capital projects. They are limited to five years unless designated for a capital project, in which case they are limited to the useful life of the project or 10 years, whichever is less.

**LPCHC** – La Pine Community Health Clinic.

**Major funds** – These funds account for significant activities of the government entity. The totals of revenues or expenditures, excluding other financing sources and uses, are at least 10% of revenues or expenditures of the corresponding total for all governmental funds (for each governmental fund) or all enterprise funds (for each enterprise fund), and at least 5% of the aggregate amount of all governmental and enterprise funds.

**Materials and services** – An appropriation category encompassing non-capital, non-personnel expenditures. These include expenses for travel and training, operations, property, equipment, and contracted services.

**Maximum assessed value (MAV)** – The maximum taxable value limitation placed on real or personal property by the constitution. It can increase a maximum of 3% per year on existing property. The 3% limit may be exceeded if there are qualifying improvements made to the property, such as a major addition or new construction.

**MDT** – Mobile Data Terminal.

**Modified accrual basis of accounting** – A basis of accounting where revenues are recognized when they are both measurable and available and expenditures are recognized at a time when liability is incurred pursuant to appropriation authority.

**NAMI** – National Alliance on Mental Illness.

**NACO** – National Association of Counties.

**Nonmajor funds** – Funds that do not qualify as a Major Fund and are generally reported in the aggregate separately from Major Funds. However, any fund may be reported as a major fund if the government's officials feel it is warranted to do so.

**OACTFO** – Oregon Association of County Treasurers and Finance Officers.

**OCCF** – Oregon Commission on Children and Families.

**OGFOA** - Oregon Government Finance Officers Association.

**OHP** – Oregon Health Plan.

**Operating budget** – That portion of an annual budget that applies to non-capital projects, non-capital outlays, transfers, contingency, unappropriated ending fund balance and reserve for future expenditures. The combined categories of personnel services and materials and services can be combined to provide the operating budget.

## GLOSSARY

**OPHD** – Oregon Public Health Division.

**OPSRP** – Oregon Public Service Retirement Plan.

**Ordinance** – A formal legislative enactment by the governing body. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the jurisdiction.

**Oregon revised statutes (ORS)** – The set of laws established by a vote of the people or the Oregon State legislature.

**OSP** – Oregon State Police.

**Outcome** – A result; the mathematical expression of the effect on customers, clients, the environment, or infrastructure that reflect the purpose of a program.

**PAC** – Professional Advisory Council.

**PERS** – Public Employees Retirement System.

**Performance measures** – Indicators that objectively measure the degree of success a program has had in achieving its stated objectives, goals, and planned program activities.

**Permanent rate limit** – The maximum rate of ad valorem property taxes that a local government can impose, exclusive of other voter approved levies. Taxes generated from the permanent rate limit can be used for any purpose. No action of the local government or its voters can increase or decrease a permanent rate limit.

**Personnel services** – An expenditure classification encompassing all expenditures relating to employees. This includes union and non-union labor costs, employee benefits, and payroll tax expenses.

**PRMS** – Public Records Management System.

**Program** – A group of related activities performed by one or more organized units for the purpose of accomplishing a function for which the governmental entity is responsible (sub-unit or categories or functional areas).

**Program budget** – A method of budgeting whereby resources are allocated to the functions or activities rather than to specific items of cost. Services are broken down into identifiable service programs or performance units. A unit can be a department, a division, or a workgroup. Each program has an identifiable service or output and objectives.

**Proprietary funds** – Funds used to account for a government's ongoing organizations and activities similar to those often found in the private sector. Fund types included in this category are enterprise and internal service funds.

**PSAP** – Public Safety Answering Point.

**Publication** – Public notice given by publication in a newspaper of general circulation within the boundaries of the local government.

**PVAB** — Property Value Appeals Board

## GLOSSARY

**QIM** – Quality Incentive Measure.

**Real market value (RMV)** – The amount in cash which could reasonably be expected by an informed seller from an informed buyer in an arm's-length transaction as of the assessment date. In most cases, the value used to test the constitutional limits.

**Requirements** – Total of appropriations, including personnel services, materials and services, capital outlay, debt service, transfers, contingency, combined with unappropriated ending fund balance and reserve for future expenditures.

**Reserve** – A portion of a fund balance which has been legally segregated for a specific use.

**Reserve for future expenditure** – A budgeted requirement category in a reserve fund not intended to be expended during the fiscal year. This requirement represents the amount a governmental entity plans to hold for future financing of a service, project, property or equipment.

**Resolution** – A formal order of a governing body; of lower legal status than an ordinance.

**Resources** – Total amounts available for appropriation including estimated revenues, transfers in and beginning net working capital.

**Revenue** – Receipts for the fiscal year including transfers and excluding beginning net working capital. The major categories of revenue include taxes, intergovernmental revenues, charges for services, interest and rents, fines and forfeitures, other revenues and transfers in.

**Revised budget** – A budget which includes all changes made to the original adopted budget as a result of budget adjustments and the supplemental budget process.

**RMS** – Records Management System.

**SAMHSA** – Substance Abuse and Mental Health Services Administration.

**SAR** – Search and Rescue.

**SB** – Senate Bill.

**SBHC** – School Based Health Clinic.

**SDC** – System Development Charge.

**SDFS** – Safety and Drug Free Schools.

**Special revenue funds** – Funds used to account for receipts from revenue sources that are legally restricted or otherwise designated for special projects.

**STAS** – Student Threat Assessment System.

**STD** – Sexually Transmitted Disease.

**Supplemental budget** – A financial plan prepared to meet unexpected needs or to spend resources not anticipated when the original budget was adopted. It cannot be used to authorize a tax.

## GLOSSARY

**System development charge** – A fee paid at the time a permit is issued which is restricted to projects which will mitigate the impact on a specific service.

**TANF** – Temporary Assistance for Needy Families.

**Tax levy** – The total amount eligible to be raised by general property taxes.

**Tax rate** – The amount of tax levied for each \$1,000 of assessed valuation. The tax rate is multiplied by the assessed valuation to determine the tax imposed.

**Transfers** – Legally authorized interfund transfers of resources from one county fund to another county fund.

**UA** – Unitary Assessment.

**Unappropriated ending fund balance** – A classification for those resource amounts not appropriated for any purpose and reserved for ensuing fiscal years. This may include specific reserves for buildings or equipment or may be generally reserved funds for no specific purpose.

**User fees** – The payment of a fee for direct receipt of a public service by the party benefiting from the service.

**WEBCO** – Wellness and Education Board of Central Oregon.

**WIC** – Women, Infants and Children.

**Working Capital** – See beginning net working capital.