

DESCHUTES COUNTY, OREGON FY 2025-26 ADOPTED BUDGET



This page intentionally left blank.



DESCHUTES COUNTY

Adopted Budget

Fiscal Year 2026

Budget Committee Deliberations, May 12-14, 2025

Budget Committee

Board of Commissioners

Anthony DeBone, Chair

Patti Adair, Vice-Chair

Phil Chang, Commissioner

Appointed Citizen Members

Jim Fister

Judy Trego

Krisanna Clark-Endicott

Budget and Financial Planning

Nick Lelack, County Administrator

Erik Kropp, Deputy County Administrator

Whitney Hale, Deputy County Administrator

Robert Tintle, Chief Financial Officer

Cam Sparks, Budget and Financial Planning Manager

Dan Kieffer, Senior Budget and Financial Planning Analyst

Laura Skundrick, Management Analyst

This page intentionally left blank.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Deschutes County
Oregon**

For the Fiscal Year Beginning

July 01, 2024

Christopher P. Morrell

Executive Director

This page intentionally left blank.

Table of Contents

EXECUTIVE SUMMARY

County Administrator’s Fiscal Year 2026 Budget Message	11
About this Budget Document	17

DESCHUTES COUNTY: AN OVERVIEW

County Profile, Demographics and History	19
Organizational Chart	29
County Goals and Objectives	31
Department Performance Measures	33
Revenue and Expenditure Highlights	51

BUDGET PROCESS

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

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	99

DEPARTMENT BUDGETS

Public Safety Departments

Community Justice	103
District Attorney’s Office	109
Justice Court	117
Sheriff’s Office	119

Direct Services Departments

Assessor’s Office	131
Clerk’s Office	135
Community Development	139
Fair & Expo Center	147
Road	151
Natural Resources	159

Table of Contents

Solid Waste	163
Health Services	169

Support Services Departments

Board of County Commissioners	181
Coordinated Houseless Response Office (CHRO)	185
Veterans' Services	187
Property Management	189
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
-----------------------------------	-----

DEBT MANAGEMENT

Debt Overview	256
Fiscal Year 2026 Scheduled Principal and Interest Payments Summary	260
Scheduled Principal and Interest Payments Through Retirement	261
Amortization Schedules by Debt Issue	262

PERSONNEL SUMMARY SCHEDULES

Full-Time Equivalent Charts	273
Full-Time Equivalent by Fund Schedule	275
Full-Time Equivalent by Department and Position Schedule	277

GLOSSARY

Glossary	307
----------------	-----

APPENDICES

Financial Policies	289
Property Taxes and Values	295
Principal 2024-25 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	302

This page intentionally left blank.



Budget Message

Nick Lelack, County Administrator

May 12, 2025

Budget Committee, Colleagues, and Deschutes County Community:

I am pleased to present to you a balanced budget for Fiscal Year 2026 that continues to fund high quality, efficient services for our growing and changing community in a fiscally responsible manner and charts a path forward toward long-term financial sustainability.

Our financial position has changed over the past few years. From the end of the Great Recession through the early phases of the COVID-19 Pandemic, the County experienced nearly a decade of solid revenue growth along with stable expenditure growth. This period of financial stability enabled the County to largely pay for capital projects with available resources, lower tax rates, build reserve funds, and expand the organization to meet increasing and changing community needs.

Beginning in the early 2020's and continuing into 2025, the rate of revenue growth has slowed, commensurate with development activity, while inflation has significantly increased costs for building and maintaining facilities, materials and services, and labor. In 2022, the County Finance Department's long-term financial forecasts first identified a structural imbalance in the General Fund. Starting in FY 2024, we implemented effective strategies to support the services our community depends on, while achieving operational efficiencies and generating moderate revenues. One strategy to generate revenues within the General Fund included assessing the maximum tax levy rate, which accounts for 85% of operating revenue for the fund. The County also assessed the maximum tax levy rates for the Countywide and Rural Law Enforcement districts that fund the Sheriff's Office.

Even with the additional property tax revenue, the updated long-term financial forecast in 2024 showed the General Fund structural imbalance potentially arriving as early as FY 2027. As careful stewards of the public resources and responsibilities to provide high quality services, soon after the FY 2025 Budget adoption, we initiated a thoughtful, transparent and collaborative process working with leaders from across the County to prepare the FY 2026 Budget.

With approval from the Board of Commissioners (BOCC), we implemented a new budget initiative for FY 2026 with the goal of resetting the County's General Fund expenditure growth trajectory and achieving long-term structural balance for the years ahead. I am incredibly proud of the work we've accomplished.

We've successfully eliminated \$2.5 million of expenditures from the General Fund and approximately \$800,000 in Internal Service Fund (ISF) expenses, in the midst of continued rising personnel costs, inflationary pressures, and changes to federal-level funding, all of which put a strain on our ability to meet the needs of our rapidly growing

and changing community. Our collective actions have resulted in a \$2.2 million decrease in the adopted FY 2026 operating budget from the revised FY 2025 budget.

I am both thankful to, and proud of, the collaboration and hard work of our elected officials and staff as we developed the adopted FY 2026 budget. Many difficult decisions have been made in creating the adopted budget. By addressing the County's structural imbalances now, and realigning County expenditures with our revenues, we have built a strong foundation for structurally balanced budgets for years to come.

FY 2026 Budget Initiative - Limited growth strategies

The County's General Fund expenditures have increased on average by 9% over the past few years, while revenues have only increased by 5%, causing a structural imbalance in the fund.

As we planned the budget for FY 2026, staff developed a strategic framework to limit our rate of growth, prioritize savings and maintain funding for capital reserves. Under the limited growth framework, ISF and General Fund departments tailored their budgets to align with these objectives, and the majority found ways to limit spending while ensuring that vital County programs and services remain intact.

County employees provide a wide range of services to our community, including road construction and maintenance, ensuring public safety, assessing property values and collecting taxes, overseeing elections, administering immunizations, inspecting restaurants, hosting the County Fair, operating solid waste facilities, permitting new buildings and septic systems, along with other vital services.

While the strategies for savings vary from one department to the next, Administrative Services, the Assessor's Office, the Clerk's Office, the District Attorney's Office (including Victim's Assistance), Facilities, Dog Control, Finance, Health Services, Tax, Property Management, Community Justice's Juvenile and Adult Parole & Probation divisions have all found ways to right-size their budgets. Strategies include trimming materials and services (M&S) expenditures, suspending projects, outsourcing programs and services, continuing to keep positions open due to staff attrition, and eliminating vacant FTE. Some of these necessary actions may have consequences to departments/offices and the community, such as potentially increasing staff caseloads to unsustainable levels, extending service timelines, or even reducing services. We will continue to navigate difficult budget decisions together.

The following items are a snapshot of the modifications departments have made to meet their budget goals for the FY 2026 budget:

- Utilizing Deputy County Administrators to cover the vacant positions of Human Resources Director and Human Resources Manager.
- Leaving open vacant positions due to attrition.
- Using existing staff, rather than on-call contractors, to handle certain tasks.
- Exploring alternative funding, such as grants, community partnerships, state programs or other revenue-generating opportunities.
- Eliminating one-time capital expenditures for fleet.
- Outsourcing the Dog Licensing Program.
- Investing in or utilizing existing tools to streamline workflow.
- Utilizing budget savings from FY 2025.
- Suspending a website improvement project.

To achieve necessary budget savings, four county departments have made the difficult decision to eliminate full-time equivalent (FTE) positions, a step that will challenge their staff and operations. The FTE eliminations are as follows:

- With Board approval, Administrative Services reduced the Performance Auditor from 1.00 FTE to 0.50 part-time position in FY 2025.
- Adult Parole and Probation is proposing the elimination of 2.00 vacant Parole & Probation Officers and 1.75 vacant Parole & Probation Specialist positions.
- Juvenile Justice is proposing the elimination of 2.00 vacant Community Services Specialist positions.
- Health Services is eliminating close to 7.00 vacant positions, some of which are limited duration positions. Health Services also made the difficult decision earlier this year to close its reproductive health clinic, which accounts for 3.7 of the reduction.

Strategies to right-size the budgets of Adult Parole and Probation, Juvenile Justice and Public Health go beyond the limited growth strategy. These divisions are facing budget shortfalls larger than other departments due to actual or potential reductions in other outside funding sources, including grants and state and federal funding.

While many departments face budgetary challenges, others with funding sources outside of the General Fund have greater flexibility to maintain or expand services without affecting the County's core discretionary resources. These include Behavioral Health, the Road Department, Solid Waste, Natural Resources and others.

FY 2026 Adopted Budget Summary

Thanks to the collaborative efforts of all County departments and offices, the budget for FY 2026 is structurally balanced. It prioritizes the continuation of essential programs and services, while ensuring the County's long-term fiscal health.

The total FY 2026 budget for all funds, including the County Service Districts, contingency funds, unappropriated balances and internal transfers is \$766.4 million, which is a \$5.7 million or 0.74% increase from the current fiscal year revised budget. The operating budget for FY 2026, which best reflects the County's actual spending (excluding County Service Districts, contingency, unappropriated balances and internal transfers), is \$430.7 million which is a \$2.2 million or 0.5% decrease from the current fiscal year revised budget.

Although the General Fund has achieved a structural balance from an operational standpoint, it continues to face challenges in contributing to reserves for future capital projects. In the short term, the sole source of funding for capital reserves is discretionary Transient Room Tax revenue. Moving forward, the County will need to explore alternative funding mechanisms to finance future capital projects.

In addition, as the County continues to grow and change, some departments and offices will need to add staff to meet their current and increasing service demands. Addressing these challenges may require difficult choices in the next and future fiscal years.

Deschutes County continues to maintain strong financial management and a historically high credit rating. The Finance team has received recognition from the Government Finance Officers Association (GFOA) for the Achievement in Excellence in Financial Reporting for 23 years, the Distinguished Budget Presentation Award for

17 years, and the Popular Annual Financial Reporting Award for five years. We aim to earn these awards again this year and beyond.

Delivering impactful services

Despite our fiscal pressures and challenges, we continue to deliver impactful services to our community through the hard work and innovation of our staff, elected officials, and volunteers. The past fiscal year has been marked by many notable achievements, including:

- Successfully administering the 2024 Presidential General Election, with 79% registered Deschutes County voters casting a ballot.
- Creating a deflection program to divert low-level drug possession offenders away from detention and toward addiction treatment services.
- Safely supervising individuals in the community while reducing prison usage by 30%.
- Distributing 500 summer health and safety kits and supporting cleaner air spaces and cooling centers.
- Updating the Transportation System Plan (TSP), which serves as a guide for maintaining and improving the county road system 20 years into the future.
- Adopting the 2040 Comprehensive Plan, a blueprint for the future that helps the County face challenges like housing, jobs, wildfire risk and more.
- Encouraging 78 communities to participate in the Firewise USA program. Many others are likely to be recognized in 2025 and 2026.
- Continuing to make significant progress on the Deschutes County Circuit Courthouse expansion project, which is expected to be completed summer of 2026.
- Transitioning the hazardous waste disposal program to in-house operations and expanding collection days for the public.
- Preparing for a five-member Board of Commissioners. The two new positions will be elected at large in May 2026.
- Offering 24/7 services at the Deschutes County Stabilization Center, with a total of 2,791 visits in 2024.
- Partnering with Bend and Redmond Police Departments to enhance coordination with local retailers in combating organized retail theft.
- Completing fire fuels mitigation on nearly 90-acres of County-owned property.
- Transitioning Dog Licensing to an online platform, streamlining the process and helping to reunite lost dogs with their owners.
- Initiating and completing the first phases of the Fair & Expo Master Plan and Market Analysis.
- Co-creating a Temporary Safe Stay Area with the City of Bend on Juniper Ridge to support our houseless population.
- Making significant progress on the Pay Equity and Market Evaluation Project, which aims to ensure fair and competitive compensation for all employees.

In the fiscal year ahead:

- Solid Waste will reconvene the Solid Waste Advisory Committee to identify a location for a future county landfill or solid waste solution.

- The BOCC will establish a citizen committee to create representative districts for commissioners and introduce a ballot initiative for voters to decide.
- County Behavioral Health will seek funding to build a mental healthcare facility specifically for youth in Central Oregon.
- Health Services programs will continue to serve populations directly impacted by homelessness, economic and social disparities, climate changes, and increasingly troubling patterns in substance use disorders.
- Fair & Expo will complete its master plan and market analysis.
- Facilities will initiate and make significant progress on a Downtown Bend Campus Plan.
- A home in Redmond will become the first foster home in Central Oregon for adults with co-occurring Intellectual Developmental Disabilities and Mental Health.
- The District Attorney's Office will work to implement a victim's portal to provide real-time case updates, secure communication, access to resources, and more.
- The Sheriff's Office will continue to develop the Deflection Program to prioritize initiatives that promote drug education, addiction treatment, and recovery.
- The County will welcome and support new department heads for Human Resources and Health Services.

Conclusion

I am proud of the collaboration and hard work of staff as we developed the FY 2026 budget. By addressing the County's structural imbalances now, and realigning County expenditures with our revenues, we have built a strong foundation for structurally balanced budget for years to come.

Thank you to all the employees who participated in this process and found innovative ways to reduce costs and optimize resources, while safeguarding the needs of the Deschutes County community. Your dedication and hard work are greatly appreciated. Thank you to the Budget team, department leaders and employees for the hard work they put in to prepare this budget. Thank you to the Budget Committee, including our Board of Commissioners, for their review and consideration of this budget for FY 2026.

In partnership,

A handwritten signature in blue ink, appearing to read "Nick Lelack", written over a horizontal line.

Nick Lelack, County Administrator

This page intentionally left blank.

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 2026. 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.

This page intentionally left blank.

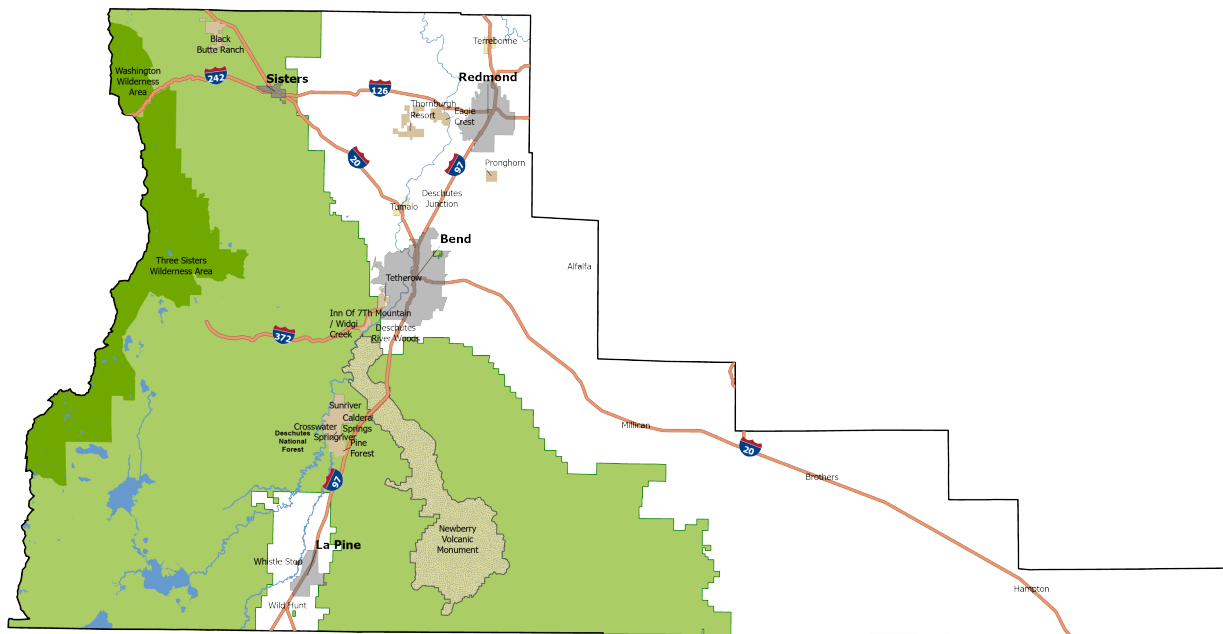
COUNTY PROFILE

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 rapid population growth and has developed into a bustling destination where an expanding community and unique natural beauty intertwine.

County Formation

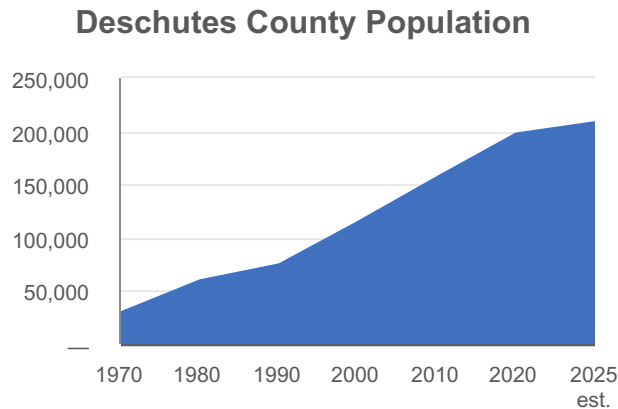
The Oregon Territory was established in 1846 and included the current states of Washington, Oregon, Idaho and parts of Montana and Wyoming. This territory was eventually split up when Oregon obtained its statehood on February 14, 1859. At that time, the area that is now Deschutes County was part of Wasco 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 prevails among the fastest growing counties in Oregon. 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 2025.



DEMOGRAPHICS

Unless otherwise identified, all of the following demographic information about Deschutes County was drawn from the U.S. Census Bureau's 2019-2023 American Community Survey.

Race

Among Deschutes County's residents, 88.5% are white, 1.1% are Asian, 0.7% are American Indian, 0.4% are Black or African American, 2.5% are of another race, and the remaining 6.8% are of two or more races.

Age

The median age of Deschutes County residents is 42.6 years old, which is slightly older than the U.S. median age of 39.1 years old. The county median age includes 20.8% of residents who are 65 years old or older and 19.3% under the age of 18.

Residence

Among current Deschutes County residents, 53.4% were born outside of Oregon, including 4.9% who were born outside the United States. Net migration to Deschutes County between 2020 and 2024 is approximately 17,014 residents.

Education

High school graduates represent 94.8% of the population over the age of 25 years old. Those with a Bachelor's degree or higher represent 43.4% of the county's population.

Deschutes County consists of three school districts. The largest is the Bend-La Pine School District, the 6th largest school district in Oregon, with approximately 16,874 students. The second largest district is the Redmond School District with Fall enrollment of 7,134 students. In addition to the City of Redmond, this district serves Alfalfa, Eagle Crest, Crooked River Ranch, Terrebonne and Tumalo. Finally, the Sisters School District enrolled 1,170 students. There are also a number of private schools in the county.

Deschutes County is home to Central Oregon Community College (COCC). The main campus is located in Bend with satellite campuses in Redmond, Madras, and Prineville. There were approximately 6,004 students enrolled at COCC for the 2024 fall term.

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 25 academic majors. At full build out, OSU-Cascades will offer as many as 50 undergraduate and graduate degree programs. Enrollment for Fall 2023 was 1,370 students. The University has a goal of developing a 128 acre campus to accommodate up to 5,000 students.

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 2025 was 5.3%, which matched the state unemployment rate (5.3%) but higher than the national rate (4.1%) during the same period. The median household income in Deschutes County, based on data published by the 2019-2023 American Community Survey from the U.S. Census Bureau, was \$87,640.

LARGEST EMPLOYERS IN DESCHUTES COUNTY (2025)

Employer	# Employees	% Total Employment	Type of Business
1. St. Charles Medical Center	4,742	31.92 %	Health Care
2. Bend-La Pine School District	2,385	16.05 %	Education
3. Deschutes County	1,334	8.98 %	Government
4. Mt. Bachelor	1,094	7.36 %	Accommodation & Recreation
5. BASX Solutions	1,060	7.14 %	Manufacturing
6. Sunriver Resort	975	6.56 %	Accommodation & Recreation
7. Redmond School District	901	6.06 %	Education
8. Central Oregon Community College	801	5.39 %	Education
9. City of Bend	783	5.27 %	Government
10. Safeway (includes Albertsons)	781	5.26 %	Supermarket Chain

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 2025, Deschutes County retained high rankings among Oregon's 36 counties.

- Population Health and Well-being include life span, physical and mental health, as well as life satisfaction. Deschutes County was ranked 4th among Oregon counties in this category.
- Community Conditions measures health infrastructure, physical environment, social factors and economic factors. Deschutes County was ranked 5th in the state in this category.

HISTORY

People have inhabited what is now Deschutes County for approximately 11,500 years. Native American people regularly traversed 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 several members of Meek's party lost 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 arrival 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 as well as land distributed to arriving settlers. This legislation initiated large irrigation ventures and led to a significant number of new settlers 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 for a balanced lifestyle that includes of outdoor recreation, city amenities and small town commute times. These changes over the past twenty years have pushed Deschutes County to the 4th most diverse industry mix of Oregon's 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 sixth 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 near 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 residences have been established 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 northwest Deschutes County. The community was originally established in 1865, just west of its current location, as Camp Polk. The military camp was short lived being abandoned the following year but the town lived on as a crossroads for settlers. 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 aiming 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, man made 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 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.

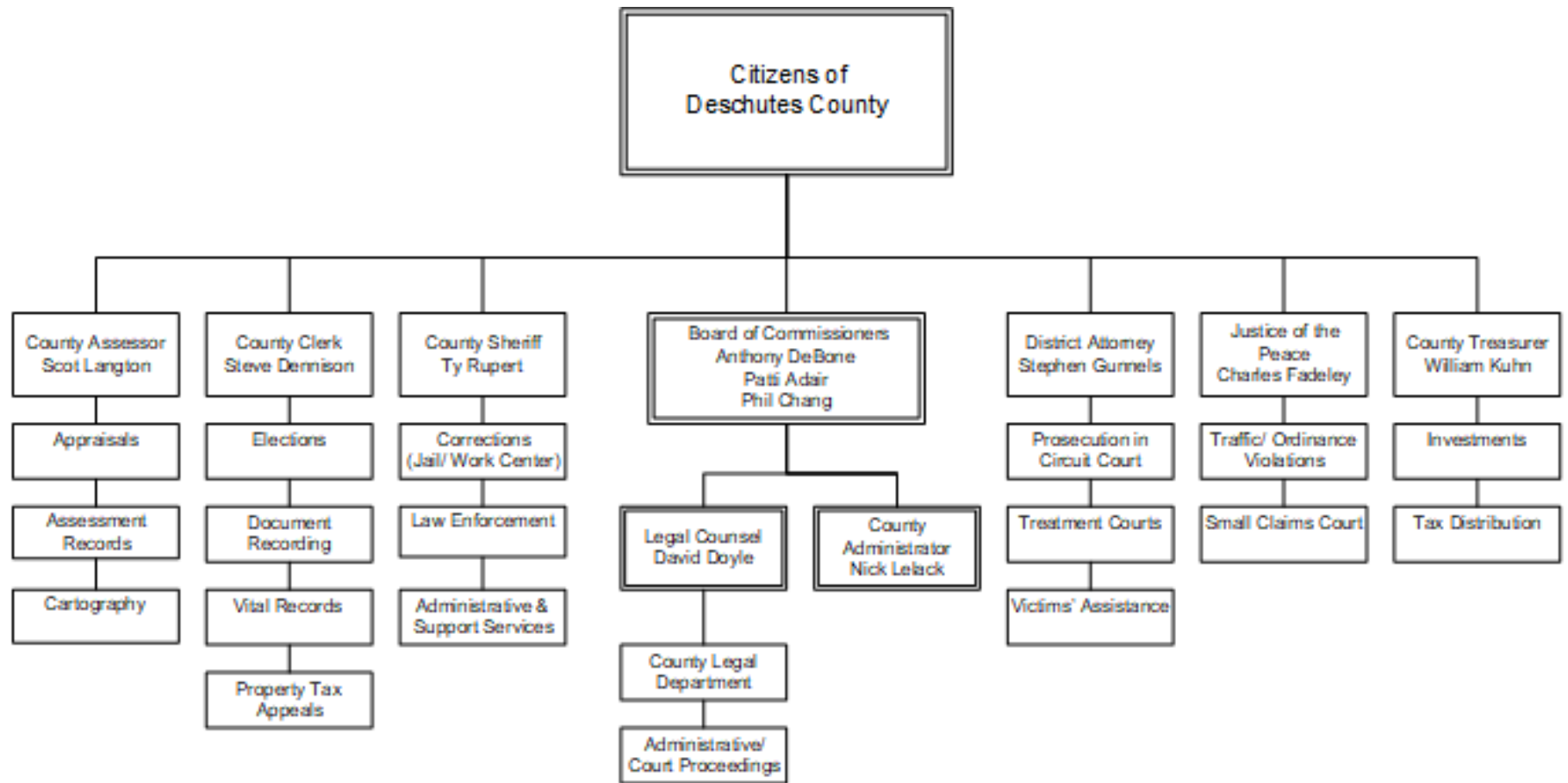
Census Designated Places

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.

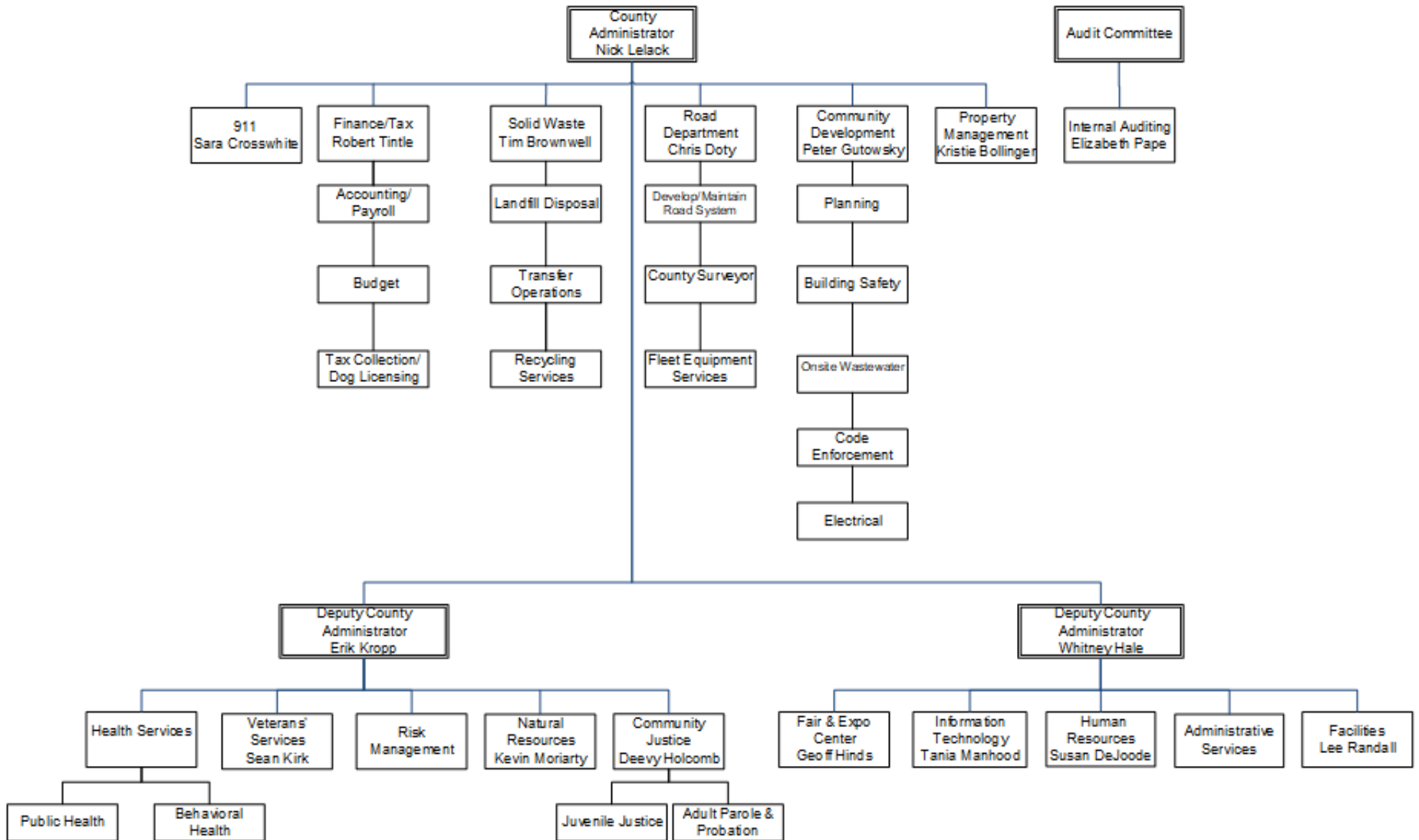
Deschutes River Woods: This community is located immediately south of Bend. Originally planned as a hunting and trapping resort, Deschutes River Woods emerged as a rural subdivision in the 1960s. At that time, the land was divided into parcels of one to five acres and re-zoned for family dwellings.

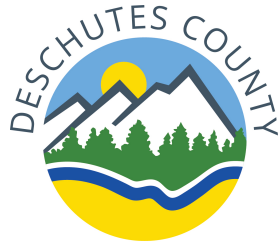
Three Rivers: Located between Sunriver and La Pine, Three Rivers incorporates a series of rural neighborhoods built near the Deschutes, Little Deschutes and Fall Rivers. Primarily developed in the 1950's and 1960's, these neighborhoods vary from subdivisions with small lots to large wooded acreages.

Deschutes County Organizational Chart



Deschutes County Organizational Chart





Fiscal Year 2026 Goals and Objectives

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

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.

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 2 Fiscal Year 2025.

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
Support and enhance where needed the call taking triage processes for mental health crisis calls in partnership with the Community Crisis Response Team program.	True.	9-1-1
Achieve 90% voluntary compliance in Code Compliance cases.	Target is 90%	Community Development
Create an additional restorative justice accountability process for young people referred to the juvenile department	In Progress	Community Justice
Goal is to 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 94.74%.	District Attorney
Lead the project team through the completion of design and begin construction of the Courthouse Expansion project. Complete permitting process, manage the transition to construction, and mitigate the impact of construction activities on the delivery of services to the community.	In progress. Construction of the concrete structure is underway. Major utility installation is nearly complete. Sound mitigation measures and coordination with courthouse operations are ongoing as construction progresses.	Facilities
Intensive Forensic Services team will complete a court ordered community consultation within 5 business days.	Target is 85%, current measure is 81%	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 47,869 with two quarters left to report numbers.	Sheriff's Office

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 75%, current measure is 74%.	Community Justice
Adult PO's ensure supervised adults have active and updated Behavior Change Plans.	Target is 75%, current measure is 71%.	Community Justice
Safely maintain state prison utilization target.	Target is (15)%, current measure is (48%).	Community Justice
Appropriate an equitable use of incarceration as supervised adult sanction for non-compliance.	Target is 90%, current measure is 77%.	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
Maintain a two-year arrest recidivism rate for all enrolled EAP participants (18-24 year-olds) of 25% or less.	Target is 25% or less, current rate is 10%.	District Attorney
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% .	Averaging over 60% of positive survey results.	District Attorney
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.	Target is 50%, current measure is 78%	Justice Court

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

Measure	Status	Department
Coordinate with 9-1-1 and DCSO to increase the number of web-registered Deschutes Alerts subscribers.	Target is 53,744, currently there are 62,748 subscribers.	Administration
Develop plan to amend the Comprehensive Plan and County Code requiring defensible space and fire-resistant building materials per SB 762 - Wildfire Mitigation.	In progress. The Legislators have proposed several bills to amend SB 762 during the 2025 Legislative Session.	Community Development
Build and maintain effective partnerships with federal, state and local emergency or incident response providers including preparation, training and planning.	Deschutes County Fair & Expo Center is dedicated to ensuring the safety and preparedness of our facility by working closely with local, regional, and national agencies to develop a collaborative and cohesive emergency response strategy. We recognize the importance of building and maintaining effective partnerships with federal, state, and local emergency response providers. Our efforts include ongoing preparation, training, and planning for various scenarios, including natural disasters, fires, and other incidents. These partnerships and training exercises ensure that our team and our partners are ready to respond quickly and effectively, providing a safe environment for our guests and the surrounding community.	Fair & Expo
Collaborate with Natural Resources to identify County-owned property in south County for potential fire fuels mitigation.	In Progress. Created Tracking Sheet for Fire Fuel Mitigation Projects (completed/current/future) to assist in planning for future Fire Fuel Mitigation and budgetary requirements. Completed Fire Fuel Mitigation consisting of +/- 23 acres on County-owned property at McGrath Road. Property Management is working closely with County Forester to identify and apply for grants to assist with financial needs of Fire Fuel Mitigation to support County-owned property. Currently working with the County's Procurement Officer to procure a larger contract to streamline processes associated with Fire Fuel Mitigation contracts.	Property Management
Maintain or increase public participation in Fire Free events as measured by yard debris collected	In progress. Fire Free Event dates have been established and publicized.	Natural Resources

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.	In Progress. Sidewalk grinding to address previously identified issues is complete. Inspections for FY 2025 are ongoing.	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 99%.	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 92%.	Health Services
Reach 90% of households that have school-aged children, with prevention, mental health, and/or education-based communication.	Target is 90%, current measure is 86%.	Health Services
Maintain current service levels and complete 4,100 sick call visits (response to an inmate requests to see the doctor or someone on the nursing staff).	Target is 4,100 for the year, current measure is 1,969 with two fiscal quarters left to report numbers.	Sheriff's Office
Maintain current service levels and complete 750 14-day assessments (a questionnaire concerning the overall health of inmates).	Target is 750 for the year, current measure is 350 with two fiscal quarters left to report numbers.	Sheriff's Office

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

Measure	Status	Department
90% of WRAP graduates will be enrolled in school.	Target is 90%, 91% of clients graduating from the WRAP program this quarter were enrolled in school.	Health Services

Objective #3: Ensure children, youth and families have equitable access to mental health services, housing, nutrition, child care, and education/prevention services.

Measure	Status	Department
90% of Families engaged in wraparound are engaged and actively participate in strengths-based planning.	Exceeding goal. 11 client discharges in Quarter 2. All 11 clients had family involved in their care along with 90% having additional natural supports involved in care.	Health Services
Assure 90% of pregnant women being served by DCHS receive prenatal care beginning in the first trimester.	Exceeding goal.	Health Services
Ensure 100% children, youth, and families that speak a Language other than English (LOE) have access to qualified interpreters and translated material during behavioral health appointments.	Target is 100%, current measure is 100%.	Health Services
See Behavioral Health Oregon Health Plan clients within state timelines. Routine: within 1 week	Target is 100%, current measure is 86%.	Health Services

Objective #4: 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.	In Progress.	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.	The Q2 2025 (through 9/27/24) rate of 1,067 lb/cy was slightly under the general industry compaction standard of 1,200 lb/cy. Cells 1-6 are being brought to final grade with additional daily cover; this is slated through March 2025.	Solid Waste
Work with solid waste service providers to increase the diversion rate and collect more recyclables than the average prior three year's 60,000 annual (15,000 per quarter) tons.	Target is 15,000 tons per quarter. Almost 15,000 tons were diverted for Q1 2025 (Jul to Sep 2024) which is on track with target.	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 preparing engineering plans for DEQ review and the conditional use permit (CUP) for planning department review. The site easement was approved. The goal is to be fully operational by winter 2025.	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 78 participating communities.	Natural Resources

Objective #5: 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.

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

Measure	Status	Department
Amend Deschutes County Code (DCC) to comply with HB 3197 Clear and Objective Code Update Project, which requires clear and objective standards for housing development in rural residential exception areas, unincorporated communities, and for accessory farm worker accommodations	In Progress. Staff is preparing a legislative package in coordination with our consultant. Public hearings are in progress.	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 99%	Road
Provide a maintenance treatment or resurface 14.0% of the County's road pavement asset.	13%. The Road Department applied pavement preservation and maintenance treatments to 13.2% of the county maintained system in 2024 (92.7 miles). This includes overlay, chip seal and slurry seal treatments.	Road
Provide further implementation and development of the Road Capital Improvement Plan.	In Progress.	Road
Sustain Pavement Condition Index (low 80s).	Value is 84 per 2024 Pavement Management Budget Options Report.	Road
Maintain the weighted average Bridge Sufficiency Rating at or above 80	On target at 80.	Road

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.	True.	Administration
Improve the structural resilience of County buildings through structural engineering reviews and seismic retrofits at targeted facilities. Continue design and constructability review for Gray Courthouse seismic improvements, and begin implementation of recommended upgrades.	In progress. Engineering consultant has completed the structural analysis and Facilities Department staff are reviewing proposed retrofits for inclusion in an upcoming remodel project.	Facilities
Create and use local, regional and national partnerships to increase awareness of Deschutes County Fair & Expo and the Deschutes County region. Implement a refreshed marketing strategy to create a strong brand and brand awareness that is representative of the size, history, and traditions of the facility, as well as the Central Oregon region..	The Deschutes County Fair & Expo Center has made significant strides in creating and leveraging local, regional, and national partnerships to increase awareness of both our facility and the Deschutes County region. We have collaborated with national brands and events, helping to position Deschutes County Fair & Expo on a national stage and attract a wider audience to Central Oregon.	Fair & Expo
Continue providing a safe, modern event venue that attracts visitors from across the nation/world annually. Develop Strategic Master Planning project to explore potential growth strategies and develop a clear strategy for development and use of the overall facility.	In progress. Each year, we welcome guests from diverse locations, drawn by premier events and the welcoming atmosphere of Central Oregon. In addition to this achievement, we have recently initiated a multi-year Master Planning process. This strategic initiative is aimed at exploring potential growth opportunities and developing a clear, forward-looking strategy for the development and use of our facility. This planning process will ensure that we continue to meet the needs of our community, attract national and international visitors, and position the Deschutes County Fair & Expo Center for sustainable growth in the years to come. We remain committed to maintaining a high standard of safety and innovation while expanding our capacity to serve as a premier event destination.	Fair & Expo
Utilize systems to analyze guest attendance and patterns in efforts to improve delivery of services including traffic migration, facility amenities, and communication strategies	True. Deschutes County Fair & Expo Center is committed to making effective, data-driven decisions to enhance the guest experience and optimize our operations. We utilize emerging technology for attendance tracking and analyzing traffic patterns throughout our events.	Fair & Expo

<p>Comparison of percent of County workforce should meet or exceed percent of community population for women and for minorities.</p>	<p>In Progress. The County is leading the community workforce with 56% of DC Total Workforce identifying as Female, compared to 47.12% of Community Workforce identifying as Female. The County is trailing the community with 11.30% of DC Total Workforce identifying as Minority (non-white) as compared to 12.16% of Community Workforce identifying as Minority (non-white.)</p>	<p>Human Resources</p>
<p>Comparison of percent of Director, Managers, and Supervisors in County workforce should meet or exceed percent in community population for women and for minorities.</p>	<p>Not on target. The County is aligned with the community workforce with 40% 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.)</p>	<p>Human Resources</p>
<p>Begin process to develop robust plan and timeline to complete 137.27-acre land exchange with the Department of State Lands (DSL), resulting in the County's acquisition of 140-acres south of the Fair & Expo for future fairgrounds expansion.</p>	<p>In Progress. County and City of Redmond are working together to layout features associated with a managed encampment in East Redmond, which will provide an alternate location for individuals to relocate to in order to clear the 137.27-acre property pending exchange with DSL.</p>	<p>Property Management</p>

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.

Objective #2: Support actions to increase housing supply.

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 Cites, CHRO and community service providers to provide project support and assistance for standing up a future managed encampment.	In progress. County and City have identified locations for two new service stations at the pending Temporary Safe Stay Area (TSSA), to include, portable toilets, handwashing stations, and potable water. Service stations will expand from (3) to (5), two of which will be located on City Property. Additionally, County and City currently drafting an Intergovernmental Agreement (IGA) to outline the management, monitoring, and fiscal responsibilities associated added services to Temporary Safe Stay Area (TSSA). Further, County continues to provide fire awareness with handouts and fire extinguishers via security.	Property Management
Collaborate with City of Redmond and identified community service providers to provide project support and assistance for 8+ acres in East Redmond for future RV park to support those experiencing homelessness.	In Progress. Property Management is currently drafting a new lease with Mountain View Community Development (MVCD) to provide +/- 9.27 acres, which will be developed by MVCD for +/- 60 units of permanent supportive housing.	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
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.	No CPACE Projects have been submitted.	Administration
Overall quality of internal audit reports as determined through a survey of readers.	Exceeding target at 95%. Internal audit issued three reports this quarter on Courthouse Pre-construction Management, Recreational Vehicle Park Integrated Audit, and the Health Benefit Program. The Health Benefit Program was not made public until Q2 FY 2025 and will be incorporated into those quarterly measures. Reader feedback on report quality contributes to this measure.	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
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.	True.	Clerk's Office
Percentage of online requests for certified documents fulfilled within two business days of request. Target: 97% fulfilled within two business days.	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 9.	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.	Community Development
Achieve structural permit ready-to-issue turnaround time for Coordinated Services of 4 days or less.	Target is 4 days current average is 3.7 days. Goal is being exceeded.	Community Development
Sustain the issuance of land use administrative decisions with notice within 45 days of completed application.	Target is 45 days, current average is 66 days.	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 46 days.	Community Development
Achieve the issuance of onsite septic system permits within 12 days of completed application.	Target is 12 days, current average is 11.90 days.	Community Development
Adopt the appropriate Microsoft licensing required for County operations. Consolidate tools and add resources to maximize the value of investment and increase security.	In Progress. The necessary licensing has been applied. Will plan to discontinue the use of the current endpoint deployment software in March 2025. No specific timeframe for the replacement of the mobile device management software.	Information Technology
Continue to develop and maintain the Incident Response Plan including the initiation of runbook development.	In progress. Target is 95% currently at 50%. We continue to review and update the Incident Response Plan to address changes and lessons learned.	Information Technology
Create a cybersecurity plan that aligns with a framework allowing for reportable metrics.	In Progress. We have completed an internal framework and will continue updating with self-assessment metrics and metrics provided by our new MDR solution.	Information Technology
Create a mechanism for shared governance around software purchasing and development at Deschutes County.	In Progress. In the final review process of a custom development software policy that provides guidelines and requirements for all development at the County.	Information Technology
Create standardization and processes for management and funding of enterprise level software at Deschutes County.	In Progress. Created a process including form for requests, form for the transfer of licensing, and the backend system for managing enterprise software offered through Deschutes County IT. Continue to adjust the process along with adding new software options.	Information Technology
Engage with all departments/offices to initiate dialogue on implications of cybersecurity incidents by conducting tabletop exercises.	Published and communicated offerings of tabletop exercises to all departments/offices.	Information Technology
If grant approved, transition away from .org to .gov environment.	In progress. Applications were submitted, awaiting results.	Information Technology

<p>Implement and adopt an ITSM platform to manage and deliver IT services for the County.</p>	<p>In Progress. The ITSM project is currently in the initiation & planning phase, which includes requirements gathering phase to get a complete understanding of the needs around the County.</p>	<p>Information Technology</p>
<p>Track, manage and secure all endpoints that conduct County business.</p>	<p>Target is 95%, currently at 60%. The Microsoft deployment and management software has been deployed which allows for tracking a wide range of device types in our network, providing more visibility than previous. We have applied for a cybersecurity grant that will allow remediation of vulnerabilities so we can secure these endpoints appropriately. The Endpoint position is currently posted and once filled will allow us to continue to bolster our security of these devices.</p>	<p>Information Technology</p>
<p>County Legal utilizes technology and communications systems to provide real time support to all county departments.</p>	<p>True.</p>	<p>Legal</p>
<p>Continue to collaborate with County IT to identify software to accommodate the unique requirements for the creation of a real estate inventory system.</p>	<p>In Progress.</p>	<p>Property Management</p>
<p>Create progress toward the County's diversion rate goal of 45%. The waste characterization and other key data will be used to issue RFPs for the diversion of waste through the development of a construction demolition debris and commingle recycle processing facility, and a new composting facility. Provide a cost assessment and recommendation of how to move forward for Board consideration by June 30, 2025.</p>	<p>In Progress. Draft waste characterization detail has been provided by the State of Oregon DEQ with the final results and report anticipated in February 2025.</p>	<p>Solid Waste</p>

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

Measure	Status	Department
Complete the five-year Long-Term Radio Enhancement Plan and begin discussions to identify what future evolutions of the public safety radio system may be needed.	In Progress.	9-1-1
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.	Exceeding goal. Target is 90%, currently at 98%,	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. Personnel costs for the November 5, 2024 General Election was \$563 per 1,000 ballots tallied.	Clerk's Office
Percentage of customers rating levels of service as very good to excellent.	Exceeding goal. Target is 95%, currently at 96%.	Clerk's Office
Record Center / Archive Activity Target: 99% returned within 24 hours.	Exceeding goal. Target is 99%, currently at 100%.	Clerk's Office
Achieve 100% of classification reviews delivered for consideration within one month of receipt of final draft from department.	Target is 100%, currently at 77%. HR completed a total of 7 classification reviews after receipt of final documents from Departments with an average turnaround of 39 calendar days. HR has 6 open requests pending further review between HR and the Department.	Human Resources
Achieve 100% of employee action changes processed in good order (timely and accurately.)	Goal is being met at 100%.	Human Resources
Increase the customer satisfaction survey participation to at least 25 responses per quarter.	Goal is 25 surveys per quarter and there were 39 responses for Q2. Thirty-nine survey responses were received this quarter with feedback provided from visits at almost all sites. Most respondents to date are very satisfied or satisfied with their overall experience with the Department of Solid Waste.	Solid Waste
Implement new franchise agreements with the County's franchise haulers and enter into Intergovernmental Agreements (IGAs) with local jurisdictions interested in County administration of services by January 1, 2025.	On target. Meetings were held with Cities of Bend and Redmond with final drafts anticipated late January. Having discussions with City legal and administration staff. Anticipate beginning negotiations with haulers starting in February.	Solid Waste

Attendant cash transaction error percentage be at or below the prior year's error rate of 0.05%.	Exceeding target. The Q2 2025 cash transaction error rate of 0.04% is better than target. This quarter had the least number of errors for the calendar year with 23 out of almost 58K transactions.	Solid Waste
Continue to provide services within a 10 day wait period.	In Progress.	Veterans' Services

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

Measure	Status	Department
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.	Meeting target at 90%.	Justice Court

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 Risk Fund continues to meet the target of being at 80% confidence level or higher.	Administration
Continue space planning efforts and capital project execution through facility master planning. Initiate a formal space planning for the downtown Bend campus and related County departments and offices.	In progress. Release of the RFP for design services has been postponed until Q3.	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
Percentage of county-wide light fleet out of life-cycle. (Long term target is 0%, annual goal is a downward trend).	In Progress.	Road
Complete and submit a landfill closure permit to DEQ for Knott Landfill by June 30, 2025.	Goal is on target. The solar feasibility study is underway. Expected completion Q4 2025 with the results informing the closure plan.	Solid Waste
Conduct a Knott Landfill solar feasibility study by June 30, 2025.	On target. Jacobs Engineering is preparing the solar feasibility study with completion slated by the end of the fiscal year.	Solid Waste
Issue RFP for phase 3 of the solid waste management facility (landfill) siting process, focusing on permitting and entitlements. Complete detailed field investigation and start land use permitting.	Goal was met. A final contract was issued and executed with Parametrix. Preliminary support for land procurement efforts are being provided.	Solid Waste

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.	Goal is on target. The County's reserve balance in the Health Benefit Fund meets policy requirements. Policy requirements suggest a reserve of \$7.9M, actual reserves were at \$9.7 million at the end of Q2. Projection for end of year is \$8.1 million.	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, 2024, all \$38,399,353 of the county's total ARPA award had been committed to pandemic recovery efforts in the county. Funds have been fully allocated.	Finance

Objective #6: Prioritize recruitment and retention initiatives to support, sustain, and enhance County operations.

Measure	Status	Department
Continued public outreach/engagement targeted at increasing the depth of applicant pools.	On target.	9-1-1
Achieve 100% of recruitments opening within 5 days of receipt of Recruitment Authorization in good order (timely and accurately.)	Target is 100%, currently at 96%. Q2 Performance: 96% of all recruitments opened within 5 days HR processing time from receipt of Recruitment Authorization in good order. Q2 average of 2.14 days HR processing time to open recruitment from receipt of Recruitment Authorization.	Human Resources
Achieve 100% utilization by County employees of allocated seats for training courses offered in the Public Sector Partner Training Catalog.	In Progress. 91% utilization of allocated seats for training courses offered in the Fall 2024 Public Sector Partner Training Catalog.	Human Resources
County Legal is cognizant of legal mandates associated with Oregon Pay Equity and strives to ensure that staff are recognized for work product and fairly and equally compensated.	In Progress. All assistant legal counsel are in the Senior classification/pay level.	Legal

This page intentionally left blank.

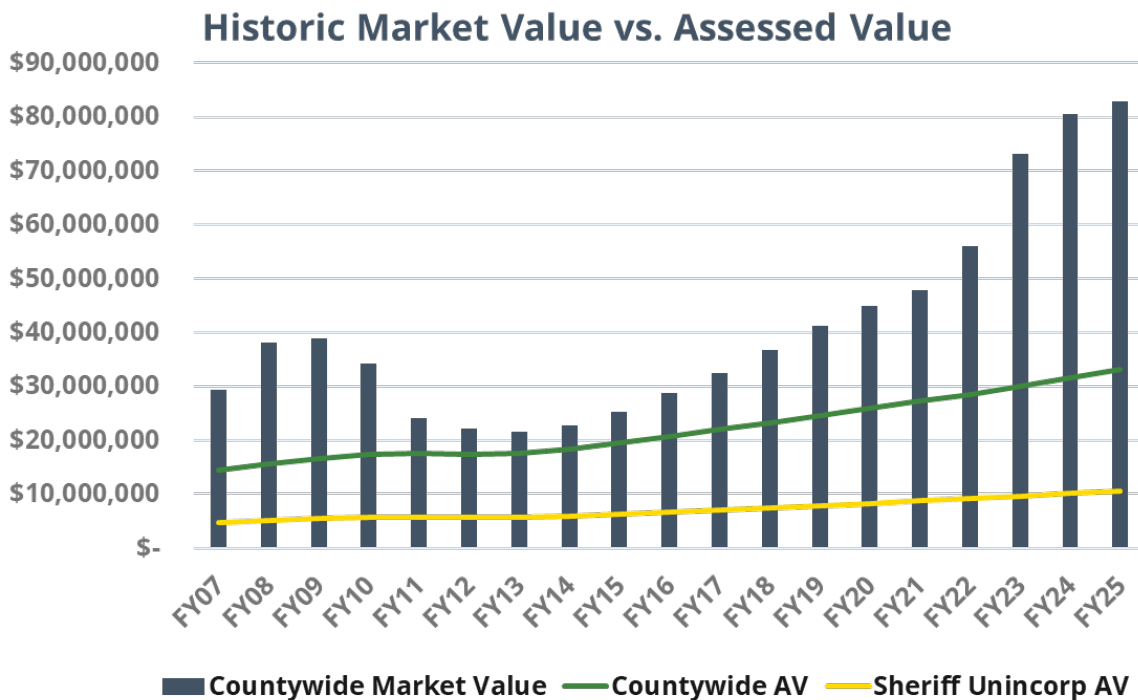
Revenue and Expenditure Highlights

The total FY 2026 operating budget excluding County service districts, which best reflects the County's actual spending, as it excludes contingency, unappropriated balances and internal transactions, is \$430.7 million. This represents a decrease over the FY 2025 revised budget of \$3.8 million or 0.9%. Full-time equivalents (FTEs) included in this budget represent a decrease of 6.62 FTE from the FY 2025 revised budget, primarily due to reduction in staffing in Health Services, Community Justice Juvenile and Adult Parole & Probation.

Capital spending of \$65.6 million, including County service districts, is included in the FY 2026 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 2026 is a \$8.2 million decrease or 11.1% from the FY 2025 revised budget. A major project includes \$21 million for expansion of the County Courthouse.

Property Taxes

Assessed value (AV) growth rate has averaged 5.5% since 2015. AV growth was budgeted at 5.2% in FY 2025, but actual growth was 4.64%. The variance was largely due to large decreases in assessed value of four properties that were unknown at the time of budgeting. Due to economic uncertainty and to maintain a best practice to budget conservatively, the assumed AV growth for FY 2026 is 4.58%. This assumption includes the statutory 3% increase in assessed value and the projected added value brought onto the property tax roll through new construction. 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 2007.



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.

Deschutes County also levies property taxes for the 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.

Total property tax revenue included in the FY 2026 adopted budget is \$113.4 million and represents an increase of \$4.2 million or 3.9%. Adopted rates and the revenue expected to be raised by each levy is shown in the table below:

Levy	Maximum Rate*	FY 2025-26 Rate*	FY 2025-26 Estimated Collections
County Permanent Rate	\$ 1.2783	\$ 1.2783	\$ 42,470,000
Sheriff Countywide District	\$ 1.2500	\$ 1.2500	\$ 41,530,000
Sheriff Rural District	\$ 1.5500	\$ 1.5500	\$ 16,573,000
9-1-1 District	\$ 0.4250	\$ 0.3618	\$ 12,020,000
4H/Extension	\$ 0.0224	\$ 0.0224	\$ 744,000

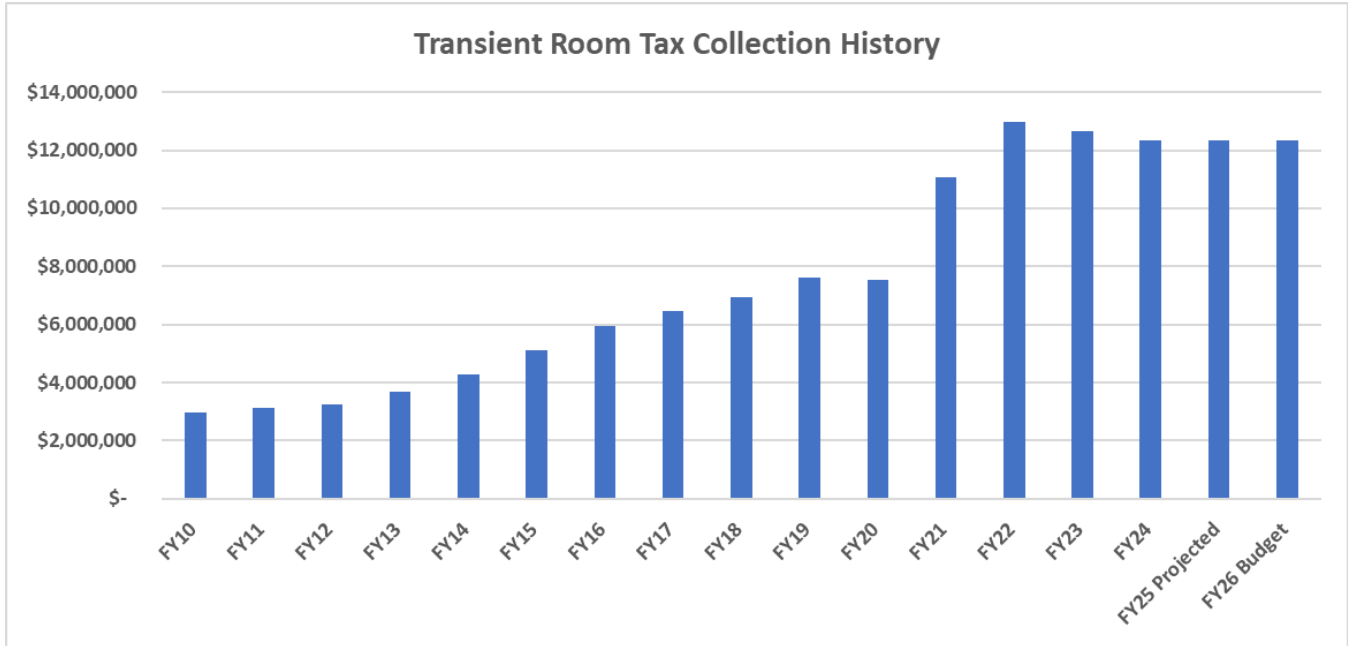
* Per \$1,000 of assessed value

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 received \$38.4 million in American Rescue Plan Act funds, all of which were allocated prior to the Treasury’s December 31, 2024 obligation deadline. The County conducted an application process for 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 allocated ARPA funds to over 150 organizations and businesses making critical investments in housing, childcare, economic support, public health response and more. The County is anticipating unspent funds to allocated projects of approximately \$985,000 at the end of FY 2025. All funds must be spent by December 31, 2026

Transient Lodging Taxes

Tourism industry related taxes in Deschutes County have declined annually since FY 2022. FY 2025 revenues are projected to exceed the budget by \$206,000. The adopted FY 2026 revenues are projected at \$12.3 million which is an increase of \$7,200 or .06% from the FY 2025 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. Additionally, with the fiscal challenges in the General Fund, TRT funds will be the only source of capital reserve contributions. The graph below presents the history of growth and flattening of TRT revenue.



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 2026 are budgeted at \$119.9 million, a decrease of approximately \$8.8 million or 6.9% from the FY 2025 revised budget. The largest recipient of state revenues in the FY 2026 adopted budget is the Health Services Department at \$68.1 million, followed by the Road Department at \$21.9 million. The decrease from FY 2025 to FY 2026 is largely due to a one-time State grant received in FY 2025 for the Courthouse expansion.

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 2026 are projected to be 10.5% higher than the FY 2025 revised budget based on disposal utilization and fee increases.

The Fair & Expo Center is supported by revenue from the annual County Fair and a wide variety of organizations who use its facilities and event production resources. The County Fair and other event offerings have experienced continued growth since FY 2022 and the County is optimistic for the continued expansion of activities at the Fair & Expo Center. Total charges for services revenue for FY 2026 is budgeted at \$3.4 million. This is an increase in resources of approximately \$462,000 or 15.8% over the FY 2025 revised budget.

Interest Earnings

County investments consist of municipal and Federal bonds and other interest-bearing accounts with an average maturity of approximately 12-18 months. As a result, the County's interest earnings are significantly impacted by the federal funds rate. However, the effect of interest rate changes from the Federal Open Market Committee impact County earnings with roughly a one-year lag. 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 lower short-term interest rates.

Conversely, earnings for FY 2025 are projected to reach \$12.3 million and interest earnings for FY 2026 are budgeted at \$9.7 million.

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, 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, 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 \$21.1 million which is up 51% compared to FY 2025 actuals. The policy level for General Fund net working capital at the end of FY 2026 is \$13.7 million which is included in budgeted contingency. Of the \$21.1 million, \$1.2 million are restricted Opioid Settlement Funds, \$2.0 million are recategorized ARPA funds, and \$500,000 is emergency reserves. The General Fund will not be able to make a contribution to reserves to provide for future capital needs in FY 2026. This is a reduction in the reserve transfer from FY 2025 of \$1.6 million due to declining General Fund non-property tax revenues and increased operational expenditures. General Fund non-property tax revenues are budgeted at \$7.0 million for FY 2026 which is an increase of 0.4% from the FY 2025 revised budget.

Personnel Costs

The total FTE to carry out the services provided to residents is 1,249.34 in the adopted budget. This is a 6.62 FTE decrease or 0.5% reduction over the number of approved positions in the FY 2025 revised budget. The decrease is driven by the reduction of 5.67 FTE within the Health Services department, 2.00 FTE in Community Justice Juvenile and 3.75 FTE in Adult Parole & Probation. 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 \$14.2 million or 7.1% from the FY 2025 revised budget. Several factors contribute to this increase including a cost-of-living increase of 2.5% and normal merit step increases of 5% where eligible. There is a small increase of 1% in departmental health insurance rates and PERS rates, for the FY 2026 adopted budget increased 4.6% on average.

Health Benefits Fund

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 was 30% in FY 2024 and 30% in FY 2025. These increases along with plan design changes which save the fund \$1.4 million annually, have helped to stabilize the fund and bolster the fund balance to align with the financial policy requirement to hold \$8.0 million in reserves. The County's consultants expect post COVID related claims to taper off and year over year increases to stabilize around 8-9%. For FY 2026, charges to departments for self-insured health benefits are budgeted at \$2,607 per person per month, which is a 1% increase over FY 2025 charges.

Internal Service Funds

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 were held at an 8.0% growth rate from FY 2025 as part of the FY 2026 budget initiative to achieve financial sustainability in the General Fund. Indirect service charges will increase by \$1.3 million or 6.0% for FY 2026, which is below the target of 8.0%. No new FTE for internal service funds are included in the FY 2026 adopted budget.

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 and high interest rates. Revenues included in the FY 2026 budget are projected to decrease 2.9% from FY 2025 revised budget.

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 was limited to 3.3% growth from FY 2025 to 2026 and is \$7.2 million, an increase of approximately \$504,000 from the FY 2025 investment. Health Services staffing for the department includes a decrease of 5.67 FTE in the FY 2026 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. Since FY 2024, the County has 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 2026 are estimated at \$58.5 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 \$3.65 million, the same amount included in the FY 2025 budget, less a one-time transfer of \$100,000 approved by the Budget Committee for the prior year. 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, which were more than \$2.7 million in FY 2021. Revenue dropped significantly in subsequent years due to persistently high interest rates, which have led to large decreases in the volume of recorded documents from real estate transactions. In FY 2024, revenue was at its lowest level at \$948,000. Projections for FY 2025 are \$1.0 million and the FY 2026 adopted budget is up 9% from FY 2025 projections based on the assumption that interest rates will decrease and volume will increase. 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 2026 of \$1.2 million.

Deschutes County 9-1-1

The 9-1-1 Service District continues to implement enhanced regional radio system coverage through programming changes and the addition of new radio sites. These radio system improvements 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 upgrades to the system, which puts the District in a good position to continue 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 \$0.4250 per \$1,000 of assessed value. The levy rate for FY 2026 remains unchanged from prior years at \$0.3618 per \$1,000 of assessed value.

Road Department

In FY 2026, the Road Department plans to transfer \$8.0 million to the Road Capital Improvement Fund for road improvement and construction projects. Major County delivered projects will include intersection improvements for NW Lower Bridge Way in near Terrebonne and S. Century Drive in Sunriver, as well as bridge replacements on Hamehook Road and Wilcox Avenue.

Solid Waste

The Solid Waste Department oversees the management of Knott Landfill Recycling and Transfer Facility, which is the only active landfill in Deschutes County and is estimated to remain open until 2029. The department also operates four transfer stations in the outlying areas of the County. In FY 2026, one project will expand vehicle lanes for public access to hazardous waste and recycling services. Additionally, Solid Waste will continue the long-term process of acquiring land to develop a future landfill site in the County.

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 for Fair & Expo and Justice Court falls short of the policy level. These funds will need to closely monitor revenues and expenditures in FY 2026 and ensure their long-term forecast achieves the required contingency levels.

Debt Service

Expenditures to repay borrowed funds are budgeted at \$8.3 million for FY 2026. This is 3.8% increase from FY 2025. The FY 2026 budget includes debt service in the amount of \$1.5 million for the courthouse expansion project. The project is estimated to cost approximately \$46.8 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 has been 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.

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).

Changes from Proposed Budget to Adopted Budget

The FY 2026 Deschutes County Proposed Budget, as presented to the Budget Committee, totaled \$658.7 million. The Adopted Budget, which includes changes approved by the Budget Committee, is \$658.7 million. The Budget Committee made one change to the proposed budget: the addition of one Deputy District Attorney II, with an annual total of approximately \$213,000. The funding for this position is sourced partly by maintaining the District Attorney’s salary without an increase and utilizing discretionary interest earnings from the ARPA fund until it is depleted. No revisions were made between the approved and adopted budgets.

The following special requests were included in the proposed budget and approved by the Budget Committee.

Special Request	Approved	FTE	Total Cost
Solid Waste			
Customer Service Clerk	Yes	1.00	\$106,448
Landfill Site Attendants	Yes	3.00	305,892
Approved Total		4.00	\$412,340
Sheriff’s Office			
Replace Jail Control Computer System	Yes	—	400,000
Approved Total		—	\$400,000
Total County		4.00	\$812,340

This page intentionally left blank.

Fiscal Year 2026 Budget Preparation Calendar

October/ November 2024	Budget Workgroup review of procedures, resource estimates and expenditure assumptions.
December 2024	Budget Committee Fiscal Year 2025 mid-year update and forecast for FY 2026.
January 2025	Board of County Commissioners (BOCC) retreat to update goals and objectives.
February 2025	Internal Service Fund (ISF) budget requests prepared and presented to Budget Officer.
March 2025	Non-ISF budget requests prepared/ Elected Officials Compensation Committee recommendations.
April 2025	Non-ISF budgets, Capital Improvement Plans and Special Requests presented to Budget Officer.
May 2025	Proposed FY 2026 fee schedule presented to BOCC/ Proposed FY 2026 budget presented to Budget Committee for approval (Budget Week).
June 2025	Resolution to adopt FY 2026 fee schedule/ End of year FY 2025 budget adjustments/ Public hearings and FY 2026 budget adoption.
July 2025	Implementation of adopted budget/ Form LB-50 tax certifications and budget resolutions filed.
August/ September 2025	FY 2026 adopted budget book finalized, published and submitted to the Government Financial Officers Association for award consideration.

This page intentionally left blank.



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

This page intentionally left blank.

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
 Community Justice Juvenile
 Court Facilities
 Justice Court
 Sheriff's Office
 Sheriff's Office Reserve
 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 - OHP and Capital Reserves
 Health Services
 Newberry Neighborhood
 Natural Resource Protection
 Public Land Corner Preservation
 Road

Governmental Funds (continued)

Special Revenue Funds - Direct Services (continued)

Road Building & Equipment
 Surveyor
 Transportation SDC

Special Revenue Funds - Support Services

American Rescue Plan Act
 Coordinated Effort on Houselessness
 County School
 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
 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
 Courthouse Project and refinance FF&C Series 2023/2013

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 and Board of County Commissioners
 Finance
 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

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

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)** – fund was closed in FY 2024 and remaining resources were transferred to the Campus Improvement Fund and applied to the Courthouse expansion project.
- **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 was closed in FY 2024.
- **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.
- **Sheriff's Office Reserve (256)** – revenues from the Countywide and Rural Law Enforcement Districts for communication systems reserves and other future capital needs including vehicles and public safety campus expansion.
- **Health Services - OHP and Capital Reserves (270)** – Oregon Health Plan payments for mental health services and reserves for capital.
- **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)** – fund closed in FY 2025 and remaining balance transferred to fund 274.
- **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) and other departments 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 and refinance of Series 2013 for the jail expansion.
- **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)** – debt service paid off in FY 2025 and will be closed in FY 2026.
- **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)** - fund closed in FY 2024 and refinance of Series 2013 tracked in Fund 530.
- **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 and Board of County Commissioners (625)** – interfund charges for services provided by County administration and BOCC.
- **Board of County Commissioners (628)** – fund will be consolidated into fund 625 in FY 2026.
- **Finance (630)** – interfund charges for services provided by Finance Department.
- **Finance Reserve (631)** – fund closed in FY 2024.
- **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.

This page intentionally left blank.

Deschutes County Funds Summary

	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	Amount Change	% Chg FY 2026
RESOURCES						
Beginning Net Working Capital	\$201,944,840	\$200,499,813	\$207,502,975	\$224,470,897	\$ 16,967,922	8.2 %
Property Tax	36,020,641	39,786,152	41,159,000	42,811,000	1,652,000	4.0 %
Intergovernmental	166,836,037	169,901,389	204,726,239	185,769,116	(18,957,123)	(9.3)%
Charges for Services	40,737,501	45,581,172	48,231,388	53,368,625	5,137,237	10.7 %
Other Revenues	93,885,167	104,553,847	91,368,503	94,245,176	2,876,673	3.1 %
Interfund Transfers	59,185,557	55,463,259	67,745,159	58,062,533	(9,682,626)	(14.3)%
Total Revenues	\$396,664,903	\$415,285,819	\$453,230,289	\$434,256,450	\$(18,973,839)	(4.2)%
Total Resources	\$598,609,743	\$615,785,632	\$660,733,264	\$658,727,347	\$ (2,005,917)	(0.3)%
REQUIREMENTS						
Salaries	\$ 99,887,197	\$102,689,984	\$116,352,949	\$117,822,853	\$ 1,469,904	1.3 %
Benefits & Taxes	52,809,568	61,268,590	74,052,166	85,978,681	11,926,515	16.1 %
Total Personnel Services	\$152,696,764	\$163,958,574	\$190,405,115	\$203,801,534	\$13,396,419	7.0 %
Materials & Services	\$132,360,264	\$127,497,126	\$165,068,989	\$154,872,400	\$(10,196,589)	(6.2)%
Debt - Principal	\$ 4,426,600	\$ 10,955,118	\$ 5,222,500	\$ 5,713,000	\$ 490,500	9.4 %
Debt - Interest	2,106,371	2,606,968	2,740,900	2,555,600	(185,300)	(6.8)%
Total Debt Service	\$ 6,532,971	\$13,562,086	\$ 7,963,400	\$ 8,268,600	\$ 305,200	3.8 %
Capital Outlay	\$47,394,273	\$47,805,927	\$71,078,242	\$63,726,927	\$ (7,351,315)	(10.3)%
Transfers Out	\$59,125,657	\$55,463,259	\$67,745,159	\$58,062,533	\$ (9,682,626)	(14.3)%
Total Capital & Transfers	\$106,519,931	\$103,269,186	\$138,823,401	\$121,789,460	\$(17,033,941)	(12.3)%
Contingency	\$ —	\$ —	\$83,000,129	\$88,606,437	\$ 5,606,308	6.8 %
Unappropriated Ending Fund Balance/ Reserve for Future Expenditure	\$ —	\$ —	\$75,472,230	\$81,388,916	\$ 5,916,686	7.8 %
Total Requirements	\$398,109,930	\$408,286,973	\$660,733,264	\$658,727,347	\$ (2,005,917)	(0.3)%

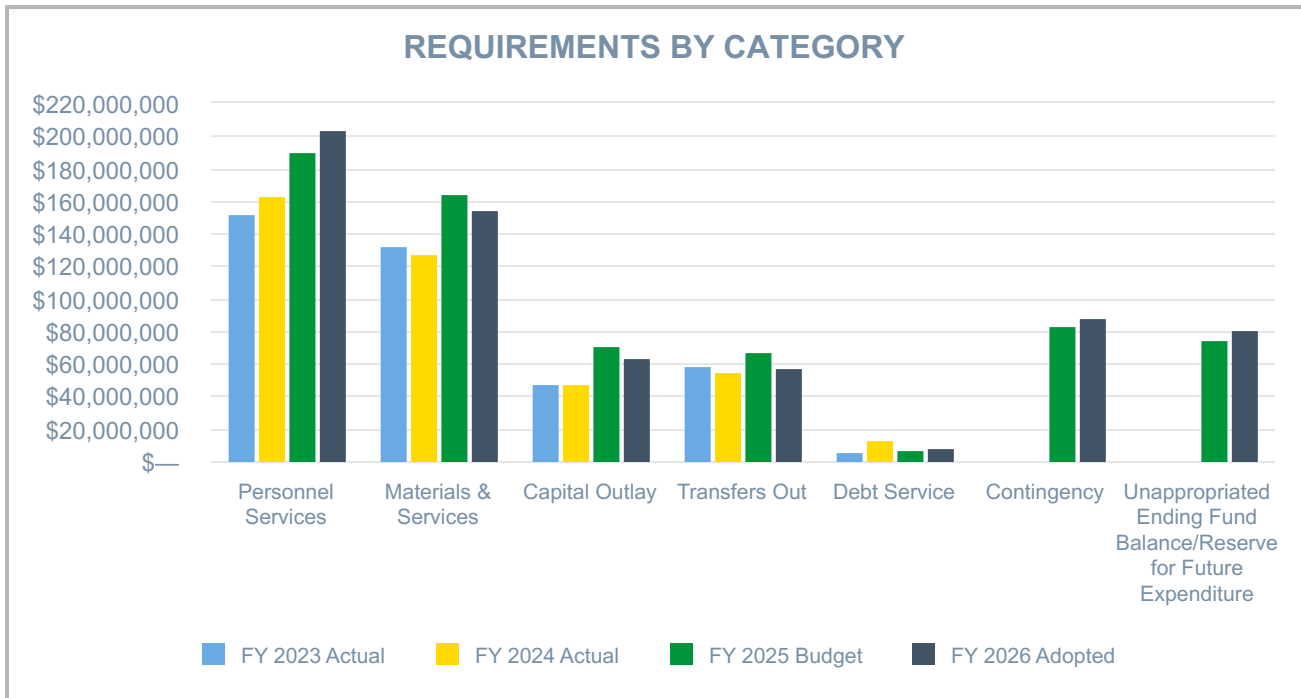
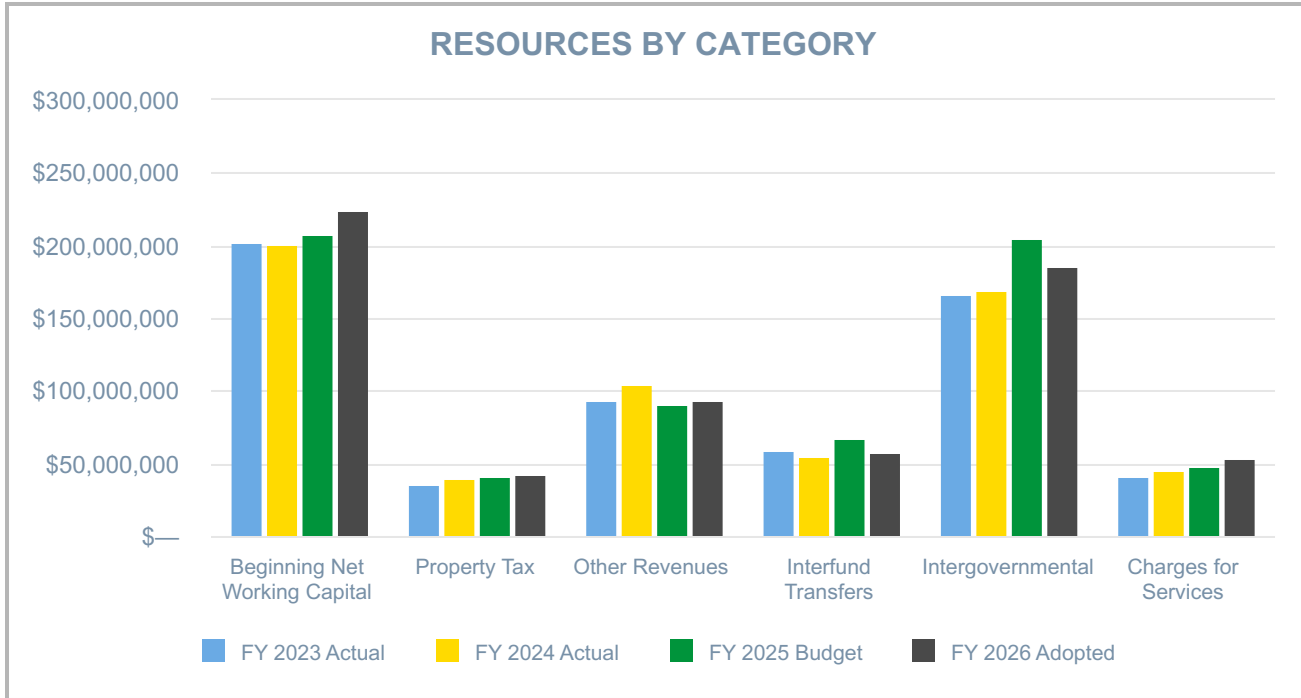
This page intentionally left blank.

Capital Outlay Summary

	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	Amount Change	Percent Change
County Departments						
<u>Operating Funds</u>						
General Fund	\$ 22,180	\$ 4,369	\$ 20,520	\$ —	\$ (20,520)	(100.0)%
General County Projects	232,787	195,715	1,553,000	1,360,000	(193,000)	(12.4)%
Health Services	504,137	578,091	1,932,000	5,176,842	3,244,842	168.0 %
Internal Service Funds	274,259	240,640	173,000	65,000	(108,000)	(62.4)%
Other Operating Funds	136,878	29,265	20,000	30,000	10,000	50.0 %
Park Acquisition & Development	—	—	300,000	300,000	—	— %
Road	90,004	53,591	—	—	—	— %
Sheriff's Office	2,741,949	2,069,751	1,590,945	910,595	(680,350)	(42.8)%
Solid Waste	181,603	246,763	282,000	477,000	195,000	69.1 %
Total Operating Funds	\$ 4,183,797	\$ 3,418,185	\$ 5,871,465	\$ 8,319,437	\$ 2,447,972	41.7 %
<u>Capital Project Funds</u>						
Campus Improvement	\$11,032,490	\$ 4,271,949	\$35,791,617	\$22,956,498	\$(12,835,119)	(35.9)%
Transportation Improvement	16,769,496	22,991,686	16,189,012	18,910,997	2,721,985	16.8 %
Total Capital Project Funds	\$27,801,985	\$27,263,635	\$51,980,629	\$41,867,495	\$(10,113,134)	(19.5)%
<u>Reserve Funds</u>						
Fair & Expo Center	383,000	191,682	785,000	790,000	5,000	0.6 %
Project Development and Debt Svc	574,495	—	2,787,277	4,610,909	1,823,632	65.4 %
Road Building and Equipment	2,074,881	1,725,791	3,918,763	3,069,086	(849,677)	(21.7)%
RV Park Reserve	5,532	7,294	70,000	70,000	—	— %
Solid Waste Funds	11,901,593	14,917,561	4,870,000	4,225,000	(645,000)	(13.2)%
Vehicle Maint and Replacement	468,990	281,780	795,108	775,000	(20,108)	(2.5)%
Total Reserve Funds	\$15,408,491	\$17,124,107	\$13,226,148	\$13,539,995	\$ 313,847	2.4 %
Total County Capital Outlay	\$47,394,273	\$47,805,927	\$71,078,242	\$63,726,927	\$ (7,351,315)	(10.3)%
County Service Districts	\$ 2,347,522	\$ 1,440,223	\$ 2,750,500	\$ 1,880,000	\$ (870,500)	(31.6)%
Total Capital Outlay	\$49,741,795	\$49,246,150	\$73,828,742	\$65,606,927	\$ (8,221,815)	(11.1)%

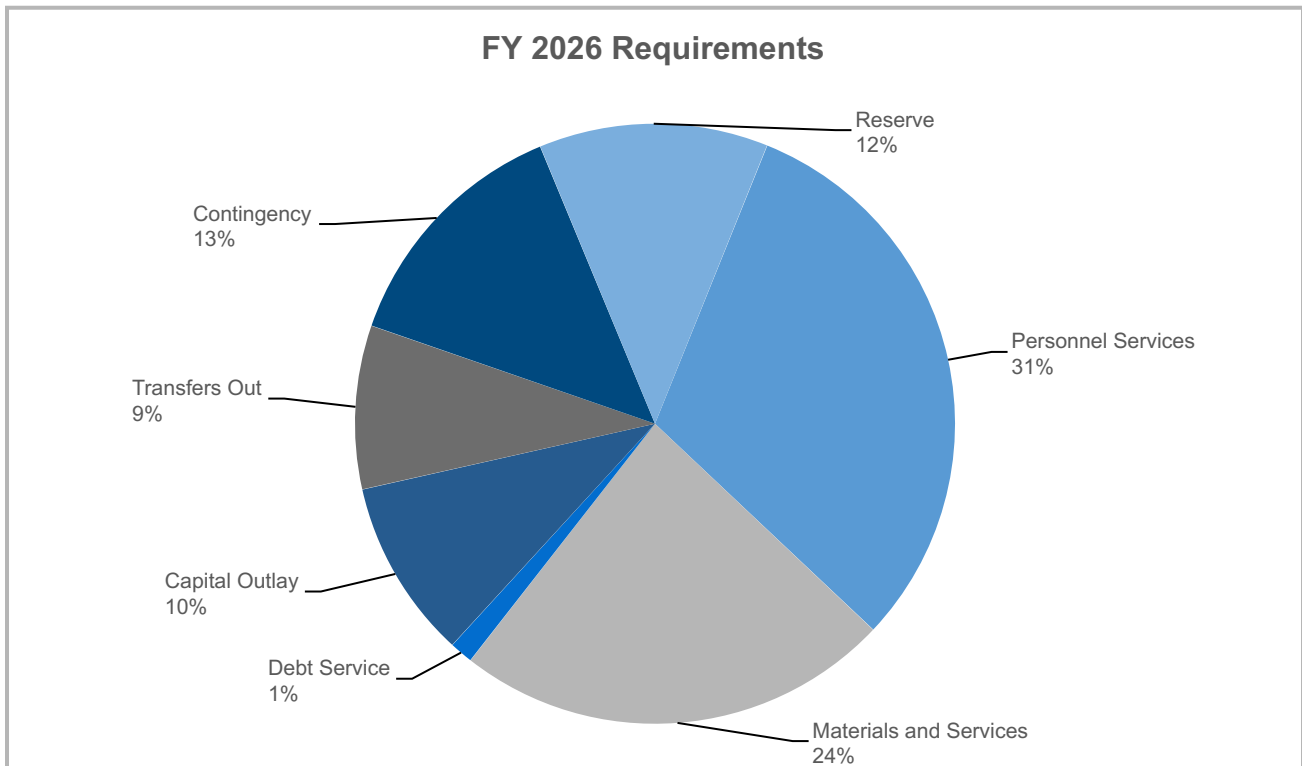
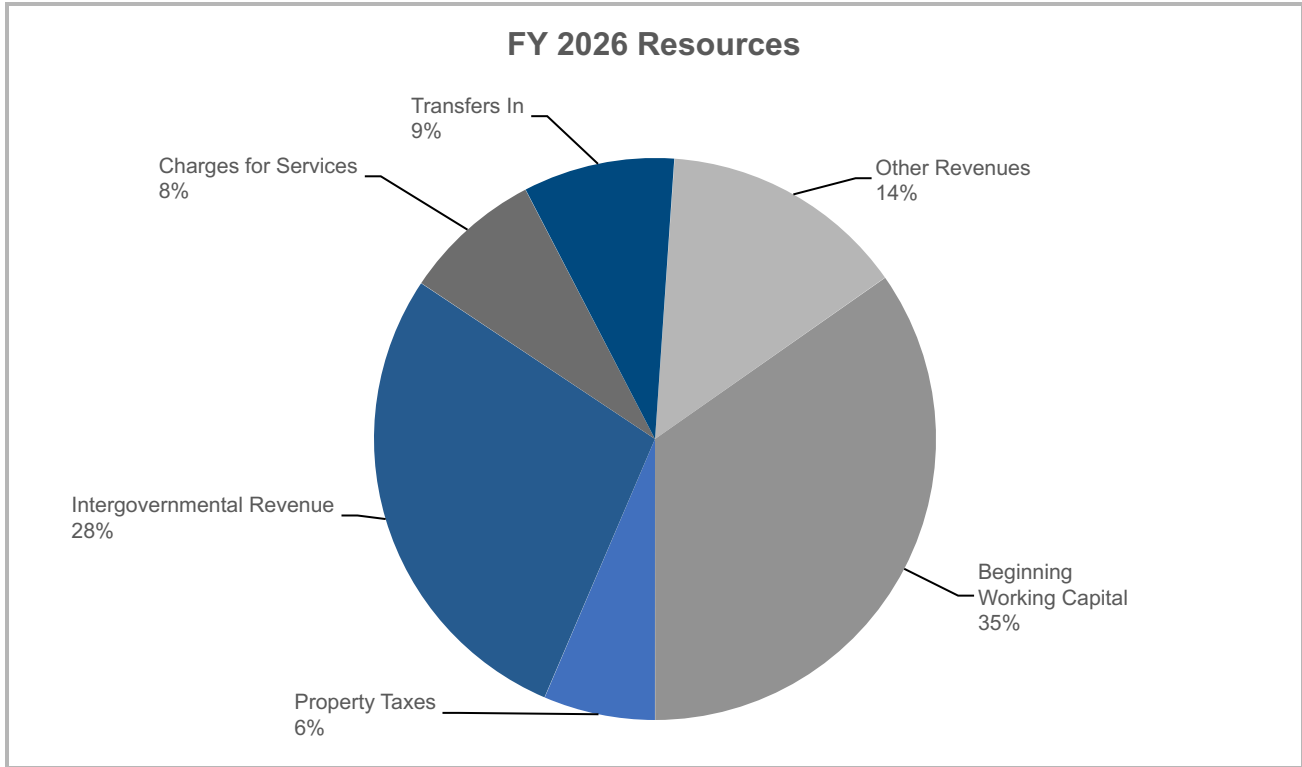
This page intentionally left blank.

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)	Economic Development (050)
RESOURCES						
Beginning Net Working Capital	\$ 224,470,897	\$ 21,070,000	\$ 2,045,000	\$ 357,302	\$ 1,700,000	\$ 369,104
Property Tax - Current Year	42,470,000	41,196,000	—	—	—	—
Property Tax - Prior Year	341,000	330,000	—	—	—	—
Federal Government Payments	6,626,058	500,000	—	—	—	—
State Government Payments	118,018,183	3,435,680	—	—	705,772	—
Local Government Payments	61,124,875	—	—	—	—	—
Charges for Services	53,368,625	1,758,188	—	—	75,000	—
Transient Room Tax	12,375,500	35,500	—	—	—	—
Transfers In	58,062,533	61,500	60,000	—	8,409,500	—
Interfund Charges & Grants	65,831,253	127,650	—	200,000	74,000	—
Bond Proceeds	—	—	—	—	—	—
Licenses and Permits	1,932,078	39,500	—	—	—	—
Fines and Fees	1,510,232	291,030	—	—	—	—
Interest Revenue	8,460,544	798,233	66,000	8,000	57,000	13,000
Sales of Assets	551,250	—	—	—	—	—
Other Non-Operational Revenue	3,584,319	49,043	—	—	101,000	—
Total Revenues	\$ 434,256,450	\$ 48,622,324	\$ 126,000	\$ 208,000	\$ 9,422,272	\$ 13,000
Total Resources	\$ 658,727,347	\$ 69,692,324	\$ 2,171,000	\$ 565,302	\$ 11,122,272	\$ 382,104
REQUIREMENTS						
Salaries	\$ 117,822,853	\$ 12,740,385	\$ —	\$ —	\$ 4,608,309	\$ —
Benefits	85,978,681	9,129,408	—	—	3,344,292	—
Total Personnel Services	\$ 203,801,534	\$ 21,869,793	\$ —	\$ —	\$ 7,952,601	\$ —
Materials & Services	\$ 154,872,400	\$ 10,576,079	\$ —	\$ 565,302	\$ 2,052,764	\$ 382,104
Debt Principal	\$ 5,713,000	\$ —	\$ —	\$ —	\$ —	\$ —
Debt Interest	2,555,600	—	—	—	—	—
Total Debt Service	\$ 8,268,600	\$ —	\$ —	\$ —	\$ —	\$ —
Capital Outlay	\$ 63,726,927	\$ —	\$ —	\$ —	\$ —	\$ —
Transfers Out	58,062,533	17,126,185	—	—	76,883	—
Total Capital & Transfers	\$ 121,789,460	\$ 17,126,185	\$ —	\$ —	\$ 76,883	\$ —
Contingency	\$ 88,606,437	\$ 19,620,267	\$ —	\$ —	\$ 1,040,024	\$ —
Reserve for Future Expenditures	81,388,916	500,000	2,171,000	—	—	—
Total Requirements	\$ 658,727,347	\$ 69,692,324	\$ 2,171,000	\$ 565,302	\$ 11,122,272	\$ 382,104
FY 2025 Budget As Revised	\$ 660,733,264	\$ 68,238,231	\$ 2,035,993	\$ 387,996	\$ 10,434,824	\$ 369,104
Inc (Dec) from FY 2025	\$ (2,005,917)	\$ 1,454,093	\$ 135,007	\$ 177,306	\$ 687,448	\$ 13,000

Summary of Resources and Requirements

Special Revenue Funds						
	General Capital Reserve (060)	General County Projects (070)	Project Dev & Debt Reserve (090)	Law Library (120)	Park Acquisition & Development (130)	Park Development Fees (132)
RESOURCES						
Beginning Net Working Capital \$	12,587,000	\$ 1,943,779	\$ 5,408,196	\$ 129,479	\$ 1,206,469	\$ 101,215
Property Tax - Current Year	—	1,274,000	—	—	—	—
Property Tax - Prior Year	—	11,000	—	—	—	—
Federal Government Payments	—	—	—	—	—	—
State Government Payments	—	—	—	177,272	350,000	—
Local Government Payments	—	—	—	—	—	—
Charges for Services	—	—	385,500	—	—	—
Transient Room Tax	—	—	—	—	—	—
Transfers In	1,049,811	782,500	—	—	—	—
Interfund Charges & Grants	—	—	30,780	—	—	—
Bond Proceeds	—	—	—	—	—	—
Licenses and Permits	—	—	—	—	—	5,000
Fines and Fees	—	—	—	—	—	—
Interest Revenue	455,000	85,000	122,036	5,000	36,000	3,000
Sales of Assets	—	—	70,000	—	—	—
Other Non-Operational Revenue	—	—	198,149	—	—	—
Total Revenues \$	1,504,811	\$ 2,152,500	\$ 806,465	\$ 182,272	\$ 386,000	\$ 8,000
Total Resources \$	14,091,811	\$ 4,096,279	\$ 6,214,661	\$ 311,751	\$ 1,592,469	\$ 109,215
REQUIREMENTS						
Salaries \$	—	\$ —	\$ —	\$ —	\$ —	\$ —
Benefits	—	—	—	—	—	—
Total Personnel Services \$	—	\$ —	\$ —	\$ —	\$ —	\$ —
Materials & Services \$	—	\$ 1,106,601	\$ 1,245,652	\$ 306,394	\$ 183,500	\$ 109,215
Debt Principal \$	—	\$ —	\$ —	\$ —	\$ —	\$ —
Debt Interest	—	—	—	—	—	—
Total Debt Service \$	—	\$ —	\$ —	\$ —	\$ —	\$ —
Capital Outlay \$	—	\$ 1,360,000	\$ 4,610,909	\$ —	\$ 300,000	\$ —
Transfers Out	1,437,500	—	12,003	—	195,000	—
Total Capital & Transfers \$	1,437,500	\$ 1,360,000	\$ 4,622,912	\$ —	\$ 495,000	\$ —
Contingency \$	—	\$ —	\$ —	\$ 5,357	\$ 913,969	\$ —
Reserve for Future Expenditures	12,654,311	1,629,678	346,097	—	—	—
Total Requirements \$	14,091,811	\$ 4,096,279	\$ 6,214,661	\$ 311,751	\$ 1,592,469	\$ 109,215
FY 2025 Budget As Revised \$	14,260,169	\$ 4,222,585	\$ 5,335,141	\$ 318,054	\$ 1,425,542	\$ 104,458
Inc (Dec) from FY 2025 \$	(168,358)	\$ (126,306)	\$ 879,520	\$ (6,303)	\$ 166,927	\$ 4,757

Summary of Resources and Requirements

Special Revenue Funds

	PERS Reserve (135)	Foreclosed Land Sales (140)	County School (145)	Special Transportation (150)	Taylor Grazing (155)	Transient Room Tax-7% (160)
RESOURCES						
Beginning Net Working Capital \$	4,985,000	\$ 133,821	\$ —	\$ 3,656,177	\$ 17,200	\$ 1,342,920
Property Tax - Current Year	—	—	—	—	—	—
Property Tax - Prior Year	—	—	—	—	—	—
Federal Government Payments	—	—	290,000	47,171	—	—
State Government Payments	—	—	423,000	6,292,241	4,500	—
Local Government Payments	—	—	—	—	—	—
Charges for Services	—	5,000	—	—	—	—
Transient Room Tax	—	—	—	—	—	10,797,500
Transfers In	—	—	—	—	—	—
Interfund Charges & Grants	—	—	—	—	—	—
Bond Proceeds	—	—	—	—	—	—
Licenses and Permits	—	—	—	—	—	—
Fines and Fees	—	—	—	—	—	—
Interest Revenue	179,000	5,000	1,000	197,000	1,000	106,000
Sales of Assets	—	—	—	—	—	—
Other Non-Operational Revenue	—	—	—	—	—	—
Total Revenues	\$ 179,000	\$ 10,000	\$ 714,000	\$ 6,536,412	\$ 5,500	\$ 10,903,500
Total Resources	\$ 5,164,000	\$ 143,821	\$ 714,000	\$ 10,192,589	\$ 22,700	\$ 12,246,420
REQUIREMENTS						
Salaries \$	—	\$ —	\$ —	\$ —	\$ —	\$ 144,191
Benefits	—	—	—	—	—	103,363
Total Personnel Services	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 247,554
Materials & Services	\$ 1,000	\$ 121,104	\$ 714,000	\$ 10,192,589	\$ 22,700	\$ 3,491,181
Debt Principal \$	—	\$ —	\$ —	\$ —	\$ —	—
Debt Interest	—	—	—	—	—	—
Total Debt Service	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Capital Outlay \$	—	\$ —	\$ —	\$ —	\$ —	—
Transfers Out	—	—	—	—	—	7,007,685
Total Capital & Transfers	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 7,007,685
Contingency \$	—	\$ 22,717	\$ —	\$ —	\$ —	—
Reserve for Future Expenditures	5,163,000	—	—	—	—	1,500,000
Total Requirements	\$ 5,164,000	\$ 143,821	\$ 714,000	\$ 10,192,589	\$ 22,700	\$ 12,246,420
FY 2025 Budget As Revised \$	4,959,271	\$ 153,143	\$ 694,566	\$ 11,795,100	\$ 47,875	\$ 13,976,609
Inc (Dec) from FY 2025 \$	204,729	\$ (9,322)	\$ 19,434	\$ (1,602,511)	\$ (25,175)	\$ (1,730,189)

Summary of Resources and Requirements

Special Revenue Funds						
	Video Lottery (165)	Transient Room Tax-1% (170)	American Rescue Plan Act (200)	Coordinated Houseless Response Office (205)	Victims' Assistance Program (212)	County Clerk Records (218)
RESOURCES						
Beginning Net Working Capital \$	1,088,300	\$ —	\$ —	\$ 62,480	\$ 372,355	\$ 309,120
Property Tax - Current Year	—	—	—	—	—	—
Property Tax - Prior Year	—	—	—	—	—	—
Federal Government Payments	—	—	984,959	—	270,129	—
State Government Payments	1,400,000	—	—	519,000	187,481	—
Local Government Payments	—	—	—	—	20,000	—
Charges for Services	—	—	—	—	—	71,590
Transient Room Tax	—	1,542,500	—	—	—	—
Transfers In	—	—	—	—	608,458	—
Interfund Charges & Grants	—	—	—	—	—	—
Bond Proceeds	—	—	—	—	—	—
Licenses and Permits	—	—	—	—	—	—
Fines and Fees	—	—	—	—	—	—
Interest Revenue	28,000	3,000	—	20,000	7,000	9,049
Sales of Assets	—	—	—	—	—	—
Other Non-Operational Revenue	—	—	—	—	—	—
Total Revenues \$	1,428,000	\$ 1,545,500	\$ 984,959	\$ 539,000	\$ 1,093,068	\$ 80,639
Total Resources \$	2,516,300	\$ 1,545,500	\$ 984,959	\$ 601,480	\$ 1,465,423	\$ 389,759
REQUIREMENTS						
Salaries \$	—	\$ 21,696	\$ —	\$ —	\$ 621,643	\$ —
Benefits	—	15,326	—	—	565,483	—
Total Personnel Services \$	—	\$ 37,022	\$ —	\$ —	\$ 1,187,126	\$ —
Materials & Services \$	848,030	\$ 11,991	\$ 984,959	\$ 509,984	\$ 169,744	\$ 137,970
Debt Principal \$	—	\$ —	\$ —	\$ —	\$ —	\$ —
Debt Interest	—	—	—	—	—	—
Total Debt Service \$	—	\$ —	\$ —	\$ —	\$ —	\$ —
Capital Outlay \$	—	\$ —	\$ —	\$ —	\$ —	\$ —
Transfers Out	640,270	1,496,487	—	—	—	—
Total Capital & Transfers \$	640,270	\$ 1,496,487	\$ —	\$ —	\$ —	\$ —
Contingency \$	1,028,000	\$ —	\$ —	\$ —	\$ 108,553	\$ 251,789
Reserve for Future Expenditures	—	—	—	91,496	—	—
Total Requirements \$	2,516,300	\$ 1,545,500	\$ 984,959	\$ 601,480	\$ 1,465,423	\$ 389,759
FY 2025 Budget As Revised \$	2,560,218	\$ 1,588,000	\$ 10,025,629	\$ 788,679	\$ 1,678,183	\$ 394,351
Inc (Dec) from FY 2025 \$	(43,918)	\$ (42,500)	\$ (9,040,670)	\$ (187,199)	\$ (212,760)	\$ (4,592)

Summary of Resources and Requirements

Special Revenue Funds

	Justice Court (220)	Court Facilities (240)	Sheriff's Office (255)	Communication System Reserve (256)	OHP-Mental Health Services (270)	Health Services (274)
RESOURCES						
Beginning Net Working Capital \$	—	\$	—	\$	498,200	\$ 35,585,802 \$ 9,744,273
Property Tax - Current Year	—	—	—	—	—	—
Property Tax - Prior Year	—	—	—	—	—	—
Federal Government Payments	—	—	370,966	—	—	457,970
State Government Payments	—	—	4,623,051	—	10,922,200	57,192,662
Local Government Payments	—	—	58,726,040	400,000	—	1,561,685
Charges for Services	—	—	190,600	—	—	3,409,406
Transient Room Tax	—	—	—	—	—	—
Transfers In	400,521	—	3,654,287	—	—	18,423,941
Interfund Charges & Grants	—	—	493,172	—	—	1,094,969
Bond Proceeds	—	—	—	—	—	—
Licenses and Permits	7,300	—	—	—	—	—
Fines and Fees	534,597	73,000	582,500	—	—	105
Interest Revenue	700	—	52,000	13,000	907,000	752,000
Sales of Assets	—	—	—	—	—	—
Other Non-Operational Revenue	—	—	78,250	—	—	741,957
Total Revenues \$	943,118	\$ 73,000	\$ 68,770,866	\$ 413,000	\$ 11,829,200	\$ 83,634,695
Total Resources \$	943,118	\$ 73,000	\$ 68,770,866	\$ 911,200	\$ 47,415,002	\$ 93,378,968
REQUIREMENTS						
Salaries \$	389,279	\$	—	\$	31,335,805	\$ — \$ 36,227,859
Benefits	291,613	—	22,315,991	—	—	27,925,035
Total Personnel Services \$	680,892	\$	—	\$	53,651,796	\$ — \$ 64,152,894
Materials & Services \$	230,945	\$	73,000	\$	13,874,097	\$ — \$ 15,909,360
Debt Principal \$	—	\$	—	\$	—	\$ — \$ —
Debt Interest	—	—	—	—	—	—
Total Debt Service \$	—	\$	—	\$	—	\$ — \$ —
Capital Outlay \$	—	\$	—	\$	910,595	\$ — \$ 5,176,842
Transfers Out	9,104	—	334,378	—	11,130,299	610,712
Total Capital & Transfers \$	9,104	\$	—	\$	1,244,973	\$ — \$ 11,130,299 \$ 5,787,554
Contingency \$	22,177	\$	—	\$	—	\$ 847,936 \$ 7,069,018
Reserve for Future Expenditures	—	—	—	911,200	35,436,767	460,142
Total Requirements \$	943,118	\$	73,000	\$	68,770,866	\$ 911,200 \$ 47,415,002 \$ 93,378,968
FY 2025 Budget As Revised \$	886,721	\$	69,039	\$	66,962,875	\$ 393,875 \$ 32,259,525 \$ 94,158,726
Inc (Dec) from FY 2025 \$	56,397	\$	3,961	\$	1,807,991	\$ 517,325 \$ 15,155,477 \$ (779,758)

Summary of Resources and Requirements

Special Revenue Funds

	Acute Care Services (276)	Community Development (295)	CDD Groundwater Partnership (296)	Newberry Neighborhood (297)	Community Development Reserve (300)	CDD Building Program Reserve (301)
RESOURCES						
Beginning Net Working Capital \$	—	\$ 1,045,117	\$ 31,338	\$ 147,533	\$ 3,382,160	\$ 6,574,657
Property Tax - Current Year	—	—	—	—	—	—
Property Tax - Prior Year	—	—	—	—	—	—
Federal Government Payments	—	—	—	—	—	—
State Government Payments	—	41,445	—	—	—	—
Local Government Payments	—	23,750	—	—	—	—
Charges for Services	—	9,572,169	12,000	—	—	—
Transient Room Tax	—	—	—	—	—	—
Transfers In	—	828,491	40,000	—	—	—
Interfund Charges & Grants	—	219,805	—	—	—	—
Bond Proceeds	—	—	—	—	—	—
Licenses and Permits	—	—	—	—	—	—
Fines and Fees	—	25,000	—	—	—	—
Interest Revenue	—	41,000	1,000	6,000	107,000	237,000
Sales of Assets	—	—	—	—	—	—
Other Non-Operational Revenue	—	—	—	—	—	—
Total Revenues \$	—	\$ 10,751,660	\$ 53,000	\$ 6,000	\$ 107,000	\$ 237,000
Total Resources \$	—	\$ 11,796,777	\$ 84,338	\$ 153,533	\$ 3,489,160	\$ 6,811,657
REQUIREMENTS						
Salaries \$	—	\$ 5,117,466	\$ —	\$ —	\$ —	\$ —
Benefits	—	3,738,416	—	—	—	—
Total Personnel Services \$	—	\$ 8,855,882	\$ —	\$ —	\$ —	\$ —
Materials & Services \$	—	\$ 1,865,046	\$ 84,338	\$ 113,533	\$ —	\$ —
Debt Principal \$	—	\$ —	\$ —	\$ —	\$ —	\$ —
Debt Interest	—	—	—	—	—	—
Total Debt Service \$	—	\$ —	\$ —	\$ —	\$ —	\$ —
Capital Outlay \$	—	\$ 30,000	\$ —	\$ —	\$ —	\$ —
Transfers Out	—	37,550	—	40,000	—	633,865
Total Capital & Transfers \$	—	\$ 67,550	\$ —	\$ 40,000	\$ —	\$ 633,865
Contingency \$	—	\$ 1,008,299	\$ —	\$ —	\$ —	\$ —
Reserve for Future Expenditures	—	—	—	—	3,489,160	6,177,792
Total Requirements \$	—	\$ 11,796,777	\$ 84,338	\$ 153,533	\$ 3,489,160	\$ 6,811,657
FY 2025 Budget As Revised \$	626,000	\$ 11,329,936	\$ 91,088	\$ 193,973	\$ 4,145,760	\$ 7,179,287
Inc (Dec) from FY 2025 \$	(626,000)	\$ 466,841	\$ (6,750)	\$ (40,440)	\$ (656,600)	\$ (367,630)

Summary of Resources and Requirements

Special Revenue Funds

	CDD Electrical Program Reserve (302)	CDD Facilities Reserve (303)	GIS Dedicated (305)	Road (325)	Natural Resource Protection (326)	Federal Forest Title III (327)
RESOURCES						
Beginning Net Working Capital \$	595,825	189,547	221,705	4,420,593	1,761,417	39,430
Property Tax - Current Year	—	—	—	—	—	—
Property Tax - Prior Year	—	—	—	—	—	—
Federal Government Payments	—	—	—	2,899,250	805,613	—
State Government Payments	—	—	8,000	21,908,000	—	—
Local Government Payments	—	—	—	180,000	39,000	—
Charges for Services	—	—	209,000	57,860	—	—
Transient Room Tax	—	—	—	—	—	—
Transfers In	—	—	—	—	83,750	—
Interfund Charges & Grants	—	—	8,000	1,642,616	21,215	—
Bond Proceeds	—	—	—	—	—	—
Licenses and Permits	—	—	—	—	—	—
Fines and Fees	—	—	—	4,000	—	—
Interest Revenue	21,000	7,000	14,000	299,000	84,000	3,000
Sales of Assets	—	—	—	431,000	—	—
Other Non-Operational Revenue	—	—	—	1,304	—	—
Total Revenues \$	21,000	7,000	239,000	27,423,030	1,033,578	3,000
Total Resources \$	616,825	196,547	460,705	31,843,623	2,794,995	42,430
REQUIREMENTS						
Salaries \$	—	—	194,718	6,114,361	289,938	—
Benefits	—	—	139,281	4,320,507	203,646	—
Total Personnel Services \$	—	—	333,999	10,434,868	493,584	—
Materials & Services \$	—	—	67,036	9,278,474	681,394	42,430
Debt Principal \$	—	—	—	—	—	—
Debt Interest	—	—	—	—	—	—
Total Debt Service \$	—	—	—	—	—	—
Capital Outlay \$	—	—	—	—	—	—
Transfers Out	194,626	—	—	9,690,281	7,160	—
Total Capital & Transfers \$	194,626	—	—	9,690,281	7,160	—
Contingency \$	—	—	59,670	2,440,000	213,966	—
Reserve for Future Expenditures	422,199	196,547	—	—	1,398,891	—
Total Requirements \$	616,825	196,547	460,705	31,843,623	2,794,995	42,430
FY 2025 Budget As Revised \$	814,025	185,848	575,979	33,582,837	3,285,367	159,430
Inc (Dec) from FY 2025 \$	(197,200)	10,699	(115,274)	(1,739,214)	(490,372)	(117,000)

Summary of Resources and Requirements

Special Revenue Funds							
	Surveyor (328)	Public Land Corner Preservation (329)	Road Building & Equipment (330)	Trans SDC Improvement Fee (336)	Dog Control (350)	Adult Parole & Probation (355)	
RESOURCES							
Beginning Net Working Capital \$	287,137	994,825	5,436,784	3,256,497	74,000	1,700,000	
Property Tax - Current Year	—	—	—	—	—	—	
Property Tax - Prior Year	—	—	—	—	—	—	
Federal Government Payments	—	—	—	—	—	—	
State Government Payments	—	—	—	—	—	6,640,000	
Local Government Payments	—	—	—	—	—	—	
Charges for Services	30,353	248,159	—	—	—	500	
Transient Room Tax	—	—	—	—	—	—	
Transfers In	—	—	1,750,000	—	99,200	673,300	
Interfund Charges & Grants	—	—	—	—	—	147,000	
Bond Proceeds	—	—	—	—	—	—	
Licenses and Permits	323,778	—	—	1,300,000	256,500	—	
Fines and Fees	—	—	—	—	—	—	
Interest Revenue	11,000	48,000	258,000	98,526	5,000	101,000	
Sales of Assets	—	—	—	—	—	—	
Other Non-Operational Revenue	—	—	—	2,315	5,000	—	
Total Revenues \$	365,131	296,159	2,008,000	1,400,841	365,700	7,561,800	
Total Resources \$	652,268	1,290,984	7,444,784	4,657,338	439,700	9,261,800	
REQUIREMENTS							
Salaries \$	—	—	—	—	41,341	3,653,175	
Benefits	—	—	—	—	36,361	2,710,052	
Total Personnel Services \$	—	—	—	—	77,702	6,363,227	
Materials & Services \$	341,467	601,549	168,001	—	329,372	1,947,149	
Debt Principal \$	—	—	—	—	—	—	
Debt Interest	—	—	—	—	—	—	
Total Debt Service \$	—	—	—	—	—	—	
Capital Outlay \$	—	—	3,069,086	—	—	—	
Transfers Out	—	—	—	1,699,056	—	90,102	
Total Capital & Transfers \$	—	—	3,069,086	1,699,056	—	90,102	
Contingency \$	310,801	689,435	4,207,697	2,958,282	32,626	680,000	
Reserve for Future Expenditures	—	—	—	—	—	181,322	
Total Requirements \$	652,268	1,290,984	7,444,784	4,657,338	439,700	9,261,800	
FY 2025 Budget As Revised \$	443,904	1,508,507	9,147,949	3,738,974	472,975	9,353,850	
Inc (Dec) from FY 2025 \$	208,364	(217,523)	(1,703,165)	918,364	(33,275)	(92,050)	

Summary of Resources and Requirements

	Capital Project Funds			Debt Service Funds			
	Campus Improvement (463)	Transportation CIP (465)	FF & C, 2023 Courthouse Expansion (530)	FF & C, 2003/2012 /2021 (535)	FF & C, 2005/2015 (536)	FF & C, 2008 OSP/9-1-1 Building (538)	
RESOURCES							
Beginning Net Working Capital	\$ 22,356,661	\$ 15,387,122	\$ —	\$ —	\$ —	\$ —	
Property Tax - Current Year	—	—	—	—	—	—	
Property Tax - Prior Year	—	—	—	—	—	—	
Federal Government Payments	—	—	—	—	—	—	
State Government Payments	2,000,000	884,712	—	—	—	—	
Local Government Payments	—	—	—	—	—	174,400	
Charges for Services	—	—	—	—	—	—	
Transient Room Tax	—	—	—	—	—	—	
Transfers In	971,000	9,600,781	2,021,750	490,000	—	—	
Interfund Charges & Grants	—	—	—	—	—	—	
Bond Proceeds	—	—	—	—	—	—	
Licenses and Permits	—	—	—	—	—	—	
Fines and Fees	—	—	—	—	—	—	
Interest Revenue	1,005,000	500,000	—	—	—	—	
Sales of Assets	—	—	—	—	—	—	
Other Non-Operational Revenue	—	—	—	688,800	—	515,000	
Total Revenues	\$ 3,976,000	\$ 10,985,493	\$ 2,021,750	\$ 1,178,800	\$ —	\$ 689,400	
Total Resources	\$ 26,332,661	\$ 26,372,615	\$ 2,021,750	\$ 1,178,800	\$ —	\$ 689,400	
REQUIREMENTS							
Salaries	—	—	—	—	—	—	
Benefits	—	—	—	—	—	—	
Total Personnel Services	—	—	—	—	—	—	
Materials & Services	\$ 2,648,500	\$ 111,704	\$ 2,000	\$ —	\$ —	\$ 1,000	
Debt Principal	—	—	870,000	1,060,500	—	595,000	
Debt Interest	—	—	1,149,750	118,300	—	93,400	
Total Debt Service	—	—	\$ 2,019,750	\$ 1,178,800	\$ —	\$ 688,400	
Capital Outlay	22,956,498	18,910,997	—	—	—	—	
Transfers Out	112,000	—	—	—	—	—	
Total Capital & Transfers	\$ 23,068,498	\$ 18,910,997	\$ —	\$ —	\$ —	\$ —	
Contingency	—	7,349,914	—	—	—	—	
Reserve for Future Expenditures	615,663	—	—	—	—	—	
Total Requirements	\$ 26,332,661	\$ 26,372,615	\$ 2,021,750	\$ 1,178,800	\$ —	\$ 689,400	
FY 2025 Budget As Revised	\$ 43,660,811	\$ 27,663,956	2,018,000	1,173,700	235,600	687,600	
Inc (Dec) from FY 2025	\$ (17,328,150)	\$ (1,291,341)	3,750	5,100	(235,600)	1,800	

Summary of Resources and Requirements

	Debt Service Funds		Enterprise Funds			
	FF & C, 2009A Jamison Property (539)	PERS Series 2002/2004 Debt Service (575)	Solid Waste (610)	Landfill Closure (611)	Landfill Postclosure (612)	Solid Waste Capital Projects (613)
RESOURCES						
Beginning Net Working Capital \$	—	\$ —	\$ 3,441,901	\$ 8,935,879	\$ 2,357,205	\$ 7,435,985
Property Tax - Current Year	—	—	—	—	—	—
Property Tax - Prior Year	—	—	—	—	—	—
Federal Government Payments	—	—	—	—	—	—
State Government Payments	—	—	250,000	—	—	—
Local Government Payments	—	—	—	—	—	—
Charges for Services	—	1,720,600	21,772,500	—	—	—
Transient Room Tax	—	—	—	—	—	—
Transfers In	220,650	—	—	1,000,000	500,000	2,150,000
Interfund Charges & Grants	—	—	—	—	—	—
Bond Proceeds	—	—	—	—	—	—
Licenses and Permits	—	—	—	—	—	—
Fines and Fees	—	—	—	—	—	—
Interest Revenue	—	—	168,000	317,000	83,000	194,000
Sales of Assets	—	—	8,000	—	—	—
Other Non-Operational Revenue	—	—	1	—	—	—
Total Revenues	\$ 220,650	\$ 1,720,600	\$ 22,198,501	\$ 1,317,000	\$ 583,000	\$ 2,344,000
Total Resources	\$ 220,650	\$ 1,720,600	\$ 25,640,402	\$ 10,252,879	\$ 2,940,205	\$ 9,779,985
REQUIREMENTS						
Salaries \$	—	\$ —	\$ 3,811,464	\$ —	\$ —	\$ —
Benefits	—	—	2,930,934	—	—	—
Total Personnel Services	\$ —	\$ —	\$ 6,742,398	\$ —	\$ —	\$ —
Materials & Services	\$ 500	\$ —	\$ 9,460,502	\$ 549,500	\$ 1,000	\$ 128,680
Debt Principal \$	190,000	\$ 1,465,000	\$ 1,398,600	\$ —	\$ —	\$ —
Debt Interest	30,150	255,600	903,200	—	—	—
Total Debt Service	\$ 220,150	\$ 1,720,600	\$ 2,301,800	\$ —	\$ —	\$ —
Capital Outlay \$	—	\$ —	\$ 477,000	\$ —	\$ —	\$ 2,530,000
Transfers Out	—	—	4,673,934	—	—	—
Total Capital & Transfers	\$ —	\$ —	\$ 5,150,934	\$ —	\$ —	\$ 2,530,000
Contingency \$	—	\$ —	\$ 1,984,768	\$ 9,703,379	\$ —	\$ 7,121,305
Reserve for Future Expenditures	—	—	—	—	2,939,205	—
Total Requirements	\$ 220,650	\$ 1,720,600	\$ 25,640,402	\$ 10,252,879	\$ 2,940,205	\$ 9,779,985
FY 2025 Budget As Revised \$	224,900	\$ 998,200	\$ 23,807,782	\$ 8,905,709	\$ 2,344,994	\$ 8,188,025
Inc (Dec) from FY 2025 \$	(4,250)	\$ 722,400	\$ 1,832,620	\$ 1,347,170	\$ 595,211	\$ 1,591,960

Summary of Resources and Requirements

Enterprise Funds

	Solid Waste Equipment Reserve (614)	Fair & Expo Center (615)	Deschutes County Fair (616)	Fair & Expo Center Capital Reserve (617)	RV Park (618)	RV Park Reserve (619)
RESOURCES						
Beginning Net Working Capital \$	1,583,982	\$ 403,000	\$ 371,000	\$ 3,614,000	\$ 199,000	\$ 1,530,000
Property Tax - Current Year	—	—	—	—	—	—
Property Tax - Prior Year	—	—	—	—	—	—
Federal Government Payments	—	—	—	—	—	—
State Government Payments	—	—	53,167	—	—	—
Local Government Payments	—	—	—	—	—	—
Charges for Services	—	3,391,500	2,060,450	—	24,800	—
Transient Room Tax	—	—	—	—	—	—
Transfers In	1,000,000	1,323,285	75,000	448,946	180,000	221,600
Interfund Charges & Grants	—	60,000	—	—	—	—
Bond Proceeds	—	—	—	—	—	—
Licenses and Permits	—	—	—	—	—	—
Fines and Fees	—	—	—	—	—	—
Interest Revenue	40,000	6,000	18,000	117,000	8,000	58,000
Sales of Assets	—	—	2,250	—	—	—
Other Non-Operational Revenue	—	220,000	522,500	—	461,000	—
Total Revenues \$	1,040,000	\$ 5,000,785	\$ 2,731,367	\$ 565,946	\$ 673,800	\$ 279,600
Total Resources \$	2,623,982	\$ 5,403,785	\$ 3,102,367	\$ 4,179,946	\$ 872,800	\$ 1,809,600
REQUIREMENTS						
Salaries \$	—	\$ 1,109,043	\$ 169,389	\$ —	\$ 111,228	\$ —
Benefits	—	909,457	115,391	—	61,487	—
Total Personnel Services \$	—	\$ 2,018,500	\$ 284,780	\$ —	\$ 172,715	\$ —
Materials & Services \$	42,433	\$ 3,078,828	\$ 2,449,125	\$ 475,000	\$ 355,503	\$ 100,000
Debt Principal \$	—	\$ 79,700	\$ —	\$ —	\$ 54,200	\$ —
Debt Interest	—	3,300	—	—	1,900	—
Total Debt Service \$	—	\$ 83,000	\$ —	\$ —	\$ 56,100	\$ —
Capital Outlay \$	1,695,000	\$ —	\$ —	\$ 790,000	\$ —	\$ 70,000
Transfers Out	—	10,777	310,000	—	221,600	—
Total Capital & Transfers \$	1,695,000	\$ 10,777	\$ 310,000	\$ 790,000	\$ 221,600	\$ 70,000
Contingency \$	886,549	\$ 212,680	\$ 58,462	\$ —	\$ 66,882	\$ —
Reserve for Future Expenditures	—	—	—	2,914,946	—	1,639,600
Total Requirements \$	2,623,982	\$ 5,403,785	\$ 3,102,367	\$ 4,179,946	\$ 872,800	\$ 1,809,600
FY 2025 Budget As Revised \$	2,115,896	\$ 4,975,670	\$ 2,935,118	\$ 3,882,728	\$ 981,766	\$ 1,688,531
Inc (Dec) from FY 2025 \$	508,086	\$ 428,115	\$ 167,249	\$ 297,218	\$ (108,966)	\$ 121,069

Summary of Resources and Requirements

Internal Service Funds

	Property & Facilities (620)	Administrative Services (625)	Board of County Commissioners (628)	Finance (630)	Legal (640)	Human Resources (650)
RESOURCES						
Beginning Net Working Capital	\$ 1,064,546	\$ 158,790	\$ —	\$ 415,755	\$ 131,555	\$ 240,284
Property Tax - Current Year	—	—	—	—	—	—
Property Tax - Prior Year	—	—	—	—	—	—
Federal Government Payments	—	—	—	—	—	—
State Government Payments	—	—	—	—	—	—
Local Government Payments	—	—	—	—	—	—
Charges for Services	661,504	—	—	190,446	12,000	—
Transient Room Tax	—	—	—	—	—	—
Transfers In	112,000	—	—	—	—	—
Interfund Charges & Grants	5,284,775	3,459,798	—	3,010,016	2,052,121	2,402,236
Bond Proceeds	—	—	—	—	—	—
Licenses and Permits	—	—	—	—	—	—
Fines and Fees	—	—	—	—	—	—
Interest Revenue	38,000	11,000	—	10,000	5,000	8,000
Sales of Assets	—	—	—	—	—	—
Other Non-Operational Revenue	—	—	—	—	—	—
Total Revenues	\$ 6,096,279	\$ 3,470,798	\$ —	\$ 3,210,462	\$ 2,069,121	\$ 2,410,236
Total Resources	\$ 7,160,825	\$ 3,629,588	\$ —	\$ 3,626,217	\$ 2,200,676	\$ 2,650,520
REQUIREMENTS						
Salaries	\$ 2,524,096	\$ 1,777,113	\$ —	\$ 1,503,252	\$ 1,198,536	\$ 1,185,389
Benefits	1,915,192	1,015,050	—	955,453	657,510	794,089
Total Personnel Services	\$ 4,439,288	\$ 2,792,163	\$ —	\$ 2,458,705	\$ 1,856,046	\$ 1,979,478
Materials & Services	\$ 2,238,742	\$ 686,508	\$ —	\$ 978,378	\$ 280,529	\$ 593,941
Debt Principal	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Debt Interest	—	—	—	—	—	—
Total Debt Service	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Capital Outlay	\$ —	\$ —	\$ —	\$ 65,000	\$ —	\$ —
Transfers Out	100,095	3,565	—	—	—	—
Total Capital & Transfers	\$ 100,095	\$ 3,565	\$ —	\$ 65,000	\$ —	\$ —
Contingency	\$ 382,700	\$ 147,352	\$ —	\$ 124,134	\$ 64,101	\$ 77,101
Reserve for Future Expenditures	—	—	—	—	—	—
Total Requirements	\$ 7,160,825	\$ 3,629,588	\$ —	\$ 3,626,217	\$ 2,200,676	\$ 2,650,520
FY 2025 Budget As Revised	\$ 6,698,794	\$ 2,472,041	\$ 949,942	\$ 3,340,589	\$ 2,039,057	\$ 2,441,428
Inc (Dec) from FY 2025	\$ 462,031	\$ 1,157,547	\$ (949,942)	\$ 285,628	\$ 161,619	\$ 209,092

Summary of Resources and Requirements

Internal Service Funds

	Information Technology (660)	IT Reserve (661)	Risk Management (670)	Health Benefit Trust (675)	Vehicle Maintenance & Replacement (680)
RESOURCES					
Beginning Net Working Capital \$	250,000	750,000	9,000,000	7,500,000	2,472,475
Property Tax - Current Year	—	—	—	—	—
Property Tax - Prior Year	—	—	—	—	—
Federal Government Payments	—	—	—	—	—
State Government Payments	—	—	—	—	—
Local Government Payments	—	—	—	—	—
Charges for Services	—	—	90,000	7,419,500	—
Transient Room Tax	—	—	—	—	—
Transfers In	—	50,000	—	—	772,262
Interfund Charges & Grants	5,786,694	810,000	3,092,406	35,814,000	—
Bond Proceeds	—	—	—	—	—
Licenses and Permits	—	—	—	—	—
Fines and Fees	—	—	—	—	—
Interest Revenue	17,000	35,000	219,000	242,000	91,000
Sales of Assets	—	—	—	—	40,000
Other Non-Operational Revenue	—	—	—	—	—
Total Revenues \$	5,803,694	895,000	3,401,406	43,475,500	903,262
Total Resources \$	6,053,694	1,645,000	12,401,406	50,975,500	3,375,737
REQUIREMENTS					
Salaries \$	2,589,053	—	344,124	—	—
Benefits	1,554,057	—	231,287	—	—
Total Personnel Services \$	4,143,110	—	575,411	—	—
Materials & Services \$	1,693,869	995,100	5,979,959	42,410,545	270,500
Debt Principal \$	—	—	—	—	—
Debt Interest	—	—	—	—	—
Total Debt Service \$	—	—	—	—	—
Capital Outlay \$	—	—	—	—	775,000
Transfers Out	56,616	100,000	4,800	—	—
Total Capital & Transfers \$	56,616	100,000	4,800	—	775,000
Contingency \$	160,099	—	5,841,236	8,564,955	2,330,237
Reserve for Future Expenditures	—	549,900	—	—	—
Total Requirements \$	6,053,694	1,645,000	12,401,406	50,975,500	3,375,737
FY 2025 Budget As Revised \$	5,404,739	1,794,923	11,566,955	46,714,521	3,461,118
Inc (Dec) from FY 2025 \$	648,955	(149,923)	834,451	4,260,979	(85,381)

This page intentionally left blank.

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	\$ 6,898,967	\$ —	\$ 223,933	\$ —	\$ 7,122,900	\$ —	\$ 7,122,900
Clerk & Elections	2,416,514	—	127,501	—	2,544,015	—	2,544,015
Property Value Appeals Board	100,980	—	—	—	100,980	—	100,980
District Attorney	14,134,928	—	16,009	—	14,150,937	—	14,150,937
Medical Examiner	465,653	—	—	—	465,653	—	465,653
Tax Office	1,054,084	—	56,199	—	1,110,283	—	1,110,283
Veterans' Services	1,012,065	—	7,335	—	1,019,400	—	1,019,400
Property Management	640,822	—	2,700	—	643,522	—	643,522
Assessment, Taxation & Clerk Reserve	—	—	—	—	—	2,171,000	2,171,000
Code Abatement	565,302	—	—	—	565,302	—	565,302
Community Justice Juvenile	10,005,365	—	76,883	1,040,024	11,122,272	—	11,122,272
Economic Development	382,104	—	—	—	382,104	—	382,104
General Capital Reserve	—	—	1,437,500	—	1,437,500	12,654,311	14,091,811
General County Projects	2,466,601	—	—	—	2,466,601	1,629,678	4,096,279
Project Development & Debt Reserve	5,856,561	—	12,003	—	5,868,564	346,097	6,214,661
Not Allocated to Organizational Unit	5,721,859	—	16,692,508	19,620,267	42,034,634	500,000	42,534,634
Total General Fund *	\$ 51,721,805	\$ —	\$18,652,571	\$ 20,660,291	\$ 91,034,667	\$ 17,301,086	\$ 108,335,753
Law Library	\$ 306,394	\$ —	\$ —	\$ 5,357	\$ 311,751	\$ —	\$ 311,751
Park Acquisition and Development Fees	592,715	—	195,000	913,969	1,701,684	—	1,701,684
PERS Reserve	1,000	—	—	—	1,000	5,163,000	5,164,000
Foreclosed Land Sales	121,104	—	—	22,717	143,821	—	143,821
County School	714,000	—	—	—	714,000	—	714,000
Special Transportation	10,192,589	—	—	—	10,192,589	—	10,192,589
Taylor Grazing	22,700	—	—	—	22,700	—	22,700
Transient Lodging Tax	3,787,748	—	8,504,172	—	12,291,920	1,500,000	13,791,920
Video Lottery	848,030	—	640,270	1,028,000	2,516,300	—	2,516,300
American Rescue Plan Act	984,959	—	—	—	984,959	—	984,959
Coordinated Houseless Response Office	509,984	—	—	—	509,984	91,496	601,480
Victims' Assistance	1,356,870	—	—	108,553	1,465,423	—	1,465,423
County Clerk Records	137,970	—	—	251,789	389,759	—	389,759
Justice Court	911,837	—	9,104	22,177	943,118	—	943,118
Court Facilities	73,000	—	—	—	73,000	—	73,000
Sheriff's Office *	68,436,488	—	334,378	—	68,770,866	—	68,770,866
Sheriff's Office Reserve	—	—	—	—	—	911,200	911,200
Health Services *	85,239,096	—	11,741,011	7,916,954	104,897,061	35,896,909	140,793,970

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>
Community Development	10,948,799	—	906,041	1,008,299	12,863,139	10,285,698	23,148,837
GIS Dedicated	401,035	—	—	59,670	460,705	—	460,705
Road	22,950,429	—	9,690,281	6,647,697	39,288,407	—	39,288,407
Natural Resource Protection	1,174,978	—	7,160	213,966	1,396,104	1,398,891	2,794,995
Federal Forest Title III	42,430	—	—	—	42,430	—	42,430
Surveyor	341,467	—	—	310,801	652,268	—	652,268
Public Land Corner Preservation	601,549	—	—	689,435	1,290,984	—	1,290,984
Countywide Trans SDC Imprv Fee	—	—	1,699,056	2,958,282	4,657,338	—	4,657,338
Dog Control	407,074	—	—	32,626	439,700	—	439,700
Adult Parole & Probation	8,310,376	—	90,102	680,000	9,080,478	181,322	9,261,800
Total Special Revenue Funds	\$219,414,621	\$ —	\$33,816,575	\$22,870,292	\$276,101,488	\$55,428,516	\$331,530,004
Campus Improvement	\$ 25,604,998	\$ —	\$ 112,000	\$ —	25,716,998	\$ 615,663	\$ 26,332,661
Road CIP	19,022,701	—	—	7,349,914	26,372,615	—	26,372,615
Total Capital Projects Funds	\$ 44,627,699	\$ —	\$ 112,000	\$ 7,349,914	\$ 52,089,613	\$ 615,663	\$ 52,705,276
Debt Service	\$ 3,500	\$5,827,700	\$ —	\$ —	\$ 5,831,200	\$ —	\$ 5,831,200
Total Debt Service Funds	\$ 3,500	\$5,827,700	\$ —	\$ —	\$ 5,831,200	\$ —	\$ 5,831,200
Solid Waste	\$ 21,626,513	\$2,301,800	\$ 4,673,934	\$19,696,001	\$ 48,298,248	\$ 2,939,205	\$ 51,237,453
Fair and Expo/ RV Park	9,794,451	139,100	542,377	338,024	10,813,952	4,554,546	15,368,498
Total Enterprise Funds	\$ 31,420,964	\$2,440,900	\$ 5,216,311	\$20,034,025	\$ 59,112,200	\$ 7,493,751	\$ 66,605,951
Facilities	\$ 6,678,030	\$ —	\$ 100,095	\$ 382,700	\$ 7,160,825	\$ —	\$ 7,160,825
Administration	3,478,671	—	3,565	147,352	3,629,588	—	3,629,588
Finance	3,502,083	—	—	124,134	3,626,217	—	3,626,217
Legal	2,136,575	—	—	64,101	2,200,676	—	2,200,676
Human Resources	2,573,419	—	—	77,101	2,650,520	—	2,650,520
Information Technology	5,836,979	—	56,616	160,099	6,053,694	—	6,053,694
Information Technology Reserve	995,100	—	100,000	—	1,095,100	549,900	1,645,000
Risk Management	6,555,370	—	4,800	5,841,236	12,401,406	—	12,401,406
Health Benefits	42,410,545	—	—	8,564,955	50,975,500	—	50,975,500
Vehicle Maint & Replacement	1,045,500	—	—	2,330,237	3,375,737	—	3,375,737
Total Internal Service Funds	\$ 75,212,272	\$ —	\$ 265,076	\$17,691,915	\$ 93,169,263	\$ 549,900	\$ 93,719,163
Total Appropriations	\$422,400,861	\$8,268,600	\$58,062,533	\$88,606,437	\$ 577,338,431	\$ 81,388,916	\$ 658,727,347

*Major Fund



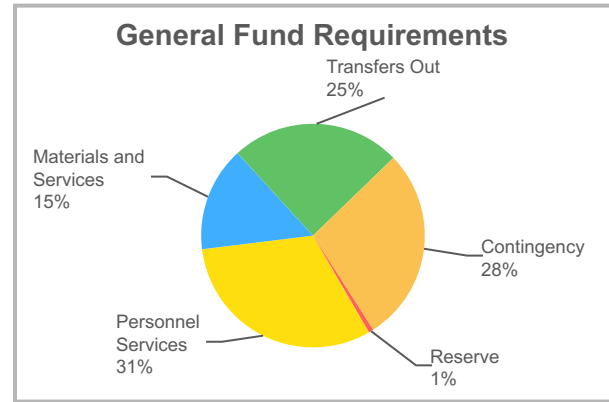
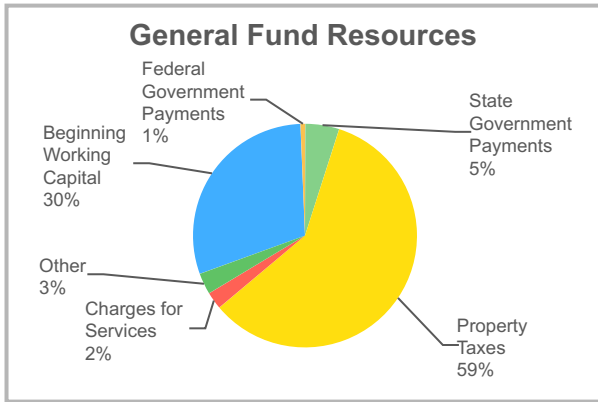
General Fund

General Fund Budget Summary	97
Long-Term Financial Forecast	99

This page intentionally left blank.

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)

	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Proposed	FY 2026 Approved	FY 2026 Adopted	% Chg FY 2026
Beginning Working Capital	\$13,897,135	\$13,984,330	\$15,492,530	\$21,070,000	\$21,070,000	\$21,070,000	36.00 %
Federal Government Payments	687,738	673,894	858,000	500,000	500,000	500,000	(41.72)%
State Government Payments	5,212,312	3,969,713	4,030,676	3,435,680	3,435,680	3,435,680	(14.76)%
Property Taxes	34,929,783	38,577,009	39,924,000	41,526,000	41,526,000	41,526,000	4.01 %
Licenses and Permits	36,530	43,020	39,500	39,500	39,500	39,500	— %
Other Tax	31,367	37,971	34,000	35,500	35,500	35,500	4.41 %
Charges for Services	1,548,967	1,401,698	1,403,350	1,758,188	1,758,188	1,758,188	25.29 %
Fines and Fees	82,999	—	272,481	291,030	291,030	291,030	6.81 %
Interest Revenue	354,101	708,467	494,435	798,233	798,233	798,233	61.44 %
Other Non-Operational Revenue	46,419	47,278	48,119	49,043	49,043	49,043	1.92 %
Interfund Charges	104,618	101,515	121,618	127,650	127,650	127,650	4.96 %
Transfers In	260,439	103,790	5,519,522	61,500	61,500	61,500	(98.89)%
Total Resources	\$57,192,407	\$59,648,684	\$68,238,231	\$69,692,324	\$69,692,324	\$69,692,324	2.13 %
Personnel Services	\$15,661,257	\$16,922,874	\$20,955,691	\$21,693,898	\$21,869,793	\$21,869,793	4.36 %
Materials and Services	7,374,163	6,923,384	12,481,914	10,576,079	10,576,079	10,576,079	(15.27)%
Capital Outlay	22,180	4,369	20,520	—	—	—	(100.00)%
Transfers Out	20,150,477	20,305,527	19,887,132	17,126,185	17,126,185	17,126,185	(13.88)%
Contingency	—	—	14,892,974	19,796,162	19,620,267	19,620,267	31.74 %
Reserve	—	—	—	500,000	500,000	500,000	— %
Total Requirements	\$43,208,078	\$44,156,155	\$68,238,231	\$69,692,324	\$69,692,324	\$69,692,324	2.13 %

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)

Additionally, the General Fund makes transfers to other County departments, the most significant being Health Services (\$6.8 million) and Community Justice Juvenile (\$8.4 million). Transfers to departments were limited to 3.3% growth in FY 2026. Below is a summary of the Transfers Out.

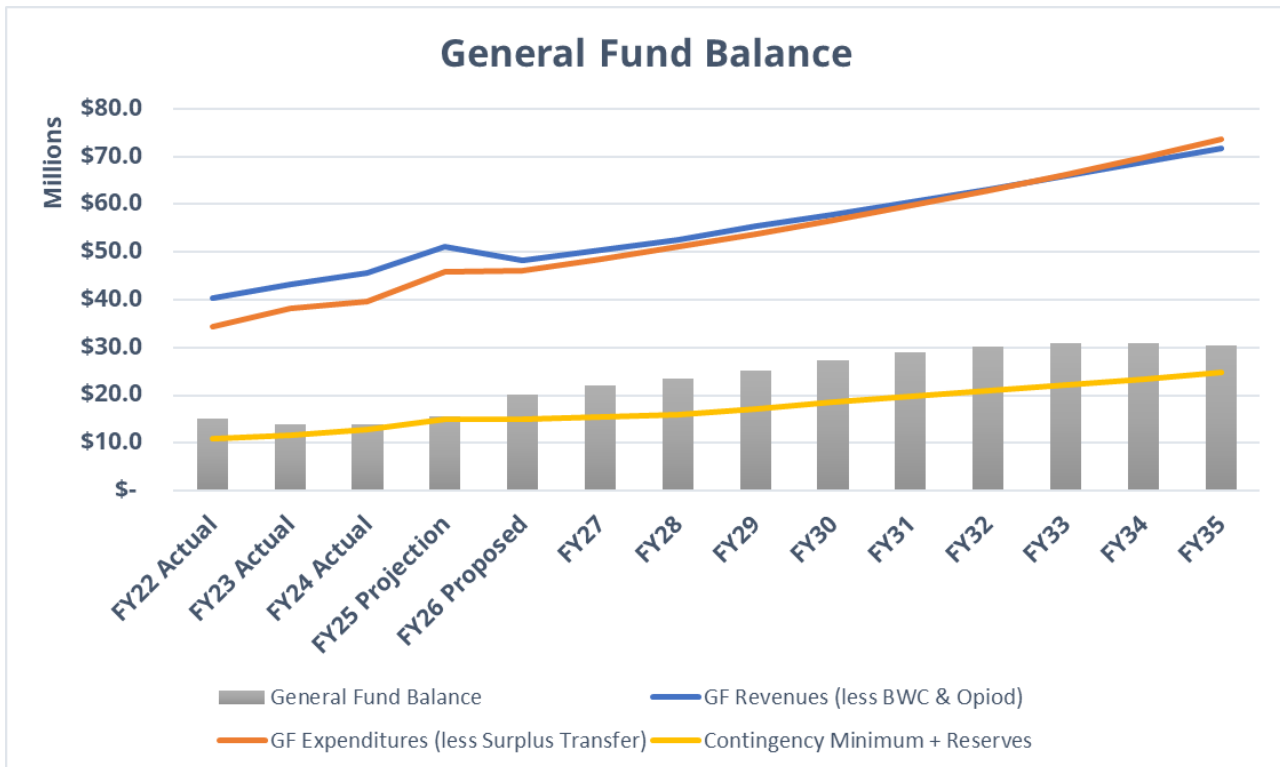
Transfers Description	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	Amount Change	Percent Change
Transfers Out - ACT Reserve	\$ 120,000	\$ 120,000	\$ 120,000	\$ 60,000	\$ (60,000)	(50.0)%
Transfers Out - Admin ISF	236,579	226,579	—	—	—	— %
Transfers Out - Adult Parole & Probation	536,369	601,369	703,369	673,300	(30,069)	(4.3)%
Transfers Out - BOCC ISF	301,626	396,000	—	—	—	— %
Transfers Out - Campus Improvement	3,710	—	—	—	—	— %
Transfers Out - Community Development	139,916	48,181	100,000	—	(100,000)	(100.0)%
Transfers Out - Court Tech Reserve	32,000	—	—	—	—	— %
Transfers Out - Dog Control	147,166	152,905	96,000	99,200	3,200	3.3 %
Transfers Out - FF&C 2012	—	—	—	372,703	372,703	— %
Transfers Out - FF&C 2009	221,250	224,196	224,900	—	(224,900)	(100.0)%
Transfers Out - FF&C 2013	272,678	63,200	—	—	—	— %
Transfers Out - FF&C 2023	—	201,158	258,500	—	(258,500)	(100.0)%
Transfers Out - General County Reserve	4,983,197	4,430,707	2,134,363	—	(2,134,363)	(100.0)%
Transfers Out - General County Projects	—	70,586	—	—	—	— %
Transfers Out - Health Services	5,648,912	6,050,314	7,218,715	6,808,300	(410,415)	(5.7)%
Transfers Out - Information Technology	—	22,328	—	—	—	— %
Transfers Out - Juvenile Justice	6,529,064	6,798,630	8,143,712	8,409,500	265,788	3.3 %
Transfers Out - Finance	—	81,162	—	—	—	— %
Transfers Out - Natural Resource Prot.	35,000	54,549	33,750	33,750	—	— %
Transfers Out - Project Development	—	—	37,645	—	(37,645)	(100.0)%
Transfers Out - Sheriff’s Office	70,000	—	—	—	—	— %
Transfers Out - Vehicle Replacement	46,097	54,499	102,291	60,974	(41,317)	(40.4)%
Transfers Out - Victims’ Assistance	826,913	709,163	713,887	608,458	(105,429)	(14.8)%
Total General Fund Transfers	\$ 20,150,477	\$ 20,305,527	\$ 19,887,132	\$ 17,126,185	\$ (2,760,947)	(13.9)%

General Fund Long-Term Forecast

The County General Fund provides resources to support a number of critical County functions. General Fund revenues are primarily from property taxes. Property taxes are a function of the assessed value growth multiplied by the tax collection rate. This projection includes an estimated 4.58% 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. Revenue growth over the past three years has averaged 5.3%. Over the same time period, expenditure growth has averaged 9.0% due to inflation and increased personnel costs.

The fund balance contingency policy level for the General Fund 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 2026, that amount is \$13.6 million.

Due to sustained high inflation rates and increased operational expenditures, the County was projecting a structural imbalance within the General Fund whereby expenditures surpass revenues, and the contingency policy is not met by FY 2027. To address this, the County developed a strategic framework to limit the expenditure rate of growth. General Fund departments and transfers out to other departments was limited to a 3.3% increase in FY 2026. These strategies helped eliminate \$2.5 million in FY 2026, which successfully reset the expenditure growth curve. The long-term model assumes limited growth of 4% in FY 2027 and 5% going forward. Under this model, the General Fund is projected to be operationally financially sustainable through FY 2035. The long-term forecast will continue to be reviewed and updated annually.



This page intentionally left blank.



Public Safety Departments

COMMUNITY JUSTICE

Community Justice – Juvenile (Fund 030)	103
Adult Parole & Probation (Fund 355)	108

DISTRICT ATTORNEY’S OFFICE

District Attorney’s Office (Fund 001-11)	109
Victims’ Assistance (Fund 212)	115
Medical Examiner (Fund 001-12)	115

JUSTICE COURT

Justice Court (Fund 220)	117
--------------------------------	-----

SHERIFF’S OFFICE

Sheriff’s Office (Fund 255)	119
Countywide Law Enforcement District (Fund 701)	126
Rural Law Enforcement District (Fund 702)	126
Court Facilities (Fund 240)	127
Sheriff’s Office Reserve (Fund 256)	127

This page intentionally left blank.

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

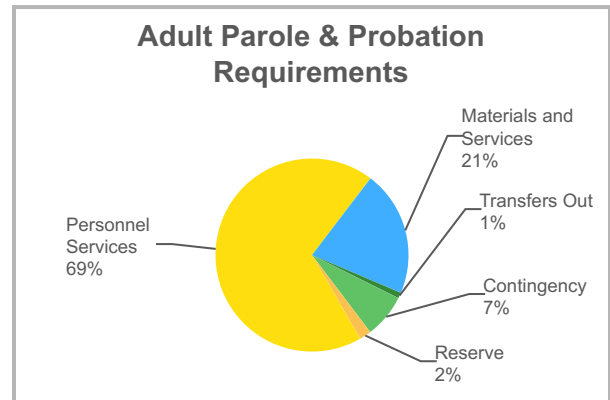
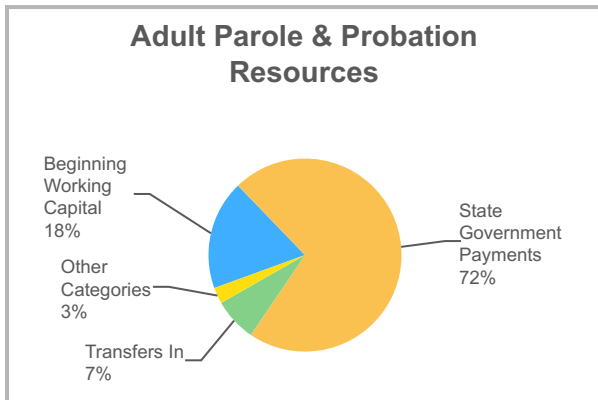
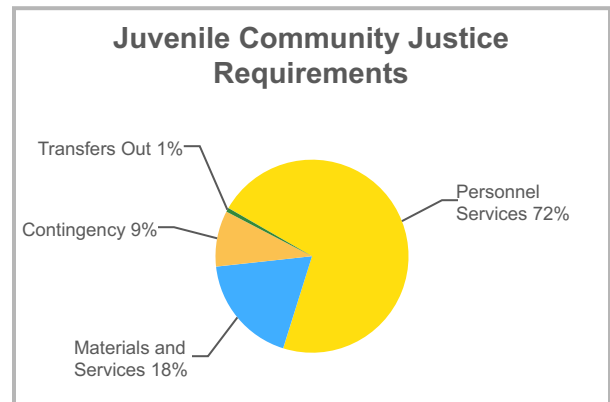
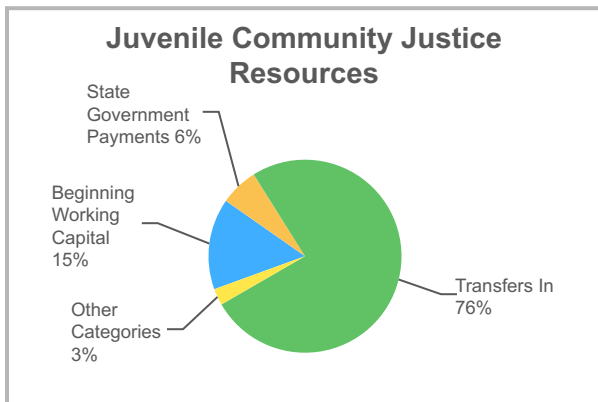
Adult Division: 541-385-3246

✉ juvsvcs@deschutes.org

parole@deschutes.org

Juvenile Community Justice	
Total Budget	\$ 11,122,272
Budget Change	6.59 %
Total Staff	47.00 FTE
Staff Change	(2.00)

Adult Parole & Probation Summary	
Total Budget	\$ 9,261,800
Budget Change	(0.98)%
Total Staff	36.00 FTE
Staff Change	(3.75)



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 informal (diversion) and probation supervision, community service opportunities, 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 cognitive behavioral programming, stabilization services such as housing and treatment, and electronic monitoring.

SUCCESSES & CHALLENGES

Significant Accomplishments

FY 2025 accomplishments include:

- Maintained public safety, supported victims, reduced risk and increased stabilization. 75% of young people paid their entire restitution obligation to victims, and 85% of young people reduced their risk to re-offend by the time they completed their supervision (up slightly from 84% in the prior year). Approximately 72% of young people and 65% of adults on supervision successfully completed their supervision obligations. We have sustained a 48% reduction in prison usage for adults since 2015 without negative impact on recidivism, and in some cases, decreasing recidivism. Only one youth from Deschutes County required commitment to an Oregon Youth Authority correctional facility.
- Diversified funding and built partnerships with systems that provide stabilization and treatment justice-involved young people and adults often need and are often turned away from due to criminal background or other barriers. Our team has expanded resources and/or referral streams for family therapy and substance use disorder treatment (Juvenile), housing (Adult), and health-related social needs (Adult). We have continued to meet regularly and pursue funding with community-based providers of recovery mentorship and restorative justice, who can build relationships based on lived experience with justice-involved young people and adults, creating community and belonging outside of the criminal justice system so individuals can thrive through and beyond supervision with their natural family, friend, kin and community supports.
- Continued to uplift and support staff and individuals on supervision with trauma-informed approaches. At its core trauma-informed practice recognizes the toll that working or living within the justice system takes on staff, the individuals on supervision, and their respective families and communities. It also recognizes the diversity of pathways to the system that exist, and supports where possible fulfilling the unique needs that staff and individuals on supervision need to find success in their respective roles. Our work in this area includes continued and ongoing training with community partners skilled and trained in trauma-informed practices, creating caseloads tailored respectively to the needs of women and the needs of those whose primary language is Spanish, and assessing what needs improvement to support young women on supervision with the juvenile division.

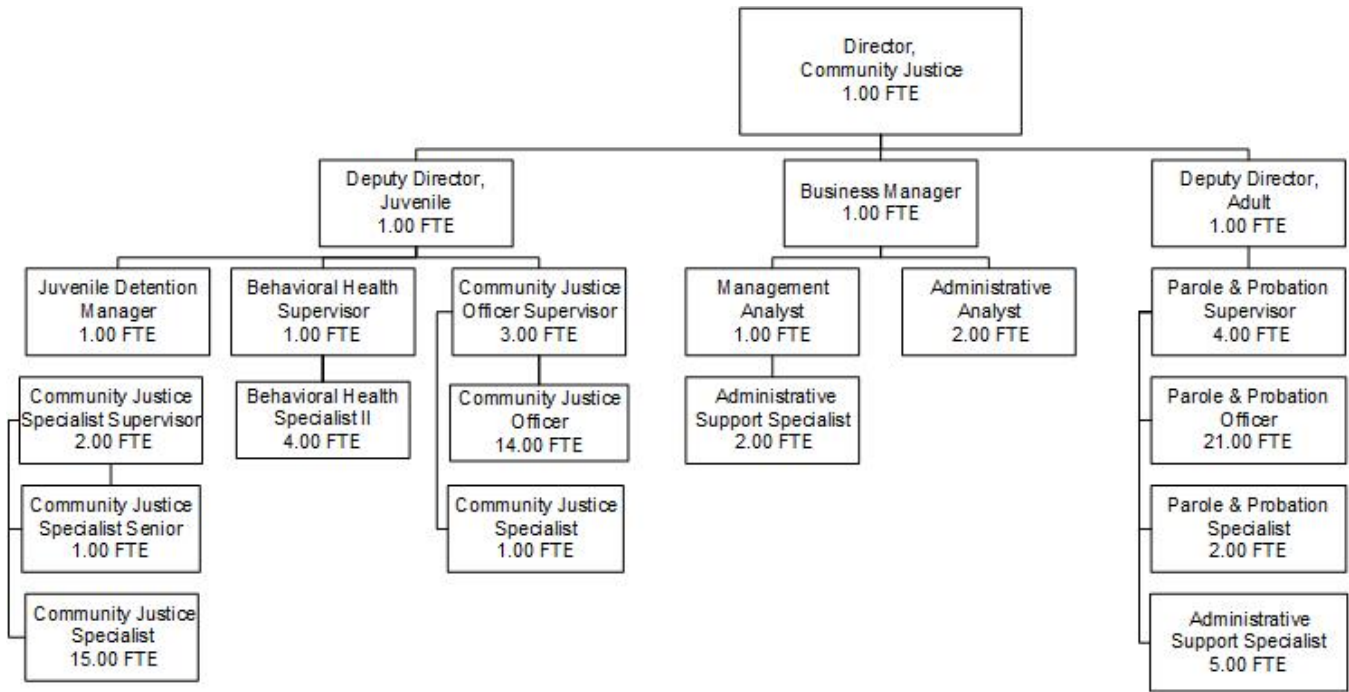
Fiscal Issues

- The juvenile division enters FY 2026 with a reduced services level budget request 6.5% higher than in FY 2025. As a primarily General Fund program in accordance with Oregon law, the budget requests a 3.3% increase in the division's general fund transfer request from last year. The division is utilizing savings from personnel vacancies held throughout FY 2025, and reduction of 2.0 FTE to meet budget requirements. Materials & Services increases beyond 3.3% are related to corresponding grant revenue pursued to ensure service delivery in a time of general fund constraints. After significant staff downsizing between FY 2010 and FY 2014, the division proceeded throughout FY 2025 to hold open between 2.0 and 5.0 FTE as we seek to mitigate current and anticipated budget constraints in the future by innovating our approach to a variety of operational requirements with less staff. The division will continue to assess operations and expenditures for efficiency and strategic value.
- The juvenile division is fortunate to have many Deschutes County employees on staff who have served the county for 27 or more years. Starting in FY 2026 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 2026 in an uncertain position, with the upcoming biennium state budget not solidified as the time of writing. State funding comprises the majority of the adult division's budget. The FY 2026 budget represents a 3% decrease compared to FY 2025, using best budget estimates available. To meet revenue estimates, the division is eliminating 3.75 FTE, and plans to hold open an additional 2.0 FTE throughout FY 2026 as we await final state budget confirmation.
- The adult division does not receive state revenue to supervise adults with most misdemeanor convictions. The county has prioritized and supported this work, as well as limited support for the Deschutes County Circuit Court to utilize electronic monitoring for individuals awaiting trial, through a General Fund allocation. The FY 2026 budget request for this purpose is a 4% decrease compared to our FY 2025 request (which had included a one-time infusion for housing), as we continue to provide a steady level of services and supervision for eligible domestic violence and sexual offense cases, and for handling drug enforcement misdemeanors.

Operational Challenges

- Innovation and restructuring due to budgetary constraints present challenges in addition to opportunities. With some sustained decrease in client numbers since the COVID pandemic for both divisions, we are able in FY 2026 to reconfigure longstanding operational practices due to FTE reductions in a way that still meets current requirements. Our challenge is to ensure that we do so, and sustain this change, in a mission-centered way, particularly if budgetary constraints continue into the next fiscal years.
- In the juvenile division, we will be working to ensure that FTE reductions don't negatively impact our ability to assist young people with repairing the harm of crime through fulfilling community service, and that we can maintain safety and efficiency in detention. To note, only 63% of young people completed their community service obligations in FY 2025 to date (down from 82% the prior year). We are hopeful this is a one-time decrease due to program pause and redesign in 2024, but FTE reductions mean that we only offer community service crew one day per week. Our focus will be to grow relationships and the number of agencies to which we can refer young people to complete their service in an individualized, community setting instead, something that may in fact be even more beneficial to some young people. Another juvenile innovation through necessity is juvenile detention operations. While detention admissions have fallen and leveled out at much lower numbers than prior to the COVID pandemic, it is not possible to simply reduce staff accordingly. The facility's physical structure, and state and federal guidelines for staff/youth ratios and line of sight requirements to ensure safety for young women and young men will always necessitate what we estimate to be at least 16 front line staff and at least two supervisory staff. Through FTE reduction or holding open existing vacancies, we will begin testing this streamlined staffing structure in late FY 2025 into FY 2026 that includes making use of part-time positions to cover full-time staff vacations and periods when more staff are necessary, and continuing to rely on cross-trained employees from other parts of the division to fill in as necessary. To do this work safely, efficiently, and in a way that does not burn out staff is our utmost priority in FY 2026.
- In the adult division, we face the challenge of state funding that is based on a snapshot of a prior population, never the population we have at the current moment, and to date, never at the actual cost of working with the population we have. As population has decreased or stabilized at lower numbers over the last several years, we have finally been able to achieve caseload sizes that approximate the best practices range of 35-50 individuals per certified Parole & Probation Officer. By eliminating 2.0 Parole & Probation Officer FTE and 1.75 Community Justice Specialist FTE to present a balanced budget request in FY 2026, however, and with state budget uncertainty, those caseload sizes are in jeopardy, and we have had to discontinue 50% of cognitive-based programming staffing, one of our strongest interventions shown to assist those on supervision with long-term behavior change. We will need to continue to seek alternative funding, build relationships with sectors and systems that serve our population and are not experiencing budget reduction, and continue to work in an active, person-centered way, to avoid caseload sizes that force a compliance-based model that doesn't work, and threatens to make our communities less safe with more likelihood of individuals being sentenced to prison instead. Another resource at risk with reduced funding at the state level are stabilization services such as housing subsidies for adults on supervision with acute and chronic homelessness and conditions of supervision that make housing acquisition difficult. 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 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Proposed	FY 2026 Approved	FY 2026 Adopted	% Chg FY 2026
Beginning Working Capital	\$ 1,522,125	\$ 1,528,688	\$ 1,364,608	\$ 1,700,000	\$ 1,700,000	\$ 1,700,000	24.58 %
State Government Payments	698,094	687,960	710,004	705,772	705,772	705,772	(0.60)%
Charges for Services	143,545	116,837	69,500	75,000	75,000	75,000	7.91 %
Interest Revenue	29,441	54,078	49,000	57,000	57,000	57,000	16.33 %
Other Non-Operational Revenue	90,351	94,290	98,000	101,000	101,000	101,000	3.06 %
Interfund Charges	—	—	—	74,000	74,000	74,000	— %
Interfund Grant	89,500	89,500	—	—	—	—	— %
Transfers In	6,529,064	6,798,630	8,143,712	8,409,500	8,409,500	8,409,500	3.26 %
Total Resources	\$ 9,102,121	\$ 9,369,983	\$10,434,824	\$11,122,272	\$11,122,272	\$11,122,272	6.59 %
Personnel Services	\$ 5,995,923	\$ 6,402,707	\$ 7,497,894	\$ 7,952,601	\$ 7,952,601	\$ 7,952,601	6.06 %
Materials and Services	1,394,956	1,452,785	1,863,952	2,052,764	2,052,764	2,052,764	10.13 %
Capital Outlay	106,487	29,265	20,000	—	—	—	(100.00)%
Transfers Out	76,067	120,617	75,559	76,883	76,883	76,883	1.75 %
Contingency	—	—	977,419	1,040,024	1,040,024	1,040,024	6.41 %
Total Requirements	\$ 7,573,432	\$ 8,005,374	\$10,434,824	\$11,122,272	\$11,122,272	\$11,122,272	6.59 %

Budget Summary – Adult Parole & Probation (Fund 355)

	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Proposed	FY 2026 Approved	FY 2026 Adopted	% Chg FY 2026
Beginning Working Capital	\$ 3,238,905	\$ 3,010,934	\$ 2,326,824	\$ 1,700,000	\$ 1,700,000	\$ 1,700,000	(26.94)%
State Government Payments	6,128,760	5,552,625	6,140,157	6,640,000	6,640,000	6,640,000	8.14 %
Local Government Payments	—	76,661	—	—	—	—	— %
Charges for Services	2,099	1,062	500	500	500	500	— %
Fines and Fees	889	258	—	—	—	—	— %
Interest Revenue	63,625	87,583	73,000	101,000	101,000	101,000	38.36 %
Interfund Charges	50,000	50,000	110,000	147,000	147,000	147,000	33.64 %
Interfund Grants	50,000	50,000	—	—	—	—	— %
Transfers In	536,369	601,369	703,369	673,300	673,300	673,300	(4.27)%
Total Resources	\$10,070,646	\$ 9,430,493	\$ 9,353,850	\$ 9,261,800	\$ 9,261,800	\$ 9,261,800	(0.98)%
Personnel Services	\$ 5,042,967	\$ 5,239,314	\$ 6,387,456	\$ 6,363,227	\$ 6,363,227	\$ 6,363,227	(0.38)%
Materials and Services	1,739,432	1,788,936	1,984,229	1,947,149	1,947,149	1,947,149	(1.87)%
Capital Outlay	8,475	—	—	—	—	—	— %
Transfers Out	268,837	75,419	76,405	90,102	90,102	90,102	17.93 %
Contingency	—	—	506,824	680,000	680,000	680,000	34.17 %
Reserve	—	—	398,936	181,322	181,322	181,322	(54.55)%
Total Requirements	\$ 7,059,711	\$ 7,103,668	\$ 9,353,850	\$ 9,261,800	\$ 9,261,800	\$ 9,261,800	(0.98)%

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.



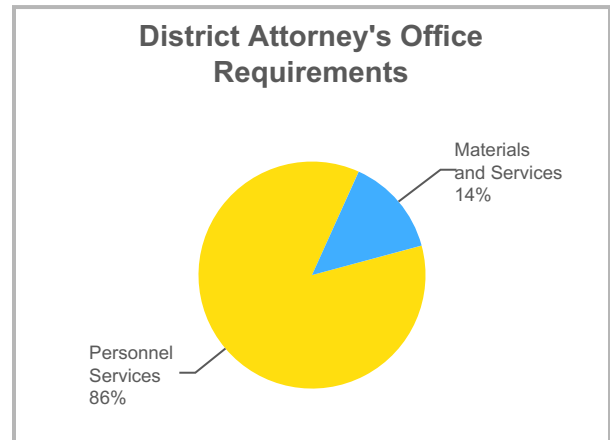
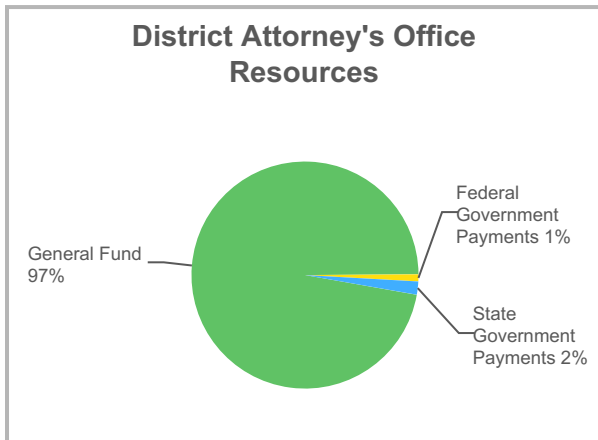
Steve Gunnels, District Attorney

Deschutes County District Attorney since 2023.

☎: 541-388-6520

🌐: www.dcca.us

District Attorney and Victims' Assistance Summary	
Total Budget	\$ 15,616,360
Budget Change	(6.95)%
Total Staff	70.60 FTE
Staff Change	0.80



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 make Deschutes County a safe place to live, work, and raise a family. This is achieved through community collaboration to prevent crime, holding offenders accountable, and ensuring victims have a voice in the criminal justice system. The office is led by the District Attorney, supported by one chief deputy district attorney, and a team of 23.5 deputy district attorneys, including supervising deputies, who work together to carry out the office's mission.

Legal Assistants

Deputy district attorneys are supported by legal assistants (LAs), who perform various tasks including file maintenance and providing assistance to 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 a sworn officer dedicated to conducting high-level investigations to support the mission of the District Attorney's Office. There is currently one 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.

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, the program has enrolled 30 veterans, of which three have been revoked for noncompliance, 21 have successfully graduated the program, and seven are currently enrolled (including one VIS graduate who recidivated and re-entered the program). The program continues to achieve the goal to improve community safety by reducing recidivism among justice-involved veterans, with a 3% recidivism rate resulting in incarceration (prison), and a 5% recidivism rate (new offense) for those who have graduated from the program. In addition, as of 2023 the Deschutes County Circuit Court joined in the VIS interagency team.

PROSECUTION:

- Case Highlights:
 - Homicide Investigations and Prosecutions – In 2024, our team of prosecutors took on multiple homicide cases, working closely with law enforcement from the start by providing expert legal guidance, assisting with investigations, drafting subpoenas and search warrants, advising on charging decisions, and ensuring thorough case preparation to hold offenders accountable.
 - Successful Prosecution of Jesse Carl Ross – Our office led a thorough investigation, with our DA Investigator taking charge after the initial report. Prosecutors worked diligently to deliver justice, resulting in Ross pleading guilty to multiple charges for the Highway 97 crash that killed four family members. He was sentenced to 24 years in prison.
 - Resolution of Long-Standing Case – After five years and a trial in 2020, this complex sex abuse case was successfully resolved with numerous guilty pleas, ensuring a very significant prison sentence for accountability and closure.
- Two DDAs are certified as Special Assistant United States Attorneys (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.
- Prosecution-led victim advocacy and restitution casework.
- Active participation in Multidisciplinary Team (MDT) collaborations.
- Handling of appellate and post-conviction cases, including expungements.
- Compliance with SB819 requirements.
- Resumed responsibility for civil commitments, adding to prosecutorial workload.
- 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:

- Provided training to 911 dispatchers on relevant legal and victim-related topics.

- Presented at Crisis Intervention Training (CIT) to enhance collaboration between law enforcement and mental health professionals.
- Conducted a presentation and training session at Kid's Center to support multidisciplinary efforts in child abuse response.
- Partnering with Bend Police Department (BPD) and Redmond Police Department (RPD) to enhance coordination with local retailers in combating organized retail theft.
- Strengthening law enforcement and business partnerships to improve prevention, reporting, and prosecution of retail theft cases.
- 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.
- Participating in community outreach events, such as the first Junior Law Enforcement Academy, Battle of the Bats Charity event to support J Bar J Youth Services, and the First Responder Career Fair.

INNOVATION:

- Veterans Intervention Strategy (VIS) – Established on November 9, 2020, the VIS has successfully operated for over four years, with the Circuit Court engaged as of January 2023. There are currently 10 volunteers that serve as veteran mentors to our justice involved veterans throughout their tenure in the program. FY 2025 saw five veterans enter the program, while five successfully graduated from the program.
- The primary goal of the District Attorney's Office is to make Deschutes County a safe place to live, work, and raise a family. This is achieved through community collaboration to prevent crime, holding offenders accountable, and ensuring victims have a voice in the criminal justice system. The office is led by one chief deputy district attorney and supported by 23.5 deputy district attorneys, including supervising deputies, who work together to carry out the office's mission.
- New Victims Portal in Karpel System: We are working on implementing a victims portal in our Karpel system to provide real-time case updates, secure communication with advocates, access to resources, and more, with plans to launch in 2025.
- Improving the 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.

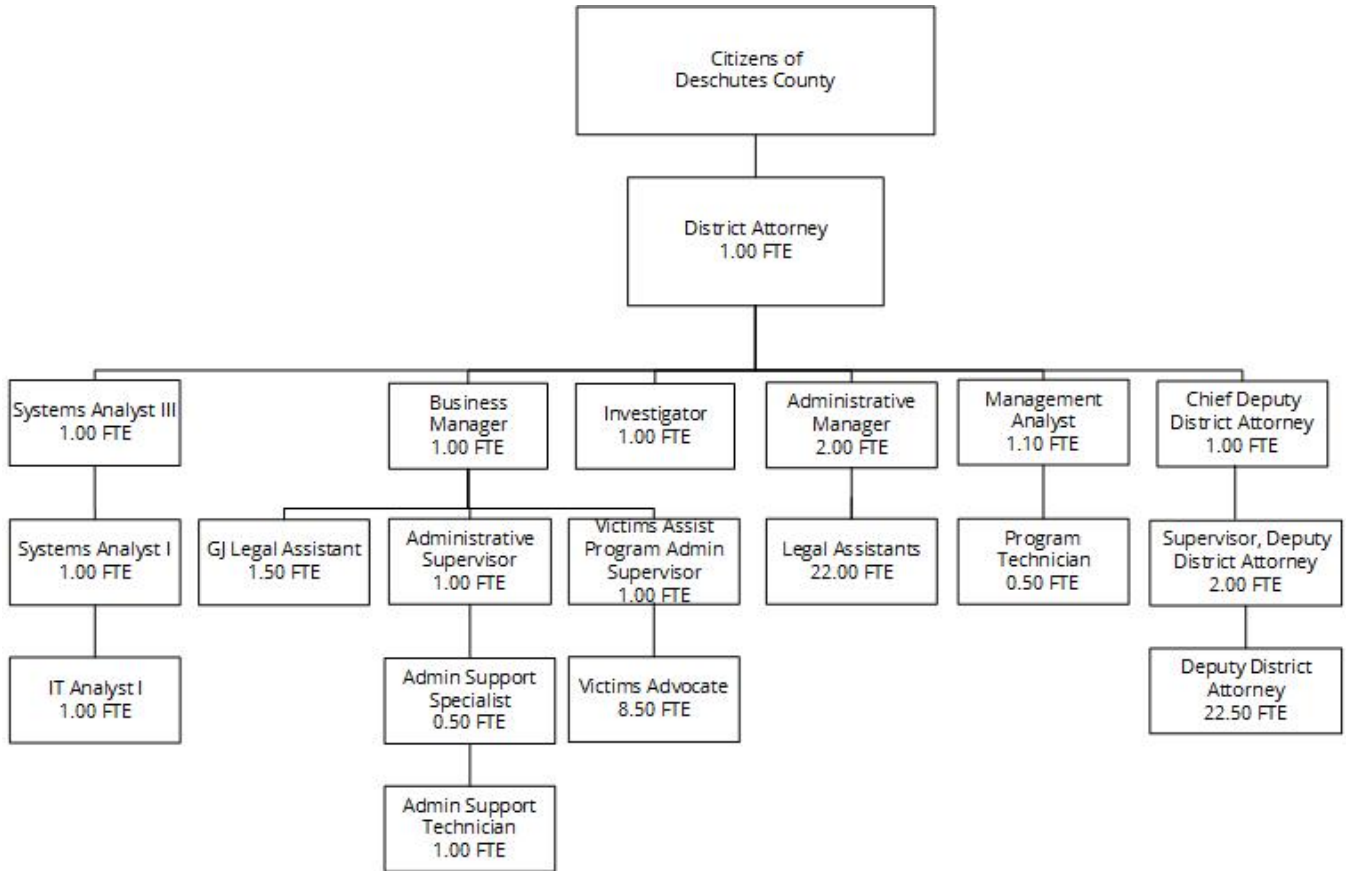
Fiscal Issues

- Unmet PCE Staffing Needs: A 2021 PCE study recommended four new DDA positions; only two were funded. The FY 2025 request for a third was denied, despite growing demands.
- Caseload Complexity Rising: Case volume has remained steady, but complexity has increased, particularly with serious offenses like homicide and Measure 11 crimes.
- Funding Gaps Strain Operations: Without additional DDAs, current attorneys carry heavier, more complex caseloads, reducing capacity for mentorship and delaying justice.
- Mandated Services at Risk: Inadequate staffing threatens timely prosecution, victim support, and public records compliance, all core legal obligations.
- Resource Allocation for Digital Evidence: The substantial increase in digital evidence review (over 6,000 hours in 2024) demands more staffing and technological investment, but funding has not kept pace with these operational needs.

Operational Challenges

- In 2024, our office reviewed over 8,000 cases and filed more than 4,500, including 1,100 DUII charges. Alongside this, we have seen a significant rise in complex cases, such as homicides and intricate sex abuse cases, as well as an increased volume of high caseloads involving less complex matters.
- At the end of 2024, our office was handling 18 active homicide cases, including 13 murder cases, highlighting the increasing demand for prosecutorial resources. Additionally, we were managing 188 pending Measure 11 cases, encompassing serious offenses such as murder, attempted murder, manslaughter, and Assault in the First and Second Degree.
- Limited resources and mentorship opportunities continue to challenge our office. Due to high caseloads and the increasing complexity of crimes, supervising attorneys are required to maintain full caseloads, reducing the time available for mentorship as originally intended. With only a few attorneys equipped to handle high-level cases, our capacity to train and develop staff remains significantly constrained.
- The increasing demand for civil commitment proceedings has placed additional strain on resources, with expected growth due to the ongoing mental health crisis.
- Addressing the backlog of trials, hearings and the bench warrant queue.
- With two new judges, attorneys are spending more time in court as the caseload progresses, presenting the challenge of adapting to the increased demand while maintaining efficiency and meeting court expectations.
- Implementation of the PCE recommendations in 2021 has yet to be fulfilled. PCE recommended adding four new Deputy District Attorneys (DDA); however, only two of these positions have been funded to date. Despite significant increase in high-level crimes since 2021 and community growth, our FY 2025 request for one of the recommended DDAs was denied.
- Expungements: Nearly quadrupled from 217 in 2021 to 899 in 2024.
- Public Records Requests (PRRs): Consistently high, with 590 in 2024.
- Digital Evidence Review: Over 6,257 hours of footage in 2024, representing 50% of case materials compared to 4,402 hours of footage in 2022.

Organizational Chart



Budget Summary – District Attorney (Fund 001-11)

	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Proposed	FY 2026 Approved	FY 2026 Adopted	% Chg FY 2026
Federal Government Payments	\$ 187,738	\$ 173,894	\$ 18,000	\$ —	\$ —	\$ —	(100.00)%
State Government Payments	900,754	295,541	409,077	198,332	198,332	198,332	(51.52)%
Charges for Services	1,008	849	—	—	—	—	— %
General Fund	9,936,198	10,812,646	12,471,794	13,715,210	13,891,105	13,891,105	11.38 %
Transfers In	—	6,500	484,978	61,500	61,500	61,500	(87.32)%
Total Resources	\$11,025,697	\$11,289,430	\$13,383,849	\$13,975,042	\$14,150,937	\$14,150,937	5.73 %
Personnel Services	\$ 8,791,218	\$ 9,535,650	\$11,122,388	\$11,970,356	\$12,146,251	\$12,146,251	9.21 %
Materials and Services	2,099,674	1,701,436	2,246,902	1,988,677	1,988,677	1,988,677	(11.49)%
Capital Outlay	15,799	—	—	—	—	—	— %
Transfers Out	119,006	52,345	14,559	16,009	16,009	16,009	9.96 %
Total Requirements	\$11,025,697	\$11,289,430	\$13,383,849	\$13,975,042	\$14,150,937	\$14,150,937	5.73 %

Budget Summary – Victims’ Assistance (Fund 212)

	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Proposed	FY 2026 Approved	FY 2026 Adopted	% Chg FY 2026
Beginning Net Working Capital	\$ 9,215	\$ 364,898	\$ 420,526	\$ 372,355	\$ 372,355	\$ 372,355	(11.45)%
Federal Government Payments	405,794	516,005	409,770	270,129	270,129	270,129	(34.08)%
State Government Payments	80,446	—	132,000	187,481	187,481	187,481	42.03 %
Local Government Grants	128,850	—	—	20,000	20,000	20,000	— %
Charges for Services	—	44,913	—	—	—	—	— %
Interest Revenue	2,079	11,628	2,000	7,000	7,000	7,000	250.00 %
Transfers In	826,913	709,163	713,887	608,458	608,458	608,458	(14.77)%
Total Resources	\$ 1,453,296	\$ 1,646,607	\$ 1,678,183	\$ 1,465,423	\$ 1,465,423	\$ 1,465,423	(12.68)%
Personnel Services	\$ 981,591	\$ 1,107,315	\$ 1,306,221	\$ 1,187,126	\$ 1,187,126	\$ 1,187,126	(9.12)%
Materials and Services	106,807	118,767	193,472	169,744	169,744	169,744	(12.26)%
Contingency	—	—	178,490	108,553	108,553	108,553	(39.18)%
Total Requirements	\$ 1,088,398	\$ 1,226,082	\$ 1,678,183	\$ 1,465,423	\$ 1,465,423	\$ 1,465,423	(12.68)%

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 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Proposed	FY 2026 Approved	FY 2026 Adopted	% Chg FY 2026
General Fund	\$ 320,660	\$ 391,213	\$ 466,854	\$ 465,653	\$ 465,653	\$ 465,653	(0.26)%
Total Resources	\$ 320,660	\$ 391,213	\$ 466,854	\$ 465,653	\$ 465,653	\$ 465,653	(0.26)%
Materials and Services	\$ 320,660	\$ 391,213	\$ 466,854	\$ 465,653	\$ 465,653	\$ 465,653	(0.26)%
Total Requirements	\$ 320,660	\$ 391,213	\$ 466,854	\$ 465,653	\$ 465,653	\$ 465,653	(0.26)%

This page intentionally left blank.

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

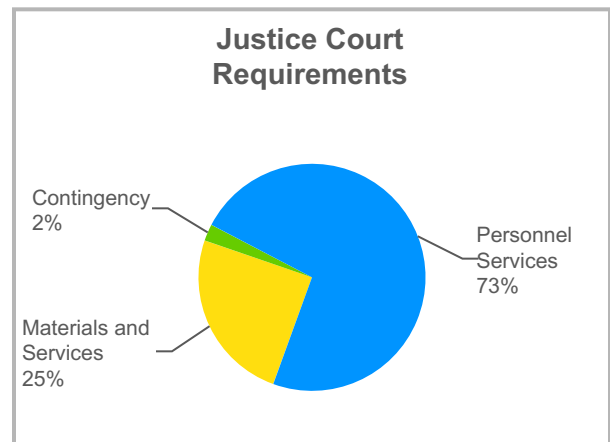
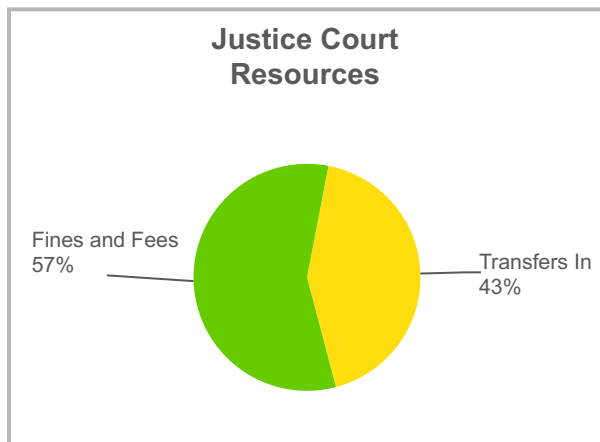


Deschutes County Justice of the Peace since 2004.

☎: 541-617-4758

🌐: www.deschutescounty.gov/court

Justice Court Summary	
Total Budget	\$ 943,118
Budget Change	6.36 %
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

- Multiple staff members on extended leave simultaneously requiring hiring, training and additional supervision of temporary employees.
- Supported staff well-being and retention by navigating leave policies and maintaining a functional team.

- Revised Court Services Assistant job description, creating two separate positions to better meet the future needs of the department.

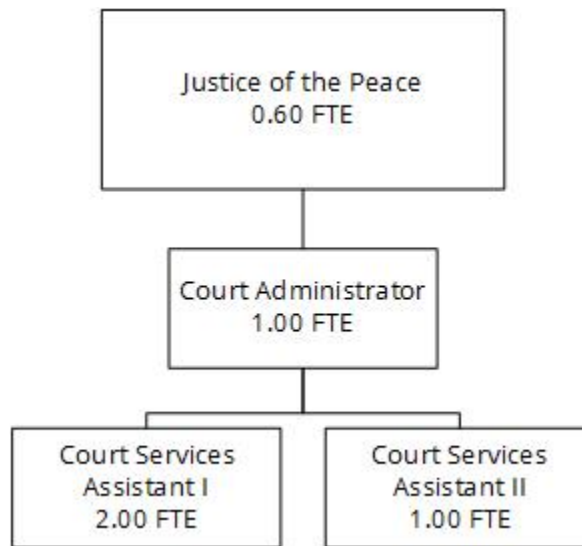
Fiscal Issues

- Unforeseen expenses for temporary administrative help.

Operational Challenges

- Balancing fair enforcement with financial realities of defendants.
- Continued workload impact due to legislative amendments and an understaffed department of motor vehicles.
- Preparing for Redmond photo enforcement (red light/radar) initiative.

Organizational Chart



Budget Summary – Justice Court (220)

	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Proposed	FY 2026 Approved	FY 2026 Adopted	% Chg FY 2026
Fines and Fees	\$ 517,489	\$ 528,051	\$ 504,200	\$ 534,597	\$ 534,597	\$ 534,597	6.03 %
Interest Revenue	513	1,917	2,000	700	700	700	(65.00)%
Licenses and Permits	—	—	—	7,300	7,300	7,300	— %
Transfers In	224,696	286,744	380,521	400,521	400,521	400,521	5.26 %
Total Resources	\$ 742,697	\$ 816,713	\$ 886,721	\$ 943,118	\$ 943,118	\$ 943,118	6.36 %
Personnel Services	\$ 592,149	\$ 644,229	\$ 641,713	\$ 680,892	\$ 680,892	\$ 680,892	6.11 %
Materials and Services	150,549	172,484	221,384	230,945	230,945	230,945	4.32 %
Transfers Out	—	—	—	9,104	9,104	9,104	— %
Contingency	—	—	23,624	22,177	22,177	22,177	(6.13)%
Total Requirements	\$ 742,697	\$ 816,713	\$ 886,721	\$ 943,118	\$ 943,118	\$ 943,118	6.36 %

SHERIFF'S OFFICE

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



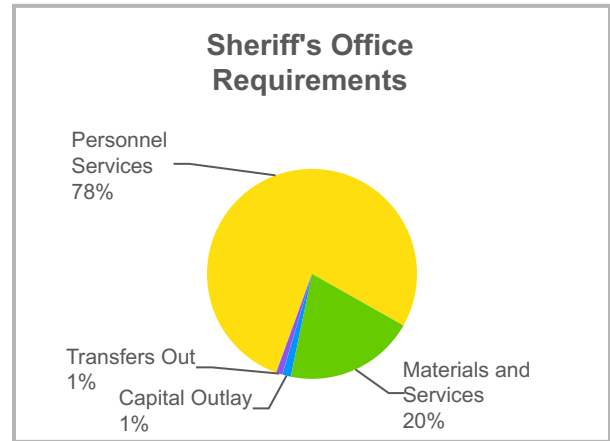
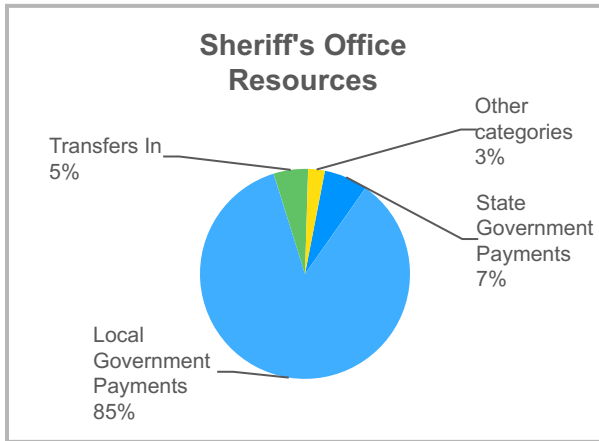
Ty Rupert, Interim Deschutes County Sheriff

Deschutes County Sheriff since August 2025.

☎: 541-388-6655

🌐: www.sheriff.deschutes.org

Sheriff's Office Summary	
Total Budget	\$ 68,770,866
Budget Change	2.70 %
Total Staff	271.00 FTE
Staff Change	—



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 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

- Recruiting, hiring, and training processes have been redesigned, with more effective targeted marketing efficient processing and quality testing. The office has seen increased interest, and application submissions have surged.
- Financial accountability and budget optimization has become a top focus at the Sheriff's Office. Beginning January 1st, 2025, the office has conducted a detailed audit and continues identifying cost-saving opportunities, eliminated wasteful spending, reallocated resources to high-priority areas, such as aging technology, building systems and public safety initiatives.
- Renewed, strengthened relationships with other county departments, city officials, neighboring law enforcement agencies, social service providers, and community organizations to reduce redundancies and increase efficiency with collaborative cost savings.
- Animal Control Officers (3.0 FTE) have been reinstated and have experienced a substantial increase in calls for service. The Animal Control team has resolved significant animal neglect and abuse cases while providing compassionate service to the animals in our communities and those housed in our Rickard Ranch facility.
- 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; now we have (2.0 FTE) serving our CHL customers.
- Continued development of the Deflection Program to prioritize initiatives that promote drug education, addiction treatment, and recovery pathways can help reduce the demand for narcotics and support long-term community safety.
- The online reporting System for community members to file non-emergency reports has been re-launched and made accessible for a dozen new reporting scenarios. This technology continues to be a success.

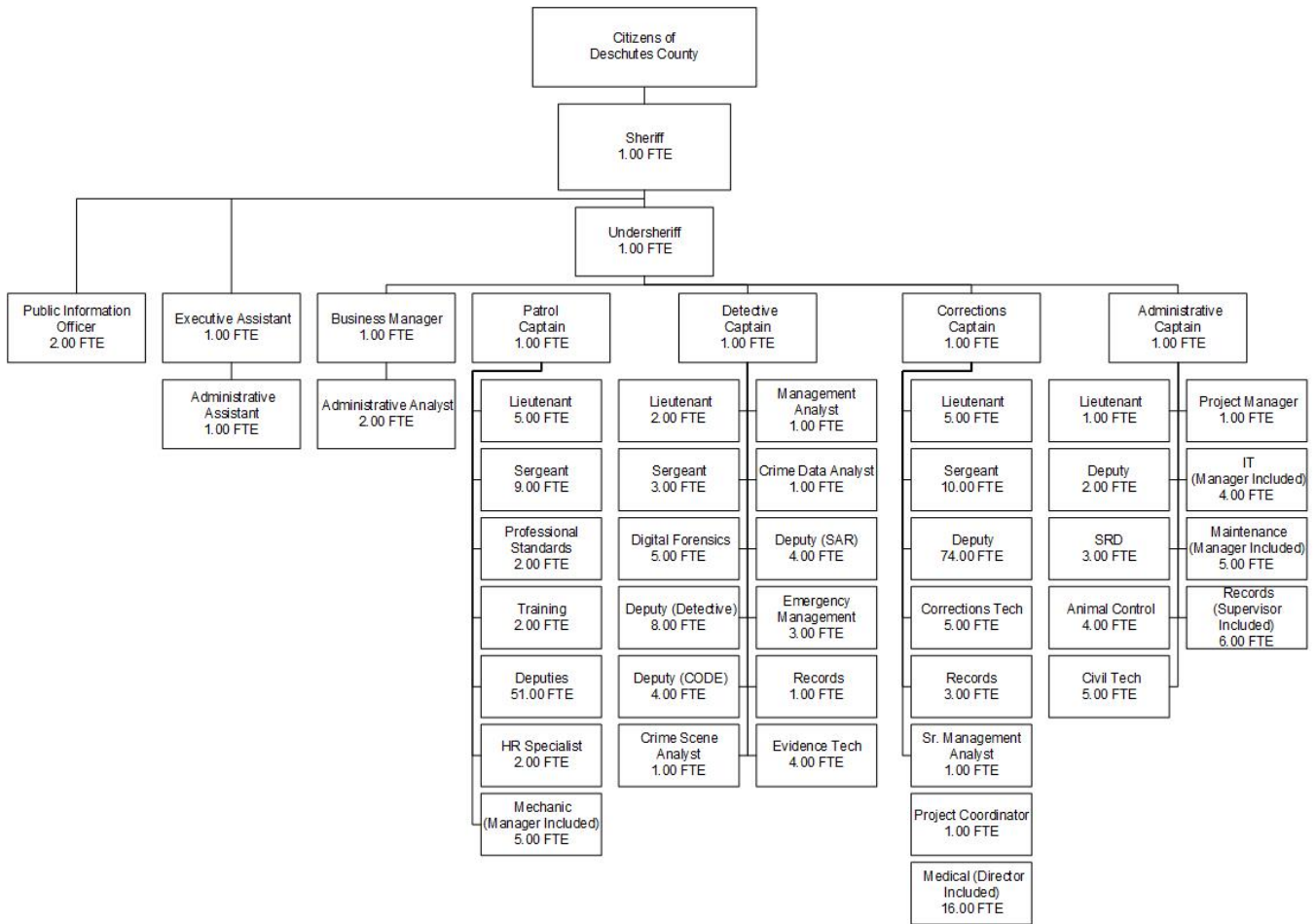
Fiscal Issues

- 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.
- Increasing pressure to modernize technology and infrastructure, including updating communication systems, expanding digital evidence storage capacity, enhancing cybersecurity measures, and integrating advanced analytics for crime prevention. These essential upgrades involve considerable upfront and ongoing costs, creating financial strain and difficult trade-offs with other priorities.
- The recent reversal of Oregon's drug decriminalization policy has led to increased arrests for low-level drug offenses. This shift has placed additional demands on the criminal justice system, including law enforcement, public defenders, and correctional facilities. The increased caseloads and jail populations have further strained financial resources, complicating efforts to address underlying issues such as addiction and homelessness.
- The office continues to face escalating operational costs due to rising inmate populations, higher medical care expenses, mental health treatment needs, and maintenance of aging infrastructure. These costs are placing an increasing burden on budgets.
- The Sheriff's Office operates from several aging or outdated facilities requiring significant maintenance or capital improvements. Budget constraints have delayed necessary upgrades, creating operational inefficiencies and increased maintenance expenditures in the long term.

Operational Challenges

- 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 office is currently evaluating several new staffing schedules that will help balance staffing and reduce overtime expenses.
- Fentanyl and methamphetamine continue to flood our state and local communities, devastating lives and demanding increased resources to confront this growing crisis.
- Addressing behavioral health and homelessness challenges has become an increasing demand on Patrol deputies. The rise in individuals experiencing mental health crises or homelessness requires significant time and attention, affecting deputies' availability for other calls and raising concerns about officer safety.
- Adapting to inmate housing restrictions remains a challenge. Current classification requirements limit the types of offenders who can be housed together in a unit, including those needing medically supervised beds for detoxification from drugs or alcohol.
- Limited visitation space is causing delays for attorneys and other professionals seeking to meet with clients. We are actively addressing this issue through the Public Safety Campus Master Plan and anticipate moving forward with an expansion in the near future.

Organizational Chart



Budget Summary – Sheriff’s Office (Fund 255)

	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Proposed	FY 2026 Approved	FY 2026 Adopted	% Chg FY 2026
Federal Government Payments	\$ 372,537	\$ 198,109	\$ 296,820	\$ 370,966	\$ 370,966	\$ 370,966	24.98 %
State Government Payments	3,292,809	2,588,898	3,790,123	4,623,051	4,623,051	4,623,051	21.98 %
Local Government Payments	49,771,034	51,220,288	57,389,037	58,726,040	58,726,040	58,726,040	2.33 %
Charges for Services	261,167	333,187	163,600	190,600	190,600	190,600	16.50 %
Fines and Fees	629,143	688,994	607,100	582,500	582,500	582,500	(4.05)%
Interest Revenue	24,596	53,695	45,000	52,000	52,000	52,000	15.56 %
Other Non-Operational Revenue	90,439	99,144	81,115	78,250	78,250	78,250	(3.53)%
Interfund Charges	381,156	415,432	756,293	493,172	493,172	493,172	(34.79)%
Transfers In	3,721,787	3,651,787	3,751,787	3,654,287	3,654,287	3,654,287	(2.60)%
Sales of Assets	101,725	61,656	82,000	—	—	—	(100.00)%
Total Resources	\$58,646,393	\$59,311,190	\$66,962,875	\$68,770,866	\$68,770,866	\$68,770,866	2.70 %
Personnel Services	\$42,499,753	\$44,844,916	\$50,136,178	\$53,651,796	\$53,651,796	\$53,651,796	7.01 %
Materials and Services	13,132,013	12,125,665	14,883,152	13,874,097	13,874,097	13,874,097	(6.78)%
Capital Outlay	2,741,949	2,069,751	1,590,945	910,595	910,595	910,595	(42.76)%
Transfers Out	272,678	270,858	352,600	334,378	334,378	334,378	(5.17)%
Total Requirements	\$58,646,393	\$59,311,190	\$66,962,875	\$68,770,866	\$68,770,866	\$68,770,866	2.70 %

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 \$50,000 in revenue in FY 2026. State funding for inmate housing continues in FY 2026, including \$1,360,000 for inmates resulting from Senate Bill 1145 legislation and \$350,000 for incarcerating repeat DUII offenders.

	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Proposed	FY 2026 Approved	FY 2026 Adopted	% Chg FY 2026
State Government Payments	\$ 1,590,597	\$ 2,194,487	\$ 2,371,123	\$ 2,864,000	\$ 2,864,000	\$ 2,864,000	20.79 %
Local Government Payments	19,278,844	18,831,358	22,560,234	24,863,329	24,863,329	24,863,329	10.21 %
Charges for Services	231,548	174,963	126,000	157,000	157,000	157,000	24.60 %
Fines and Fees	602	341	500	500	500	500	— %
Interfund Charges	13,339	14,859	313,200	60,200	60,200	60,200	(80.78)%
Sales of Assets	456	40	—	—	—	—	— %
Total Resources	\$21,115,386	\$21,216,046	\$25,371,057	\$27,945,029	\$27,945,029	\$27,945,029	10.15 %
Personnel Services	\$17,478,311	\$17,687,656	\$20,341,994	\$22,122,024	\$22,122,024	\$22,122,024	8.75 %
Materials and Services	3,119,892	3,128,149	4,610,563	5,163,505	5,163,505	5,163,505	11.99 %
Capital Outlay	244,505	135,884	160,000	400,000	400,000	400,000	150.00 %
Transfers Out	272,678	264,358	258,500	259,500	259,500	259,500	0.39 %
Total Requirements	\$21,115,386	\$21,216,046	\$25,371,057	\$27,945,029	\$27,945,029	\$27,945,029	10.15 %

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 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Proposed	FY 2026 Approved	FY 2026 Adopted	% Chg FY 2026
Federal Government Payments	\$ 346,700	\$ 222,945	\$ 286,820	\$ 360,966	\$ 360,966	\$ 360,966	25.85 %
State Government Payments	1,702,212	394,411	1,419,000	1,759,051	1,759,051	1,759,051	23.96 %
Local Government Payments	19,741,174	21,882,311	23,727,677	24,318,180	24,318,180	24,318,180	2.49 %
Charges for Services	12,724	140,848	15,700	12,300	12,300	12,300	(21.66)%
Fines and Fees	628,511	688,504	606,600	582,000	582,000	582,000	(4.06)%
Other Non-Operational Revenue	90,439	99,144	81,115	78,250	78,250	78,250	(3.53)%
Interfund Charges	367,818	400,573	443,093	432,972	432,972	432,972	(2.28)%
Transfers In	3,721,787	3,651,787	3,751,787	3,654,287	3,654,287	3,654,287	(2.60)%
Sales of Assets	101,269	61,420	82,000	—	—	—	(100.00)%
Total Resources	\$26,712,632	\$27,541,943	\$30,413,792	\$31,198,006	\$31,198,006	\$31,198,006	2.58 %
Personnel Services	\$21,192,317	\$23,013,499	\$25,141,193	\$26,273,275	\$26,273,275	\$26,273,275	4.50 %
Materials and Services	3,337,941	3,089,555	4,138,681	4,563,778	4,563,778	4,563,778	10.27 %
Capital Outlay	2,182,374	1,432,389	1,069,818	287,575	287,575	287,575	(73.12)%
Transfers Out	—	6,500	64,100	73,378	73,378	73,378	14.47 %
Total Requirements	\$26,712,632	\$27,541,943	\$30,413,792	\$31,198,006	\$31,198,006	\$31,198,006	2.58 %

Budget Summary - Administrative and Support Program

This program consists of two divisions:

- Administration – Includes business management, human resources and information technology.
- 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 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Proposed	FY 2026 Approved	FY 2026 Adopted	% Chg FY 2026
Federal Government Payments	\$ 25,838	\$ (24,836)	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	— %
Local Government Payments	10,751,016	10,506,620	11,101,126	9,544,531	9,544,531	9,544,531	(14.02)%
Charges for Services	16,894	17,377	21,900	21,300	21,300	21,300	(2.74)%
Fines and Fees	30	150	—	—	—	—	— %
Interest Revenue	24,596	53,695	45,000	52,000	52,000	52,000	15.56 %
Sales of Assets	—	196	—	—	—	—	— %
Total Resources	\$10,818,375	\$10,553,202	\$11,178,026	\$ 9,627,831	\$ 9,627,831	\$ 9,627,831	(13.87)%
Personnel Services	\$ 3,829,126	\$ 4,143,762	\$ 4,652,991	\$ 5,256,497	\$ 5,256,497	\$ 5,256,497	12.97 %
Materials and Services	6,674,179	5,907,961	6,133,908	4,146,814	4,146,814	4,146,814	(32.40)%
Capital Outlay	315,069	501,478	361,127	223,020	223,020	223,020	(38.24)%
Transfers Out	—	—	30,000	1,500	1,500	1,500	(95.00)%
Total Requirements	\$10,818,375	\$10,553,202	\$11,178,026	\$ 9,627,831	\$ 9,627,831	\$ 9,627,831	(13.87)%

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 Sheriff's Office.

	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Proposed	FY 2026 Approved	FY 2026 Adopted	% Chg FY 2026
Beginning Working Capital	\$13,814,132	\$ 9,528,200	\$11,446,987	\$13,095,000	\$13,095,000	\$13,095,000	14.40 %
Property Taxes	30,701,745	38,421,472	40,366,974	41,840,000	41,840,000	41,840,000	3.65 %
Interest Revenue	283,971	515,925	400,000	504,000	504,000	504,000	26.00 %
Total Resources	\$44,799,848	\$48,465,597	\$52,213,961	\$55,439,000	\$55,439,000	\$55,439,000	6.18 %
Materials and Services	\$35,271,648	\$37,018,610	\$40,551,448	\$39,255,212	\$39,255,212	\$39,255,212	(3.20)%
Contingency	—	—	11,662,513	16,183,788	16,183,788	16,183,788	38.77 %
Total Requirements	\$35,271,648	\$37,018,610	\$52,213,961	\$55,439,000	\$55,439,000	\$55,439,000	6.18 %

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 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Proposed	FY 2026 Approved	FY 2026 Adopted	% Chg FY 2026
Beginning Working Capital	\$ 1,438,962	\$ 1,473,014	\$ 4,119,875	\$ 5,405,000	\$ 5,405,000	\$ 5,405,000	31.19 %
Property Taxes	13,519,679	15,363,800	16,078,353	16,698,000	16,698,000	16,698,000	3.85 %
Interest Revenue	73,353	149,987	150,000	239,000	239,000	239,000	59.33 %
Total Resources	\$15,031,995	\$16,986,802	\$20,348,228	\$22,342,000	\$22,342,000	\$22,342,000	9.80 %
Materials and Services	\$13,558,980	\$12,866,927	\$15,624,705	\$18,336,828	\$18,336,828	\$18,336,828	17.36 %
Contingency	—	—	4,723,523	4,005,172	4,005,172	4,005,172	(15.21)%
Total Requirements	\$13,558,980	\$12,866,927	\$20,348,228	\$22,342,000	\$22,342,000	\$22,342,000	9.80 %

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 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Proposed	FY 2026 Approved	FY 2026 Adopted	% Chg FY 2026
Fines and Fees	\$ 63,694	\$ 65,589	\$ 68,500	\$ 73,000	\$ 73,000	\$ 73,000	6.57 %
Interest Revenue	(36)	(70)	—	—	—	—	— %
Total Resources	\$ 63,657	\$ 66,039	\$ 69,039	\$ 73,000	\$ 73,000	\$ 73,000	5.74 %
Materials and Services	\$ 63,137	\$ 65,500	\$ 69,039	\$ 73,000	\$ 73,000	\$ 73,000	5.74 %
Total Requirements	\$ 63,137	\$ 65,500	\$ 69,039	\$ 73,000	\$ 73,000	\$ 73,000	5.74 %

Budget Summary - Sheriff's Office Reserve (Fund 256)

Through FY 2025, this fund maintained a reserve for communication systems. Beginning in FY 2026, the purpose was expanded to include reserves for other future capital needs including vehicles and public safety campus expansion.

	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Proposed	FY 2026 Approved	FY 2026 Adopted	% Chg FY 2026
Beginning Working Capital	\$ 272,017	\$ 276,400	\$ 384,875	\$ 498,200	\$ 498,200	\$ 498,200	29.44 %
Local Government Payments	—	100,000	—	400,000	400,000	400,000	— %
Interest Revenue	4,383	8,475	9,000	13,000	13,000	13,000	44.44 %
Total Resources	\$ 276,400	\$ 384,875	\$ 393,875	\$ 911,200	\$ 911,200	\$ 911,200	131.34 %
Reserve	\$ —	\$ —	\$ 393,875	\$ 911,200	\$ 911,200	\$ 911,200	131.34 %
Total Requirements	\$ —	\$ —	\$ 393,875	\$ 911,200	\$ 911,200	\$ 911,200	131.34 %

This page intentionally left blank.



Direct Services Departments

ASSESSOR’S OFFICE

Assessor’s Office (Fund 001-02)	131
Assessment/Taxation/Clerk Reserve (Fund 010)	134

CLERK’S OFFICE

Clerk’s Office (Fund 001-05)	135
Property Value Appeals Board (Fund 001-06)	138
County Clerk Records (Fund 218)	138

COMMUNITY DEVELOPMENT

Community Development (Fund 295)	139
Code Abatement (Fund 020)	143
Groundwater Partnership (Fund 296)	143
Newberry Neighborhood (Fund 297)	144
Reserve (Fund 300)	144
Building Program Reserve (Fund 301)	144
Electrical Program Reserve (Fund 302)	145
Facilities Reserve (Fund 303)	145

FAIR & EXPO CENTER

Fair & Expo Center (Fund 615)	147
Deschutes County Fair (Fund 616)	149
Fair & Expo Center Capital Reserve (Fund 617)	150
RV Park (Fund 618)	150
RV Park Reserve (Fund 619)	150

ROAD

Road (Fund 325)	151
County Surveyor (Fund 328)	155

Direct Services Departments

Public Land Corner Preservation (Fund 329)	155
Road Building and Equipment (Fund 330)	156
Countywide Transportation System Development Charges Improvement Fee (Fund 336)	156
Transportation Capital Improvement Program (Fund 465)	157
Vehicle Maintenance and Replacement (Fund 680)	157
Special Transportation (Fund 150)	158
Statewide Transportation Improvement (Fund 151)	158
Deschutes County Road Agency Fund (Fund 715)	158

NATURAL RESOURCES

Natural Resources (Fund 326)	159
Federal Forest Title III (Fund 327)	161

SOLID WASTE

Solid Waste (Fund 610)	163
Landfill Closure (Fund 611)	166
Landfill Post-Closure (Fund 612)	166
Capital Projects (Fund 613)	166
Equipment Reserve (Fund 614)	167

HEALTH SERVICES

Health Services (Fund 274)	169
Oregon Health Plan - Behavioral Health Services (Fund 270)	176
Capital Reserve (Fund 270)	177
Acute Care Services (Fund 276)	177

ASSESSOR'S OFFICE

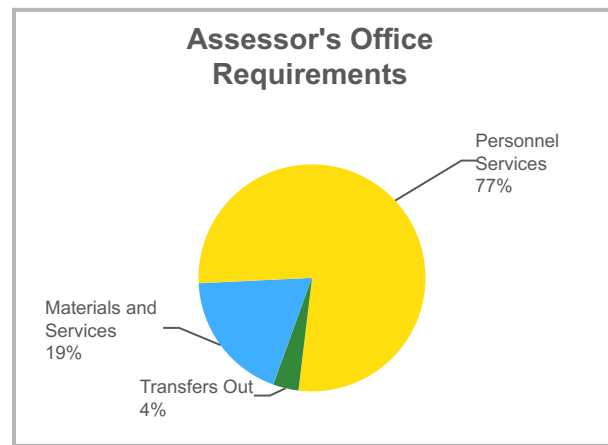
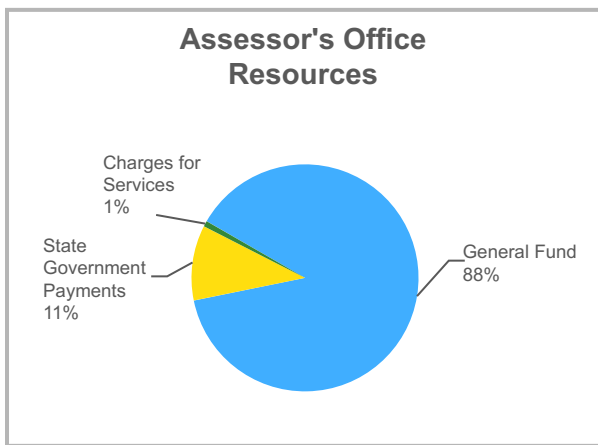
To provide quality customer service through the appraisal and assessment of all taxable property as mandated by the State of Oregon in a manner that merits the highest degree of confidence in our integrity, efficiency and fairness.



County Assessor, Scot Langton

☎: 541-388-6508
 ✉: assessor@deschutes.org
 🌐: www.deschutes.org/assessor

Assessor's Office Summary	
Total Budget	\$ 7,122,900
Budget Change	5.60 %
Total Staff	35.26 FTE
Staff Change	—



Department Overview

The Assessor's Office, working under the direction of the elected Deschutes County Assessor, 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 2025, Deschutes County had 114,731 taxable accounts representing \$82.9 billion in real market value and \$33.7 billion in taxable assessed value, generating \$551.1 million in property taxes and assessments.

SUCSESSES & CHALLENGES

Significant Accomplishments

Over the last 25 years the Assessor's Office has added over 33,000 new tax accounts (equivalent of 2½ new cities the size of Redmond); increased market value over 800%, increased assessed value over 400%, and increased taxes imposed of over 500%; while only adding an additional 2½ FTE. We were able to accomplish this by being fiscally responsible, leveraging new technologies, and continually examining and altering business processes.

- Improved staff knowledge, skills, resources and tools necessary to deliver quality products.
- Ensured all appraisal staff are current on state-required continuing education hours to maintain appraisal registration.
- Conducted other staff training, 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 were 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

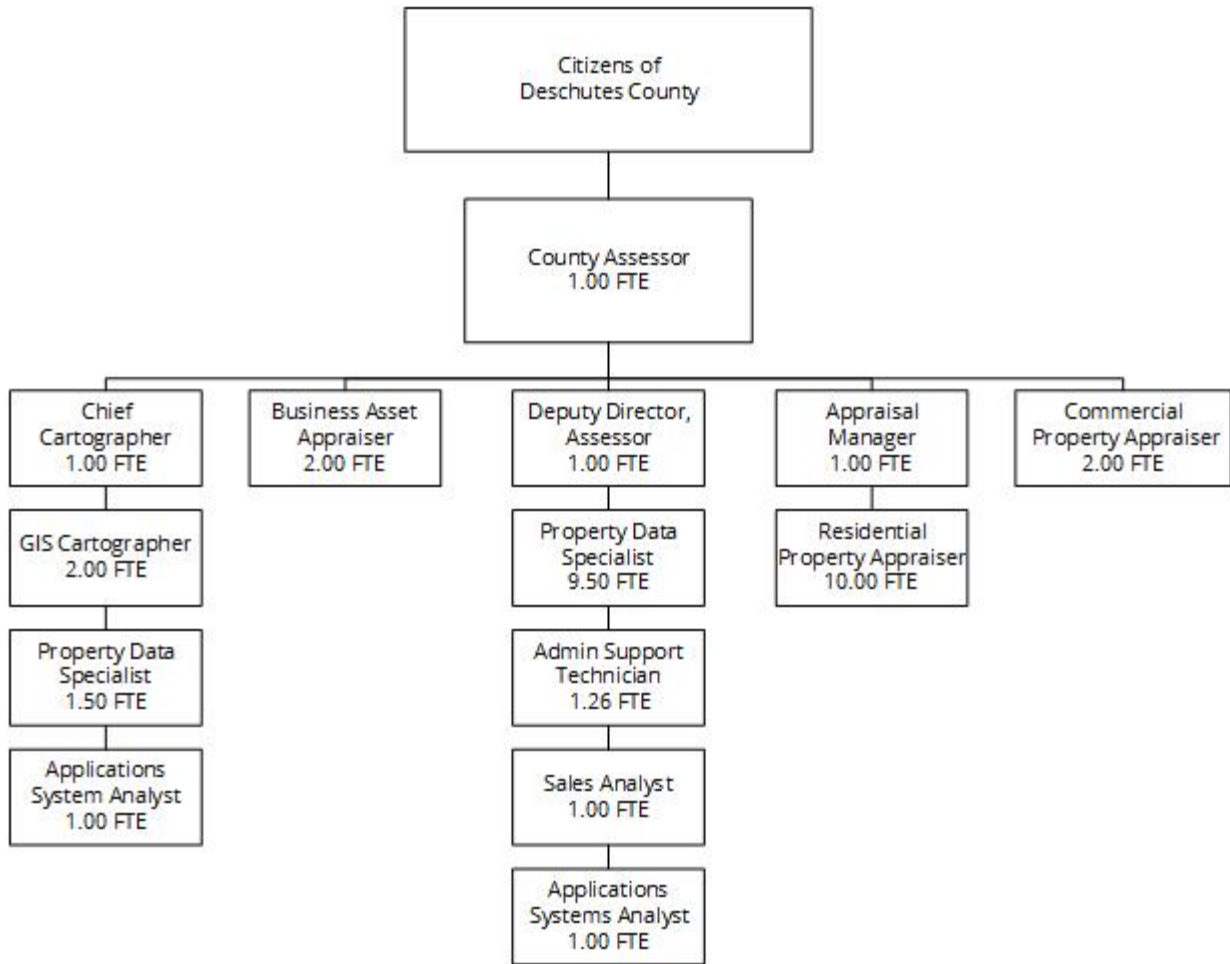
Funding for the Assessor's Office comes primarily from the County's General Fund (approx. 90%), a state grant (approx. 10%), and the sale of maps, transfer of titles and moving permits for manufactured homes, and miscellaneous fees (less than 1%). The state funds are a matching grant from the Oregon Department of Revenue. As County budgeted 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 ensure that the Office can accomplish the increased work volumes with quality outcomes in the most cost-effective manner.

Due to this year's budget constraints, which fall short of what is required to maintain a status quo budget without additional full-time equivalents (FTE) or capital for new technologies, the Assessor needed to identify budget savings of \$235,000. This could hinder our ability to sustain and produce a timely, equitable, and accurate tax roll. Additionally, it could adversely affect our capacity to implement new technologies, such as artificial intelligence. Finally, it could complicate transition management, as 20% of our staff are eligible for retirement in the coming years.

Organizational Chart



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

	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Proposed	FY 2026 Approved	FY 2026 Adopted	% Chg FY 2026
State Government Payments	\$ 669,060	\$ 769,740	\$ 801,000	\$ 763,000	\$ 763,000	\$ 763,000	(4.74)%
Charges for Services	44,707	45,639	48,000	58,000	58,000	58,000	20.83 %
General Fund	4,715,888	4,806,418	5,896,306	6,301,900	6,301,900	6,301,900	6.88 %
Total Resources	\$5,429,655	\$5,621,797	\$6,745,306	\$7,122,900	\$7,122,900	\$7,122,900	5.60 %
Personnel Services	\$4,261,650	\$4,483,723	\$5,251,332	\$5,525,136	\$5,525,136	\$5,525,136	5.21 %
Materials and Services	1,131,816	1,104,015	1,458,029	1,373,831	1,373,831	1,373,831	(5.77)%
Capital Outlay	6,381	—	—	—	—	—	— %
Transfers Out	29,808	34,060	35,945	223,933	223,933	223,933	522.99 %
Total Requirements	\$5,429,655	\$5,621,797	\$6,745,306	\$7,122,900	\$7,122,900	\$7,122,900	5.60 %

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 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Proposed	FY 2026 Approved	FY 2026 Adopted	% Chg FY 2026
Beginning Working Capital	\$1,543,128	\$1,689,116	\$1,862,993	\$2,045,000	\$2,045,000	\$2,045,000	9.77 %
Interest Revenue	25,988	53,877	53,000	66,000	66,000	66,000	24.53 %
Transfers In	120,000	120,000	120,000	60,000	60,000	60,000	(50.00)%
Total Resources	\$1,689,116	\$1,862,993	\$2,035,993	\$2,171,000	\$2,171,000	\$2,171,000	6.63 %
Reserve	\$ —	\$ —	\$2,035,993	\$2,171,000	\$2,171,000	\$2,171,000	6.63 %
Total Requirements	\$ —	\$ —	\$2,035,993	\$2,171,000	\$2,171,000	\$2,171,000	6.63 %

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

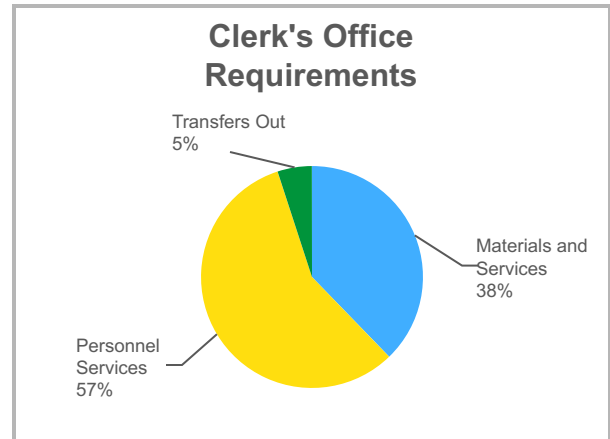
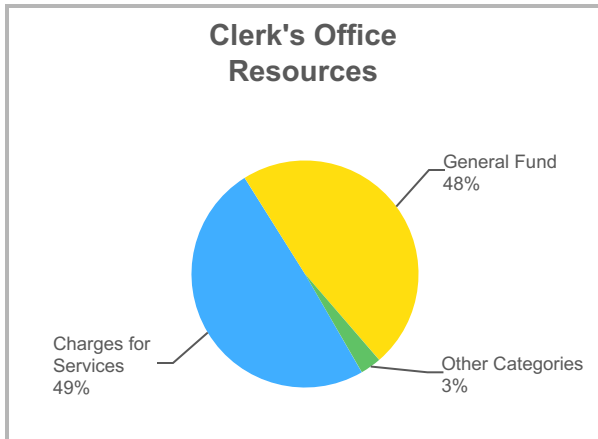
Deschutes County Clerk since August 2021.

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

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

🌐 www.deschutes.org/clerk

Clerk's Office Summary	
Total Budget	\$ 2,544,015
Budget Change	(6.45)%
Total Staff	11.00 FTE
Staff Change	—



Department Overview

The County Clerk is a nonpartisan elected official as provided in the Oregon Constitution. The County Clerk's Office manages a range of essential functions, including overseeing elections and maintaining public records. Further details on the statutory duties and other services provided by the Clerk's Office include:

- Maintenance of voter registration records.
- Management of election planning, execution and certification.
- Recording and maintenance of public records related to real property transactions, including deeds, mortgages, liens, and other legal documents.
- Acceptance agent of federal passport applications.
- Issuance of marriage licenses and registration of domestic partnerships.
- Management of the County Records Center and Permanent Archives.
- Microfilming and preservation of recorded documents.
- Serves as the Clerk of the Property Value Appeals Board, facilitating fair and transparent appeals hearings.

SUCSESSES & CHALLENGES

Significant Accomplishments

- In partnership with several county departments and in accordance with Oregon Administrative Rule 166.150, County Records Center and Archives has destroyed a backlog of records that were beyond their retention period. The result will be reflected as a savings in the budgets of each department that had records relating to this backlog.
- The 2024 Presidential General Election was successfully administered, with a record number of ballots cast by Deschutes County voters, demonstrating efficient election processes and strong voter engagement:
 - 128,586 of 162,718 or 79% registered voters, cast a ballot. (Statewide average was 75%).
 - Over 69% of ballots were returned via drop site. (60% in Nov 2016).
- Effectively mitigated unprecedented security concerns and misinformation during the presidential election through collaboration with federal, state, county, and local partners, helping to maintain election integrity and public trust.
- The Clerk's Office has been planning for the retirement of several long-term employees over the past decade. In FY 2025, the final two long-serving employees retired. Thanks to a smooth transition, the succession, recruitment, and training plan for highly skilled staff has proved successful. This ensures the office remains well-positioned to maintain efficiency and continue delivering the high-quality customer service it is known for. Continuity and preparedness for future growth are cornerstones of the office's strategy and will be continually assessed. In partnership with several county departments and in accordance with Oregon Administrative Rule 166.150, County Records Center and Archives has destroyed a backlog of records that were beyond their retention period. The result will be reflected as a savings in the budgets of each department that had records relating to this backlog.

Fiscal Issues

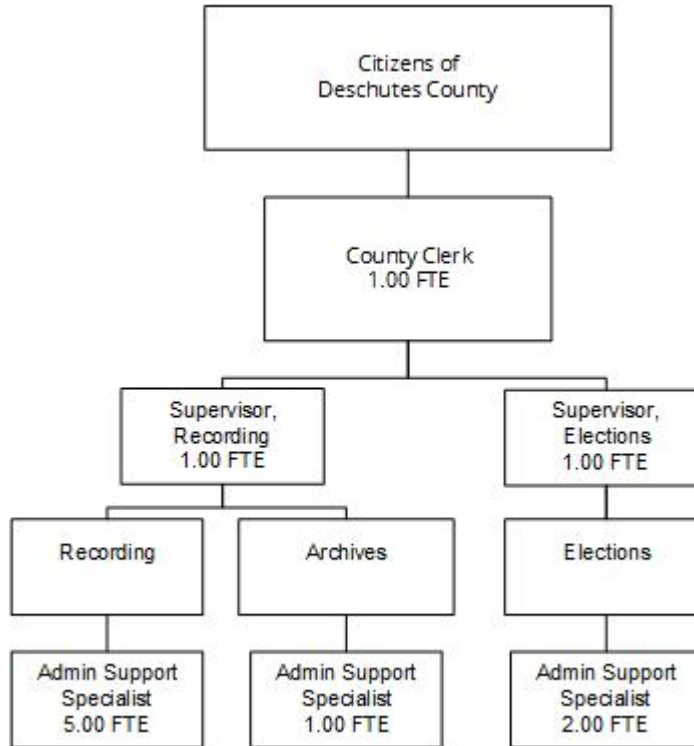
- The primary revenue source for the Clerk's Office is recording fees. Although interest rates have recently stabilized, recording revenues remain below the 10-year average. Factors such as low inventory, price increases, and reduced consumer confidence have contributed to an uncertain housing market, impacting revenue generation.
- Election revenues are cyclical. In even-numbered years, the state, cities, and Soil and Water Conservation Districts, by statute, do not reimburse the county for their share of primary and general election costs. Additionally, political parties do not reimburse the county for the expenses incurred in administering their elections. Election expenditures are based on the projection of holding four elections each fiscal year.

Operational Challenges

- The current space used for elections, which has been in place for the past 20 years, is increasingly insufficient to meet operational needs due to the county's growth in registered voters. The rising volume of balloting materials and the need for additional personnel highlight the urgent need for more space to conduct elections effectively and efficiently. In partnership with Facilities, Property Management, and the Clerk's Office, a local architectural firm conducted a space study to identify solutions that will provide adequate space to support election operations. The next steps or a viable plan forward need to be determined based on the findings of the space study.

- Federal funding cuts could pose a significant operational challenge for the Clerk's Office, specifically relating to elections. These cuts threaten valuable resources and partnerships with agencies like Homeland Security and Cybersecurity and Infrastructure Security Agency (CISA), potentially weakening cybersecurity efforts and election security, increasing vulnerability to cyberattacks, and delaying critical infrastructure protection.
- Proposed federal and state legislation, if passed, would have a significant impact on how elections are conducted and fiscal requirements.

Organizational Chart



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

	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Proposed	FY 2026 Approved	FY 2026 Adopted	% Chg FY 2026
State Government Payments	\$ 23,146	\$ —	\$ —	\$ —	\$ —	\$ —	— %
Charges for Services	1,357,507	1,202,985	1,355,150	1,259,060	1,259,060	1,259,060	(7.09)%
Fines and Fees	—	—	—	30	30	30	— %
Interfund Charges	34,618	31,515	31,510	32,650	32,650	32,650	3.62 %
Licenses and Permits	36,530	35,390	39,500	39,500	39,500	39,500	— %
General Fund	646,858	817,379	1,293,283	1,212,775	1,212,775	1,212,775	(6.23)%
Total Resources	\$2,098,659	\$2,087,269	\$2,719,443	\$2,544,015	\$2,544,015	\$2,544,015	(6.45)%
Personnel Services	\$1,150,298	\$1,266,705	\$1,516,005	\$1,455,706	\$1,455,706	\$1,455,706	(3.98)%
Materials and Services	948,361	820,564	1,203,438	960,808	960,808	960,808	(20.16)%
Transfers Out	—	—	—	127,501	127,501	127,501	— %
Total Requirements	\$2,098,659	\$2,087,269	\$2,719,443	\$2,544,015	\$2,544,015	\$2,544,015	(6.45)%

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 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Proposed	FY 2026 Approved	FY 2026 Adopted	% Chg FY 2026
State Government Payments	\$ 9,434	\$ 10,800	\$ 11,000	\$ 11,000	\$ 11,000	\$ 11,000	— %
General Fund	73,053	68,987	85,193	89,980	89,980	89,980	5.62 %
Total Resources	\$ 82,488	\$ 79,788	\$ 96,193	\$ 100,980	\$ 100,980	\$ 100,980	4.98 %
Personnel Services	\$ 65,263	\$ 59,333	\$ 71,152	\$ 75,564	\$ 75,564	\$ 75,564	6.20 %
Materials and Services	17,225	20,455	25,041	25,416	25,416	25,416	1.50 %
Total Requirements	\$ 82,488	\$ 79,788	\$ 96,193	\$ 100,980	\$ 100,980	\$ 100,980	4.98 %

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 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Proposed	FY 2026 Approved	FY 2026 Adopted	% Chg FY 2026
Beginning Working Capital	\$ 390,130	\$ 348,051	\$ 315,711	\$ 309,120	\$ 309,120	\$ 309,120	(2.09)%
Charges for Services	75,200	69,083	70,450	71,590	71,590	71,590	1.62 %
Interest Revenue	5,415	8,836	8,190	9,049	9,049	9,049	10.49 %
Total Resources	\$ 470,745	\$ 425,969	\$ 394,351	\$ 389,759	\$ 389,759	\$ 389,759	(1.16)%
Materials and Services	\$ 122,693	\$ 110,259	\$ 133,170	\$ 137,970	\$ 137,970	\$ 137,970	3.60 %
Contingency	—	—	261,181	251,789	251,789	251,789	(3.60)%
Total Requirements	\$ 122,693	\$ 110,259	\$ 394,351	\$ 389,759	\$ 389,759	\$ 389,759	(1.16)%

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.

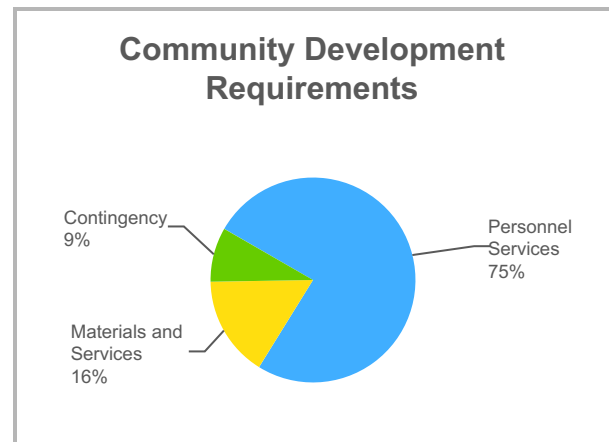
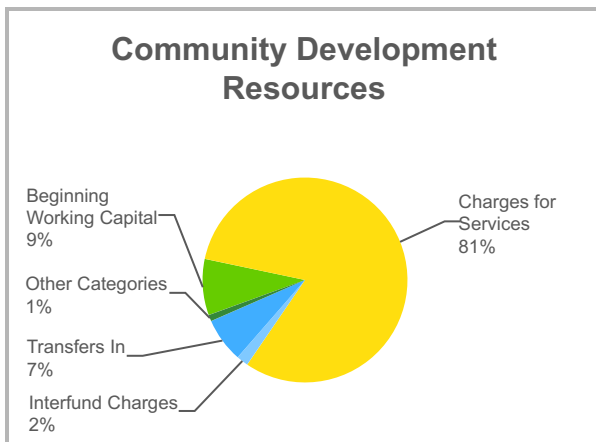
Department Director: Peter Gutowsky

☎ 541-385-1709

✉ cdd-webmaster@deschutes.org

🌐 www.deschutes.org/cd

Community Development Summary	
Total Budget	\$ 11,796,777
Budget Change	4.12 %
Total Staff	53.00 FTE
Staff Change	—



Department Overview

The Community Development Department (CDD) focuses on managed growth, development, and services that enhance the overall well-being of residents within the county. The department includes Administrative Services and five divisions which provide coordinated planning and development permitting services. The department is made up of the following divisions and programs:

ADMINISTRATIVE SERVICES: Oversees departmental operations, human resources, budget, customer service, technology, and performance measures. Ensures integration across all CDD divisions, coordinates with cities, and provides public services like application support, reporting, and data distribution.

COORDINATED SERVICES DIVISION: Coordinates permitting and direct customer services, ensuring accurate public information, minimal wait times, and efficient operation of the front counter and online portal.

CODE ENFORCEMENT DIVISION: Investigates code violation complaints to ensure compliance with codes and statutes administered by CDD.

BUILDING SAFETY DIVISION: Conducts plan reviews, provides consultation, and inspections to ensure compliance with federal and state building codes in the rural County and cities of La Pine and Sisters.

ONSITE WASTEWATER DIVISION: Regulates septic systems and monitors environmental factors to protect public health and resources.

PLANNING DIVISION: The Planning Division includes two areas: Current Planning which handles land use applications and public inquiries, and Long Range Planning, which updates the comprehensive plan, County Code, and manages special projects to address future community needs.

SUCCESSSES & CHALLENGES

Significant Accomplishments

- Improved process automation through the use of LaserFische, allowing for storage, organization, and access to information digitally.
- Coordinated with the Human Resources Department to participate in the Oregon Pay Equity and Market Evaluation Study.
- Division website updates, including an electronic complaint submittal process for Code Enforcement complaints.
- Processed development permits, performed inspections, and completed plan reviews.
- Participated in Central Oregon International Code Council Chapter meetings.
- Created Master Permit Program for model home developers.
- Provided representation on the Oregon Building Officials Association Board of Directors.
- The Code Enforcement program revised procedures to improve case assignment, management, and proceedings.
- Completed two property abatements to ensure public health and safety of the community.
- Developed review process for transient room tax applications, ensuring compliance with zoning and building requirements.
- Issued 21 nitrogen-reducing rebates in South County for upgraded septic treatment systems.
- Provided technical assistance to Terrebonne Sanitary District.
- Provided technical assistance to Central Oregon Intergovernmental Council in reviewing applications for the DEQ Onsite Financial Aid Program.
- Processed land use applications, conducted quasi-judicial land use hearings, and managed appeals filed with the Land Use Board of Appeals.
- Processed housekeeping amendments, building code amendments, and applicant initiated text amendments.
- Completed Comprehensive Plan Update

Fiscal Issues

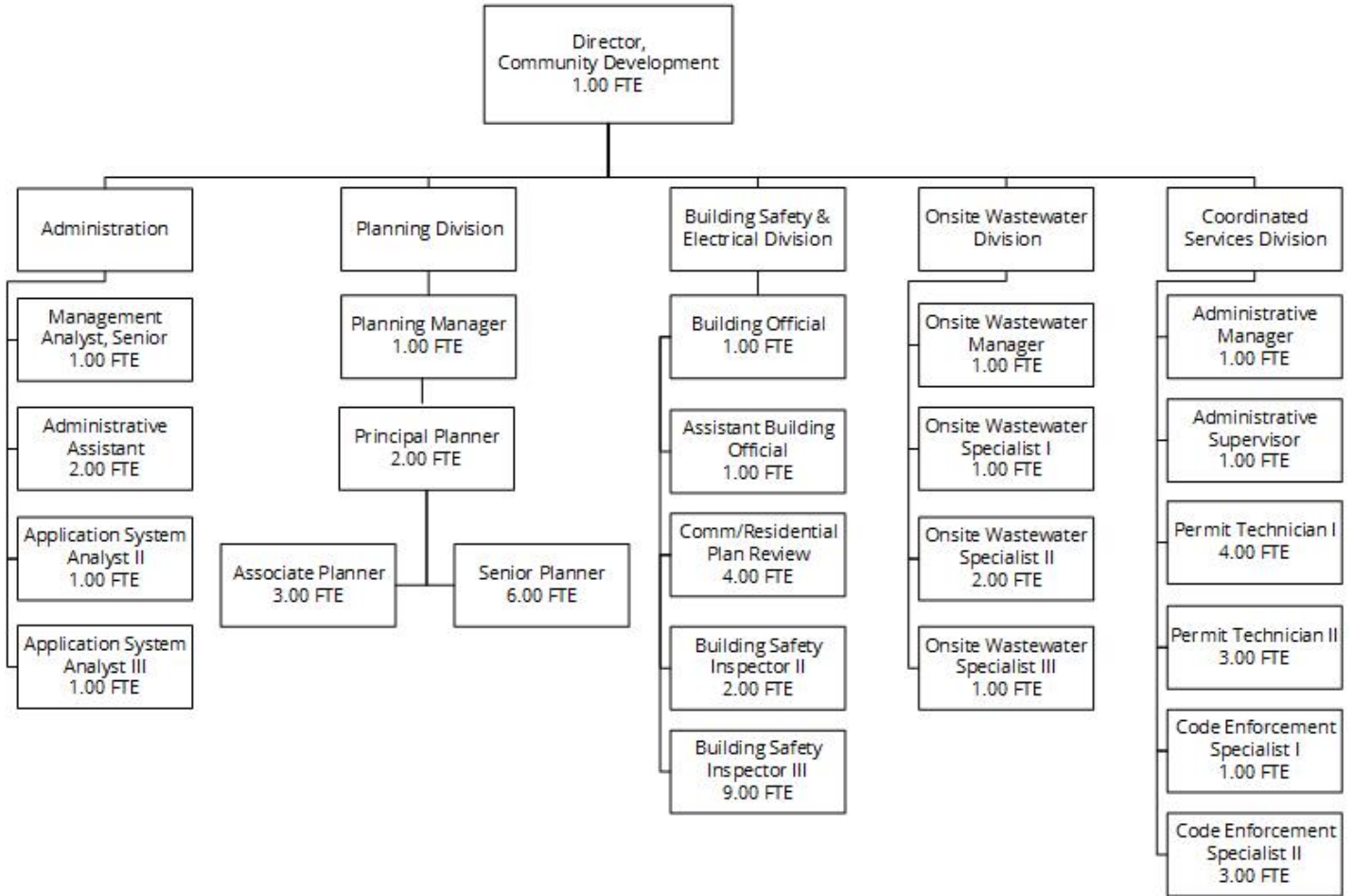
- CDD experienced a modest improvement in permitting volumes in 2024, mainly due to legislation allowing accessory dwelling units (ADUs) in rural residential areas. While single-family dwelling (SFD) permits and site evaluations increased, land use applications declined. ADU application types accounted for 4% of SFD permits, 21.2% of site evaluations, and 5% of land use applications. This initial surge in application submissions is not anticipated to continue.

- Personnel cost increases are anticipated due to several key factors. These include adjustments to salaries resulting from a Pay Equity and Market Evaluation Project which is intended to increase competitiveness in the job market and investments in staff training to ensure exceptional service delivery.
- CDD responds to development inquiries, implements legislative and Board priorities, and supports County initiatives. Many of these require research and detailed responses, without generating permits or revenue. This “non-fee generating” work, while a public good, consumes resources needed for processing applications.
- Issues may also arise from adapting to changes in the economy and complying with evolving legislation.

Operational Challenges

- Maintaining productivity amid staff resignations while completing training for new staff. In 2024, CDD welcomed 6 new staff members, saw 5 resignations, and added 3 new positions, resulting in a total of 53 FTE. Approximately 45% of 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 anticipated staff retirements with 15% of staff eligible for retirement within the next 3 to 8 years based on length of service.
- Implementing new laws from the 2023, 2024, and possibly 2025 Legislative Session.
- Processing complex cases, applications, and evaluations require thorough analysis and interpretation of local and state regulations.
- Addressing affordable housing by collaborating with cities, the County’s Property Manager, and other partners.
- Improving 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 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Proposed	FY 2026 Approved	FY 2026 Adopted	% Chg FY 2026
Beginning Working Capital	\$ 2,168,956	\$ 1,322,717	\$ 752,366	\$ 1,045,117	\$ 1,045,117	\$ 1,045,117	38.91 %
State Government Payments	17,000	21,687	20,000	41,445	41,445	41,445	107.23 %
Local Government Payments	40,210	38,297	40,956	23,750	23,750	23,750	(42.01)%
Charges for Services	9,173,099	8,206,555	9,035,834	9,572,169	9,572,169	9,572,169	5.94 %
Fines and Fees	4,142	11,530	5,000	25,000	25,000	25,000	400.00 %
Interest Revenue	35,673	42,947	33,000	41,000	41,000	41,000	24.24 %
Interfund Charges	185,763	202,632	266,448	219,805	219,805	219,805	(17.51)%
Transfers In	248,586	145,653	1,176,332	828,491	828,491	828,491	(29.57)%
Total Resources	\$11,873,429	\$ 9,992,019	\$11,329,936	\$11,796,777	\$11,796,777	\$11,796,777	4.12 %
Personnel Services	\$ 7,656,917	\$ 7,218,221	\$ 8,005,434	\$ 8,855,882	\$ 8,855,882	\$ 8,855,882	10.62 %
Materials and Services	1,809,703	1,680,190	1,985,811	1,865,046	1,865,046	1,865,046	(6.08)%
Capital Outlay	—	—	—	30,000	30,000	30,000	— %
Transfers Out	1,084,091	341,242	1,300,000	37,550	37,550	37,550	(97.11)%
Contingency	—	—	38,691	1,008,299	1,008,299	1,008,299	2506.03 %
Total Requirements	\$10,550,711	\$ 9,239,653	\$11,329,936	\$11,796,777	\$11,796,777	\$11,796,777	4.12 %

Budget Summary - Code Abatement (Fund 020)

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

	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Proposed	FY 2026 Approved	FY 2026 Adopted	% Chg FY 2026
Beginning Working Capital	\$ 117,109	\$ 122,042	\$ 183,996	\$ 357,302	\$ 357,302	\$ 357,302	94.19 %
Fines and Fees	3,042	—	—	—	—	—	— %
Interest Revenue	1,891	6,763	4,000	8,000	8,000	8,000	100.00 %
Interfund Charges	—	200,000	200,000	200,000	200,000	200,000	— %
Total Resources	\$ 122,042	\$ 328,805	\$ 387,996	\$ 565,302	\$ 565,302	\$ 565,302	45.70 %
Materials and Services	\$ —	\$ 144,809	\$ 387,996	\$ 565,302	\$ 565,302	\$ 565,302	45.70 %
Total Requirements	\$ —	\$ 144,809	\$ 387,996	\$ 565,302	\$ 565,302	\$ 565,302	45.70 %

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 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Proposed	FY 2026 Approved	FY 2026 Adopted	% Chg FY 2026
Beginning Working Capital	\$ 93,333	\$ 56,347	\$ 24,348	\$ 31,338	\$ 31,338	\$ 31,338	28.71 %
Charges for Services	10,500	34,500	16,500	12,000	12,000	12,000	(27.27)%
Interest Revenue	1,264	1,001	1,000	1,000	1,000	1,000	— %
Transfers In	—	—	49,240	40,000	40,000	40,000	(18.77)%
Total Resources	\$ 105,097	\$ 91,848	\$ 91,088	\$ 84,338	\$ 84,338	\$ 84,338	(7.41)%
Materials and Services	\$ 48,750	\$ 67,500	\$ 91,088	\$ 84,338	\$ 84,338	\$ 84,338	(7.41)%
Total Requirements	\$ 48,750	\$ 67,500	\$ 91,088	\$ 84,338	\$ 84,338	\$ 84,338	(7.41)%

Budget Summary - Newberry Neighborhood (Fund 297)

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

	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Proposed	FY 2026 Approved	FY 2026 Adopted	% Chg FY 2026
Beginning Working Capital	\$ 134,003	\$ 136,162	\$ 189,973	\$ 147,533	\$ 147,533	\$ 147,533	(22.34)%
Interest Revenue	2,159	4,571	4,000	6,000	6,000	6,000	50.00 %
Sales of Assets	—	49,240	—	—	—	—	— %
Total Resources	\$ 136,162	\$ 189,973	\$ 193,973	\$ 153,533	\$ 153,533	\$ 153,533	(20.85)%
Materials and Services	—	—	144,733	113,533	113,533	113,533	(21.56)%
Transfers Out	\$ —	\$ —	\$ 49,240	\$ 40,000	\$ 40,000	\$ 40,000	(18.77)%
Total Requirements	\$ —	\$ —	\$ 193,973	\$ 153,533	\$ 153,533	\$ 153,533	(20.85)%

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 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Proposed	FY 2026 Approved	FY 2026 Adopted	% Chg FY 2026
Beginning Working Capital	\$ 2,603,625	\$ 2,746,514	\$ 2,780,760	\$ 3,382,160	\$ 3,382,160	\$ 3,382,160	21.63 %
Interest Revenue	42,889	81,691	65,000	107,000	107,000	107,000	64.62 %
Transfers In	100,000	—	1,300,000	—	—	—	(100.00)%
Total Resources	\$ 2,746,514	\$ 2,828,205	\$ 4,145,760	\$ 3,489,160	\$ 3,489,160	\$ 3,489,160	(15.84)%
Transfers Out	\$ —	\$ 47,445	\$ 131,502	\$ —	\$ —	\$ —	(100.00)%
Contingency	—	—	267,000	—	—	—	(100.00)%
Reserve	—	—	3,747,258	3,489,160	3,489,160	3,489,160	(6.89)%
Total Requirements	\$ —	\$ 47,445	\$ 4,145,760	\$ 3,489,160	\$ 3,489,160	\$ 3,489,160	(15.84)%

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 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Proposed	FY 2026 Approved	FY 2026 Adopted	% Chg FY 2026
Beginning Working Capital	\$ 5,740,186	\$ 6,510,204	\$ 6,947,287	\$ 6,574,657	\$ 6,574,657	\$ 6,574,657	(5.36)%
Interest Revenue	98,545	203,386	232,000	237,000	237,000	237,000	2.16 %
Transfers In	671,472	233,698	—	—	—	—	— %
Total Resources	\$ 6,510,204	\$ 6,947,287	\$ 7,179,287	\$ 6,811,657	\$ 6,811,657	\$ 6,811,657	(5.12)%
Transfers Out	\$ —	\$ —	\$ 622,630	\$ 633,865	\$ 633,865	\$ 633,865	1.80 %
Reserve	—	—	6,556,657	6,177,792	6,177,792	6,177,792	(5.78)%
Total Requirements	\$ —	\$ —	\$ 7,179,287	\$ 6,811,657	\$ 6,811,657	\$ 6,811,657	(5.12)%

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 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Proposed	FY 2026 Approved	FY 2026 Adopted	% Chg FY 2026
Beginning Working Capital	\$ 910,115	\$ 815,656	\$ 790,025	\$ 595,825	\$ 595,825	\$ 595,825	(24.58)%
Interest Revenue	14,211	24,396	24,000	21,000	21,000	21,000	(12.50)%
Total Resources	\$ 924,326	\$ 840,052	\$ 814,025	\$ 616,825	\$ 616,825	\$ 616,825	(24.23)%
Transfers Out	\$ 108,670	\$ 50,027	\$ 222,200	\$ 194,626	\$ 194,626	\$ 194,626	(12.41)%
Reserve	—	—	591,825	422,199	422,199	422,199	(28.66)%
Total Requirements	\$ 108,670	\$ 50,027	\$ 814,025	\$ 616,825	\$ 616,825	\$ 616,825	(24.23)%

Budget Summary - Facilities Reserve (Fund 303)

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

	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Proposed	FY 2026 Approved	FY 2026 Adopted	% Chg FY 2026
Beginning Working Capital	\$ —	\$ 177,408	\$ 182,848	\$ 189,547	\$ 189,547	\$ 189,547	3.66 %
Interest Revenue	1,735	5,440	3,000	7,000	7,000	7,000	133.33 %
Transfers In	200,000	—	—	—	—	—	— %
Total Resources	\$ 201,735	\$ 182,848	\$ 185,848	\$ 196,547	\$ 196,547	\$ 196,547	5.76 %
Materials and Services	\$ 24,327	\$ —	\$ —	\$ —	\$ —	\$ —	— %
Reserve	—	—	185,848	196,547	196,547	196,547	5.76 %
Total Requirements	\$ 24,327	\$ —	\$ 185,848	\$ 196,547	\$ 196,547	\$ 196,547	5.76 %

This page intentionally left blank.

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

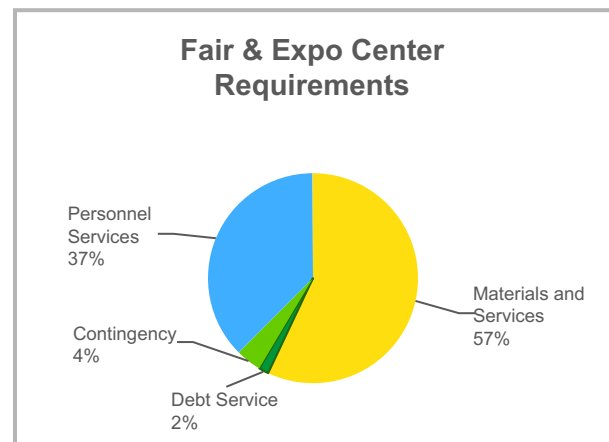
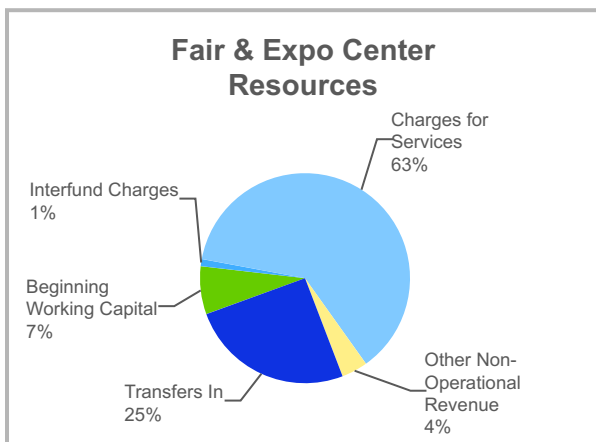
☎ 541-548-2711

✉ expomarketing@deschutes.org

🌐 www.deschutesfair.com

Fair & Expo Center Summary	
Total Budget	\$ 5,403,785
Budget Change	8.60 %
Total Staff	17.50 FTE
Staff Change	—

Deschutes County Fair Summary	
Total Budget	\$ 3,102,367
Budget Change	5.70 %
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 two county parks.

SUCCESSES & CHALLENGES

Significant Accomplishments

- Produced the 2024 Deschutes County Fair & Rodeo, with great success despite weather challenges including heat, and thunder/lightning storms. 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 Fairwell Festival, bringing up to 50,000 visitors to the region over a 3-day span, and providing a significant economic impact. Also played host to the Cascade Equinox festival, BMW Motorcycle Owners Rally, Overland Expo and more national events, 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 facility efficiency and continued upgrade of electrical and mechanical operating equipment campus-wide.

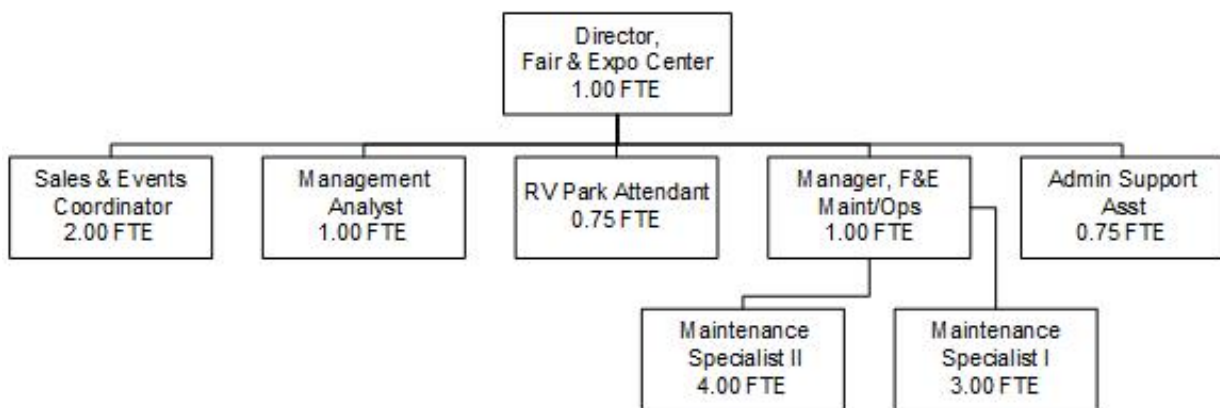
Fiscal Issues

- 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 25 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 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Proposed	FY 2026 Approved	FY 2026 Adopted	% Chg FY 2026
Beginning Working Capital	\$ 995,519	\$ 547,764	\$ 531,770	\$ 403,000	\$ 403,000	\$ 403,000	(24.22)%
Charges for Services	2,000,188	2,552,739	2,930,000	3,391,500	3,391,500	3,391,500	15.75 %
Interest Revenue	15,485	24,619	16,000	6,000	6,000	6,000	(62.50)%
Other Non-Operational Revenue	245,035	265,734	260,000	220,000	220,000	220,000	(15.38)%
Interfund Charges	—	—	—	60,000	60,000	60,000	— %
Transfers In	1,049,042	1,018,867	1,237,900	1,323,285	1,323,285	1,323,285	6.90 %
Total Resources	\$4,305,269	\$4,409,723	\$4,975,670	\$5,403,785	\$5,403,785	\$5,403,785	8.60 %
Personnel Services	\$1,399,305	\$1,580,598	\$2,039,023	\$2,018,500	\$2,018,500	\$2,018,500	(1.01)%
Materials and Services	1,829,718	2,186,439	2,699,439	3,078,828	3,078,828	3,078,828	14.05 %
Debt Service	101,267	100,139	99,700	83,000	83,000	83,000	(16.75)%
Transfers Out	427,215	10,777	10,777	10,777	10,777	10,777	— %
Contingency	—	—	126,731	212,680	212,680	212,680	67.82 %
Total Requirements	\$3,757,506	\$3,877,953	\$4,975,670	\$5,403,785	\$5,403,785	\$5,403,785	8.60 %

Budget Summary - Deschutes County Fair (Fund 616)

	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Proposed	FY 2026 Approved	FY 2026 Adopted	% Chg FY 2026
Beginning Working Capital	\$ 385,854	\$ 521,447	\$ 509,451	\$ 371,000	\$ 371,000	\$ 371,000	(27.18)%
State Government Payments	53,167	53,167	53,167	53,167	53,167	53,167	— %
Charges for Services	1,832,512	1,920,966	1,809,500	2,060,450	2,060,450	2,060,450	13.87 %
Interest Revenue	13,169	25,831	23,000	18,000	18,000	18,000	(21.74)%
Other Non-Operational Revenue	457,697	458,744	462,500	522,500	522,500	522,500	12.97 %
Transfers In	75,000	75,000	75,000	75,000	75,000	75,000	— %
Sales of Assets	3,245	1,899	2,500	2,250	2,250	2,250	(10.00)%
Total Resources	\$2,820,644	\$3,057,053	\$2,935,118	\$3,102,367	\$3,102,367	\$3,102,367	5.70 %
Personnel Services	\$ 185,165	\$ 189,056	\$ 229,798	\$ 284,780	\$ 284,780	\$ 284,780	23.93 %
Materials and Services	1,882,326	2,249,042	2,442,103	2,449,125	2,449,125	2,449,125	0.29 %
Transfers Out	231,706	109,503	196,900	310,000	310,000	310,000	57.44 %
Contingency	—	—	66,317	58,462	58,462	58,462	(11.84)%
Total Requirements	\$2,299,198	\$2,547,602	\$2,935,118	\$3,102,367	\$3,102,367	\$3,102,367	5.70 %

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

	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Proposed	FY 2026 Approved	FY 2026 Adopted	% Chg FY 2026
Beginning Working Capital	\$1,809,440	\$2,757,229	\$3,179,332	\$3,614,000	\$3,614,000	\$3,614,000	13.67 %
Charges for Services	—	130,809	—	—	—	—	— %
Interest Revenue	39,492	94,239	88,000	117,000	117,000	117,000	32.95 %
Interfund Grant	277,777	—	—	—	—	—	— %
Transfers In	1,113,829	662,984	615,396	448,946	448,946	448,946	(27.05)%
Total Resources	\$3,240,538	\$3,645,260	\$3,882,728	\$4,179,946	\$4,179,946	\$4,179,946	7.65 %
Materials and Services	\$ 100,309	\$ 274,247	\$ 475,000	\$ 475,000	\$ 475,000	\$ 475,000	— %
Capital Outlay	383,000	191,682	785,000	790,000	790,000	790,000	0.64 %
Contingency	—	—	23,000	—	—	—	(100.00)%
Reserve	—	—	2,599,728	2,914,946	2,914,946	2,914,946	12.13 %
Total Requirements	\$ 483,310	\$ 465,928	\$3,882,728	\$4,179,946	\$4,179,946	\$4,179,946	7.65 %

Budget Summary - RV Park (Fund 618)

	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Proposed	FY 2026 Approved	FY 2026 Adopted	% Chg FY 2026
Beginning Working Capital	\$ 166,536	\$ 166,640	\$ 312,766	\$ 199,000	\$ 199,000	\$ 199,000	(36.37)%
Charges for Services	18,595	25,082	16,000	24,800	24,800	24,800	55.00 %
Interest Revenue	2,764	8,447	8,000	8,000	8,000	8,000	— %
Other Non-Operational Revenue	558,468	501,363	465,000	461,000	461,000	461,000	(0.86)%
Transfers In	180,000	180,000	180,000	180,000	180,000	180,000	— %
Total Resources	\$ 926,363	\$ 881,531	\$ 981,766	\$ 872,800	\$ 872,800	\$ 872,800	(11.10)%
Personnel Services	\$ 82,265	\$ 92,389	\$ 159,210	\$ 172,715	\$ 172,715	\$ 172,715	8.48 %
Materials and Services	192,620	202,217	344,054	355,503	355,503	355,503	3.33 %
Debt Service	223,272	222,596	223,600	56,100	56,100	56,100	(74.91)%
Transfers Out	261,566	51,564	122,142	221,600	221,600	221,600	81.43 %
Contingency	—	—	132,760	66,882	66,882	66,882	(49.62)%
Total Requirements	\$ 759,723	\$ 568,765	\$ 981,766	\$ 872,800	\$ 872,800	\$ 872,800	(11.10)%

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 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Proposed	FY 2026 Approved	FY 2026 Adopted	% Chg FY 2026
Beginning Working Capital	\$1,191,937	\$1,469,559	\$1,521,389	\$1,530,000	\$1,530,000	\$1,530,000	0.57 %
Interest Revenue	21,589	45,518	45,000	58,000	58,000	58,000	28.89 %
Transfers In	261,566	51,564	122,142	221,600	221,600	221,600	81.43 %
Total Resources	\$1,475,091	\$1,566,641	\$1,688,531	\$1,809,600	\$1,809,600	\$1,809,600	7.17 %
Materials and Services	\$ —	\$ 37,958	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	— %
Capital Outlay	5,532	7,294	70,000	70,000	70,000	70,000	— %
Reserve	—	—	1,518,531	1,639,600	1,639,600	1,639,600	7.97 %
Total Requirements	\$ 5,532	\$ 45,252	\$1,688,531	\$1,809,600	\$1,809,600	\$1,809,600	7.17 %

ROAD

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

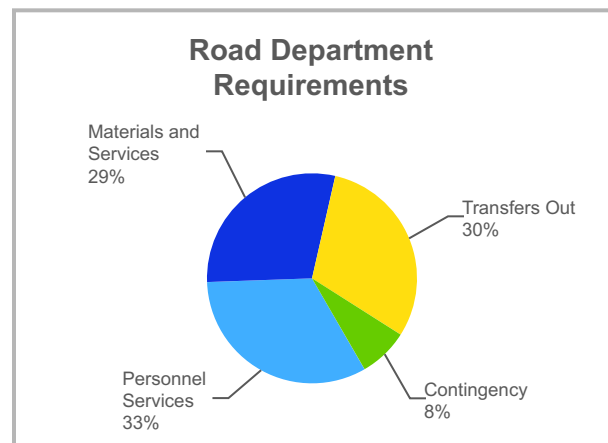
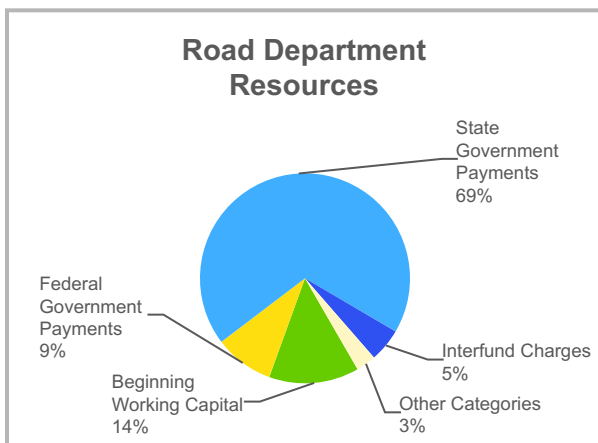
Department Director: Chris Doty

☎: 541-388-6581

✉: road@deschutes.org

🌐: www.deschutes.org/road

Road Department Summary	
Total Budget	\$ 31,843,623
Budget Change	(5.18)%
Total Staff	61.00 FTE
Staff Change	—



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 2025, 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 71 miles of chip seal, 6.4 miles of contracted slurry seal and 10.9 miles of paving. Additional chip seal was performed for the cities of Redmond, La Pine and Sisters.
- Significant capital projects completed or initiated in FY 2025 include completion of the Hunnell Road Project, completion of the Hamhook Bridge Replacement Project, completion of roundabout construction at Powell Butte Highway/Butler Market Road, Wilcox Bridge Replacement Project, Hamby Road School Zone Improvements and other small safety projects. Additionally a new sand shed is under construction at the Department's Negus site and an electrical upgrade project is underway at the Department's Main Campus.
- Significant overlay projects in FY 2025 included the Old Bend-Redmond Highway (Phase 2), Deschutes Market and Tumalo Road, Powell Butte Highway (McGrath to US 20) and other segments.
- In FY 2025, the Road Department initiated project development (design/engineering and/or right-of-way acquisition) for the Lower Bridge Way/43rd Street intersection project, Tumalo Road overlay/widening project, S Century Drive improvements at Venture Lane, Spring River Road, and Huntington Road.

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 hopeful for a new legislative funding package in the 2025 Legislative Session to fund maintenance, operations, and capital investment in the transportation system.
- The Road Department has historically relied upon several federal programs to fund operations and maintenance; the Payment in Lieu of Taxes (PILT) and Secure Rural Schools (SRS) programs. At the time of budget publication neither program has been federally reauthorized for FY 2026. If SRS is not reauthorized, the Road Department will fall back to the historic federal timber receipt payment allocation per USFS 1908 Act legislation. The FY 2026 Budget estimates approximately \$425,000 in timber payment revenue, which is \$244,000 less than the most recent SRS allocation. PILT revenue, of approximately \$2.4 million, has been

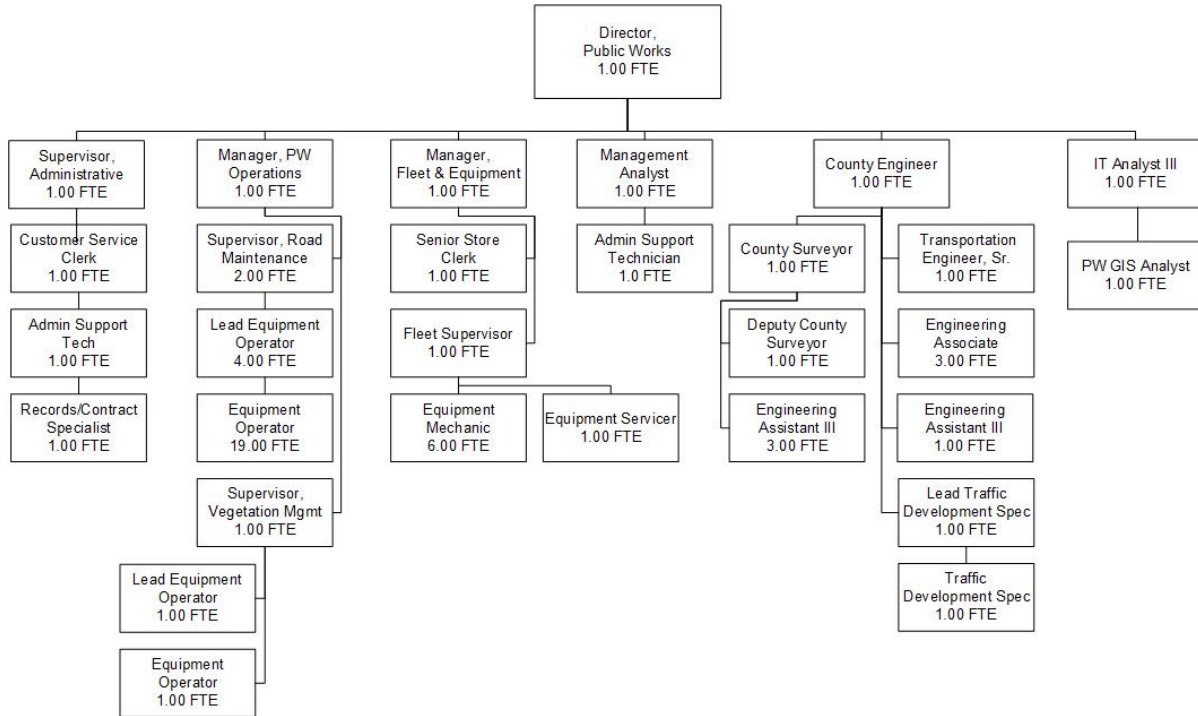
optimistically budgeted for FY 2026. If unrealized, the Department will need to reduce the 325 fund transfer to the 465 fund (Capital Projects) and adjust capital project delivery in future budget cycles.

- In 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 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 federal government has suspended several grant programs which may impact planned projects.
- The FY 2026 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 \$9.2 million is projected to sustain the Pavement Condition Index (low 80s).

Operational Challenges

- The most significant operational challenge continues to be delivery of the Capital Improvement Plan with \$12.4 million of planned expenditures (construction and project development) in FY 2026 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.
- With few local transportation funding tools and revenue sources available to counties, the Road Department's dependency upon infrequent legislative adjustments to the State Highway Fund continues to be a primary operational challenge. If no Transportation Funding Package emerges from the 2025 Legislative Session, the Road Department will need to significantly adjust the pace of the Capital Improvement Plan in future budget cycles.
- In FY 2026 the Road Department has budgeted for a contracted slurry seal on 15+ 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 Road Department will not be proposing the addition of any full time employees in the FY 2026 budget. Backfilling open positions with qualified candidates continues to remain a concerning operational issue moving forward.

Organizational Chart



Budget Summary - Road (Fund 325)

	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Proposed	FY 2026 Approved	FY 2026 Adopted	% Chg FY 2026
Beginning Working Capital	\$ 7,806,356	\$ 7,351,679	\$ 5,997,546	\$ 4,420,593	\$ 4,420,593	\$ 4,420,593	(26.29)%
Federal Government Payments	2,352,563	2,867,421	2,928,447	2,899,250	2,899,250	2,899,250	(1.00)%
State Government Payments	20,583,619	21,099,991	21,484,773	21,908,000	21,908,000	21,908,000	1.97 %
Local Government Payments	969,028	961,664	988,063	180,000	180,000	180,000	(81.78)%
Charges for Services	58,751	67,231	57,860	57,860	57,860	57,860	— %
Fines and Fees	9,219	8,347	7,000	4,000	4,000	4,000	(42.86)%
Interest Revenue	106,454	200,646	158,000	299,000	299,000	299,000	89.24 %
Other Non-Operational Revenue	1,339	1,163	1,272	1,304	1,304	1,304	2.52 %
Interfund Charges	1,232,001	1,574,821	1,473,576	1,642,616	1,642,616	1,642,616	11.47 %
Sales of Assets	385,036	370,308	486,300	431,000	431,000	431,000	(11.37)%
Total Resources	\$33,504,366	\$34,503,273	\$33,582,837	\$31,843,623	\$31,843,623	\$31,843,623	(5.18)%
Personnel Services	\$ 7,346,958	\$ 8,507,587	\$ 9,662,228	\$10,434,868	\$10,434,868	\$10,434,868	8.00 %
Materials and Services	6,385,588	7,244,549	9,992,969	9,278,474	9,278,474	9,278,474	(7.15)%
Capital Outlay	90,004	53,591	—	—	—	—	— %
Transfers Out	12,330,136	12,700,000	10,720,695	9,690,281	9,690,281	9,690,281	(9.61)%
Contingency	—	—	3,206,945	2,440,000	2,440,000	2,440,000	(23.92)%
Total Requirements	\$26,152,686	\$28,505,727	\$33,582,837	\$31,843,623	\$31,843,623	\$31,843,623	(5.18)%

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 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Proposed	FY 2026 Approved	FY 2026 Adopted	% Chg FY 2026
Beginning Working Capital	\$ 315,970	\$ 255,893	\$ 193,098	\$ 287,137	\$ 287,137	\$ 287,137	48.70 %
Licenses and Permits	137,762	169,929	202,736	323,778	323,778	323,778	59.70 %
Charges for Services	46,899	47,015	39,070	30,353	30,353	30,353	(22.31)%
Interest Revenue	6,861	11,813	9,000	11,000	11,000	11,000	22.22 %
Total Resources	\$ 507,492	\$ 484,651	\$ 443,904	\$ 652,268	\$ 652,268	\$ 652,268	46.94 %
Materials and Services	\$ 251,599	\$ 291,553	\$ 292,343	\$ 341,467	\$ 341,467	\$ 341,467	16.80 %
Contingency	—	—	151,561	310,801	310,801	310,801	105.07 %
Total Requirements	\$ 251,599	\$ 291,553	\$ 443,904	\$ 652,268	\$ 652,268	\$ 652,268	46.94 %

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 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Proposed	FY 2026 Approved	FY 2026 Adopted	% Chg FY 2026
Beginning Working Capital	\$ 1,430,681	\$ 1,360,446	\$ 1,221,830	\$ 994,825	\$ 994,825	\$ 994,825	(18.58)%
Charges for Services	297,265	272,755	241,677	248,159	248,159	248,159	2.68 %
Interest Revenue	25,819	46,130	45,000	48,000	48,000	48,000	6.67 %
Total Resources	\$ 1,753,764	\$ 1,679,330	\$ 1,508,507	\$ 1,290,984	\$ 1,290,984	\$ 1,290,984	(14.42)%
Materials and Services	\$ 393,318	\$ 457,500	\$ 516,633	\$ 601,549	\$ 601,549	\$ 601,549	16.44 %
Contingency	—	—	991,874	689,435	689,435	689,435	(30.49)%
Total Requirements	\$ 393,318	\$ 457,500	\$ 1,508,507	\$ 1,290,984	\$ 1,290,984	\$ 1,290,984	(14.42)%

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 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Proposed	FY 2026 Approved	FY 2026 Adopted	% Chg FY 2026
Beginning Working Capital	\$ 5,618,633	\$ 6,103,282	\$ 6,858,587	\$ 5,436,784	\$ 5,436,784	\$ 5,436,784	(20.73)%
Interest Revenue	116,584	249,305	200,000	258,000	258,000	258,000	29.00 %
Transfers In	2,551,415	2,700,000	2,089,362	1,750,000	1,750,000	1,750,000	(16.24)%
Total Resources	\$ 8,286,632	\$ 9,052,587	\$ 9,147,949	\$ 7,444,784	\$ 7,444,784	\$ 7,444,784	(18.62)%
Materials and Services	\$ 108,469	\$ 468,209	\$ 394,293	\$ 168,001	\$ 168,001	\$ 168,001	(57.39)%
Capital Outlay	2,074,881	1,725,791	3,918,763	3,069,086	3,069,086	3,069,086	(21.68)%
Contingency	—	—	4,834,893	4,207,697	4,207,697	4,207,697	(12.97)%
Total Requirements	\$ 2,183,350	\$ 2,194,000	\$ 9,147,949	\$ 7,444,784	\$ 7,444,784	\$ 7,444,784	(18.62)%

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 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Proposed	FY 2026 Approved	FY 2026 Adopted	% Chg FY 2026
Beginning Working Capital	\$ 4,269,060	\$ 3,164,143	\$ 2,112,974	\$ 3,256,497	\$ 3,256,497	\$ 3,256,497	54.12 %
Licenses and Permits	1,271,391	1,323,731	1,500,000	1,300,000	1,300,000	1,300,000	(13.33)%
Interest Revenue	81,605	117,831	122,000	98,526	98,526	98,526	(19.24)%
Other Non-Operational Revenue	2,028	7,270	4,000	2,315	2,315	2,315	(42.13)%
Total Resources	\$ 5,624,084	\$ 4,612,974	\$ 3,738,974	\$ 4,657,338	\$ 4,657,338	\$ 4,657,338	24.56 %
Transfers Out	\$ 2,459,941	\$ 2,500,000	\$ 2,000,000	\$ 1,699,056	\$ 1,699,056	\$ 1,699,056	(15.05)%
Contingency	—	—	1,738,974	2,958,282	2,958,282	2,958,282	70.12 %
Total Requirements	\$ 2,459,941	\$ 2,500,000	\$ 3,738,974	\$ 4,657,338	\$ 4,657,338	\$ 4,657,338	24.56 %

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 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Proposed	FY 2026 Approved	FY 2026 Adopted	% Chg FY 2026
Beginning Working Capital	\$27,223,832	\$23,347,907	\$15,675,284	\$15,387,122	\$15,387,122	\$15,387,122	(1.84)%
State Government Payments	127,458	2,342,101	881,339	884,712	884,712	884,712	0.38 %
Charges for Services	317,508	28,774	—	—	—	—	— %
Interest Revenue	337,583	580,958	476,000	500,000	500,000	500,000	5.04 %
Transfers In	12,238,662	12,500,000	10,631,333	9,600,781	9,600,781	9,600,781	(9.69)%
Total Resources	\$40,245,043	\$38,799,740	\$27,663,956	\$26,372,615	\$26,372,615	\$26,372,615	(4.67)%
Materials and Services	\$ 127,640	\$ 132,770	\$ 134,492	\$ 111,704	\$ 111,704	\$ 111,704	(16.94)%
Capital Outlay	16,769,496	22,991,686	16,189,012	18,910,997	18,910,997	18,910,997	16.81 %
Contingency	—	—	11,340,452	7,349,914	7,349,914	7,349,914	(35.19)%
Total Requirements	\$16,897,136	\$23,124,456	\$27,663,956	\$26,372,615	\$26,372,615	\$26,372,615	(4.67)%

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 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Proposed	FY 2026 Approved	FY 2026 Adopted	% Chg FY 2026
Beginning Working Capital	\$ 2,167,986	\$ 2,220,250	\$ 2,611,311	\$ 2,472,475	\$ 2,472,475	\$ 2,472,475	(5.32)%
Interest Revenue	37,292	75,321	71,000	91,000	91,000	91,000	28.17 %
Interfund Charges	—	5,861	—	—	—	—	— %
Transfers In	664,098	759,582	753,807	772,262	772,262	772,262	2.45 %
Sales of Assets	27,656	62,227	25,000	40,000	40,000	40,000	60.00 %
Total Resources	\$ 2,897,031	\$ 3,123,240	\$ 3,461,118	\$ 3,375,737	\$ 3,375,737	\$ 3,375,737	(2.47)%
Materials and Services	\$ 207,791	\$ 230,150	\$ 248,500	\$ 270,500	\$ 270,500	\$ 270,500	8.85 %
Capital Outlay	468,990	281,780	795,108	775,000	775,000	775,000	(2.53)%
Contingency	—	—	2,417,510	2,330,237	2,330,237	2,330,237	(3.61)%
Total Requirements	\$ 676,781	\$ 511,930	\$ 3,461,118	\$ 3,375,737	\$ 3,375,737	\$ 3,375,737	(2.47)%

Budget Summary - Special Transportation (Fund 150)

State and federal grants for public transit services.

	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Proposed	FY 2026 Approved	FY 2026 Adopted	% Chg FY 2026
Beginning Working Capital	\$ 26,850	\$ 31,169	\$ 5,931,507	\$ 3,656,177	\$ 3,656,177	\$ 3,656,177	(38.36)%
Federal Government Payments	48,165	50,572	53,100	47,171	47,171	47,171	(11.17)%
State Government Payments	448,231	7,472,772	5,531,493	6,292,241	6,292,241	6,292,241	13.75 %
Interest Revenue	2,317	219,637	279,000	197,000	197,000	197,000	(29.39)%
Transfers In	—	4,954,919	—	—	—	—	— %
Total Resources	\$ 525,563	\$12,729,068	\$11,795,100	\$10,192,589	\$10,192,589	\$10,192,589	(13.59)%
Materials and Services	\$ 494,395	\$ 6,797,561	\$11,795,100	\$10,192,589	\$10,192,589	\$10,192,589	(13.59)%
Total Requirements	\$ 494,395	\$ 6,797,561	\$11,795,100	\$10,192,589	\$10,192,589	\$10,192,589	(13.59)%

Budget Summary - Statewide Transportation Improvement (Fund 151)

Special Transportation and Statewide Transportation Improvement was combined into one program by ODOT beginning on 7/1/2023. The balance in Fund 151 was transferred to Fund 150 and closed in FY 2024.

	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Proposed	FY 2026 Approved	FY 2026 Adopted	% Chg FY 2026
Beginning Working Capital	\$ 6,546,828	\$ 4,954,919	\$ —	\$ —	\$ —	\$ —	— %
State Government Payments	1,870,942	—	—	—	—	—	— %
Interest Revenue	113,843	—	—	—	—	—	— %
Total Resources	\$ 8,531,613	\$ 4,954,919	\$ —	\$ —	\$ —	\$ —	— %
Materials and Services	\$ 3,576,695	\$ —	\$ —	\$ —	\$ —	\$ —	— %
Transfers Out	—	4,954,919	—	—	—	—	— %
Total Requirements	\$ 3,576,695	\$ 4,954,919	\$ —	\$ —	\$ —	\$ —	— %

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. In FY 2026, these resources and requirements are budgeted in fund 325.

	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Proposed	FY 2026 Approved	FY 2026 Adopted	% Chg FY 2026
Federal Government Payments	\$ 695,036	\$ 652,984	\$ 672,162	\$ —	\$ —	\$ —	(100.00)%
Total Resources	\$ 695,036	\$ 652,984	\$ 672,162	\$ —	\$ —	\$ —	(100.00)%
Materials and Services	\$ 695,036	\$ 652,984	\$ 672,162	\$ —	\$ —	\$ —	(100.00)%
Total Requirements	\$ 695,036	\$ 652,984	\$ 672,162	\$ —	\$ —	\$ —	(100.00)%

NATURAL RESOURCES

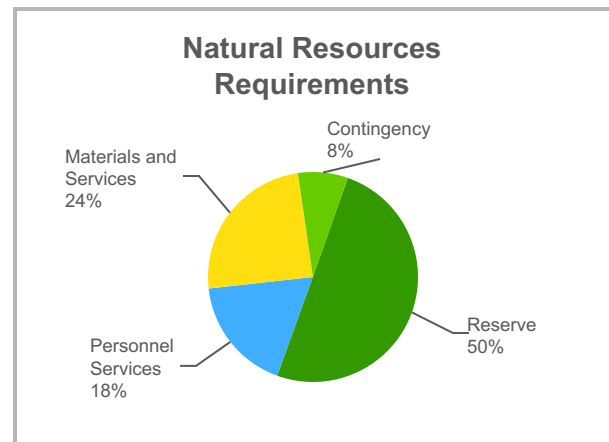
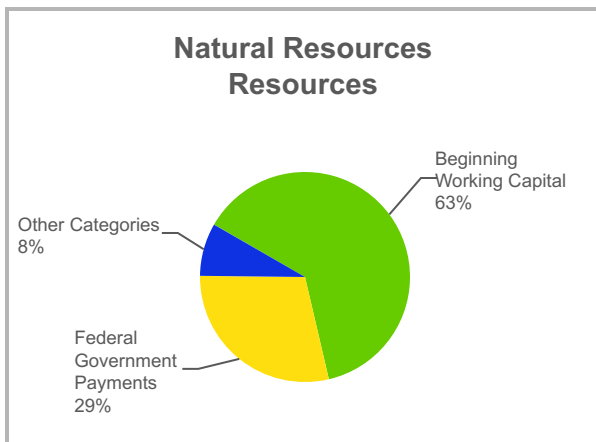
Provide leadership, technical expertise and assistance to protect and enhance natural resources while reducing risks to life and property.

County Forester: Kevin Moriarty

☎: 541-322-7117

🌐: www.deschutes.org/forester

Natural Resources Summary	
Total Budget	\$ 2,794,995
Budget Change	(14.93)%
Total Staff	3.00 FTE
Staff Change	—



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 Newberry Regional Partnership, 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.

SUCCESSES & 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 29,179 cubic yards of defensible space material.
- Firewise USA communities in Deschutes County now total 78, and many other communities are likely to be recognized in 2025 and 2026.

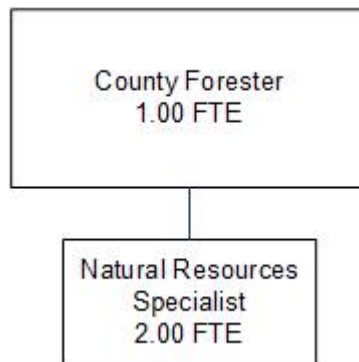
Fiscal Issues

- 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 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Proposed	FY 2026 Approved	FY 2026 Adopted	% Chg FY 2026
Beginning Working Capital	\$1,420,503	\$1,505,373	\$1,763,096	\$1,761,417	\$1,761,417	\$1,761,417	(0.10)%
Federal Government Payments	707,198	911,337	1,238,940	805,613	805,613	805,613	(34.98)%
Local Government Payments	—	213,935	39,000	39,000	39,000	39,000	— %
Interest Revenue	25,776	64,200	59,000	84,000	84,000	84,000	42.37 %
Interfund Charges	20,490	60,000	60,000	21,215	21,215	21,215	(64.64)%
Interfund Grant	100,871	45,180	50,000	—	—	—	(100.00)%
Transfers In	35,000	54,549	75,331	83,750	83,750	83,750	11.18 %
Total Resources	\$2,309,837	\$2,854,575	\$3,285,367	\$2,794,995	\$2,794,995	\$2,794,995	(14.93)%
Personnel Services	\$ 226,091	\$ 304,028	\$ 441,489	\$ 493,584	\$ 493,584	\$ 493,584	11.80 %
Materials and Services	570,164	779,490	1,304,549	681,394	681,394	681,394	(47.77)%
Transfers Out	8,210	7,960	7,560	7,160	7,160	7,160	(5.29)%
Contingency	—	—	1,531,769	213,966	213,966	213,966	(86.03)%
Reserve	—	—	—	1,398,891	1,398,891	1,398,891	— %
Total Requirements	\$ 804,464	\$1,091,479	\$3,285,367	\$2,794,995	\$2,794,995	\$2,794,995	(14.93)%

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 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Proposed	FY 2026 Approved	FY 2026 Adopted	% Chg FY 2026
Beginning Working Capital	\$ 109,366	\$ 109,123	\$ 65,430	\$ 39,430	\$ 39,430	\$ 39,430	(39.74)%
Federal Government Payments	78,157	72,554	90,000	—	—	—	(100.00)%
Interest Revenue	2,090	3,753	4,000	3,000	3,000	3,000	(25.00)%
Total Resources	\$ 189,613	\$ 185,430	\$ 159,430	\$ 42,430	\$ 42,430	\$ 42,430	(73.39)%
Materials and Services	\$ 80,490	\$ 120,000	\$ 120,000	\$ 42,430	\$ 42,430	\$ 42,430	(64.64)%
Contingency	—	—	39,430	—	—	—	(100.00)%
Total Requirements	\$ 80,490	\$ 120,000	\$ 159,430	\$ 42,430	\$ 42,430	\$ 42,430	(73.39)%

This page intentionally left blank.

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.

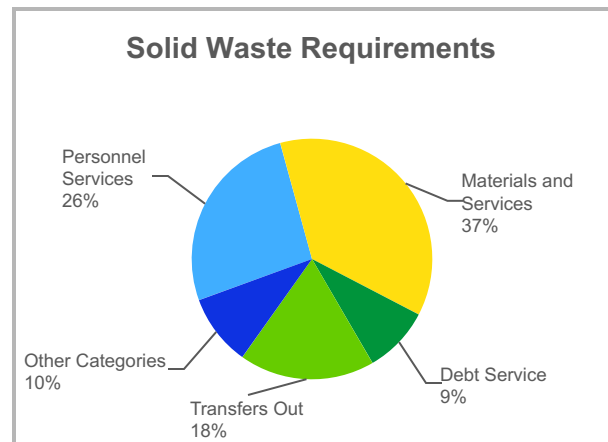
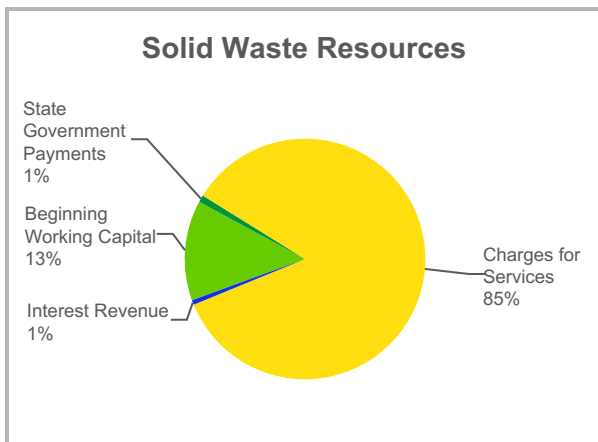
Department Director: Tim Brownell

☎: 541-317-3163

✉: solidwaste@deschutes.org

🌐: www.deschutes.org/solidwaste

Solid Waste Summary	
Total Budget	\$ 25,640,402
Budget Change	7.70 %
Total Staff	48.00 FTE
Staff Change	4.00



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 Fiscal Year 2030-31.

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

- Transitioned the hazardous waste disposal program to in-house operations, expanding opportunities for the public throughout the County.
- Conducted an RFP process and selected a consultant to assist the department in the development of potential new composting and material recovery facilities.
- Completed a solar feasibility study for potential application at Knott Landfill after closure.
- Negotiated new franchise agreements with the County's franchise haulers and developed Intergovernmental Agreements (IGAs) with local jurisdictions interested in County administration of services.

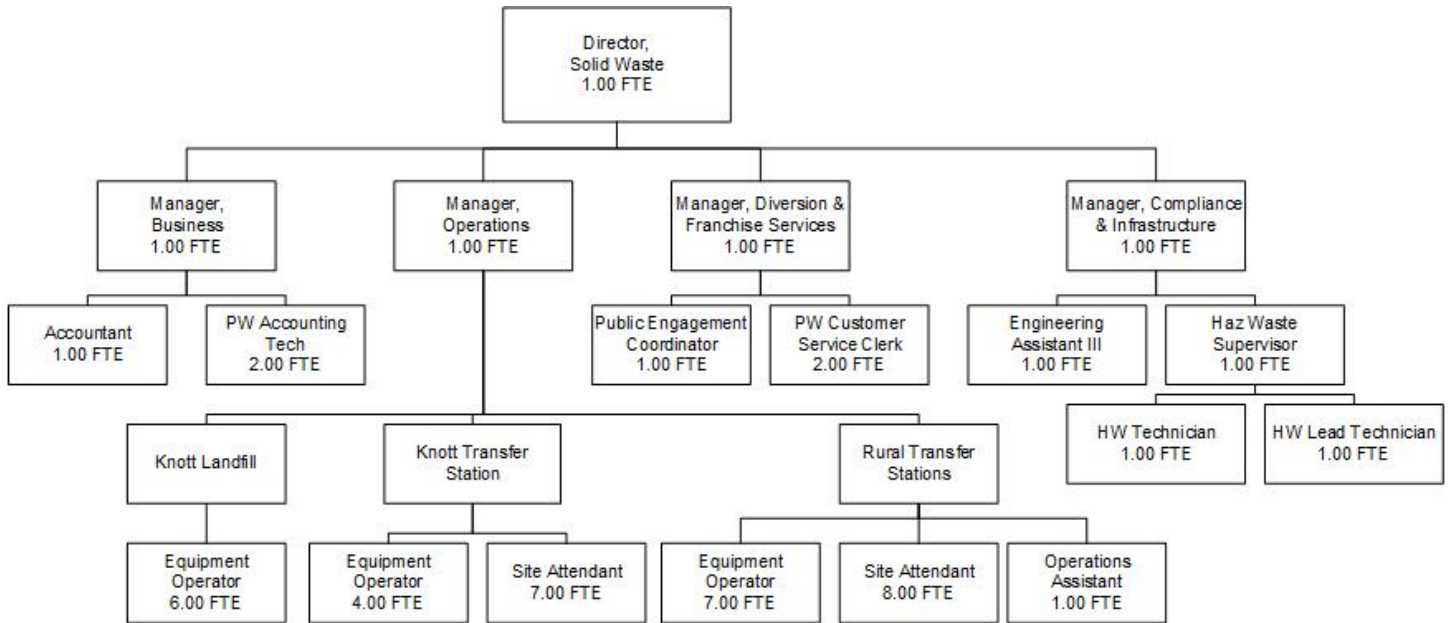
Fiscal Issues

- As we plan for the closure of Knott Landfill, we've identified \$50 to \$70 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.

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.
- Prepare and submit a post closure design to Oregon Department of Environmental Quality.

Organizational Chart



Budget Summary - Solid Waste (Fund 610)

	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Proposed	FY 2026 Approved	FY 2026 Adopted	% Chg FY 2026
Beginning Working Capital	\$ 3,066,662	\$ 2,743,514	\$ 4,038,781	\$ 3,441,901	\$ 3,441,901	\$ 3,441,901	(14.78)%
State Government Payments	—	—	—	250,000	250,000	250,000	— %
Charges for Services	13,839,098	17,556,830	19,695,000	21,772,500	21,772,500	21,772,500	10.55 %
Fines and Fees	30	—	—	—	—	—	— %
Interest Revenue	43,342	147,126	62,000	168,000	168,000	168,000	170.97 %
Other Non-Operational Revenue	1	1	1	1	1	1	— %
Sales of Assets	17,403	29,269	12,000	8,000	8,000	8,000	(33.33)%
Total Resources	\$16,966,536	\$20,476,739	\$23,807,782	\$25,640,402	\$25,640,402	\$25,640,402	7.70 %
Personnel Services	\$ 3,139,678	\$ 3,967,708	\$ 5,739,145	\$ 6,742,398	\$ 6,742,398	\$ 6,742,398	17.48 %
Materials and Services	5,716,762	7,307,004	8,994,999	9,460,502	9,460,502	9,460,502	5.18 %
Debt Service	1,731,017	2,302,520	2,305,600	2,301,800	2,301,800	2,301,800	(0.16)%
Capital Outlay	181,603	246,763	282,000	477,000	477,000	477,000	69.15 %
Transfers Out	3,453,962	2,613,962	4,564,141	4,673,934	4,673,934	4,673,934	2.41 %
Contingency	—	—	1,921,897	1,984,768	1,984,768	1,984,768	3.27 %
Total Requirements	\$14,223,023	\$16,437,958	\$23,807,782	\$25,640,402	\$25,640,402	\$25,640,402	7.70 %

Budget Summary - Landfill Closure (Fund 611)

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

	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Proposed	FY 2026 Approved	FY 2026 Adopted	% Chg FY 2026
Beginning Working Capital	\$ 5,944,645	\$ 6,796,747	\$ 7,757,709	\$ 8,935,879	\$ 8,935,879	\$ 8,935,879	15.19 %
Interest Revenue	103,148	217,626	248,000	317,000	317,000	317,000	27.82 %
Transfers In	750,000	750,000	900,000	1,000,000	1,000,000	1,000,000	11.11 %
Total Resources	\$ 6,797,793	\$ 7,764,373	\$ 8,905,709	\$10,252,879	\$10,252,879	\$10,252,879	15.13 %
Materials and Services	\$ 1,046	\$ 6,665	\$ 549,500	\$ 549,500	\$ 549,500	\$ 549,500	— %
Contingency	—	—	8,356,209	9,703,379	9,703,379	9,703,379	16.12 %
Total Requirements	\$ 1,046	\$ 6,665	\$ 8,905,709	\$10,252,879	\$10,252,879	\$10,252,879	15.13 %

Budget Summary - Landfill Post-Closure (Fund 612)

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

	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Proposed	FY 2026 Approved	FY 2026 Adopted	% Chg FY 2026
Beginning Working Capital	\$ 1,408,013	\$ 1,531,684	\$ 1,932,994	\$ 2,357,205	\$ 2,357,205	\$ 2,357,205	21.95 %
Interest Revenue	23,670	51,311	62,000	83,000	83,000	83,000	33.87 %
Transfers In	100,000	350,000	350,000	500,000	500,000	500,000	42.86 %
Total Resources	\$ 1,531,684	\$ 1,932,994	\$ 2,344,994	\$ 2,940,205	\$ 2,940,205	\$ 2,940,205	25.38 %
Materials and Services	\$ —	\$ —	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	— %
Reserve	—	—	2,343,994	2,939,205	2,939,205	2,939,205	25.39 %
Total Requirements	\$ —	\$ —	\$ 2,344,994	\$ 2,940,205	\$ 2,940,205	\$ 2,940,205	25.38 %

Budget Summary - Capital Projects (Fund 613)

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

	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Proposed	FY 2026 Approved	FY 2026 Adopted	% Chg FY 2026
Beginning Working Capital	\$ 7,722,101	\$19,425,645	\$ 5,680,025	\$ 7,435,985	\$ 7,435,985	\$ 7,435,985	30.91 %
Interest Revenue	380,805	394,787	148,000	194,000	194,000	194,000	31.08 %
Long Term Liability	21,411,848	—	—	—	—	—	— %
Transfers In	1,840,000	750,000	2,300,000	2,150,000	2,150,000	2,150,000	(6.52)%
Sales of Assets	—	—	60,000	—	—	—	(100.00)%
Total Resources	\$31,354,754	\$20,570,431	\$ 8,188,025	\$ 9,779,985	\$ 9,779,985	\$ 9,779,985	19.44 %
Materials and Services	\$ 490,148	\$ 517,920	\$ 210,296	\$ 128,680	\$ 128,680	\$ 128,680	(38.81)%
Capital Outlay	11,438,961	14,372,486	4,170,000	2,530,000	2,530,000	2,530,000	(39.33)%
Contingency	—	—	3,807,729	7,121,305	7,121,305	7,121,305	87.02 %
Total Requirements	\$11,929,109	\$14,890,406	\$ 8,188,025	\$ 9,779,985	\$ 9,779,985	\$ 9,779,985	19.44 %

Budget Summary - Equipment Reserve (Fund 614)

Funds reserved for large capital operating equipment.

	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Proposed	FY 2026 Approved	FY 2026 Adopted	% Chg FY 2026
Beginning Working Capital	\$ 592,813	\$ 866,600	\$ 1,074,896	\$ 1,583,982	\$ 1,583,982	\$ 1,583,982	47.36 %
Interest Revenue	11,581	24,968	41,000	40,000	40,000	40,000	(2.44)%
Transfers In	750,000	750,000	1,000,000	1,000,000	1,000,000	1,000,000	— %
Total Resources	\$ 1,354,394	\$ 1,641,568	\$ 2,115,896	\$ 2,623,982	\$ 2,623,982	\$ 2,623,982	24.01 %
Materials and Services	\$ 25,162	\$ 21,597	\$ 32,389	\$ 42,433	\$ 42,433	\$ 42,433	31.01 %
Capital Outlay	462,632	545,075	700,000	1,695,000	1,695,000	1,695,000	142.14 %
Contingency	—	—	1,383,507	886,549	886,549	886,549	(35.92)%
Total Requirements	\$ 487,794	\$ 566,672	\$ 2,115,896	\$ 2,623,982	\$ 2,623,982	\$ 2,623,982	24.01 %

This page intentionally left blank.

HEALTH SERVICES

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

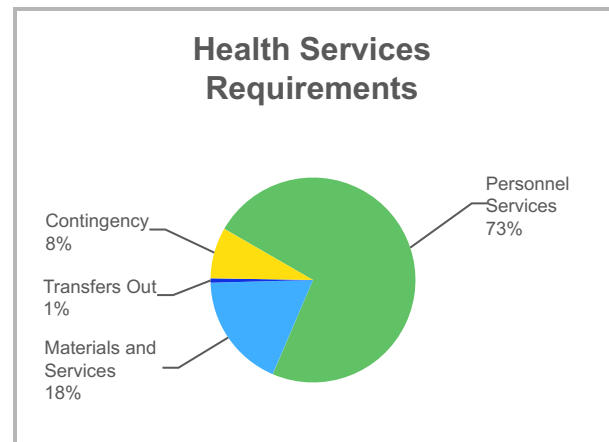
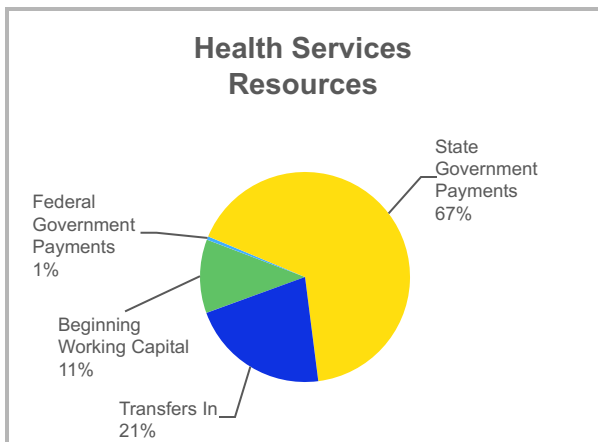
Interim Department Director: Holly Harris

☎: 541-322-7400 (Public Health)

☎: 541-322-7500 (Behavioral Health)

✉ healthservices@deschutes.org

Health Services Summary	
Total Budget	\$ 93,378,968
Budget Change	(0.83)%
Total Staff	418.63 FTE
Staff Change	(5.67)



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 communicable 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 health events. Public Health provides these services through the following sections:

- **Clinical and Family Services:** Family-focused programs including family-child home visiting nurses, perinatal care coordination, and Women, Infants and Children (WIC). Services include comprehensive maternal and infant developmental screenings, breastfeeding support, resource navigation and referrals, parent nutrition education and counseling.

- **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 affected 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. Also responsible for coordination of the Public Health Advisory Board, Ambulance Service Area, and Public Health Modernization.

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.
- **Forensic and Acute Services:** Serves forensically-involved individuals experiencing a serious and persistent mental illness as well as individuals in residential settings, including managing the Exceptional Needs Care Coordination (ENCC) services.
- **Access & 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, such as 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.

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.

SUCSESSES AND CHALLENGES

Significant Accomplishments

- The Public Health Emergency & Preparedness (PHEP) team continues to maintain and engage over 150 members in the Deschutes County Medical Reserve Corps (DCMRC), focusing on Emergency Support Functions (ESF)-6 and ESF-8, including medical support for mass sheltering. Volunteers contributed nearly 800 hours to community support through training, exercises, and blue-sky activities. This past year, PHEP played a key role in the West Bend Prescribed Fire pilot project, leading public health education, outreach, and communication efforts before and during the burn and contributing to after-action reviews. In response to wildfires like the Darlene and Little Lava Fires, PHEP provided sheltering support with the Red Cross and assisted in contacting evacuees with access and functional needs to ensure safe evacuation. The team also coordinated responses to prolonged smoke, heat, and winter storms by issuing twelve Health Alert Network releases, distributing 500 summer health and safety kits to 24 partners and supporting cleaner air spaces, cooling centers, and warming shelters. After-action reviews helped strengthen future response efforts.
- 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 9,600 students. The 2023-24 school year was Healthy Schools' third year of operation, after launching in Fall of 2021. 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:
 - Over the three years since Healthy Schools began, there has been a significant decrease in behavioral health Emergency Department and Stabilization Center visits for ages 11-17 living in zip codes with Healthy Schools, and not in zip codes without.

- Most school sites (12 of 14, up from 1 before Healthy Schools) now have a Sources of Strength Peer Leader program, with 304 students trained to support their peers. Sources is a suicide and substance misuse prevention program.
 - 100 percent of middle and high school Health teachers are using at least 2 effective, skills-based prevention education programs, and 100% are covering important prevention topics, including suicide and child sexual abuse prevention.
 - 60 percent of Care Solace referrals result in behavioral health care appointments, which is an increase of 8 percent.
 - 100% of middle school families were offered an internet safety workshop for parents of students in grades 4-10, which increased knowledge/skills and intention to use internet safety practices with their student at home.
 - The amount of family newsletters with prevention and health promotion messaging doubled in both district and school newsletters.
- A formal evaluation of the impact of Healthy Schools will be published in Fall 2025 to answer whether there has been a statistically significant decrease in the indicators of targeted student health outcomes. Behavioral Health and Public Health coordinated closely on responding to the overdose and emerging Fentanyl crisis. Health Services teams from both service areas continue to rapidly organize 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 wastewater testing, partnership with Medical Examiner's Office, and Harm Reduction Program data tracking; completion of the Friends For Life public awareness messaging and campaign launch in January, Friends for Life Deschutes | Reverse opioid overdose with naloxone; completion of 9 trainings in administration of Narcan for overdose recovery and distribution of 5,210 doses of Narcan to agencies and individuals, and continuation of Overdose Surveillance, Response, and Communication 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 fourth year. During 2024, the DCSC served 741 unique individuals with a total of 2,791 visits; facilitated 177 law enforcement drop-offs; and diverted 248 visits from the emergency department. Law enforcement time at the center reduced from an average 4.14 minutes (2023) to 2.9 minutes (2024). Twenty-three percent of those served made use of 23-hour respite and 159 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.
 - Behavioral Health increased residential capacity for the first time in decades by awarding a contract to Jackson's House for a new 16-bed Secure Residential Treatment Facility (SRTF) in Redmond. Construction is set to be completed in August of 2026. In addition, a home was purchased in Redmond that will become the new site for a five-bedroom Adult Foster Home that will serve individuals with co-occurring IDD and Mental Health, making this the first of its kind in Central Oregon.
 - The Forensic and Acute Services Program was created, which streamlined all forensic and residential-involved services under one Manager, creating efficiencies and expertise that will enhance the quality of these mandated services. Specifically, the program aims to:

- Reduce the number of individuals under Aid and Assist at the Oregon State Hospital and support them in the community;
- Forensic Diversion aims to reduce incarceration/jail stays for those experiencing a mental illness by 60% and improve public safety by engaging people in treatment.

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.

The overall FY 2026 Health Services budget is \$93,378,968, which is a slight decrease from the FY 2025 Revised Budget. DCHS requests County General Funds of \$6,808,300 for FY 2026, a 5.6 percent decrease from the previous year, as well as \$376,572 (36 percent increase) Transient Room Tax and \$108,770 (57 percent reduction) Video Lottery Funds to support Environmental Health. The FY 2026 budget includes a number of one-time capital improvement and building purchases to address space constraints and community needs.

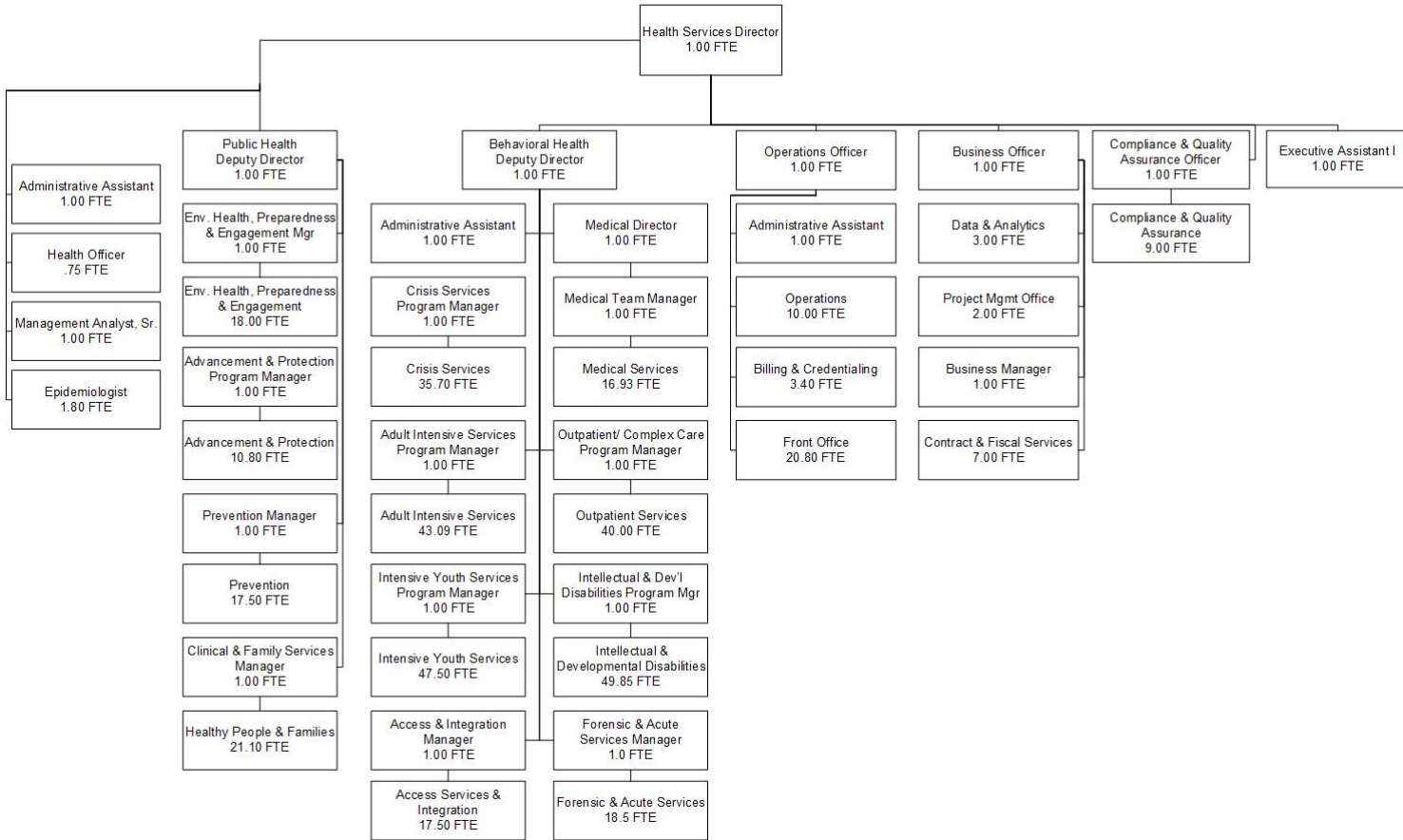
- In FY 2025, Public Health proactively assessed programs and service needs, resulting in ending some direct services, such as the Reproductive Health Clinic and transitioning other services to community-based organizations, such as the Ryan White Program. The decisions took into consideration a variety of elements, such as decreased patient utilization, increased community access, increased access to Oregon Health Plan coverage, and longer lasting birth control options. Fiscal savings will be applied to FY 2026 to mitigate the impacts of limited growth targets and increased costs.
- In FY 2025, DCHS effectively negotiated an increase in its per member per month rate with the Coordinated Care Organization to ensure longer-term, sustainable revenue to support Perinatal Care Coordination. This will result in an additional \$50,000 in ongoing revenue to help support a program that has demonstrated consistent and robust positive outcomes for perinatal women and their infants.
- Behavioral Health will benefit significantly from the revised Certified Community Behavioral Health Clinic (CCBHC) rebasing which occurred again this year and is retroactive to April 2024. The adjusted Prospective Payment System (PPS) rate coupled with an increase in Medicaid services will result in an estimated \$5.8 million in unplanned revenue in FY 2025 and an estimated \$10.9 million in projected revenue for FY 2026. This important phenomenon means that the CCBHC model is 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. The department is in the midst of planning and exploring solutions to near-term needs. This creates some additional change management, fiscal and operational complexities, and pressure.
- Public Health remains vulnerable to restrictive and unpredictable funding. Much of its funding comes from federal sources, and commitment at the current levels is uncertain. Furthermore, 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. Health Services continues to re-evaluate and repurpose vacant positions to meet current needs, reallocating 13 positions in FY 2025 at an additional cost of only \$8,000. Increases to internal service fees exacerbate financial challenges as the County is currently capped at claiming 15 percent de minimis to apply to overhead charges.

Organizational Chart



Budget Summary- Health Services (Fund 274)

	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Proposed	FY 2026 Approved	FY 2026 Adopted	% Chg FY 2026
Beginning Working Capital	\$13,942,649	\$12,519,113	\$12,456,527	\$ 9,744,273	\$ 9,744,273	\$ 9,744,273	(21.77)%
Licenses and Permits	70,338	—	—	—	—	—	— %
Federal Government Payments	2,625,180	1,639,686	1,182,926	457,970	457,970	457,970	(61.28)%
State Government Payments	45,962,723	51,596,877	60,591,939	57,192,662	57,192,662	57,192,662	(5.61)%
Local Government Payments	1,050,243	1,604,807	2,355,242	1,561,685	1,561,685	1,561,685	(33.69)%
Charges for Services	3,662,153	4,261,131	3,478,748	3,409,406	3,409,406	3,409,406	(1.99)%
Fines and Fees	8,060	120	105	105	105	105	— %
Interest Revenue	390,837	737,255	317,190	752,000	752,000	752,000	137.08 %
Other Non-Operational Revenue	790,174	585,782	939,599	741,957	741,957	741,957	(21.03)%
Interfund Charges	951,400	620,000	42,000	967,969	967,969	967,969	2204.69 %
Interfund Grant	127,000	—	127,000	127,000	127,000	127,000	— %
Transfers In	6,412,771	6,825,802	12,667,450	18,423,941	18,423,941	18,423,941	45.44 %
Total Resources	\$75,993,527	\$80,390,575	\$94,158,726	\$93,378,968	\$93,378,968	\$93,378,968	(0.83)%
Personnel Services	\$48,187,764	\$51,416,037	\$58,905,375	\$64,152,894	\$64,152,894	\$64,152,894	8.91 %
Materials and Services	14,220,207	15,061,997	23,310,927	15,909,360	15,909,360	15,909,360	(31.75)%
Capital Outlay	504,137	578,091	1,932,000	5,176,842	5,176,842	5,176,842	167.95 %
Transfers Out	562,306	877,923	1,996,086	610,712	610,712	610,712	(69.40)%
Contingency	—	—	6,953,489	7,069,018	7,069,018	7,069,018	1.66 %
Reserve	—	—	1,060,849	460,142	460,142	460,142	(56.63)%
Total Requirements	\$63,474,414	\$67,934,048	\$94,158,726	\$93,378,968	\$93,378,968	\$93,378,968	(0.83)%

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 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Proposed	FY 2026 Approved	FY 2026 Adopted	% Chg FY 2026
Beginning Working Capital	\$14,141,782	\$19,143,132	\$11,211,425	\$20,585,802	\$20,585,802	\$20,585,802	83.61 %
State Government Payments	5,359,024	6,891,728	5,440,100	10,922,200	10,922,200	10,922,200	100.77 %
Interest Revenue	232,530	587,584	576,000	907,000	907,000	907,000	57.47 %
Transfers In	—	—	32,000	—	—	—	(100.00)%
Total Resources	\$19,733,335	\$26,622,444	\$17,259,525	\$32,415,002	\$32,415,002	\$32,415,002	87.81 %
Materials and Services	\$ 244,762	\$ 3,948	\$ —	\$ —	\$ —	\$ —	— %
Transfers Out	345,442	407,071	4,266,163	8,914,299	8,914,299	8,914,299	108.95 %
Contingency	—	—	32,000	847,936	847,936	847,936	2549.80 %
Reserve	—	—	12,961,362	22,652,767	22,652,767	22,652,767	74.77 %
Total Requirements	\$ 590,203	\$ 411,019	\$17,259,525	\$32,415,002	\$32,415,002	\$32,415,002	87.81 %

Budget Summary - Capital Reserve (Fund 270)

	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Proposed	FY 2026 Approved	FY 2026 Adopted	% Chg FY 2026
Beginning Working Capital	\$ —	\$ —	\$15,000,000	\$15,000,000	\$15,000,000	\$15,000,000	— %
Total Resources	\$ —	\$ —	\$15,000,000	\$15,000,000	\$15,000,000	\$15,000,000	— %
Transfers Out	\$ —	\$ —	\$ —	\$ 2,216,000	\$ 2,216,000	\$ 2,216,000	— %
Reserve	—	—	15,000,000	12,784,000	12,784,000	12,784,000	(14.77)%
Total Requirements	\$ —	\$ —	\$15,000,000	\$15,000,000	\$15,000,000	\$15,000,000	— %

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 FY 2025.

	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Proposed	FY 2026 Approved	FY 2026 Adopted	% Chg FY 2026
Beginning Working Capital	\$ 611,881	\$ 605,361	\$ 626,000	\$ —	\$ —	\$ —	(100.00)%
State Government Payments	409,534	—	—	—	—	—	— %
Interest Revenue	13,320	23,192	—	—	—	—	— %
Total Resources	\$ 1,034,736	\$ 628,553	\$ 626,000	\$ —	\$ —	\$ —	(100.00)%
Materials and Services	\$ 429,375	\$ 6,869	\$ —	\$ —	\$ —	\$ —	— %
Transfers Out	—	—	626,000	—	—	—	(100.00)%
Total Requirements	\$ 429,375	\$ 6,869	\$ 626,000	\$ —	\$ —	\$ —	(100.00)%

This page intentionally left blank.



Support Services Departments

BOARD OF COUNTY COMMISSIONERS

Board of County Commissioners (Fund 625)	181
--	-----

ADMINISTRATIVE SERVICES

Coordinated Houseless Response Office (Fund 205)	185
Veterans' Services (Fund 001-23)	187
Property Management (Fund 001-25)	189
Project Development & Debt Reserve (Fund 090)	192
Park Development Fees (Fund 132)	192
Foreclosed Land Sales (Fund 140)	193
Risk Management (Fund 670)	195
Administrative Services (Fund 625)	197
Economic Development (Fund 050)	200
Law Library (Fund 120)	200
Taylor Grazing (Fund 155)	200
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).....	213
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).....	215

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).....	225

LEGAL COUNSEL

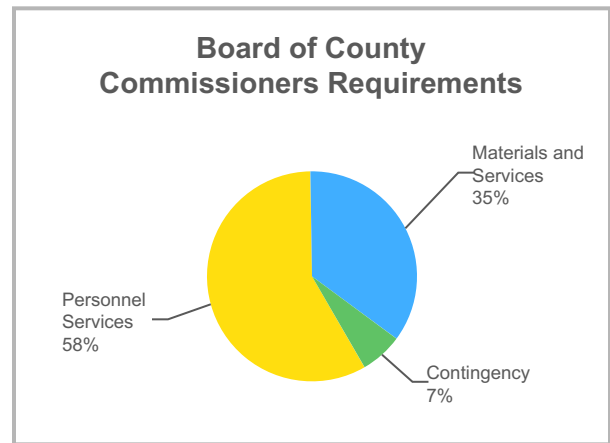
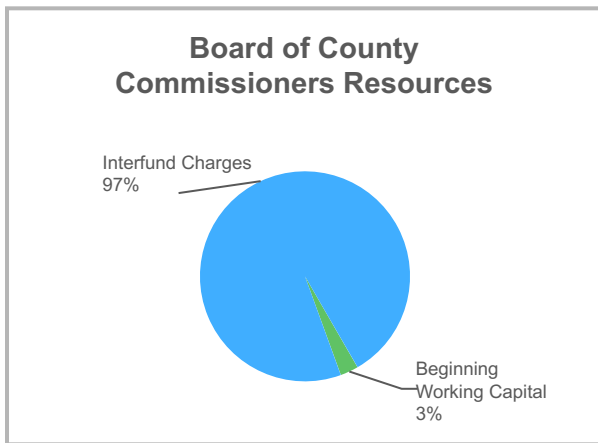
Legal Counsel (Fund 640).....	227
-------------------------------	-----

BOARD OF COUNTY COMMISSIONERS

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

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

BOCC Summary	
Total Budget	\$ 1,032,597
Budget Change	8.70 %
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 Anthony DeBone, Chair



- 9-1-1 User Board
- Association of Counties (AOC) - Membership Committee
- Central Oregon Cohesive Strategy Steering Committee
- Central Oregon Intergovernmental Council (COIC)
- Deschutes County Fair Association
- Deschutes County Historical Society
- Fair & Expo Master Plan Steering Committee
- East Cascades Works
- CORE3 Executive Council
- Sunriver – La Pine Economic Development Committee
- Project Wildfire
- State Interoperability Executive Council (SEIC) - Governor's Appointment
- Redmond Economic Development Inc. (REDI)
- Deschutes County Behavioral Health Advisory Board liaison

Commissioner Patti Adair, Vice-Chair



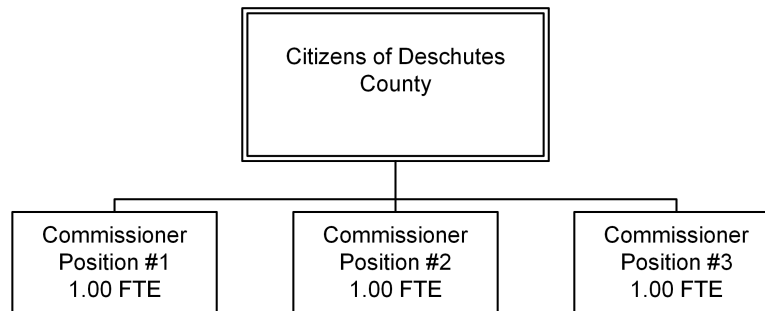
- Deschutes County Audit Committee
- Central Oregon Health Council (COHC)
- Central Oregon Area Commission on Transportation (COACT) - Chair
- Deschutes County Investment Advisory Committee
- Association of Oregon Counties (AOC) - Legislative Committee
- Central Oregon ACT Representative on the Aviation Review Committee
- Deschutes County Fair Association liaison
- Economic Development Advisory Committee - Sisters
- Hospital Facility Authority Board
- Economic Development for Central Oregon (EDCO)
- Sisters Vision Implementation Team
- Sunriver Chamber of Commerce
- State of Oregon Local Government Advisory Committee
- Visit Central Oregon (VCO)

Commissioner Phil Chang



- Bend Metropolitan Planning Organization (MPO)
- 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 Transportation Commission - Governor's Appointment
- Redmond Economic Development, Inc. (REDI)
- Steering Committee of the Deschutes Trails Coalition

Organizational Chart



Budget Summary – Board of County Commissioners (Fund 625)

Through FY 2025, the Board of County Commissioners (BOCC) resources and requirements were budgeted in fund 628. Beginning in FY 2026, this activity was combined with County Administration in Fund 625.

	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Proposed	FY 2026 Approved	FY 2026 Adopted	% Chg FY 2026
Beginning Working Capital	\$ 126,312	\$ 62,701	\$ 59,916	\$ 28,847	\$ 28,847	\$ 28,847	(51.85)%
Charges for Services	—	147	—	—	—	—	— %
Interest Revenue	2,374	3,966	3,000	—	—	—	(100.00)%
Interfund Charges	398,217	415,281	887,026	1,003,750	1,003,750	1,003,750	13.16 %
Transfers In	301,626	396,000	—	—	—	—	— %
Total Resources	\$ 828,529	\$ 878,094	\$ 949,942	\$1,032,597	\$1,032,597	\$1,032,597	8.70 %
Personnel Services	\$ 500,289	\$ 541,177	\$ 600,775	\$ 436,163	\$ 597,764	\$ 597,764	(0.50)%
Materials and Services	261,825	273,436	327,127	363,905	363,905	363,905	11.24 %
Transfers Out	3,715	3,565	3,565	3,565	3,565	3,565	— %
Contingency	—	—	18,475	228,964	67,363	67,363	264.62 %
Total Requirements	\$ 765,828	\$ 818,178	\$ 949,942	\$1,032,597	\$1,032,597	\$1,032,597	8.70 %

This page intentionally left blank.

COORDINATED HOUSELESS RESPONSE OFFICE (CHRO)

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

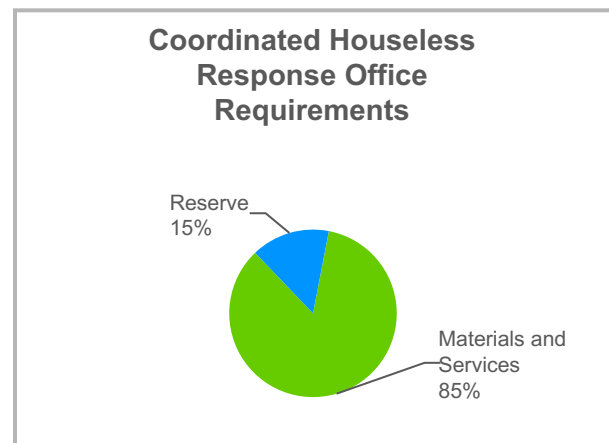
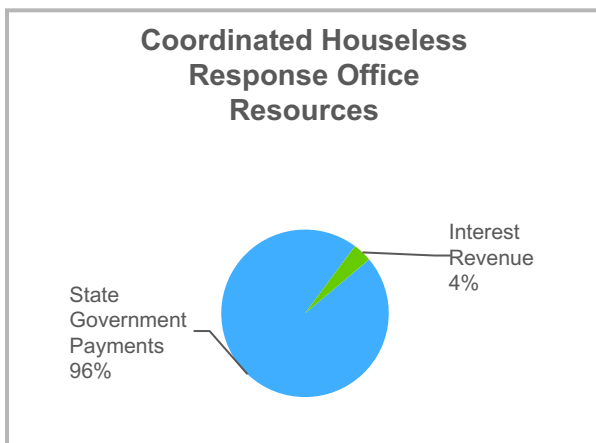
Interim Department Director: Erik Kropp

☎: (541) 241-8740

✉: HouselessOffice@Deschutes.org

🌐: www.Deschutes.org/CHRO

Coordinated Houselessness Summary	
Total Budget	\$ 601,480
Budget Change	(23.74)%
Total Staff	0.00 FTE
Staff Change	—



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

- Continued 5-year strategic plan with a focus on governance, policy, and funding stability for homelessness efforts in Deschutes County.

- Evolution of the CHRO structure, shifting operational oversight to Central Oregon Intergovernmental Council and partnering with the Regional Housing Council.
- Continued efforts with City of Bend on intergovernmental agreement to manage monitor, and share fiscal responsibilities for temporary safe stay area.
- Expanded safe parking, tiny homes, and funding for projects in collaboration with local non-profit service providers.
- 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

- 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.

Budget Summary - Coordinated Effort on Houselessness (Fund 205)

	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Proposed	FY 2026 Approved	FY 2026 Adopted	% Chg FY 2026
Beginning Working Capital	\$ —	\$ 13,337	\$ 36,679	\$ 62,480	\$ 62,480	\$ 62,480	70.34 %
State Government Payments	192,705	100,542	730,000	519,000	519,000	519,000	(28.90)%
Charges for Services	10,633	37,772	2,000	—	—	—	(100.00)%
Interest Revenue	13,337	23,341	20,000	20,000	20,000	20,000	— %
Total Resources	\$ 216,676	\$ 174,993	\$ 788,679	\$ 601,480	\$ 601,480	\$ 601,480	(23.74)%
Personnel Services	\$ 183,317	\$ 126,425	\$ 138,131	\$ —	\$ —	\$ —	(100.00)%
Materials and Services	20,021	11,890	366,999	509,984	509,984	509,984	38.96 %
Reserve	—	—	283,549	91,496	91,496	91,496	(67.73)%
Total Requirements	\$ 203,338	\$ 138,314	\$ 788,679	\$ 601,480	\$ 601,480	\$ 601,480	(23.74)%

VETERANS' SERVICES

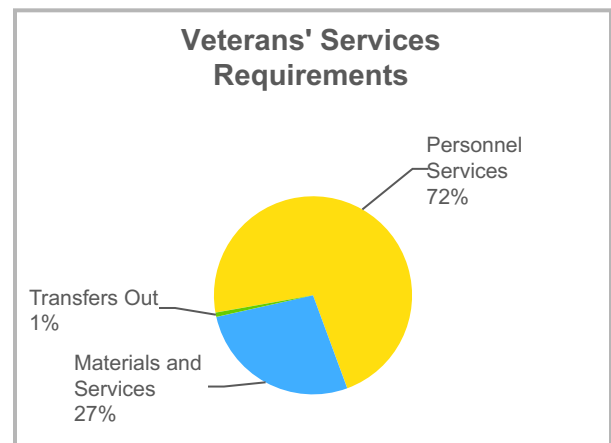
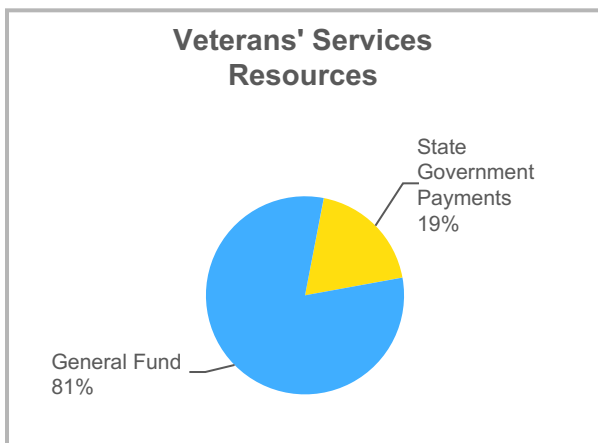
Help increase the quality of life for our Veterans regardless of rank or service through advocacy and support with our community partners.

Department Director: Sean Kirk

☎: 541-385-3214

✉ vets@deschutes.org

Veterans' Services Summary	
Total Budget	\$ 1,019,400
Budget Change	(8.71)%
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 \$4.476 million to our veterans this year with two months remaining for awards.

Fiscal Issues

- No fiscal issues. We have strong continued support by both the County and Oregon Department of Veterans' Affairs for funding that fosters 100% mission success.

Operational Challenges

- Maintaining the 10 day wait time for services.
- Conducting outreach services to other areas of the county.

Organizational Chart



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

	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Proposed	FY 2026 Approved	FY 2026 Adopted	% Chg FY 2026
State Government Payments	\$ 182,018	\$ 194,448	\$ 284,978	\$ 194,448	\$ 194,448	\$ 194,448	(31.77)%
Interfund Charges	—	—	20,108	—	—	—	(100.00)%
General Fund	583,826	681,349	811,593	824,952	824,952	824,952	1.65 %
Total Resources	\$ 765,844	\$ 875,797	\$1,116,679	\$1,019,400	\$1,019,400	\$1,019,400	(8.71)%
Personnel Services	\$ 580,281	\$ 637,017	\$ 686,561	\$ 735,594	\$ 735,594	\$ 735,594	7.14 %
Materials and Services	178,622	231,178	361,259	276,471	276,471	276,471	(23.47)%
Capital Outlay	—	4,369	20,520	—	—	—	(100.00)%
Transfers Out	6,942	3,232	48,339	7,335	7,335	7,335	(84.83)%
Total Requirements	\$ 765,844	\$ 875,797	\$1,116,679	\$1,019,400	\$1,019,400	\$1,019,400	(8.71)%

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.

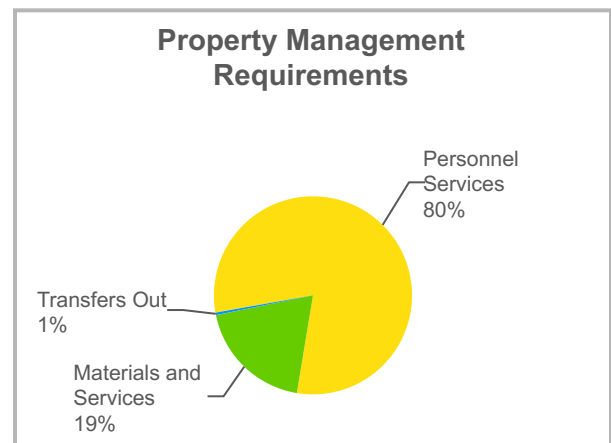
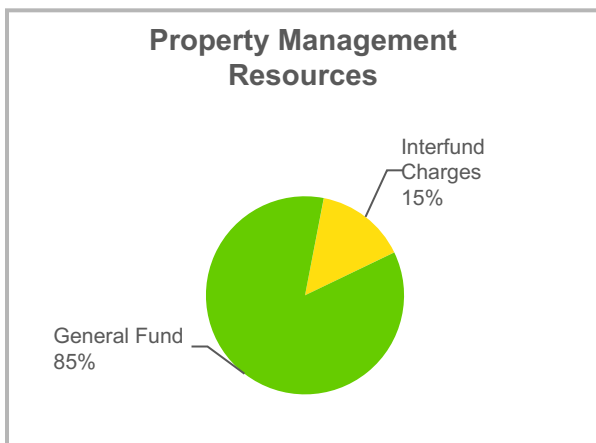
Department Director: Kristie Bollinger

☎: 541-385-1414

✉: Kristie.Bollinger@deschutes.org

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

Property Management Summary	
Total Budget	\$ 643,522
Budget Change	7.26 %
Total Staff	3.00 FTE
Staff Change	—



Department Overview

County Property Management is fiscally supported by the General Fund, project development fund, and land sale proceeds. Department staff manage the County's real estate, the acquisition and disposition of real property, leasing activity, provide project management, and research and resolve complex issues related to the County's real estate portfolio.

SUCCESSES AND CHALLENGES

Significant Accomplishments

- Finalized the disposition of 3.27-acres on Drafter Road in La Pine, to Foundation for Affordable Housing to support development of affordable housing.
- Completed +/- 90-acres of fire fuels mitigation on County-owned property across the greater-County.
- Finalized the sale of 67 NW Greenwood, Bend.
- Collaborated with Health Services to identify a residential property to purchase in Redmond to provide an adult foster care home serving those with Intellectual Developmental Disabilities with coexisting mental health conditions; closed transaction.

- Collaborated with the City of Redmond on the conceptual design process of a 36-unit Managed Camp in East Redmond.
- Collaborated with the City of Bend to provide services associated with Temporary Safe Stay Area at Juniper Ridge, Bend.
- Listed land for sale totaling 37-acres known as Quadrants 2a and 2d located in the Newberry Neighborhoods, La Pine.
- Collaborated with Swalley Irrigation District to fortify a +/- 1,250 foot section of buried canal located on County-owned property to halt vehicle traffic from potentially damaging said canal.

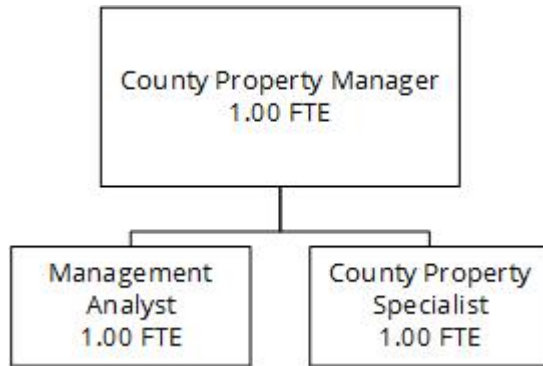
Fiscal Issues

- Cost to provide operations and supportive services to encampments, and cleanup of abandoned sites associated with the Temporary Safe Stay Area at Juniper Ridge, Bend.
- Costs associated with the development and operations of a Managed Camp in East Redmond.
- Costs associated with the cleanup of 137-acre parcel in East Redmond in preparation to complete a land exchange with the Department of State Lands.
- Costs associated with monitoring, assessing, repairing and maintaining, and cleanup of County-owned land due to trash and damages from encampments.
- State legislative changes continue to impact Tax Deeded properties including how sales proceeds will be accounted for and distributed.
- Increased costs for goods and services.
- Historically, the County has relied solely 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 efforts.

Operational Challenges

- Continued increase of workload demands including complex project management and competing priorities.
- Determine best practices, processes and procedures resulting from State legislative changes to Oregon Revised Statute associated with Tax Deeded properties, and further outlining policy recommendations for Board consideration.
- Establishing processes and procedures associated with the Temporary Safe Stay Area at Juniper Ridge, Bend.
- Navigating the complexities associated with the development and operations of a Managed Camp in East Redmond.
- Ongoing training of staff.
- Reviewing existing systems in collaboration with County IT Department to identify opportunities to streamline through new technology.

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 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Proposed	FY 2026 Approved	FY 2026 Adopted	% Chg FY 2026
Charges for Services	\$ 145,058	\$ 145,000	\$ —	\$ 2,000	\$ 2,000	\$ 2,000	— %
Interfund Charges	70,000	70,000	70,000	95,000	95,000	95,000	35.71 %
General Fund	206,773	298,775	529,942	546,522	546,522	546,522	3.13 %
Total Resources	\$ 421,831	\$ 513,775	\$ 599,942	\$ 643,522	\$ 643,522	\$ 643,522	7.26 %
Personnel Services	\$ 341,521	\$ 421,144	\$ 485,076	\$ 517,322	\$ 517,322	\$ 517,322	6.65 %
Materials and Services	76,912	89,182	111,418	123,500	123,500	123,500	10.84 %
Transfers Out	3,398	3,448	3,448	2,700	2,700	2,700	(21.69)%
Total Requirements	\$ 421,831	\$ 513,775	\$ 599,942	\$ 643,522	\$ 643,522	\$ 643,522	7.26 %

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.

	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Proposed	FY 2026 Approved	FY 2026 Adopted	% Chg FY 2026
Beginning Working Capital	\$2,507,565	\$2,667,847	\$3,377,784	\$5,408,196	\$5,408,196	\$5,408,196	60.11 %
Charges for Services	16,218	6,082	9,500	385,500	385,500	385,500	3957.89 %
Interest Revenue	41,757	95,985	88,186	122,036	122,036	122,036	38.38 %
Other Non-Operational Revenue	341,868	362,729	316,322	198,149	198,149	198,149	(37.36)%
Interfund Charges	490,453	490,704	490,704	30,780	30,780	30,780	(93.73)%
Transfers In	—	644,964	37,645	—	—	—	(100.00)%
Sales of Assets	737,040	15,850	1,015,000	70,000	70,000	70,000	(93.10)%
Total Resources	\$4,134,900	\$4,284,161	\$5,335,141	\$6,214,661	\$6,214,661	\$6,214,661	16.49 %
Materials and Services	\$ 173,587	\$ 374,038	\$1,048,219	\$1,245,652	\$1,245,652	\$1,245,652	18.84 %
Capital Outlay	574,495	—	2,787,277	4,610,909	4,610,909	4,610,909	65.43 %
Transfers Out	718,971	532,339	721,100	12,003	12,003	12,003	(98.34)%
Reserve	—	—	778,545	346,097	346,097	346,097	(55.55)%
Total Requirements	\$1,467,053	\$ 906,377	\$5,335,141	\$6,214,661	\$6,214,661	\$6,214,661	16.49 %

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 may pay a fee in lieu of park development. Fees collected are utilized to fund certain expenses, and also improvement projects based on Board of County Commissioner discretion.

	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Proposed	FY 2026 Approved	FY 2026 Adopted	% Chg FY 2026
Beginning Working Capital	\$ 40,251	\$ 76,134	\$ 97,458	\$ 101,215	\$ 101,215	\$ 101,215	3.85 %
Interest Revenue	1,070	2,504	2,000	3,000	3,000	3,000	50.00 %
Licenses and Permits	35,000	19,250	5,000	5,000	5,000	5,000	— %
Total Resources	\$ 76,321	\$ 97,888	\$ 104,458	\$ 109,215	\$ 109,215	\$ 109,215	4.55 %
Materials and Services	\$ 187	\$ 430	\$ 104,458	\$ 109,215	\$ 109,215	\$ 109,215	4.55 %
Total Requirements	\$ 187	\$ 430	\$ 104,458	\$ 109,215	\$ 109,215	\$ 109,215	4.55 %

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 associated with 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 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Proposed	FY 2026 Approved	FY 2026 Adopted	% Chg FY 2026
Beginning Working Capital	\$ 155,826	\$ 153,466	\$ 148,143	\$ 133,821	\$ 133,821	\$ 133,821	(9.67)%
Charges for Services	54,025	18,858	—	5,000	5,000	5,000	— %
Interest Revenue	1,952	4,246	5,000	5,000	5,000	5,000	— %
Total Resources	\$ 211,803	\$ 176,570	\$ 153,143	\$ 143,821	\$ 143,821	\$ 143,821	(6.09)%
Materials and Services	\$ 58,337	\$ 28,427	\$ 131,143	\$ 121,104	\$ 121,104	\$ 121,104	(7.66)%
Contingency	—	—	22,000	22,717	22,717	22,717	3.26 %
Total Requirements	\$ 58,337	\$ 28,427	\$ 153,143	\$ 143,821	\$ 143,821	\$ 143,821	(6.09)%

This page intentionally left blank.

RISK MANAGEMENT

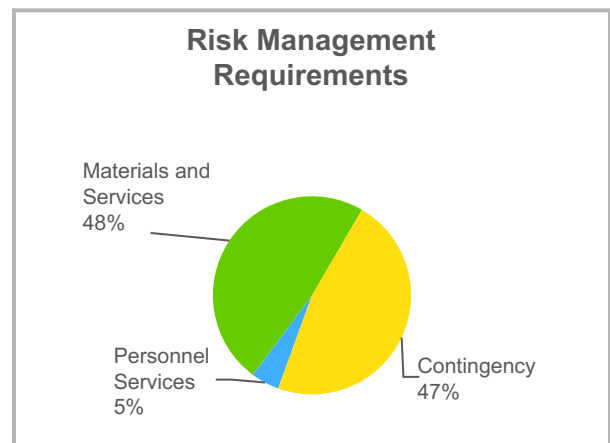
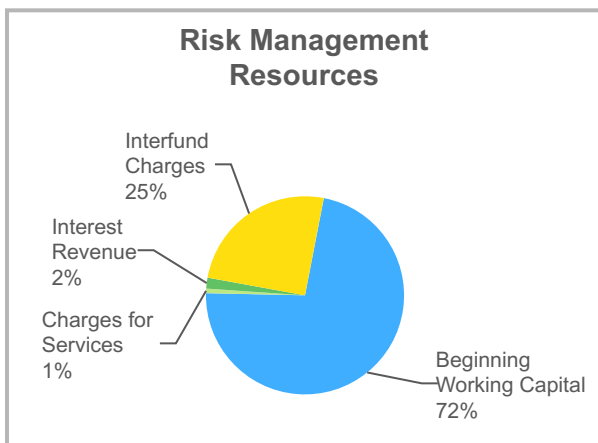
Keep employees safe and protect County assets.

Department Director: Erik Kropp

☎: 541-330-4631

✉ Risk@deschutes.org

Risk Management Summary	
Total Budget	\$ 12,401,406
Budget Change	7.21 %
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.

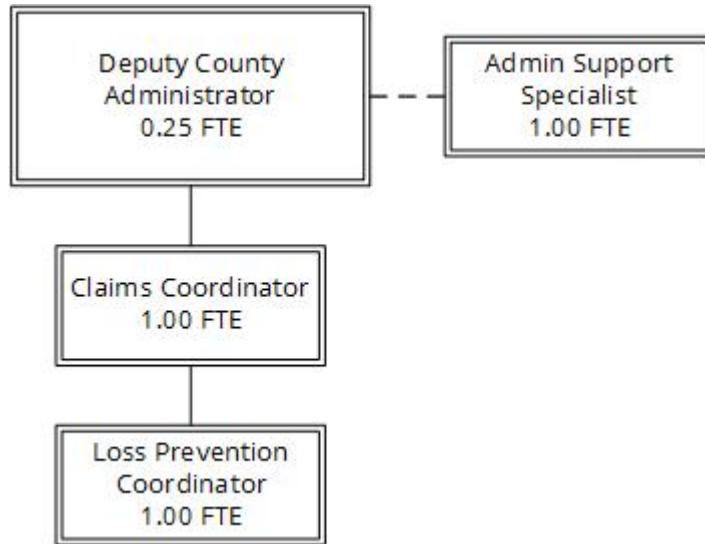
Fiscal Issues

- 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 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Proposed	FY 2026 Approved	FY 2026 Adopted	% Chg FY 2026
Beginning Working Capital	\$ 8,944,938	\$ 9,323,307	\$ 8,168,164	\$ 9,000,000	\$ 9,000,000	\$ 9,000,000	10.18 %
Charges for Services	16,636	479,974	52,200	90,000	90,000	90,000	72.41 %
Interest Revenue	148,514	274,605	254,000	219,000	219,000	219,000	(13.78)%
Interfund Charges	3,132,447	3,087,055	3,092,591	3,092,406	3,092,406	3,092,406	(0.01)%
Total Resources	\$12,242,534	\$13,164,941	\$11,566,955	\$12,401,406	\$12,401,406	\$12,401,406	7.21 %
Personnel Services	\$ 371,205	\$ 460,033	\$ 528,619	\$ 575,411	\$ 575,411	\$ 575,411	8.85 %
Materials and Services	2,544,523	4,042,956	5,102,823	5,979,959	5,979,959	5,979,959	17.19 %
Transfers Out	3,500	493,787	4,500	4,800	4,800	4,800	6.67 %
Contingency	—	—	5,931,013	5,841,236	5,841,236	5,841,236	(1.51)%
Total Requirements	\$ 2,919,228	\$ 4,996,777	\$11,566,955	\$12,401,406	\$12,401,406	\$12,401,406	7.21 %

ADMINISTRATIVE SERVICES

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

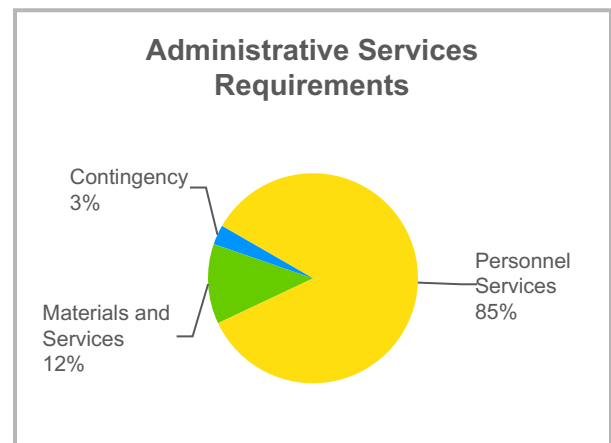
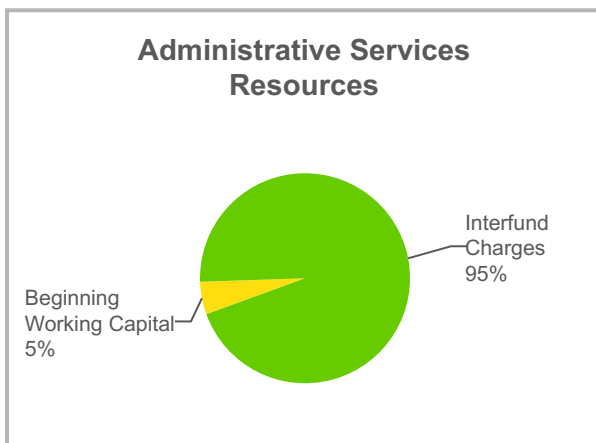
County Administrator: Nick Lelack

☎: 541-388-6570

✉ admin@deschutes.org

🌐 www.deschutes.org/administration

Administrative Services	
Total Budget	\$ 2,596,991
Budget Change	5.05 %
Total Staff	9.25 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 County's 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.
- Managed a \$100,000 Oregon Department of Energy grant for a Fair & Expo solar energy project.
- Managed a \$400,000 Business Oregon grant for NeighborImpact's housing rehabilitation program.
- Managed County Discretionary Grant program providing grants to 47 partner agencies.
- Managed County Service Partner and Special Projects Grant programs in the amount of \$450,000.
- Developed a process to draw Commissioner District Maps for a proposed Ballot Measure in 2026.
- Managed County Lobbyist to support County legislative priorities and pursue State funding for core County priorities and projects.
- Supported transition to new County Sheriff.
- Supported the Human Resources Department during significant staffing transitions, including the Wage and Equity Study.
- Staffed and supported departments with public information and marketing campaigns including photos, videos paid advertising, earned media and more.
- Produced 24 podcast episodes with over 2,600 downloads (which does not include streaming listeners)
- Distributed 137 media releases, generating an increase in media coverage.
- Saw substantial growth of the Deschutes County's social media presence:
 - Deschutes County Facebook followers increased 192% (now over 10,000)
 - Deschutes County Facebook reach increased 194%
 - Deschutes County Instagram followers increased by 703 (now 4,275)
 - Deschutes County Instagram reach increased 141%
 - Nextdoor is the largest outreach platform with 1 million impressions last year.
 - LinkedIn grew to 45,000 impressions.

Office of the Internal Auditor

- Internal audit report satisfaction at 92%. Internal Audit issued recent performance audits that included recommendations for positive change in: alcohol sales at the County Fair, the Sheriff's Office transition, language access, the Public Health department, the health benefits program, and the Fair and Expo Center RV Park.
- Internal audit provided follow-up to all unresolved recommendations, including issuance of follow-up reporting on: 2024 global follow-up, County Legal, Clerk's Office, custom-developed software, wage equity, Fair and Expo Center, and the Behavioral Health department.
- Continued monitoring of the anonymous whistleblower hotline including investigation and reporting on one substantiated case.
- 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.

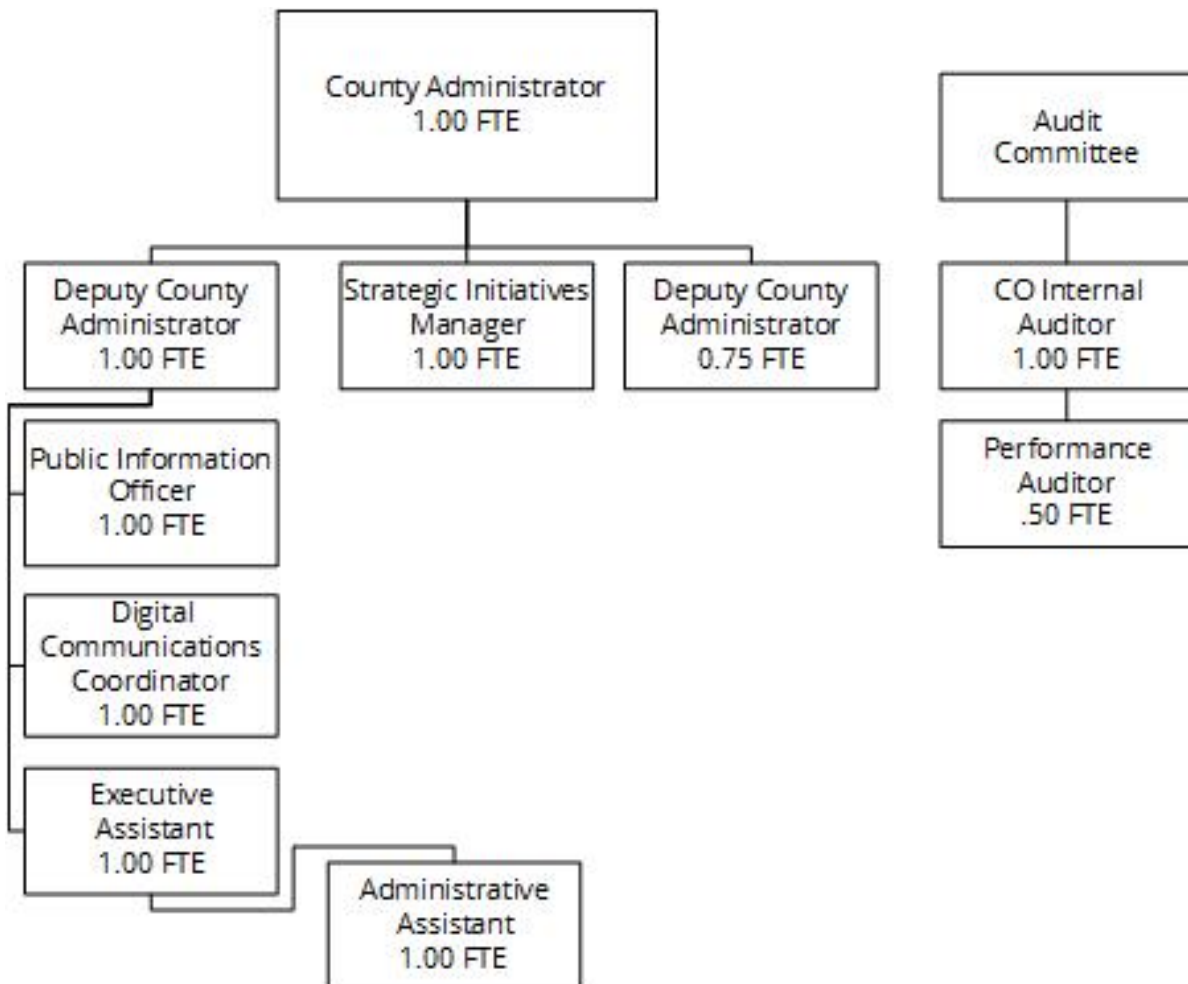
Operational Challenges

- 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 and establish a framework with the Regional Housing Council and related bodies.

Office of the Internal Auditor

- FY 2025 mid-year budget staff cuts to staff at the Office of Internal Auditor, from 2 FTE to 1.5, will significantly impact the number of programs under oversight and increase risk that the Office will not be able to meet audit standards related to audit quality and supervision.

Organizational Chart



Budget Summary - Administrative Services (Fund 625)

	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Proposed	FY 2026 Approved	FY 2026 Adopted	% Chg FY 2026
Beginning Working Capital	\$ 257,251	\$ 178,883	\$ 152,065	\$ 129,943	\$ 129,943	\$ 129,943	(14.55)%
Charges for Services	(106)	10,216	—	—	—	—	— %
Interest Revenue	6,245	11,425	8,000	11,000	11,000	11,000	37.50 %
Interfund Charges	1,737,164	1,804,435	2,311,976	2,456,048	2,456,048	2,456,048	6.23 %
Transfers In	236,579	226,579	—	—	—	—	— %
Total Resources	\$2,237,134	\$2,231,537	\$2,472,041	\$2,596,991	\$2,596,991	\$2,596,991	5.05 %
Personnel Services	\$1,777,807	\$1,810,076	\$2,055,959	\$2,194,399	\$2,194,399	\$2,194,399	6.73 %
Materials and Services	280,443	269,397	335,750	322,603	322,603	322,603	(3.92)%
Capital Outlay	—	—	30,000	—	—	—	(100.00)%
Contingency	—	—	50,332	79,989	79,989	79,989	58.92 %
Total Requirements	\$2,058,251	\$2,079,473	\$2,472,041	\$2,596,991	\$2,596,991	\$2,596,991	5.05 %

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 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Proposed	FY 2026 Approved	FY 2026 Adopted	% Chg FY 2026
Beginning Working Capital	\$ 308,799	\$ 334,002	\$ 354,554	\$ 369,104	\$ 369,104	\$ 369,104	4.10 %
Interest Revenue	11,224	11,101	10,066	13,000	13,000	13,000	29.15 %
Other Non-Operational Revenue	34,479	9,451	4,484	—	—	—	(100.00)%
Total Resources	\$ 354,502	\$ 354,554	\$ 369,104	\$ 382,104	\$ 382,104	\$ 382,104	3.52 %
Materials and Services	\$ 20,500	\$ —	\$ 369,104	\$ 382,104	\$ 382,104	\$ 382,104	3.52 %
Total Requirements	\$ 20,500	\$ —	\$ 369,104	\$ 382,104	\$ 382,104	\$ 382,104	3.52 %

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 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Proposed	FY 2026 Approved	FY 2026 Adopted	% Chg FY 2026
Beginning Working Capital	\$ 176,644	\$ 109,996	\$ 135,782	\$ 129,479	\$ 129,479	\$ 129,479	(4.64)%
State Government Payments	86,823	177,272	177,272	177,272	177,272	177,272	— %
Interest Revenue	1,575	3,271	5,000	5,000	5,000	5,000	— %
Total Resources	\$ 265,042	\$ 290,540	\$ 318,054	\$ 311,751	\$ 311,751	\$ 311,751	(1.98)%
Materials and Services	\$ 155,046	\$ 154,758	\$ 304,620	\$ 306,394	\$ 306,394	\$ 306,394	0.58 %
Contingency	—	—	13,434	5,357	5,357	5,357	(60.12)%
Total Requirements	\$ 155,046	\$ 154,758	\$ 318,054	\$ 311,751	\$ 311,751	\$ 311,751	(1.98)%

Budget Summary - Taylor Grazing (Fund 155)

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

	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Proposed	FY 2026 Approved	FY 2026 Adopted	% Chg FY 2026
Beginning Working Capital	\$ 31,477	\$ 40,629	\$ 41,875	\$ 17,200	\$ 17,200	\$ 17,200	(58.93)%
State Government Payments	8,609	—	5,000	4,500	4,500	4,500	(10.00)%
Interest Revenue	543	1,246	1,000	1,000	1,000	1,000	— %
Total Resources	\$ 40,629	\$ 41,875	\$ 47,875	\$ 22,700	\$ 22,700	\$ 22,700	(52.58)%
Materials and Services	\$ —	\$ —	\$ 6,294	\$ 22,700	\$ 22,700	\$ 22,700	260.66 %
Transfers Out	—	—	41,581	—	—	—	(100.00)%
Total Requirements	—	—	47,875	22,700	22,700	22,700	(52.58)%

Budget Summary - Video Lottery (Fund 165)

State video lottery apportionment for activities promoting economic development.

	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Proposed	FY 2026 Approved	FY 2026 Adopted	% Chg FY 2026
Beginning Working Capital	\$1,177,511	\$1,040,811	\$1,168,218	\$1,088,300	\$1,088,300	\$1,088,300	(6.84)%
State Government Payments	1,137,185	1,295,394	1,370,000	1,400,000	1,400,000	1,400,000	2.19 %
Interest Revenue	13,301	21,974	22,000	28,000	28,000	28,000	27.27 %
Total Resources	\$2,327,997	\$2,358,179	\$2,560,218	\$2,516,300	\$2,516,300	\$2,516,300	(1.72)%
Materials and Services	\$1,287,186	\$1,089,961	\$ 993,451	\$ 848,030	\$ 848,030	\$ 848,030	(14.64)%
Transfers Out	—	100,000	500,000	640,270	640,270	640,270	28.05 %
Contingency	—	—	1,066,767	1,028,000	1,028,000	1,028,000	(3.63)%
Total Requirements	\$1,287,186	\$1,189,961	\$2,560,218	\$2,516,300	\$2,516,300	\$2,516,300	(1.72)%

This page intentionally left blank.

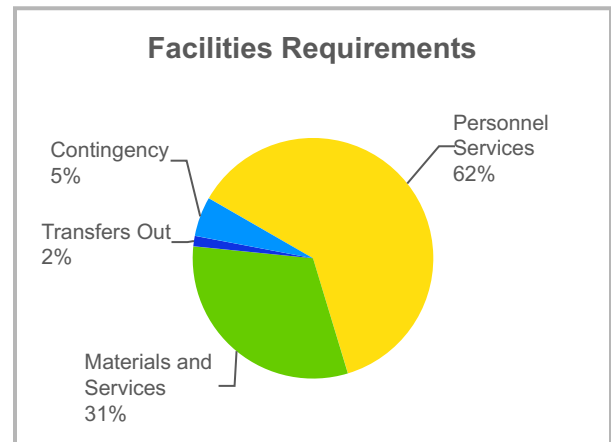
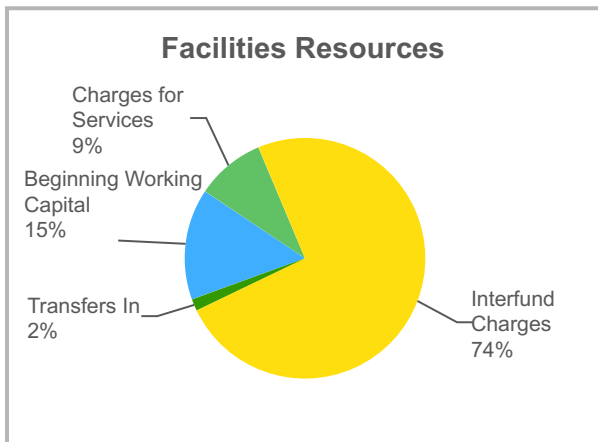
FACILITIES

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	\$ 7,160,825
Budget Change	6.90 %
Total Staff	27.75 FTE
Staff Change	—



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

- Created an Operations Manager position resulting in the organization of the department into three teams: operations, administration, and capital improvement.
- Completed major HVAC equipment replacement projects at the Road Department and the Recovery Center.
- Completed two roof replacement projects.
- Installed new windows and completed major exterior repairs for the Community Development Department.
- Continued construction of the Courthouse expansion project.
- Completed design and permitting of the Downtown Bend Campus Parking Improvements.

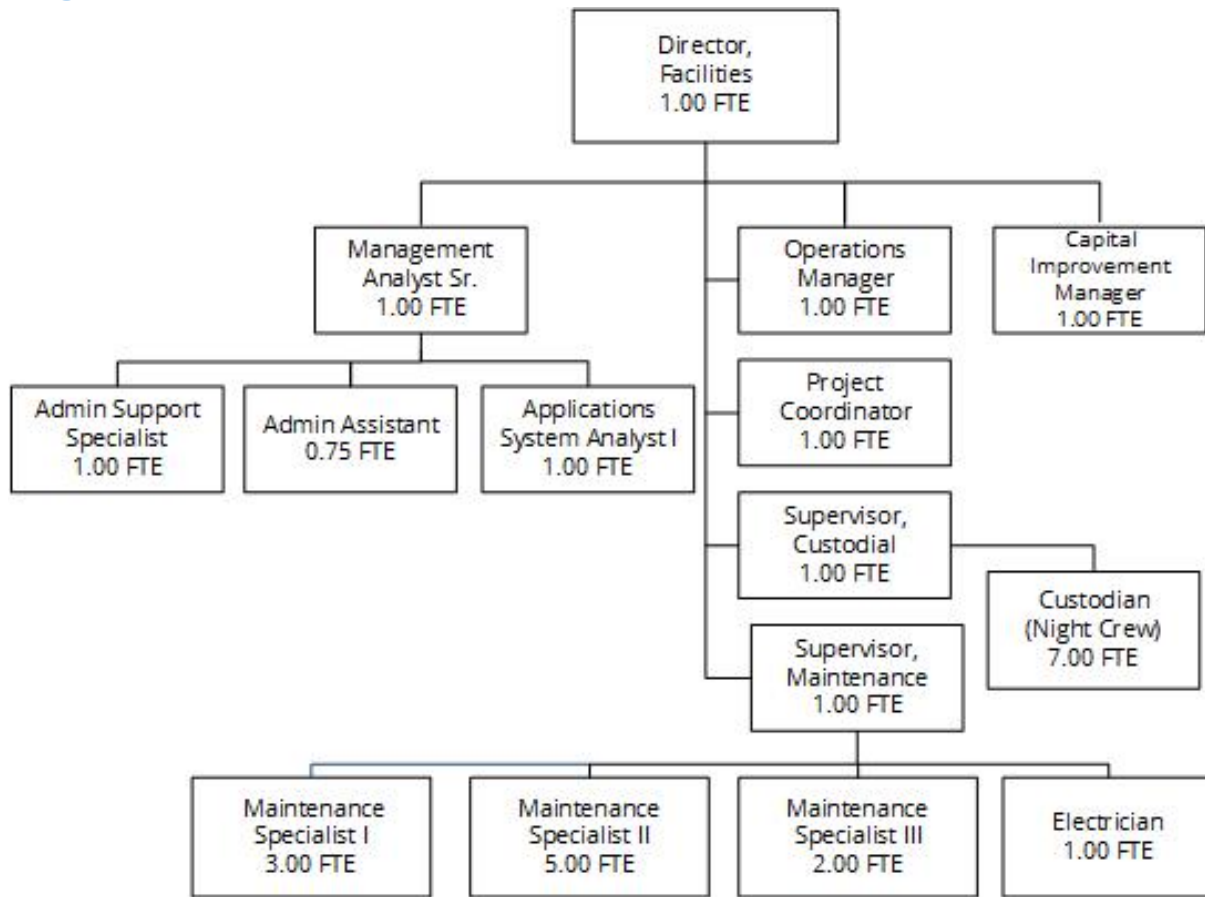
Fiscal Issues

- 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 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Proposed	FY 2026 Approved	FY 2026 Adopted	% Chg FY 2026
Beginning Working Capital	\$ 572,799	\$ 657,030	\$ 931,519	\$1,064,546	\$1,064,546	\$1,064,546	14.28 %
Charges for Services	594,811	647,232	652,633	661,504	661,504	661,504	1.36 %
Interest Revenue	14,786	38,373	23,000	38,000	38,000	38,000	65.22 %
Interfund Charges	3,841,954	4,628,330	5,091,642	5,284,775	5,284,775	5,284,775	3.79 %
Transfers In	—	—	—	112,000	112,000	112,000	— %
Total Resources	\$5,024,350	\$5,970,965	\$6,698,794	\$7,160,825	\$7,160,825	\$7,160,825	6.90 %
Personnel Services	\$2,663,685	\$3,149,832	\$4,005,398	\$4,439,288	\$4,439,288	\$4,439,288	10.83 %
Materials and Services	1,619,643	1,783,520	2,120,188	2,238,742	2,238,742	2,238,742	5.59 %
Capital Outlay	12,182	6,000	68,000	—	—	—	(100.00)%
Transfers Out	71,810	100,095	100,095	100,095	100,095	100,095	— %
Contingency	—	—	405,113	382,700	382,700	382,700	(5.53)%
Total Requirements	\$4,367,320	\$5,039,447	\$6,698,794	\$7,160,825	\$7,160,825	\$7,160,825	6.90 %

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 transfers from the General Capital Reserve (Fund 060).

	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Proposed	FY 2026 Approved	FY 2026 Adopted	% Chg FY 2026
Beginning Working Capital	\$ 807,046	\$1,462,669	\$2,297,585	\$1,943,779	\$1,943,779	\$1,943,779	(15.40)%
State Government Payments	—	30,000	—	—	—	—	— %
Property Taxes	1,090,858	1,209,142	1,235,000	1,285,000	1,285,000	1,285,000	4.05 %
Charges for Services	10,697	18,459	—	—	—	—	— %
Interest Revenue	22,390	72,618	40,000	85,000	85,000	85,000	112.50 %
Interfund Charges	55,000	—	—	—	—	—	— %
Transfers In	500,000	896,586	650,000	782,500	782,500	782,500	20.38 %
Total Resources	\$2,485,990	\$3,689,474	\$4,222,585	\$4,096,279	\$4,096,279	\$4,096,279	(2.99)%
Materials and Services	\$ 790,535	\$1,196,174	\$ 935,955	\$1,106,601	\$1,106,601	\$1,106,601	18.23 %
Capital Outlay	232,787	195,715	1,553,000	1,360,000	1,360,000	1,360,000	(12.43)%
Transfers Out	—	—	32,000	—	—	—	(100.00)%
Reserve	—	—	1,701,630	1,629,678	1,629,678	1,629,678	(4.23)%
Total Requirements	\$1,023,321	\$1,391,889	\$4,222,585	\$4,096,279	\$4,096,279	\$4,096,279	(2.99)%

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 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Proposed	FY 2026 Approved	FY 2026 Adopted	% Chg FY 2026
Beginning Working Capital	\$ 844,502	\$ 965,024	\$1,047,542	\$1,206,469	\$1,206,469	\$1,206,469	15.17 %
State Government Payments	348,165	333,601	350,000	350,000	350,000	350,000	— %
Interest Revenue	13,453	27,365	28,000	36,000	36,000	36,000	28.57 %
Total Resources	\$1,206,120	\$1,325,990	\$1,425,542	\$1,592,469	\$1,592,469	\$1,592,469	11.71 %
Materials and Services	\$ 51,096	\$ 88,448	\$ 182,500	\$ 183,500	\$ 183,500	\$ 183,500	0.55 %
Capital Outlay	—	—	300,000	300,000	300,000	300,000	— %
Transfers Out	190,000	190,000	190,000	195,000	195,000	195,000	2.63 %
Contingency	—	—	753,042	913,969	913,969	913,969	21.37 %
Total Requirements	\$ 241,096	\$ 278,448	\$1,425,542	\$1,592,469	\$1,592,469	\$1,592,469	11.71 %

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 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Proposed	FY 2026 Approved	FY 2026 Adopted	% Chg FY 2026
Beginning Working Capital	\$ 8,706,706	\$ 6,627,771	\$22,269,421	\$22,356,661	\$22,356,661	\$22,356,661	0.39 %
State Government Payments	—	—	15,000,000	2,000,000	2,000,000	2,000,000	(86.67)%
Charges for Services	220,860	25,211	—	—	—	—	— %
Interest Revenue	161,956	762,261	488,000	1,005,000	1,005,000	1,005,000	105.94 %
Interfund Charges	746,412	40,693	—	—	—	—	— %
Transfers In	10,038,704	572,543	5,903,390	971,000	971,000	971,000	(83.55)%
Bond Proceeds	—	20,500,000	—	—	—	—	— %
Total Resources	\$19,874,638	\$28,528,479	\$43,660,811	\$26,332,661	\$26,332,661	\$26,332,661	(39.69)%
Materials and Services	\$ 2,214,377	\$ 1,987,109	\$ 4,490,933	\$ 2,648,500	\$ 2,648,500	\$ 2,648,500	(41.03)%
Capital Outlay	11,032,490	4,271,949	35,791,617	22,956,498	22,956,498	22,956,498	(35.86)%
Transfers Out	—	—	—	112,000	112,000	112,000	— %
Reserve	—	—	3,378,261	615,663	615,663	615,663	(81.78)%
Total Requirements	\$13,246,867	\$ 6,259,058	\$43,660,811	\$26,332,661	\$26,332,661	\$26,332,661	(39.69)%

This page intentionally left blank.

FINANCE/TAX

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

Chief Financial Officer: Robert Tintle

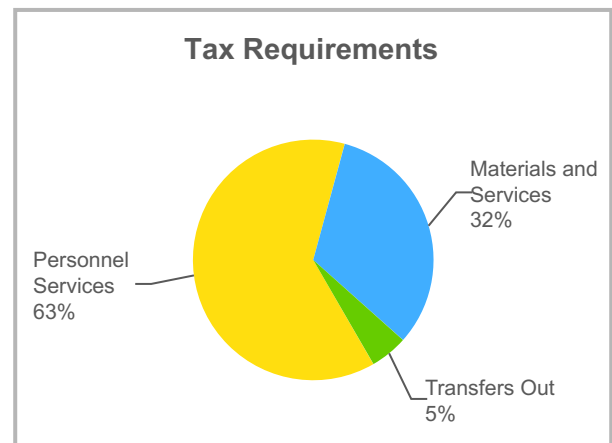
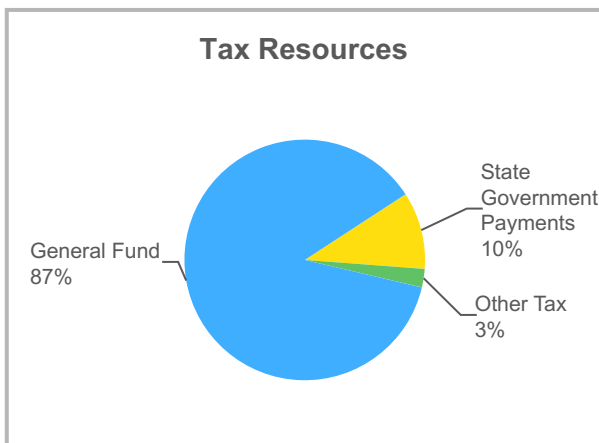
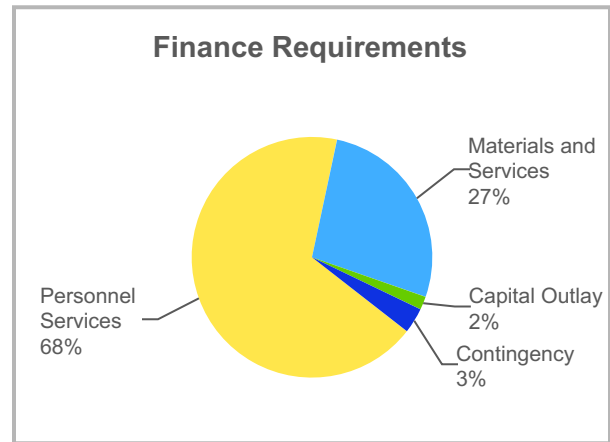
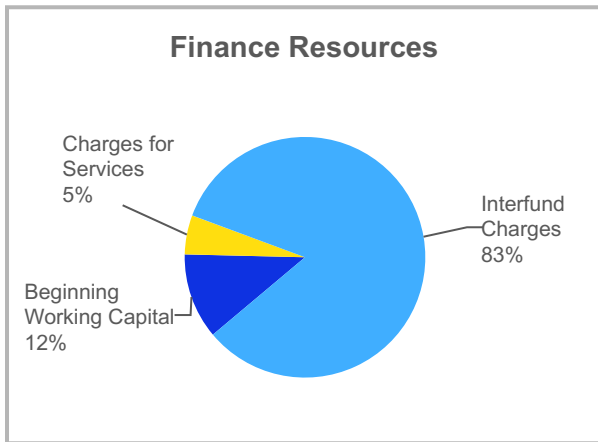
☎: 541-388-6559

✉: finance@deschutes.org

🌐: www.deschutes.org/finance

Finance Summary	
Total Budget	\$ 3,626,217
Budget Change	8.55 %
Total Staff	14.00 FTE
Staff Change	—

General Fund - Tax Summary	
Total Budget	\$ 1,110,283
Budget Change	4.25 %
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 (23 years), the Popular Annual Financial Reporting Award (5 years), and the Distinguished Budget Presentation Award (17 years). This is the fifth consecutive year the County has received the Triple Crown designation from the GFOA.
- Monitored, updated, and provided guidance on the long-term General Fund Forecast resulting in a balanced general operating budget, as required by Oregon law, and moving toward a structurally balanced and sustainable budget, according to GFOA definitions.
- Accounting implemented Gravity's Annual Comprehensive Financial Report (ACFR) financial reporting solution, leveraging its robust automation for efficiency gains and time savings, improved accuracy and consistency, enhanced collaboration and increased productivity.
- Dog Licensing transitioned to a new convenient, cost-effective online platform, DocuPet, to streamline the process and assist with reuniting lost dogs with their owners. Dog licenses serve as proof of ownership and help ensure that dogs are vaccinated against rabies, contributing to public health and safety.
- 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.

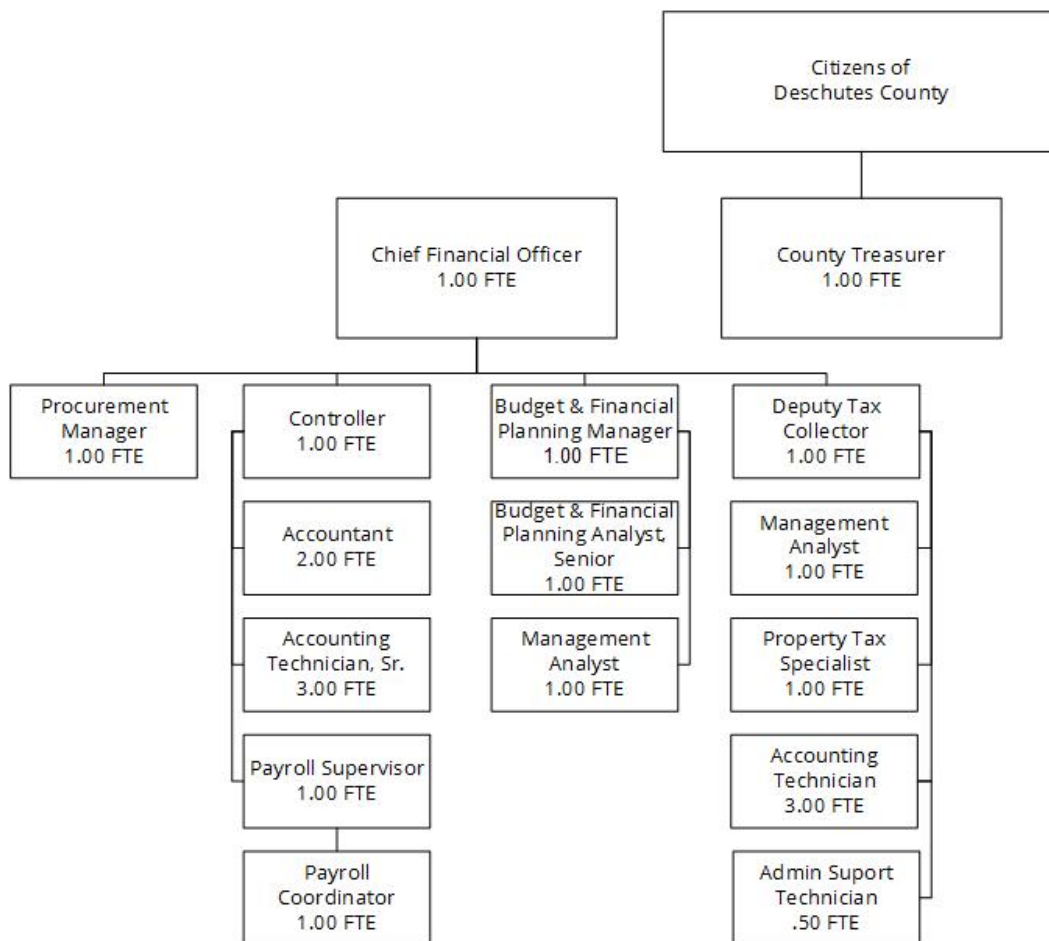
Operational Challenges

- The United States Supreme Court issued a ruling 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. The 83rd Oregon Legislative Assembly, 2025 Regular Session, is revisiting the legislation. The County will adjust practices and processes as required by the new legislation.

- Continue to monitor Transient Room Tax (TRT) revenues and administration. Locally and statewide, transient lodging taxes face challenges including potential increases, debates over revenue allocation, and the need to address tourism’s impact on local infrastructure and the environment.
- Continue to improve efficiencies in the Tyler Enterprise ERP system (MUNIS), the County’s financial, procurement, payroll and human resources software.
- Finance will need to implement 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 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Proposed	FY 2026 Approved	FY 2026 Adopted	% Chg FY 2026
Beginning Working Capital	\$ 22,026	\$ (5,251)	\$ 306,005	\$ 415,755	\$ 415,755	\$ 415,755	35.87 %
Charges for Services	60,000	128,024	154,446	190,446	190,446	190,446	23.31 %
Interest Revenue	215	7,427	3,000	10,000	10,000	10,000	233.33 %
Interfund Charges	2,118,937	2,592,672	2,877,138	3,010,016	3,010,016	3,010,016	4.62 %
Transfers In	—	83,172	—	—	—	—	— %
Total Resources	\$2,201,178	\$2,806,044	\$3,340,589	\$3,626,217	\$3,626,217	\$3,626,217	8.55 %
Personnel Services	\$1,254,943	\$1,707,294	\$2,251,913	\$2,458,705	\$2,458,705	\$2,458,705	9.18 %
Materials and Services	951,486	783,645	911,139	978,378	978,378	978,378	7.38 %
Capital Outlay	—	9,100	—	65,000	65,000	65,000	— %
Contingency	—	—	177,537	124,134	124,134	124,134	(30.08)%
Total Requirements	\$2,206,429	\$2,500,040	\$3,340,589	\$3,626,217	\$3,626,217	\$3,626,217	8.55 %

Budget Summary - Tax (Fund 001-18)

	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Proposed	FY 2026 Approved	FY 2026 Adopted	% Chg FY 2026
State Government Payments	\$ 100,634	\$ 115,205	\$ 120,000	\$ 115,000	\$ 115,000	\$ 115,000	(4.17)%
Other Tax	19,605	31,874	26,000	27,500	27,500	27,500	5.77 %
Charges for Services	475	149	200	200	200	200	— %
General Fund	713,463	724,673	918,842	967,583	967,583	967,583	5.30 %
Total Resources	\$ 834,177	\$ 871,901	\$1,065,042	\$1,110,283	\$1,110,283	\$1,110,283	4.25 %
Personnel Services	\$ 471,027	\$ 519,302	\$ 647,551	\$ 694,598	\$ 694,598	\$ 694,598	7.27 %
Materials and Services	363,151	352,599	417,491	359,486	359,486	359,486	(13.89)%
Transfers Out	—	—	—	56,199	56,199	56,199	— %
Total Requirements	\$ 834,177	\$ 871,901	\$1,065,042	\$1,110,283	\$1,110,283	\$1,110,283	4.25 %

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 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Proposed	FY 2026 Approved	FY 2026 Adopted	% Chg FY 2026
Beginning Working Capital	\$4,603,197	\$4,675,656	\$4,808,271	\$4,985,000	\$4,985,000	\$4,985,000	3.68 %
Interest Revenue	74,159	143,358	151,000	179,000	179,000	179,000	18.54 %
Total Resources	\$4,677,356	\$4,819,014	\$4,959,271	\$5,164,000	\$5,164,000	\$5,164,000	4.13 %
Personnel Services	\$ —	\$ 9,893	\$ —	\$ —	\$ —	\$ —	— %
Materials and Services	1,700	850	1,000	1,000	1,000	1,000	— %
Reserve	—	—	4,958,271	5,163,000	5,163,000	5,163,000	4.13 %
Total Requirements	\$ 1,700	\$ 10,743	\$4,959,271	\$5,164,000	\$5,164,000	\$5,164,000	4.13 %

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 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Proposed	FY 2026 Approved	FY 2026 Adopted	% Chg FY 2026
Beginning Working Capital	\$ —	\$ 567	\$ 566	\$ —	\$ —	\$ —	(100.00)%
Federal Government Payments	231,679	217,661	300,000	290,000	290,000	290,000	(3.33)%
State Government Payments	370,650	376,378	393,000	423,000	423,000	423,000	7.63 %
Interest Revenue	1,296	1,058	1,000	1,000	1,000	1,000	— %
Total Resources	\$ 603,625	\$ 595,664	\$ 694,566	\$ 714,000	\$ 714,000	\$ 714,000	2.80 %
Materials and Services	\$ 603,058	\$ 595,098	\$ 694,566	\$ 714,000	\$ 714,000	\$ 714,000	2.80 %
Total Requirements	\$ 603,058	\$ 595,098	\$ 694,566	\$ 714,000	\$ 714,000	\$ 714,000	2.80 %

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 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Proposed	FY 2026 Approved	FY 2026 Adopted	% Chg FY 2026
Beginning Working Capital	\$ 51,140	\$ 58,348	\$ 117,075	\$ 74,000	\$ 74,000	\$ 74,000	(36.79)%
Charges for Services	311	(40)	—	—	—	—	— %
Fines and Fees	—	4,040	—	—	—	—	— %
Interest Revenue	1,265	3,730	3,000	5,000	5,000	5,000	66.67 %
Other Non-Operational Revenue	4,096	6,506	5,000	5,000	5,000	5,000	— %
Transfers In	147,166	152,905	96,000	99,200	99,200	99,200	3.33 %
Licenses and Permits	198,685	289,761	251,900	256,500	256,500	256,500	1.83 %
Total Resources	\$ 402,664	\$ 515,251	\$ 472,975	\$ 439,700	\$ 439,700	\$ 439,700	(7.04)%
Personnel Services	\$ 63,696	\$ 64,172	\$ 75,583	\$ 77,702	\$ 77,702	\$ 77,702	2.80 %
Materials and Services	280,620	334,003	333,201	329,372	329,372	329,372	(1.15)%
Contingency	—	—	64,191	32,626	32,626	32,626	(49.17)%
Total Requirements	\$ 344,316	\$ 398,175	\$ 472,975	\$ 439,700	\$ 439,700	\$ 439,700	(7.04)%

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 occurred in FY24 and the fund was subsequently closed.

	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Proposed	FY 2026 Approved	FY 2026 Adopted	% Chg FY 2026
Beginning Working Capital	\$ 180,191	\$ 51,294	\$ —	\$ —	\$ —	\$ —	— %
Interest Revenue	1,812	712	—	—	—	—	— %
Interfund Charges	261,257	47,293	—	—	—	—	— %
Total Resources	\$ 443,260	\$ 99,300	\$ —	\$ —	\$ —	\$ —	— %
Personnel Services	\$ 131,527	\$ —	\$ —	\$ —	\$ —	\$ —	— %
Transfers Out	260,439	99,300	—	—	—	—	— %
Total Requirements	\$ 391,966	\$ 99,300	\$ —	\$ —	\$ —	\$ —	— %

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 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Proposed	FY 2026 Approved	FY 2026 Adopted	% Chg FY 2026
Beginning Working Capital	\$ 9,475,532	\$ 4,527,362	\$ 3,163,809	\$ 1,342,920	\$ 1,342,920	\$ 1,342,920	(57.55)%
Other Tax	11,071,262	10,825,906	10,747,800	10,797,500	10,797,500	10,797,500	0.46 %
Charges for Services	161	641	—	—	—	—	— %
Interest Revenue	94,150	109,287	65,000	106,000	106,000	106,000	63.08 %
Total Resources	\$20,641,105	\$15,463,195	\$13,976,609	\$12,246,420	\$12,246,420	\$12,246,420	(12.38)%
Personnel Services	\$ 155,567	\$ 204,394	\$ 215,434	\$ 247,554	\$ 247,554	\$ 247,554	14.91 %
Materials and Services	11,637,531	6,584,505	5,640,072	3,491,181	3,491,181	3,491,181	(38.10)%
Transfers Out	4,320,644	5,510,487	6,957,294	7,007,685	7,007,685	7,007,685	0.72 %
Reserve	—	—	1,163,809	1,500,000	1,500,000	1,500,000	28.89 %
Total Requirements	\$16,113,743	\$12,299,386	\$13,976,609	\$12,246,420	\$12,246,420	\$12,246,420	(12.38)%

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 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Proposed	FY 2026 Approved	FY 2026 Adopted	% Chg FY 2026
Other Tax	\$ 1,581,609	\$ 1,546,558	\$ 1,585,000	\$ 1,542,500	\$ 1,542,500	\$ 1,542,500	(2.68)%
Interest Revenue	1,506	3,391	3,000	3,000	3,000	3,000	— %
Total Resources	\$ 1,583,115	\$ 1,549,949	\$ 1,588,000	\$ 1,545,500	\$ 1,545,500	\$ 1,545,500	(2.68)%
Personnel Services	\$ 22,205	\$ 28,881	\$ 30,954	\$ 37,022	\$ 37,022	\$ 37,022	19.60 %
Materials and Services	6,928	9,464	11,394	11,991	11,991	11,991	5.24 %
Transfers Out	1,553,983	1,511,604	1,545,652	1,496,487	1,496,487	1,496,487	(3.18)%
Total Requirements	\$ 1,583,115	\$ 1,549,949	\$ 1,588,000	\$ 1,545,500	\$ 1,545,500	\$ 1,545,500	(2.68)%

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. In the past, most resources were provided by the General Fund in the years when the General Fund's revenues exceed the General Fund's expenditures (one-time resources). Starting in FY 2026 transfers to capital reserves will come from remaining discretionary TRT revenue only. The accumulation of resources could be used to fully or partially fund future projects according to BOCC priorities.

	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Proposed	FY 2026 Approved	FY 2026 Adopted	% Chg FY 2026
Beginning Working Capital	\$ 6,897,088	\$ 5,549,609	\$10,843,136	\$12,587,000	\$12,587,000	\$12,587,000	16.08 %
Interest Revenue	97,781	339,099	361,000	455,000	455,000	455,000	26.04 %
Interfund Charges	3,521,988	—	—	—	—	—	— %
Transfers In	4,983,197	5,554,427	3,056,033	1,049,811	1,049,811	1,049,811	(65.65)%
Total Resources	\$15,500,053	\$11,443,136	\$14,260,169	\$14,091,811	\$14,091,811	\$14,091,811	(1.18)%
Transfers Out	\$ 9,950,444	\$ 600,000	\$ 1,227,083	\$ 1,437,500	\$ 1,437,500	\$ 1,437,500	17.15 %
Reserve	—	—	13,033,086	12,654,311	12,654,311	12,654,311	(2.91)%
Total Requirements	\$ 9,950,444	\$ 600,000	\$14,260,169	\$14,091,811	\$14,091,811	\$14,091,811	(1.18)%

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. Funds must be spent by December 31, 2026.

	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Proposed	FY 2026 Approved	FY 2026 Adopted	% Chg FY 2026
Beginning Working Capital	\$ 108,098	\$ 401,204	\$ 298,942	\$ —	\$ —	\$ —	(100.00)%
Federal Government Payments	14,662,784	3,762,562	9,543,295	984,959	984,959	984,959	(89.68)%
Interest Revenue	293,106	297,738	183,392	—	—	—	(100.00)%
Total Resources	\$15,063,988	\$ 4,461,503	\$10,025,629	\$ 984,959	\$ 984,959	\$ 984,959	(90.18)%
Personnel Services	\$ 761,465	\$ 889,003	\$ 607,211	\$ —	\$ —	\$ —	(100.00)%
Materials and Services	13,879,404	2,873,559	380,329	984,959	984,959	984,959	158.98 %
Capital Outlay	21,916	—	—	—	—	—	— %
Transfers Out	—	400,000	9,038,089	—	—	—	(100.00)%
Total Requirements	\$14,662,784	\$ 4,162,562	\$10,025,629	\$ 984,959	\$ 984,959	\$ 984,959	(90.18)%

HUMAN RESOURCES

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

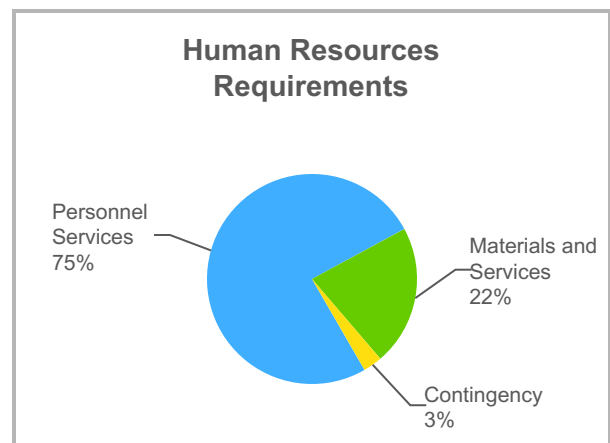
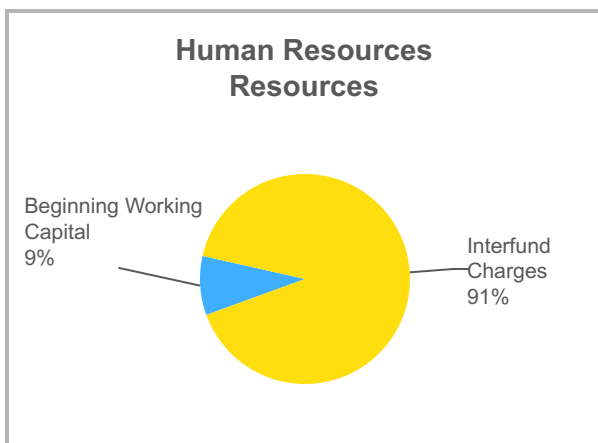
Department Director: Susan DeJoode

☎: 541-388-6553

✉: hr@deschutes.org

🌐: www.deschutes.org/hr

Human Resources	
Total Budget	\$ 2,650,520
Budget Change	8.56 %
Total Staff	11.00 FTE
Staff Change	—



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

- Partnered with HR Answers and the County's Steering Committee to make significant progress on the County's Wage and Equity project, which is expected to be complete during Fall 2025.
- Launched RFP for health benefits consulting services.
- Supported recruitment efforts for a new HR Director and Benefits and Leave Coordinator.
- Partnered with the Employee Benefits Advisory Committee (EBAC) to recommend health plan cost savings strategies to the Board of Commissioners.
- Focused internally on process improvement and knowledge sharing during transition.
- Maintained standard turnaround times for Human Resource transactional work.

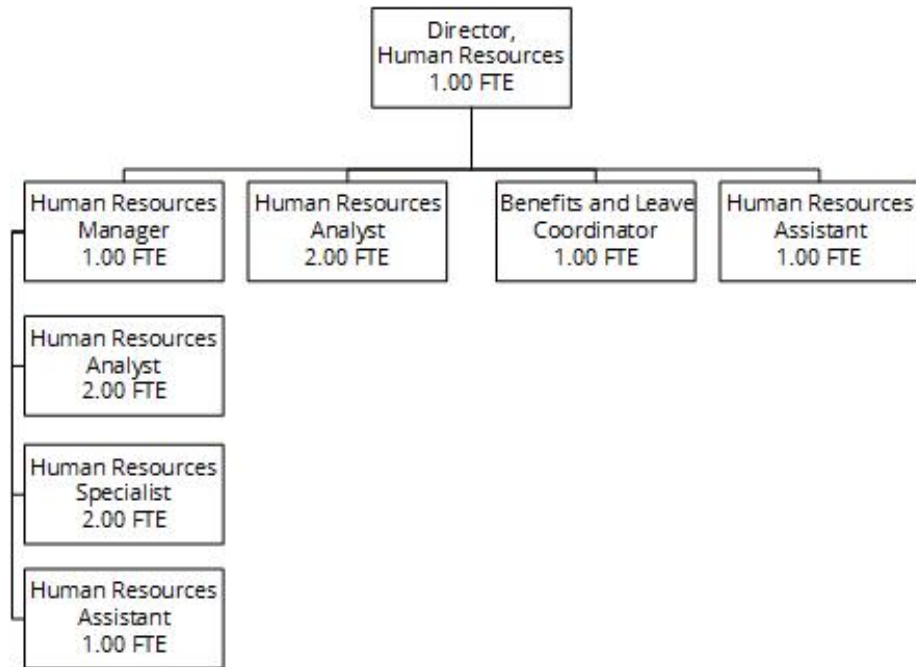
Fiscal Issues

- 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 increasing service requests and the demand for rapid response while maintaining stable internal service funding.

Operational Challenges

- Transition of HR Director and HR Manager during FY 2025.
- 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.
- Continue to manage implementation of changes to the Paid Leave Oregon program and the successful integration into County policy, practice and culture.

Organizational Chart



Budget Summary - Human Resources (Fund 650)

	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Proposed	FY 2026 Approved	FY 2026 Adopted	% Chg FY 2026
Beginning Working Capital	\$ 131,540	\$ 114,197	\$ 113,394	\$ 240,284	\$ 240,284	\$ 240,284	111.90 %
Charges for Services	14	—	—	—	—	—	— %
Interest Revenue	4,573	9,802	6,000	8,000	8,000	8,000	33.33 %
Interfund Charges	1,777,316	1,956,635	2,322,034	2,402,236	2,402,236	2,402,236	3.45 %
Total Resources	\$1,913,442	\$2,080,634	\$2,441,428	\$2,650,520	\$2,650,520	\$2,650,520	8.56 %
Personnel Services	\$1,396,476	\$1,567,410	\$1,860,858	\$1,979,478	\$1,979,478	\$1,979,478	6.37 %
Materials and Services	402,769	399,830	500,676	593,941	593,941	593,941	18.63 %
Contingency	—	—	79,894	77,101	77,101	77,101	(3.50)%
Total Requirements	\$1,799,245	\$1,967,240	\$2,441,428	\$2,650,520	\$2,650,520	\$2,650,520	8.56 %

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 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Proposed	FY 2026 Approved	FY 2026 Adopted	% Chg FY 2026
Beginning Working Capital	\$11,304,191	\$ 6,107,998	\$ 3,859,732	\$ 7,500,000	\$ 7,500,000	\$ 7,500,000	94.31 %
Charges for Services	4,825,443	5,384,233	7,142,420	7,419,500	7,419,500	7,419,500	3.88 %
Interest Revenue	176,071	208,021	211,200	242,000	242,000	242,000	14.58 %
Interfund Charges	20,490,826	26,280,775	35,501,169	35,814,000	35,814,000	35,814,000	0.88 %
Total Resources	\$36,796,532	\$37,981,026	\$46,714,521	\$50,975,500	\$50,975,500	\$50,975,500	9.12 %
Materials and Services	\$30,688,534	\$34,121,294	\$38,819,094	\$42,410,545	\$42,410,545	\$42,410,545	9.25 %
Contingency	—	—	7,895,427	8,564,955	8,564,955	8,564,955	8.48 %
Total Requirements	\$30,688,534	\$34,121,294	\$46,714,521	\$50,975,500	\$50,975,500	\$50,975,500	9.12 %

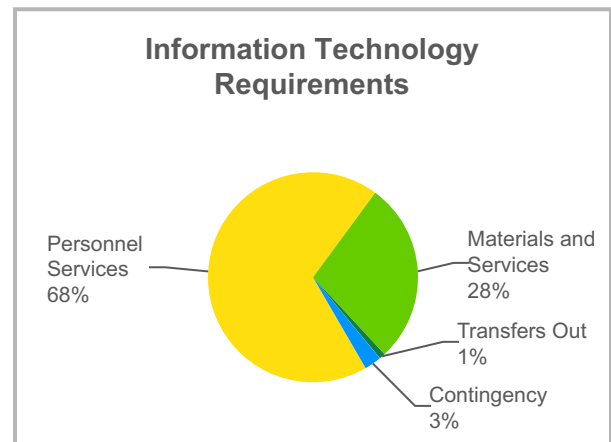
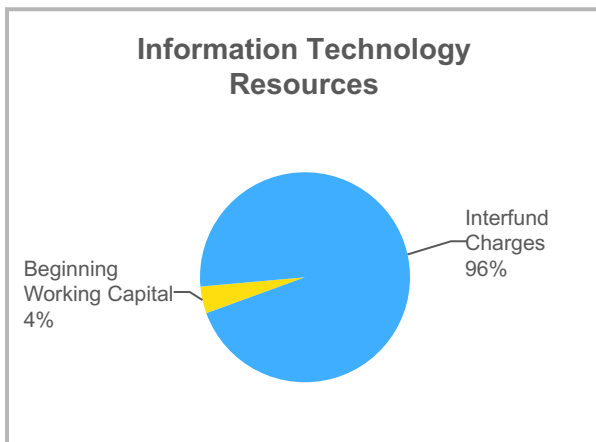
INFORMATION TECHNOLOGY

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

Information Technology Summary	
Total Budget	\$ 6,053,694
Budget Change	12.01 %
Total Staff	22.00 FTE
Staff Change	—



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

- Upgraded Microsoft licensing for enhanced security, management & protection, leveraging grant to partially cover the conversion.
- Optimized Microsoft licensing and cost savings by moving to Microsoft's new licensing model, increasing security and efficiency.
- The Information Security Manager strengthened the County's security posture by leading the design and implementation of a comprehensive security framework.
- Transitioned to a new Managed Detection & Response (MDR) vendor, enhancing cybersecurity threat visibility and significantly improving response effectiveness and speed.
- Migrated workstations to Office 365 transitioning away from Microsoft Office 2016 platform for better performance and security.
- Strengthened our endpoint management by hiring a dedicated expert and purchasing new enterprise-wide password management software.
- Extended the service desk hours for improved support availability.
- Restructured IT for role clarity, consistency, growth, and agility.
- Monetized external IT services by implementing fees and a process.
- Eliminated security risks by retiring old servers, moving employee services server internally facing, and remedying all critical and high rated server vulnerabilities that were internet facing.
- Created two new IT policies for the organization focused on AI and custom development standards policy for security, support, and sustainability.
- Enhanced security and compliance for IT staffing by adding security requirements and CJIS compliance requirements to all new IT classifications. Achieved 100% CJIS compliance for all IT employees.
- Strengthened cybersecurity preparedness by offering ongoing tabletop security exercises for departments/offices.
- Benchmarked security standards comparing Deschutes County cybersecurity posture with peer organizations.
- Standardized processes by developing over 20 standard operating procedures for improved IT process governance.
- Invested in AI by purchasing an enterprise-wide AI solution.
- Conducted a pilot program for custom development opportunities.
- Streamlined software purchasing, billing, and renewals by creating a transparent process for department and offices for enterprise-wide offered software.
- Expanded enterprise-wide product offerings by adopting a tool for empowering teams with project management and automation tools, consolidating individual licenses to an enterprise-wide governmental web conferencing product, and offering Microsoft add-on software packages.

- Expanded GIS knowledge by hosting a GIS course for employees.
- Continued communication across the organization with department head check-ins and conducting monthly organizational-wide IT meetings.

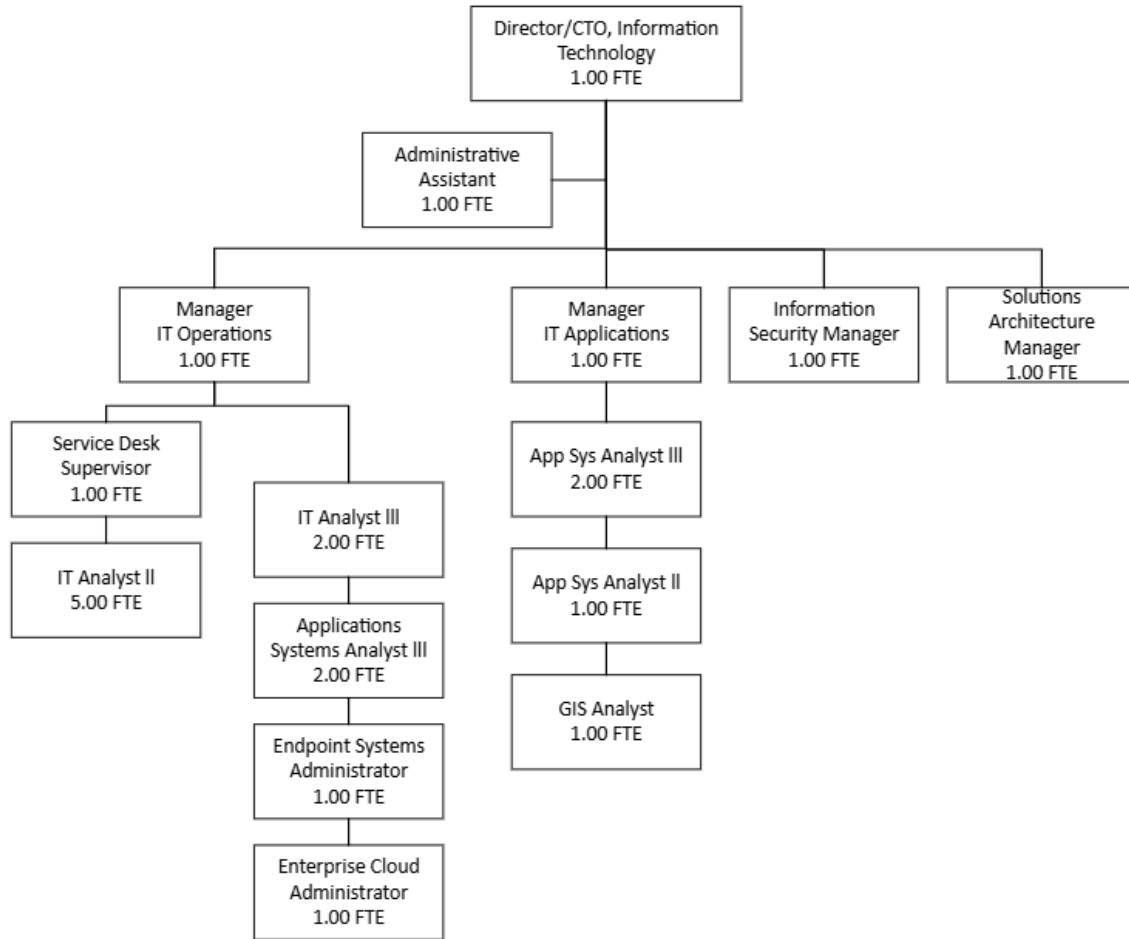
Fiscal Issues

- The rising costs of security and compliance to meet best practices and regulatory compliance.
- Managing higher costs associated with staffing, acquiring equipment, and maintaining systems necessary to support current and future service demands.
- Funding is needed to address technical debt to modernize legacy hardware and software systems that hinder performance, security, and scalability.
- Balancing maintenance of current infrastructure while funding transformative technologies like AI, automation, and data analytics.
- Managing the increasing complexity and rising costs of software licensing, especially with enterprise-wide tools and cloud platforms.
- Maintaining a healthy reserve to cover Microsoft licensing, maintenance, unexpected needs, and strategic investments remains a challenge.
- Increasing the number of vendors and managed service providers adds financial and administrative overhead.

Operational Challenges

- Limited resources make it challenging to address cybersecurity vulnerabilities, respond to incidents, and meet compliance obligations.
- Experienced workforce changes of backfilling two individual contributor IT positions, a Service Desk Supervisor, and an IT Operations Manager of 26 years.
- Critical operational knowledge concentrated in a few individuals, creating continuity risk.
- Skill gaps prevent the full utilization of major tools and investments.
- Balancing security and risk appetite while securing all endpoints used for County business.
- Maintaining service levels is increasingly difficult amid County growth. The lack of an enterprise-wide service management platform and standardized software management hinders consistent, scalable support.
- Inconsistent County data governance impacts data quality, security, and accessibility – which will ultimately impact the effectiveness of future AI tools.
- Technical debt from legacy hardware and software reduces agility and increases the maintenance burden.
- Uncoordinated software purchases across the County increases risk, creates duplication, and challenges centralized support and security efforts.
- Decentralized IT roles and tools contribute to varied practices, uneven support, and limited visibility into enterprise-wide technology use.
- Limited resources make it difficult to develop and maintain County-wide policies that departments and offices can rely on.
- Lack of resources have led to an ad-hoc problem solving process reducing efficiency and limit repeatable, sustainable outcomes.

Organizational Chart



Budget Summary - Information Technology (Fund 660)

	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Proposed	FY 2026 Approved	FY 2026 Adopted	% Chg FY 2026
Beginning Working Capital	\$ 434,218	\$ 380,427	\$ 168,948	\$ 250,000	\$ 250,000	\$ 250,000	47.97 %
Charges for Services	250	—	400	—	—	—	(100.00)%
Interest Revenue	10,805	17,332	15,000	17,000	17,000	17,000	13.33 %
Interfund Charges	3,483,554	3,684,901	5,220,391	5,786,694	5,786,694	5,786,694	10.85 %
Transfers In	—	44,657	—	—	—	—	— %
Total Resources	\$3,928,827	\$4,127,317	\$5,404,739	\$6,053,694	\$6,053,694	\$6,053,694	12.01 %
Personnel Services	\$2,689,120	\$3,117,337	\$3,882,142	\$4,143,110	\$4,143,110	\$4,143,110	6.72 %
Materials and Services	848,432	834,563	1,256,773	1,693,869	1,693,869	1,693,869	34.78 %
Transfers Out	10,848	6,470	156,468	56,616	56,616	56,616	(63.82)%
Contingency	—	—	109,356	160,099	160,099	160,099	46.40 %
Total Requirements	\$3,548,400	\$3,958,369	\$5,404,739	\$6,053,694	\$6,053,694	\$6,053,694	12.01 %

Budget Summary - Information Technology Reserve (Fund 661)

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

	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Proposed	FY 2026 Approved	FY 2026 Adopted	% Chg FY 2026
Beginning Working Capital	\$1,194,623	\$1,108,396	\$ 856,923	\$ 750,000	\$ 750,000	\$ 750,000	(12.48)%
Interest Revenue	18,032	31,101	38,000	35,000	35,000	35,000	(7.89)%
Interfund Charges	223,908	180,000	750,000	810,000	810,000	810,000	8.00 %
Transfers In	—	118,000	150,000	50,000	50,000	50,000	(66.67)%
Total Resources	\$1,436,564	\$1,437,497	\$1,794,923	\$1,645,000	\$1,645,000	\$1,645,000	(8.35)%
Materials and Services	\$ 66,091	\$ 355,035	\$ 939,700	\$ 995,100	\$ 995,100	\$ 995,100	5.90 %
Capital Outlay	262,077	225,540	75,000	—	—	—	(100.00)%
Transfers Out	—	—	—	100,000	100,000	100,000	— %
Reserve	—	—	780,223	549,900	549,900	549,900	(29.52)%
Total Requirements	\$ 328,168	\$ 580,575	\$1,794,923	\$1,645,000	\$1,645,000	\$1,645,000	(8.35)%

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 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Proposed	FY 2026 Approved	FY 2026 Adopted	% Chg FY 2026
Beginning Working Capital	\$ 612,674	\$ 463,543	\$ 351,979	\$ 221,705	\$ 221,705	\$ 221,705	(37.01)%
State Government Payments	7,076	8,100	8,000	8,000	8,000	8,000	— %
Charges for Services	203,643	194,722	190,000	209,000	209,000	209,000	10.00 %
Interest Revenue	8,832	12,821	18,000	14,000	14,000	14,000	(22.22)%
Interfund Charges	8,000	8,000	8,000	8,000	8,000	8,000	— %
Total Resources	\$ 840,225	\$ 687,186	\$ 575,979	\$ 460,705	\$ 460,705	\$ 460,705	(20.01)%
Personnel Services	\$ 329,872	\$ 290,387	\$ 315,853	\$ 333,999	\$ 333,999	\$ 333,999	5.75 %
Materials and Services	46,810	44,821	68,081	67,036	67,036	67,036	(1.53)%
Contingency	—	—	192,045	59,670	59,670	59,670	(68.93)%
Total Requirements	\$ 376,682	\$ 335,207	\$ 575,979	\$ 460,705	\$ 460,705	\$ 460,705	(20.01)%

Budget Summary - Court Technology Reserve (Fund 040)

This Fund was closed in FY 2024 and remaining resources were transferred to the Campus Improvement Fund and applied to the Courthouse Expansion project.

	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Proposed	FY 2026 Approved	FY 2026 Adopted	% Chg FY 2026
Beginning Working Capital	\$ 160,556	\$ 190,795	\$ —	\$ —	\$ —	\$ —	— %
Interest Revenue	2,844	—	—	—	—	—	— %
Transfers In	32,000	—	—	—	—	—	— %
Total Resources	\$ 195,400	\$ 190,795	\$ —	\$ —	\$ —	\$ —	— %
Materials and Services	\$ 4,605	\$ —	\$ —	\$ —	\$ —	\$ —	— %
Transfers Out	—	190,795	—	—	—	—	— %
Total Requirements	\$ 4,605	\$ 190,795	\$ —	\$ —	\$ —	\$ —	— %

LEGAL COUNSEL

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

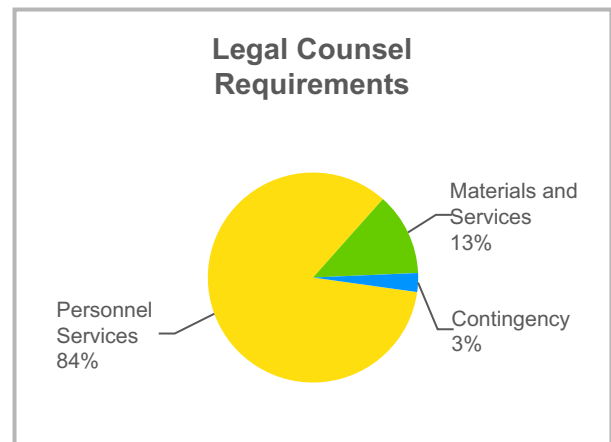
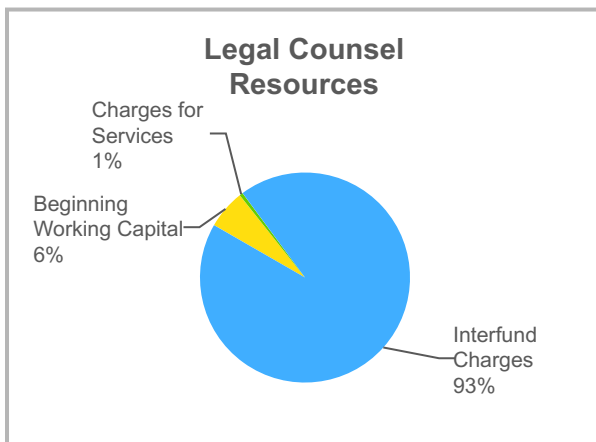
Legal Counsel: David Doyle

☎: 541-388-6625

✉: david.doyle@deschutes.org

🌐: www.deschutes.org/legal

Legal Counsel Summary	
Total Budget	\$ 2,200,676
Budget Change	7.93 %
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.
- Represent all law enforcement agencies in Deschutes County with contested case Extreme Risk Prevention Order hearings.
- 24/7 support to all county operations.
- Maintained our stellar reputation with the Courts and the legal community.

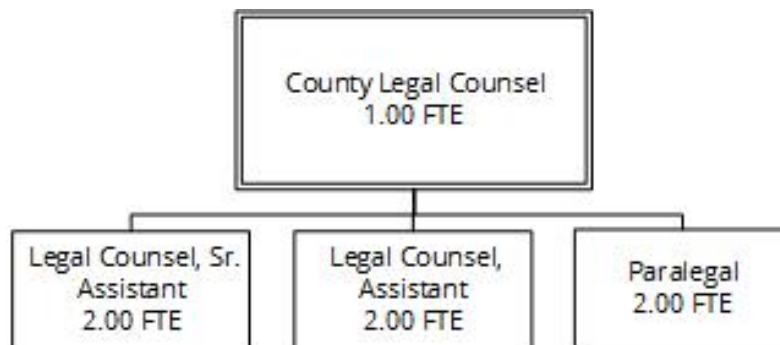
Fiscal Issues

- 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 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Proposed	FY 2026 Approved	FY 2026 Adopted	% Chg FY 2026
Beginning Working Capital	\$ 165,721	\$ 153,875	\$ 43,553	\$ 131,555	\$ 131,555	\$ 131,555	202.06 %
Charges for Services	2,001	2,226	2,000	12,000	12,000	12,000	500.00 %
Interest Revenue	4,756	7,901	6,000	5,000	5,000	5,000	(16.67)%
Interfund Charges	1,547,532	1,645,883	1,987,504	2,052,121	2,052,121	2,052,121	3.25 %
Total Resources	\$1,720,010	\$1,809,885	\$2,039,057	\$2,200,676	\$2,200,676	\$2,200,676	7.93 %
Personnel Services	\$1,397,808	\$1,555,280	\$1,729,430	\$1,856,046	\$1,856,046	\$1,856,046	7.32 %
Materials and Services	168,328	211,052	291,374	280,529	280,529	280,529	(3.72)%
Contingency	—	—	18,253	64,101	64,101	64,101	251.18 %
Total Requirements	\$1,566,135	\$1,766,333	\$2,039,057	\$2,200,676	\$2,200,676	\$2,200,676	7.93 %

This page intentionally left blank.



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
--	-----

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

241

This page intentionally left blank.

DESCHUTES COUNTY 9-1-1

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

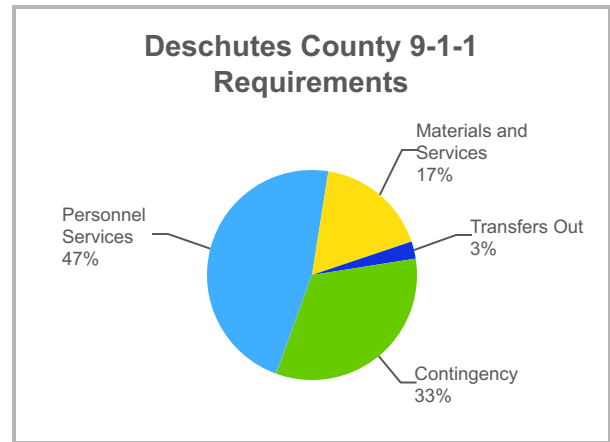
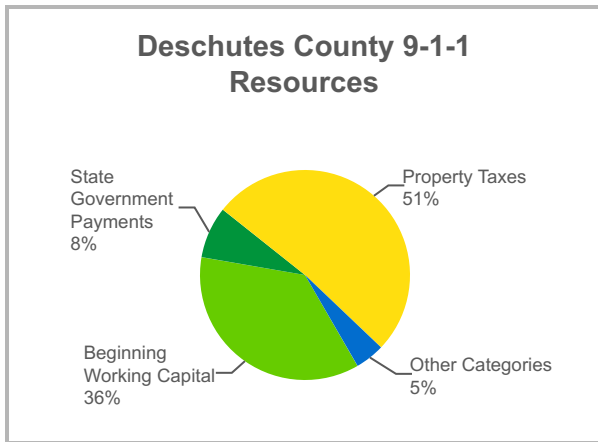
Communications Director: Sara Crosswhite

☎: 541-388-0185

✉ 911public@deschutes.org

🌐: www.deschutes.org/911

Deschutes County 9-1-1 Summary	
Total Budget	\$ 23,567,100
Budget Change	2.73 %
Total Staff	61.00 FTE
Staff Change	—



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

- Five-year radio enhancement project completion.
- Completion of remodel projects for the training division and the radio program/repair mezzanine garage.
- Significant reduction in staff overtime due to successful hiring practices.
- Completion of the fully redundant 911 Back-Up Center in Redmond.

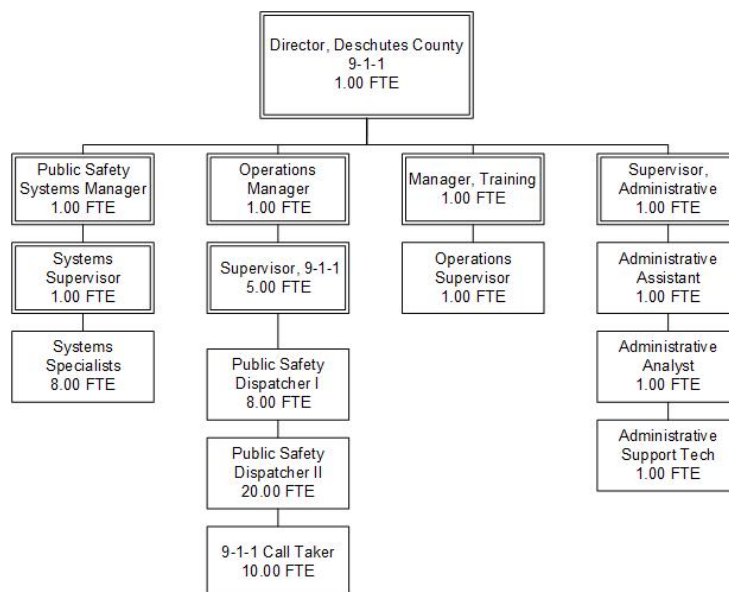
Fiscal Issues

- 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 2026, and for the tenth 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 2026 budget include:
 - 911 Dispatch floor redesign with new console desks and computers.
 - Beginning refresh project of back up radio base stations at dispatch consoles, five-year project.
 - Administrative phone system replacement project, non-emergency dispatch and business calls.
 - Building HVAC replacement project, phase 1 to be completed by Deschutes County Facilities

Operational Challenges

- Completion of annual CAD software upgrade and forecasting for future migration to potential cloud-based CAD client.
- Continue finding success with recruitment and retention efforts with a limited qualified applicant pool.
- Planning for and executing operational continuity during the primary center floor and console redesign and replacement project this year.
- Continue to partner with Deschutes County IT in implementing and updated ever changing cybersecurity policies, procedures, and technologies.

Organizational Chart



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

	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Proposed	FY 2026 Approved	FY 2026 Adopted	% Chg FY 2026
Beginning Working Capital	\$ 4,855,509	\$ 6,056,573	\$ 8,441,444	\$ 8,497,000	\$ 8,497,000	\$ 8,497,000	0.66 %
State Government Payments	2,503,551	2,048,280	1,893,500	1,880,500	1,880,500	1,880,500	(0.69)%
Local Government Payments	196,332	147,994	149,000	164,800	164,800	164,800	10.60 %
Property Taxes	10,584,001	11,132,378	11,646,000	12,115,000	12,115,000	12,115,000	4.03 %
Charges for Services	599,255	612,719	618,400	652,300	652,300	652,300	5.48 %
Interest Revenue	108,393	267,369	192,000	257,000	257,000	257,000	33.85 %
Sales of Assets	—	908	1,000	500	500	500	(50.00)%
Total Resources	\$18,847,041	\$20,266,220	\$22,941,344	\$23,567,100	\$23,567,100	\$23,567,100	2.73 %
Personnel Services	\$ 7,891,350	\$ 8,712,047	\$10,237,093	\$11,064,394	\$11,064,394	\$11,064,394	8.08 %
Materials and Services	3,107,232	3,112,729	4,154,526	4,087,521	4,087,521	4,087,521	(1.61)%
Capital Outlay	41,886	—	50,000	—	—	—	(100.00)%
Transfers Out	1,750,000	—	515,000	630,000	630,000	630,000	22.33 %
Contingency	—	—	7,984,725	7,785,185	7,785,185	7,785,185	(2.50)%
Total Requirements	\$12,790,468	\$11,824,776	\$22,941,344	\$23,567,100	\$23,567,100	\$23,567,100	2.73 %

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 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Proposed	FY 2026 Approved	FY 2026 Adopted	% Chg FY 2026
Beginning Working Capital	\$ 7,867,381	\$ 7,337,377	\$ 5,930,021	\$ 4,417,000	\$ 4,417,000	\$ 4,417,000	(25.51)%
Interest Revenue	129,449	195,460	234,000	211,000	211,000	211,000	(9.83)%
Transfers In	1,750,000	—	515,000	630,000	630,000	630,000	22.33 %
Total Resources	\$ 9,746,830	\$ 7,532,837	\$ 6,679,021	\$ 5,258,000	\$ 5,258,000	\$ 5,258,000	(21.28)%
Materials and Services	\$ 43,917	\$ 162,593	\$ 112,500	\$ 350,000	\$ 350,000	\$ 350,000	211.11 %
Capital Outlay	2,305,635	1,440,223	2,700,500	1,880,000	1,880,000	1,880,000	(30.38)%
Transfers Out	59,900	—	—	—	—	—	— %
Reserve	—	—	3,866,021	3,028,000	3,028,000	3,028,000	(21.68)%
Total Requirements	\$ 2,409,452	\$ 1,602,816	\$ 6,679,021	\$ 5,258,000	\$ 5,258,000	\$ 5,258,000	(21.28)%

This page intentionally left blank.

EXTENSION/4-H COUNTY SERVICE DISTRICT

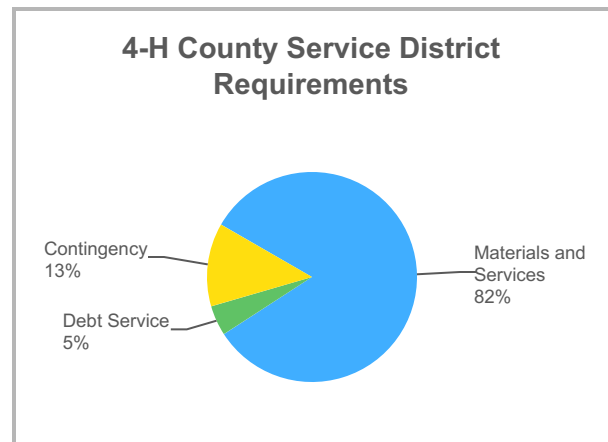
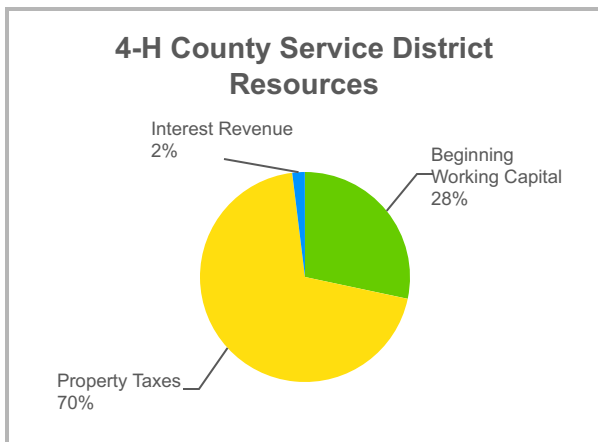
The Oregon State University Extension Service engages the people of Oregon with research-based knowledge and education that focuses on strengthening communities and economies, sustaining natural resources and promoting healthy families and individuals.

Regional Director: Nicole Strong

☎: 541-548-6088

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

Extension/4-H County Service District Summary	
Total Budget	\$ 1,076,000
Budget Change	(5.06)%
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 2026, 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.

SUCCESSSES AND CHALLENGES

Significant Accomplishments

4-H Youth Development Program

- Serves nearly 700 youth members with the support of over 100 volunteers (an increase from the previous year).
- Conducted over 200 workshops, contests, and hands-on learning events focused on developing project-based knowledge and life skills.

Home Horticulture / Master Gardener Program

- Trained 38 new Master Gardener volunteers; 20 achieved full certification.
- Engaged 108 active local Master Gardener volunteers.
- Maintained 3 demonstration gardens.
- Participated in 45 community outreach events.
- Volunteers donated 814 lbs of produce to the community.
- Volunteer efforts reached 3,143 community members.
- Totaled 6,796 volunteer hours, valued at \$224,879 (equivalent to 3.2 FTEs).

Juntos Program - College Readiness

- Currently supporting 213 middle and high school student participants

Fire Program – Central Oregon Region

- Delivered 14 workshops, events, and presentations.
- Engaged 534 participants and attendees across the region.

Forestry / Natural Resources Program

- Hosted 4 educational workshops with a total of 66 participants.
- Responded to 31 individual client inquiries on forestry and natural resource topics.

Family & Community Health Program

- Delivered 40 health-related classes and workshops.
- Engaged directly with 2,731 community members through outreach and education.
- Handled 85 direct public inquiries related to food safety, food preservation, and emergency preparedness.

Nutrition Education / SNAP-Ed Program

- Delivered 572 nutrition and physical activity classes to SNAP-eligible residents of all ages.
- Participated in 111 community and school-based events with qualifying partners.
- Hosted a student Extension and Engagement intern during the summer.
- Active leadership or participation in 8 community coalitions focused on building a healthier community.

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 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Proposed	FY 2026 Approved	FY 2026 Adopted	% Chg FY 2026
Beginning Working Capital	\$ 402,627	\$ 376,012	\$ 399,339	\$ 305,000	\$ 305,000	\$ 305,000	(23.62)%
Property Taxes	659,389	692,968	720,000	750,000	750,000	750,000	4.17 %
Other Tax	58	614	—	—	—	—	— %
Interest Revenue	9,067	16,032	14,000	21,000	21,000	21,000	50.00 %
Total Resources	\$1,071,141	\$1,085,626	\$1,133,339	\$1,076,000	\$1,076,000	\$1,076,000	(5.06)%
Materials and Services	\$ 634,854	\$ 626,012	\$ 771,160	\$ 878,952	\$ 878,952	\$ 878,952	13.98 %
Debt Service	60,275	60,275	60,276	60,276	60,276	60,276	— %
Contingency	—	—	301,903	136,772	136,772	136,772	(54.70)%
Total Requirements	\$ 695,129	\$ 686,287	\$1,133,339	\$1,076,000	\$1,076,000	\$1,076,000	(5.06)%

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)
RESOURCES					
Beginning Net Working Capital	\$ 31,719,000	\$ 13,095,000	\$ 5,405,000	\$ 8,497,000	\$ 4,417,000
Property Tax - Current Year	70,867,000	41,530,000	16,573,000	12,020,000	—
Property Tax - Prior Year	536,000	310,000	125,000	95,000	—
State Government Payments	1,880,500	—	—	1,880,500	—
Local Government Payments	164,800	—	—	164,800	—
Charges for Services	652,300	—	—	652,300	—
Transfers In	630,000	—	—	—	630,000
Interest Revenue	1,232,000	504,000	239,000	257,000	211,000
Sales of Assets	500	—	—	500	—
Total Revenues	\$ 75,963,100	\$ 42,344,000	\$ 16,937,000	\$ 15,070,100	\$ 841,000
Total Resources	\$ 107,682,100	\$ 55,439,000	\$ 22,342,000	\$ 23,567,100	\$ 5,258,000
REQUIREMENTS					
Salaries	\$ 6,754,055	\$ —	\$ —	\$ 6,754,055	\$ —
Benefits	4,310,339	—	—	4,310,339	—
Personnel Services	\$ 11,064,394	\$ —	\$ —	\$ 11,064,394	\$ —
Materials & Services	\$ 62,908,513	\$ 39,255,212	\$ 18,336,828	\$ 4,087,521	\$ 350,000
Debt Principal	\$ 49,043	\$ —	\$ —	\$ —	\$ —
Debt Interest	11,233	—	—	—	—
Total Debt Service	\$ 60,276	\$ —	\$ —	\$ —	\$ —
Capital Outlay	\$ 1,880,000	\$ —	\$ —	\$ —	\$ 1,880,000
Transfers Out	630,000	—	—	630,000	—
Total Capital & Transfers	\$ 2,510,000	\$ —	\$ —	\$ 630,000	\$ 1,880,000
Contingency	\$ 28,110,917	\$ 16,183,788	\$ 4,005,172	\$ 7,785,185	\$ —
Reserve for Future Expenditures	3,028,000	—	—	—	3,028,000
Total Requirements	\$ 107,682,100	\$ 55,439,000	\$ 22,342,000	\$ 23,567,100	\$ 5,258,000
FY 2025 Budget As Revised	\$ 103,988,055	\$ 52,213,961	\$ 20,348,228	\$ 22,941,344	\$ 6,679,021
Inc (Dec) from FY 2024	\$ 3,694,045	\$ 3,225,039	\$ 1,993,772	\$ 625,756	\$ (1,421,021)

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

	County Service Districts	Agency Fund
	Extension 4-H CSD (720)	Deschutes County Road Agency Fund (715)
RESOURCES		
Beginning Net Working Capital	\$ 305,000	\$ —
Property Tax - Current Year	744,000	—
Property Tax - Prior Year	6,000	—
Federal Government Payments	—	—
State Government Payments	—	—
Local Government Payments	—	—
Charges for Services	—	—
Transfers In	—	—
Interest Revenue	21,000	—
Sales of Assets	—	—
Total Revenues	\$ 771,000	\$ —
Total Resources	\$ 1,076,000	\$ —
REQUIREMENTS		
Salaries	\$ —	\$ —
Benefits	—	—
Personnel Services	\$ —	\$ —
Materials & Services	\$ 878,952	\$ —
Debt Principal	\$ 49,043	\$ —
Debt Interest	11,233	—
Total Debt Service	\$ 60,276	\$ —
Capital Outlay	\$ —	\$ —
Transfers Out	—	—
Total Capital & Transfers	\$ —	\$ —
Contingency	\$ 136,772	\$ —
Reserve for Future Expenditures	—	—
Total Requirements	\$ 1,076,000	\$ —
FY 2025 Budget As Revised	\$ 1,133,339	\$ 672,162
Inc (Dec) from FY 2024	\$ (57,339)	\$ (672,162)



Capital Improvement Program

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

This page intentionally left blank.

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 2026 adopted budget for County and County Service District funds includes a total of \$68.6 million in capital expenditures. This is made up of \$59.7 million in capital improvements, \$6.7 million in capital equipment and \$2.2 million for County Services Districts.

The following pages detail the capital expenditures included in the FY 2026 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 2026 Budget
Road Improvement Projects	\$ 18,910,997
Solid Waste Landfill Projects	2,530,000
County General Facilities	25,656,998
Public Safety Projects	400,000
Fair & Expo and RV Projects	790,000
Other General Projects	11,365,751
Total Capital Improvements	\$ 59,653,746
Capital Equipment Projects	FY 2026 Budget
Road Department Equipment	\$ 3,069,086
Solid Waste Equipment	2,072,000
General County Equipment	957,000
Public Safety Equipment	510,595
Technology Equipment	130,000
Total Equipment	\$ 6,738,681
Total County Funds	\$ 66,392,427
County Service Districts Projects and Equipment	2,230,000
Total Capital	\$ 68,622,427

Capital Improvements – Road

The Road Department receives funding from various sources including vehicle registration fees, state gas tax and federal payments in lieu of taxes and federal forest receipts. 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 2026	FY 2027	FY 2028	FY 2029	FY 2030	Five Year Total
NW Lower Bridge Way/NW 43rd St Intersection Improvement	\$ 810,844	\$ 1,800,000	\$ —	\$ —	\$ —	\$ 2,610,844
Tumalo Reservoir Rd: O.B. Riley Rd To Sisemore Rd	4,846,453	—	—	—	—	4,846,453
S Century Drive: Sunriver Corridor Intersection Improvements	4,012,300	5,238,000	—	—	—	9,250,300
La Pine UIC Stormwater Improvements	350,000	—	—	—	—	350,000
Northwest Way/NW Coyner Ave Intersection Imp. & Paving	1,085,000	948,100	—	—	—	2,033,100
Burgess Rd/Day Rd Traffic Signal	90,000	820,000	—	—	—	910,000
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	1,030,000	3,000,000	—	—	4,280,000
Three Creeks Rd: Sisters City Limits To FS Boundary (Flap)	—	40,300	293,400	—	—	333,700
S Century Dr / Vandevent Rd Roundabout	—	200,000	350,000	2,300,000	300,000	3,150,000
Johnson Rd/Tyler Rd Intersection Improvement	—	194,000	480,000	—	—	674,000
N Canal Blvd: ONeil Hwy To Redmond City Limits	—	—	80,000	730,000	—	810,000
Sunrise Blvd Improvement	—	—	120,000	1,181,000	500,000	1,801,000
SW Helmholtz Way: OR126 To Antler Ave Improvement	—	—	130,000	782,000	200,000	1,112,000
Cline Falls Hwy/Cook Ave/Tumalo Rd Intersection Improvement	—	—	250,000	1,070,000	1,200,000	2,520,000
NW 43Rd St / NW Chinook Dr / NW Povey Ave Intersection Imp.	—	—	150,000	525,000	450,000	1,125,000
NW Lower Bridge Way: NW 43rd St To Teater Ave Improvement	—	—	—	300,000	650,000	950,000
Deschutes Market Rd/Greystone Lane Intersection	—	—	—	200,000	350,000	550,000
Greystone Lane/Pleasant Ridge Rd Intersection	—	—	—	200,000	300,000	500,000
Tumalo Sidewalk Improvements	—	—	—	80,000	200,000	280,000
Rickard Rd: Knott Rd To Bozeman Trail Improvement	—	—	—	200,000	950,000	1,150,000
Powell Butte Hwy: Mcgrath Rd To US 20	350,000	—	—	—	—	350,000
Tumalo Rd	1,760,000	—	—	—	—	1,760,000
Skyline Ranch Rd: Century Dr To City Limits	1,370,000	—	—	—	—	1,370,000
Horse Butte Rd	1,023,000	—	—	—	—	1,023,000

PROJECT	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Five Year Total
Knott Rd/Baker Rd: US97 Interchange	300,000		—	—		300,000
Indian Ford Rd	740,000	2,000,000	—	—	—	2,740,000
NW 35th St	—	680,000	—	—	—	680,000
King Way	—	500,000	450,000	—	—	950,000
3rd St/Walker St/Pengra St/5th St (La Pine)	—	500,000	200,000	—	—	700,000
6th St (La Pine)	—	710,000	500,000	—	—	1,210,000
Ward Rd: Stevens Rd To Gosney Rd	—	—	1,700,000	—	—	1,700,000
Hamehook Rd	—	—	1,000,000	400,000	—	1,400,000
Byram Rd	—	—	500,000	200,000	—	700,000
SW Young Ave: 61st St To S Canal Blvd	—	—	500,000	300,000	—	800,000
Arnold Market Rd	—	—	—	1,000,000	—	1,000,000
Larsen Rd	—	—	—	700,000	—	700,000
Billadeu Rd	—	—	—	700,000	—	700,000
O.B. Riley Rd: City Limits To US20	—	—	—	—	2,000,000	2,000,000
Cline Falls Hwy: Newcomb Rd To OR126	—	—	—	—	2,600,000	2,600,000
Slurry Seal	500,000	500,000	500,000	500,000	500,000	2,500,000
Misc. Local Road Pavement Preservation	500,000	500,000	500,000	500,000	500,000	2,500,000
Signage Improvements	150,000	150,000	150,000	150,000	150,000	750,000
Guardrail Improvements	150,000	150,000	150,000	150,000	150,000	750,000
ADA Transition Plan	100,000	100,000	100,000	—	—	300,000
Hamehook Rd Bridge #17C32 Replacement	40,000	—	—	—	—	40,000
Lower Bridge Way Bridge #15450A Repair	100,000					100,000
S Century Dr Bridge #16181 Rehabilitation	300,000	810,000	1,300,000	—	—	2,410,000
Burgess Rd Bridge #09C783 Replacement	—	100,000	615,000	1,452,000	—	2,167,000
Spring River Rd (Harper) Bridge #17923 Rehabilitation	—	—	—	100,000	430,000	530,000
Camp Polk Rd Bridge #09C05A Replacement	—	—	—	—	330,000	330,000
Total	\$18,910,997	\$17,536,100	\$13,018,400	\$13,720,000	\$11,760,000	\$74,945,497

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 2026 is estimated to be \$4.8 million

- 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

S. Century Drive: Sunriver Corridor Intersection Improvements

The intersections along South Century Drive are in need of safety and capacity improvements to address increased traffic volumes and improve traffic operations. Bicycle and pedestrian safety improvements are also warranted. FY 2026 costs are estimated to be \$4.0 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

Tumalo Road Paving

Tumalo Road is an east-west rural connector. The route is frequently used by commuter and truck traffic traveling between US 20 and US 97. Increased traffic levels and pavement deterioration warrant asphalt pavement rehabilitation. Costs in FY 2026 are estimated to be \$1.8 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

Skyline Ranch Road Paving

Skyline Ranch Road primarily serves the resort community of Tetherow, and provides a link between Skyliners Road and Century Drive. Skyline Ranch Road exhibits significant thermal cracking and load-related distress that requires rehabilitation. FY 2026 costs are estimated to be \$1.4 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

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 2026 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 2026 projects are included on the following pages.

Project	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Gas Flare	\$ 325,000				
Cell Construction - Cell 10 Drain Rock	340,000				
Solid Waste Admin HVAC	330,000				
Paving - Negus Trailer Staging Area; Office Parking	285,000				
Hazardous Waste & Recycling Expansion (Knott)	500,000				
New Landfill Land Purchase Earnest Deposit	500,000				
Fencing	250,000				
Future: Cell 10		5,000,000			
Future: Southwest Transfer Station				18,000,000	
Future: New Landfill					50,000,000
Future: Miscellaneous		500,000	500,000	500,000	500,000
Future: Close Knott B		4,000,000			
Future: Close Knott C			4,000,000		
Total	\$ 2,530,000	\$ 9,500,000	\$ 4,500,000	\$ 18,500,000	\$ 50,500,000

New Landfill

Knott Landfill is slated to reach capacity in Fiscal Year 2030-31. The Board of County Commissioners has authorized staff to reconvene the Solid Waste Advisory Committee for the siting of a new landfill. Once selected, a land purchase earnest deposit is anticipated in FY 2026 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

Hazardous Waste & Recycling Expansion

Expand the hazardous waste facility at Knott Landfill to include additional storage and an office area. Add an attendant booth to recycling yard debris. Add an access lane to the recycling and hazardous waste area for improved access and traffic flow.

- 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

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. Continuation of project began in FY 2025.

- 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 2026 budget are as follows. Total costs also include materials and services that will be capitalized.

Project	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Downtown Parking & Accessibility Improvements	\$ 3,352,000	\$ —	\$ —	\$ —	\$ —
Downtown Campus Space Planning	390,000	100,000	—	—	—
Courthouse Expansion	20,933,998	874,960	—	—	—
Gray Courthouse Improvements	655,000	3,845,000	—	—	—
Board Of County Commissioners Remodel	110,000	—	—	—	—
South County Services Behavioral Health Remodel	216,000	1,750,000	—	—	—
Total	\$ 25,656,998	\$ 6,569,960	\$ —	\$ —	\$ —

Courthouse Expansion

The FY 2026 Budget includes \$19.5 million in capital construction costs and \$1.5 million in design, engineering and fees and permits for the capital improvement of the Deschutes County Courthouse in the third year of a multi-year project. The total project cost, including materials and services is projected to be \$46.8 million through FY 2027.

- 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 2026 budget of \$3.4 million for the capital improvement of the downtown campus parking capacity related to the expansion of the Deschutes County Courthouse. In addition, \$ 200,000 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 2026 budget includes \$390,000 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 2026 budget includes \$480,000 for design and permitting and 175,000 for construction mobilization for a remodel of the 1940 Courthouse currently shared by State Court Administration and the District Attorney's Office. Upon completion of the Courthouse Expansion, portions of the 2nd floor will be reallocated to the District Attorney's Office. The remodel will 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 \$400,000 in capital improvements for Public Safety.

Project	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Replace Jail Control System	\$ 400,000	\$ —	\$ —	\$ —	\$ —
Total	\$ 400,000	\$ —	\$ —	\$ —	\$ —

Capital Improvements – Fair & Expo and RV

The County has budgeted \$790,000 in capital items for the Fair & Expo and RV funds.

Project	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Fair Facilities Technology Improvements	25,000	27,500	30,250	33,275	—
Fair Parking Lot	15,000	16,500	18,150	19,965	—
Fair Well/Pump/Water Storage	700,000	770,000	847,000	931,700	—
RV Park Special Construction Projects	50,000	60,500	66,550	73,205	—
Total	\$ 790,000	\$ 874,500	\$ 961,950	\$ 1,058,145	\$ —

Other General Capital Improvements

Project	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Health Services - Adult Foster Care	\$ 600,000	\$ —	\$ —	\$ —	\$ —
Health Services - Purchase and Remodel of Adult Foster Homes	2,534,842	—	—	—	—
Health Services - Purchase of Lot or Building	2,000,000	—	—	—	—
General Project Development (Fund 090)	4,610,909	—	—	—	—
Park Acquisition & Development (Fund 130)	300,000	—	—	—	—
Elevator Modernization (Fund 070)	125,000	125,000	125,000	125,000	125,000
Roof Replacements (Fund 070)	465,000	600,000	550,000	550,000	500,000
HVAC Replacements (Fund 070)	630,000	650,000	600,000	500,000	500,000
Parking Lot Asphalt Replacement (Fund 070)	100,000	—	—	—	—
Major Envelope (Fund 070)	—	75,000	175,000	750,000	750,000
Miscellaneous (Fund 070)	—	145,000	150,000	155,000	160,000
Total	\$ 11,365,751	\$ 1,595,000	\$ 1,600,000	\$ 2,080,000	\$ 2,035,000

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 2026	FY 2027	FY 2028	FY 2029	FY 2030
Machinery, Vehicles & Equipment	\$ 3,069,086	\$ 2,902,000	\$ 3,010,000	\$ 2,440,000	\$ 1,934,000
Total	\$ 3,069,086	\$ 2,902,000	\$ 3,010,000	\$ 2,440,000	\$ 1,934,000

Equipment Replacement/Enhancement – Solid Waste

The Solid Waste department is acquiring equipment in the amount of \$2,072,000 for FY 2026.

Equipment	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Machinery, Vehicles & Equipment	\$ 2,072,000	\$ 1,500,000	\$ 2,605,000	\$ 1,660,000	\$ 682,000
Total	\$ 2,072,000	\$ 1,500,000	\$ 2,605,000	\$ 1,660,000	\$ 682,000

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 2026	FY 2027	FY 2028	FY 2029	FY 2030
County-wide Vehicle Maintenance and Replacement	\$ 775,000	\$ 795,000	\$ 820,000	\$ 870,000	\$ 993,000
Key Box (Fund 070)	40,000	—	—	—	—
Fleet Vehicle (Fund 295)	30,000	—	—	—	—
Health Services - Subaru Ascent	42,000	—	—	—	—
Fair and RV Park Equipment Replacement	70,000	79,200	87,120	95,832	—
Total	\$ 957,000	\$ 874,200	\$ 907,120	\$ 965,832	\$ 993,000

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 2026 Sheriff's Office budget in the total amount of \$510,595.

Equipment	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Vehicles	\$ 463,595	\$ 1,001,000	\$ 1,101,100	\$ 1,431,210	\$ —
Equipment	34,000	550,000	605,000	665,500	465,500
K-9	13,000	—	—	—	—
Total	\$ 510,595	\$ 1,551,000	\$ 1,706,100	\$ 2,096,710	\$ 465,500

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 2026 budget includes \$130,000 in technology purchases as shown in the table below.

Equipment	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Finance - New Timekeeping Software	\$ 30,000	\$ —	\$ —	\$ —	\$ —
Solid Waste - Cost Accounting System	100,000	—	—	—	—
Total	\$ 130,000	\$ —	\$ —	\$ —	\$ —

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 2026 budget appropriates for replacement of dispatch console systems and building HVAC. The District also sets aside reserves to fund improvements and replacement of the radio communication system.

County Service Districts	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Deschutes County 911 Capital Projects and Equipment	\$ 250,000	\$ 1,045,000	\$ 865,000	\$ 2,265,000	\$ 665,000
HVAC Replacement	\$ 630,000	—	—	—	—
Dispatch Console Replacement and Remodel	1,350,000	—	—	—	—
Total	\$ 2,230,000	\$ 1,045,000	\$ 865,000	\$ 2,265,000	\$ 665,000



Debt Management

DEBT MANAGEMENT

Debt Overview	256
FY 2026 Scheduled Principal and Interest Payments Summary	260
Scheduled Principal and Interest Payments Through Retirement	261
Amortization Schedules by Debt Issue	262

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:

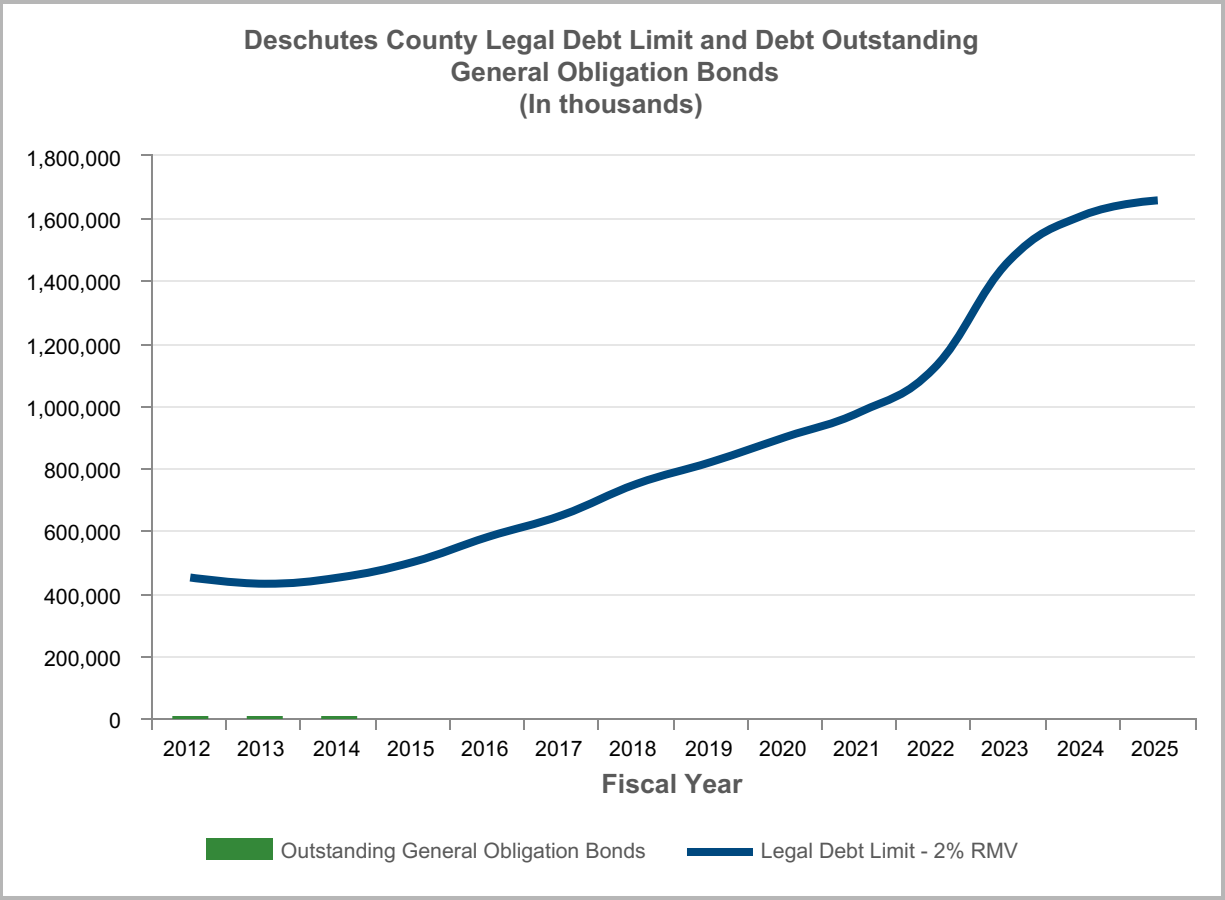
“Deschutes County, OR's credit profile reflects its strong tax base and growing economy with continued population and job growth. The county's solid reserves and liquidity will remain healthy supported by conservative budgeting. Leverage is moderate and will remain manageable.”

Moody's Ratings – November 2023

The County issued \$18.7 million in FY 2024 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.

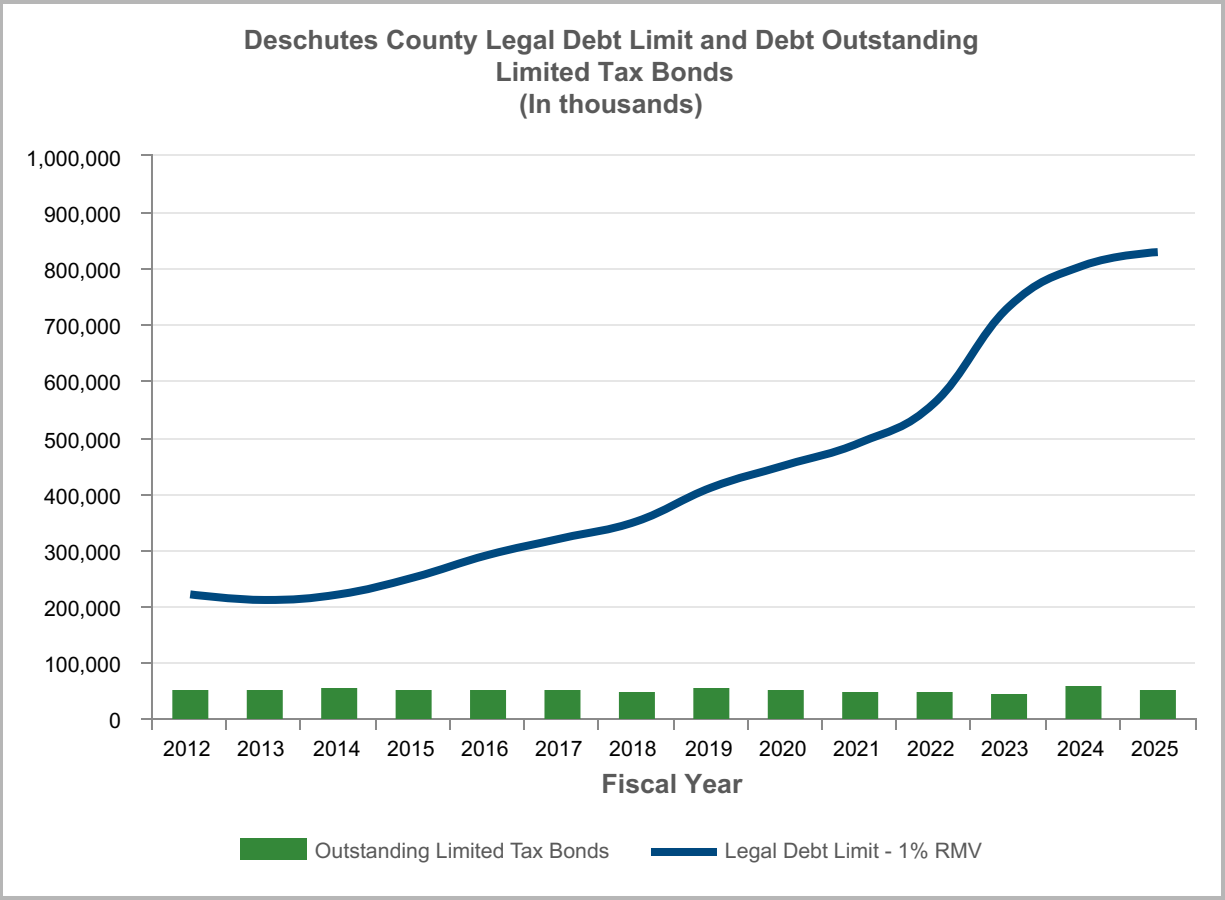
TYPES OF DEBT

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.



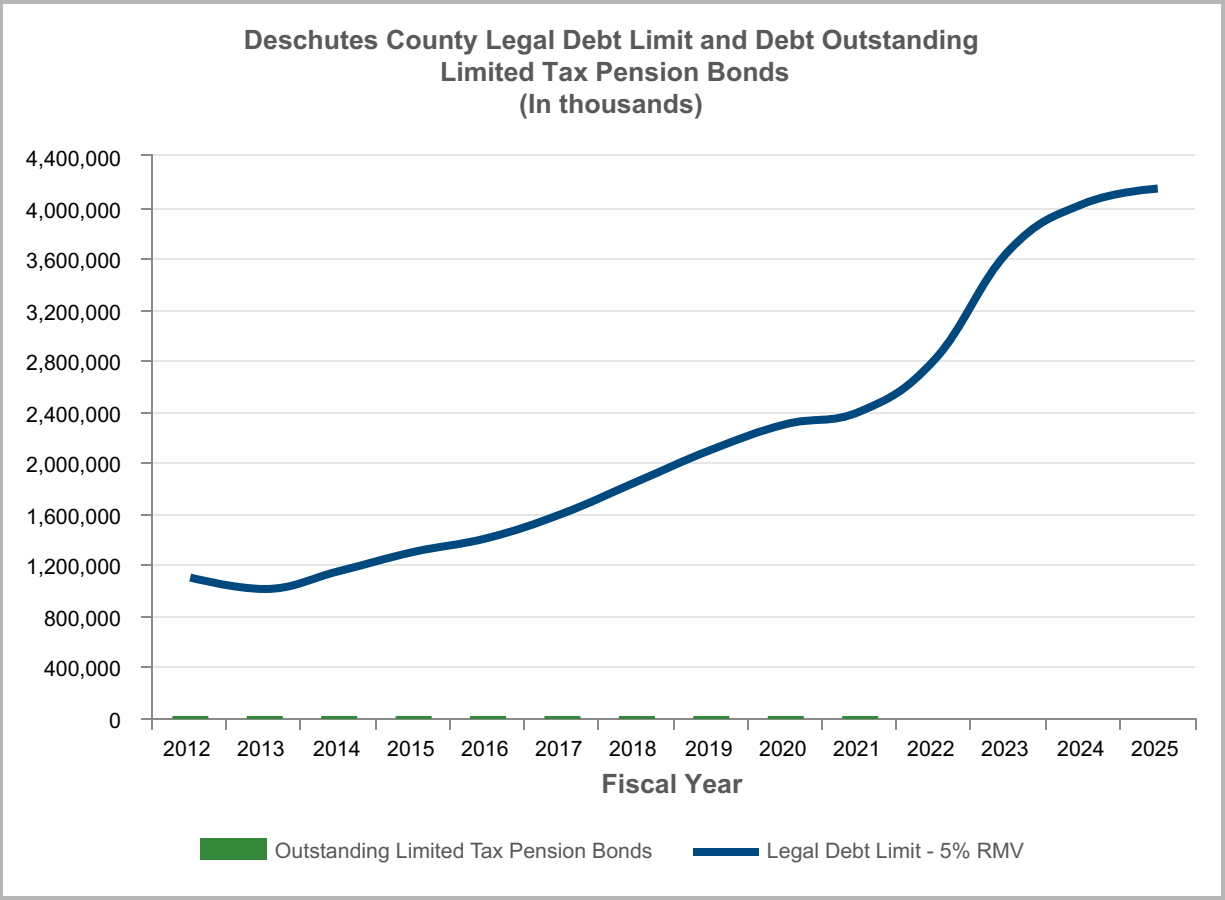
General Obligation (GO) bonds are bonds payable from taxes that may be levied, without limitation, in compliance with the Oregon Constitution. GO bonds may be issued after approval of the electors in the County and are used to finance capital construction or improvements. They are secured by a commitment 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 2024-25 RMV for Deschutes County is \$82.9 billion, making the legal limit for general obligation bonds \$1.7 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 2024-25 RMV for Deschutes County is \$82.9 billion, making the legal limit for limited tax bonds \$829.0 million, well above the actual limited tax debt level of \$55.1 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 2024-25 RMV for Deschutes County is \$82.9 billion, making the legal limit for limited tax pension bonds \$4.1 billion, well above the actual limited tax pension debt level of \$4.0 million.

FY 2026 Scheduled Principal and Interest Payments Summary

	Average Interest Rate	Issue Date	Final Maturity Date	Principal Balance at:		FY 2025-26		Total Debt Service
				Issuance	7/1/2025	Principal	Interest	
Limited Tax Pension Bonds								
OR Local Gov't LTD Tax Pension Obligations, 2002	7.02 %	3/28/2002	6/1/2028	\$ 5,429,586	\$ 1,850,000	\$ 685,000	\$ 126,725	\$ 811,725
OR Local Gov't LTD Tax Pension Obligations, 2004	6.19 %	5/27/2004	6/1/2028	7,090,000	2,110,000	780,000	128,605	908,605
Total Limited Tax Pension Bonds				\$12,519,586	\$ 3,960,000	\$ 1,465,000	\$ 255,330	\$ 1,720,330
Full Faith and Credit Obligations								
Series 2019 - Refunding OSP & 911 Building (Series 2008A & 2009A)	2.08 %	3/12/2019	6/1/2028	6,455,000	2,465,000	785,000	123,250	908,250
Series 2021 - Ref - Co Bldgs, Facilities & Radio System	1.40 %	9/2/2021	12/1/2032	15,325,000	11,290,000	1,345,000	149,707	1,494,707
Series 2022 - Negus Transfer Station	5.00 %	8/30/2022	6/1/2043	18,220,000	17,090,000	605,000	854,500	1,459,500
Series 2023 - Courthouse Expansion and Refunding Jail Expansion (Series 2013)	5.00 %	12/5/2023	6/1/2044	24,095,000	22,995,000	870,000	1,149,750	2,019,750
Total Full Faith & Credit Obligations				\$64,095,000	\$53,840,000	\$ 3,605,000	\$ 2,277,207	\$ 5,882,207
Direct Borrowings								
Series 2015 - Ref - Land, Jail, ADA, F&E Projects	2.13 %	12/8/2015	12/1/2026	3,775,000	64,900	32,700	1,209	33,909
Series 2016 - Solid Waste, F&E , and RV Park	1.70 %	5/25/2016	6/1/2027	6,277,000	1,228,000	610,000	20,630	630,630
Total Direct Borrowings				\$10,052,000	\$ 1,292,900	\$ 642,700	\$ 21,839	\$ 664,539
Total				\$86,666,586	\$59,092,900	\$ 5,712,700	\$ 2,554,376	\$ 8,267,076

Scheduled Principal and Interest Payments Through Retirement

Fiscal Year	Principal	Interest	Total	Final Maturity of Debt
2026	5,712,700	2,554,376	8,267,076	
2027	6,025,200	2,316,786	8,341,986	Series 2015, Full Faith & Credit Refunding 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	
2033	3,560,000	1,413,469	4,973,469	Series 2021, Full Faith & Credit Refunding
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
Total	\$ 59,092,900	\$ 22,866,006	\$ 81,958,906	

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	—
	<u>\$ 7,090,000</u>	<u>\$ 7,825,107</u>	<u>\$ 14,915,107</u>	

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:

Fiscal Year	Principal	Interest	Total Payment	Balance
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	—
	<u>\$ 6,277,000</u>	<u>\$ 652,371</u>	<u>\$ 6,929,371</u>	

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	\$ 23,820,000
2025	825,000	1,191,000	2,016,000	22,995,000
2026	870,000	1,149,750	2,019,750	22,125,000
2027	915,000	1,106,250	2,021,250	21,210,000
2028	955,000	1,060,500	2,015,500	20,255,000
2029	1,005,000	1,012,750	2,017,750	19,250,000
2030	1,055,000	962,500	2,017,500	18,195,000
2031	1,110,000	909,750	2,019,750	17,085,000
2032	1,165,000	854,250	2,019,250	15,920,000
2033	1,220,000	796,000	2,016,000	14,700,000
2034	1,285,000	735,000	2,020,000	13,415,000
2035	1,345,000	670,750	2,015,750	12,070,000
2036	1,410,000	603,500	2,013,500	10,660,000
2037	1,485,000	533,000	2,018,000	9,175,000
2038	1,560,000	458,750	2,018,750	7,615,000
2039	1,120,000	380,750	1,500,750	6,495,000
2040	1,175,000	324,750	1,499,750	5,320,000
2041	1,235,000	266,000	1,501,000	4,085,000
2042	1,295,000	204,250	1,499,250	2,790,000
2043	1,360,000	139,500	1,499,500	1,430,000
2044	1,430,000	71,500	1,501,500	—
	<u>\$ 24,095,000</u>	<u>\$ 14,019,489</u>	<u>\$ 38,114,489</u>	

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.

This page intentionally left blank.

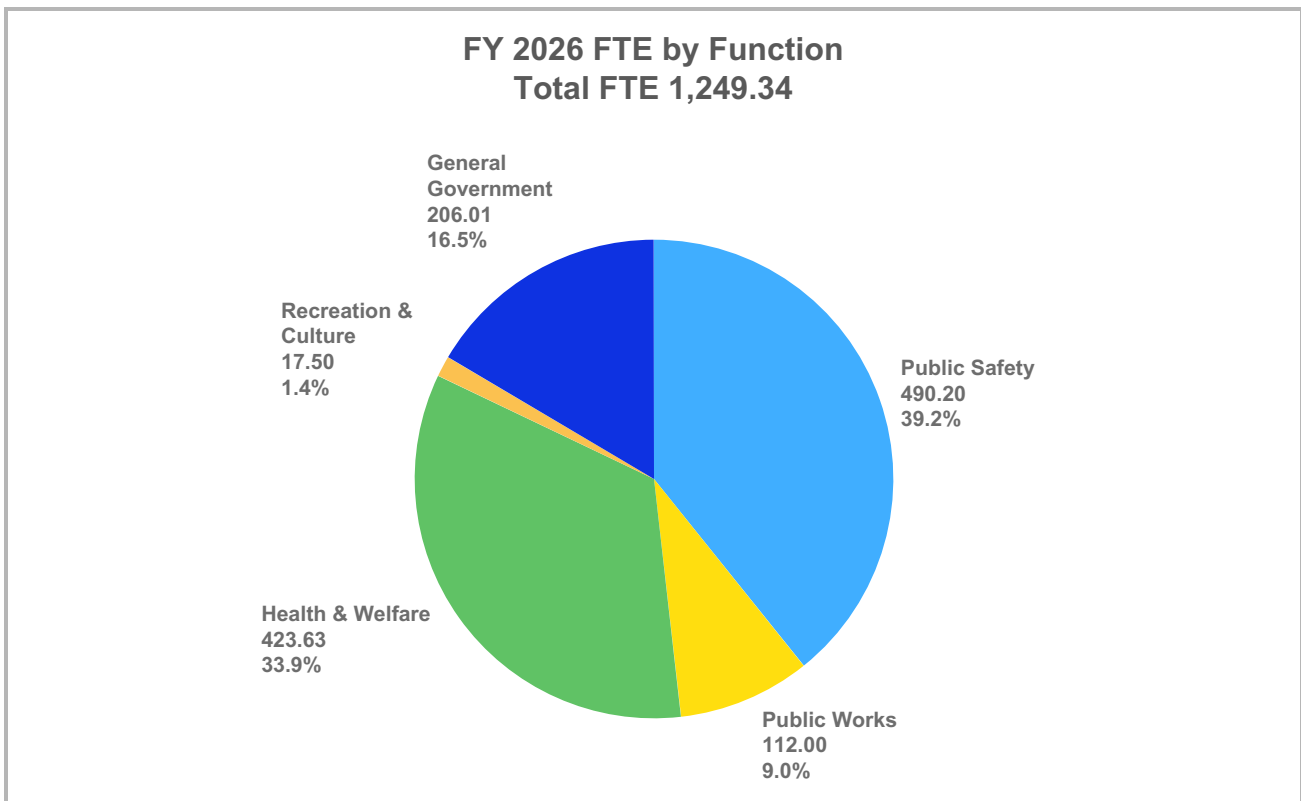
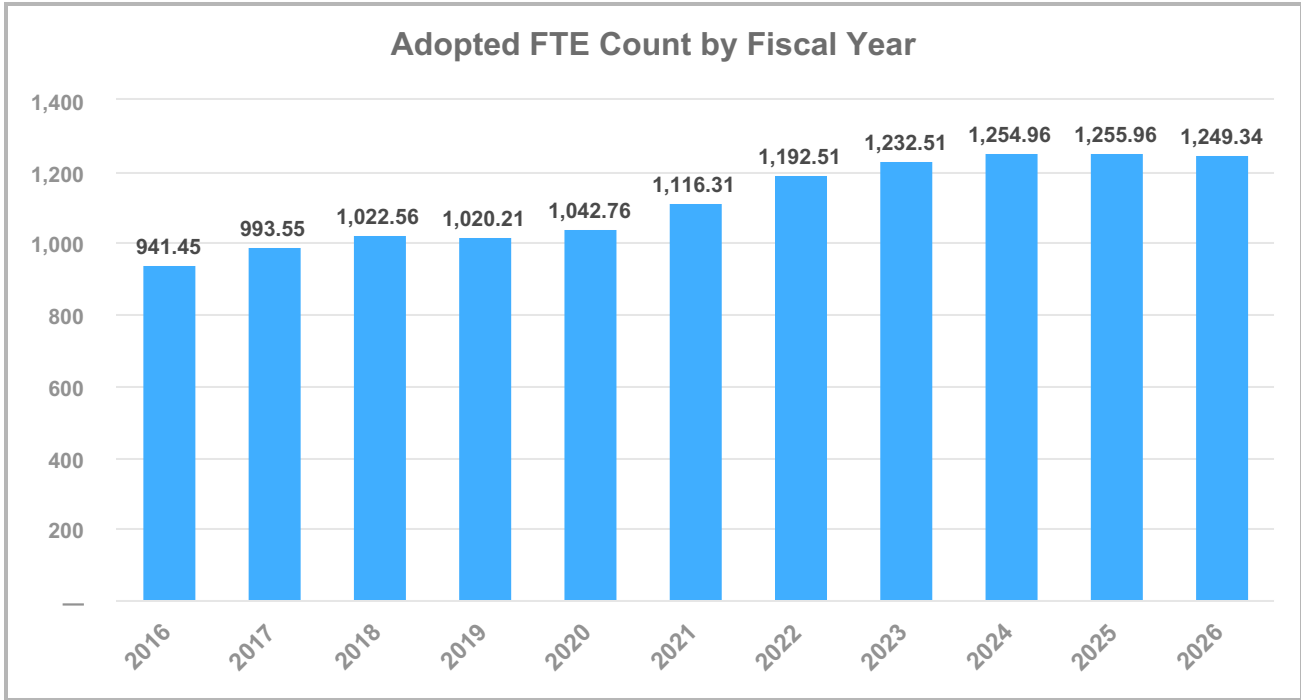


FTE Schedules

Full-Time Equivalent Charts.....	273
Full-Time Equivalent by Fund Schedule	275
Full-Time Equivalent by Department and Position Schedule.....	277

This page intentionally left blank.

DESCHUTES COUNTY AND COUNTY SERVICE DISTRICTS FULL-TIME EQUIVALENT CHARTS



This page intentionally left blank.

FTE BY FUND SCHEDULE

Fund/Department	FY 2023	FY 2024	FY 2025	FY 2026	FY 2026 Changes
County Funds					
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	61.60	61.10	60.30	61.10	0.80
Tax	6.50	6.50	6.50	6.50	—
Veterans' Services	5.00	5.00	5.00	5.00	—
Property Management	3.00	3.00	3.00	3.00	—
General Fund Total	122.36	121.86	121.06	121.86	0.80
Community Justice	49.00	49.00	49.00	47.00	(2.00)
Adult Parole & Probation	39.75	39.75	39.75	36.00	(3.75)
Victims' Assistance	9.50	9.50	9.50	9.50	—
Justice Court	4.60	4.60	4.60	4.60	—
Sheriff's Office	265.00	272.00	271.00	271.00	—
Health Services	420.80	423.00	424.30	418.63	(5.67)
Community Development	64.00	58.00	53.00	53.00	—
GIS Program	2.30	2.00	2.00	2.00	—
Road Department	61.00	62.00	61.00	61.00	—
Natural Resources	2.00	2.00	3.00	3.00	—
Solid Waste	30.00	41.00	44.00	48.00	4.00
Fair & Expo Center	13.50	17.50	17.50	17.50	—
Facilities	25.00	26.75	27.75	27.75	—
Administrative Services	9.75	9.75	9.25	9.25	—
CHRO	2.00	2.00	—	—	—
Board of County Commissioners	3.00	3.00	3.00	3.00	—
Finance	12.00	13.00	14.00	14.00	—
Legal Counsel	7.00	7.00	7.00	7.00	—
Human Resources	10.00	10.00	11.00	11.00	—
Information Technology	16.70	18.00	20.00	20.00	—
Risk Management	3.25	3.25	3.25	3.25	—
Total County Funds	1,172.51	1,194.96	1,194.96	1,188.34	(6.62)
County Service Districts					
Deschutes County 9-1-1 Service	60.00	60.00	61.00	61.00	—
Total County Service Districts	60.00	60.00	61.00	61.00	—
Total	1,232.51	1,254.96	1,255.96	1,249.34	(6.62)

This page intentionally left blank.

FTE BY DEPARTMENT AND POSITION SCHEDULE

PUBLIC SAFETY

Community Justice	Position Title	FY 2023	FY 2024	FY 2025	FY 2026	FY 2026 Changes
	Admin Support Specialist	2.00	2.00	2.00	2.00	—
	Behavioral Health Specialist II	2.00	2.00	1.00	1.00	—
	Behavioral Health Specialist II, Lic	2.00	2.00	3.00	3.00	—
	Community Justice Officer	14.00	14.00	14.00	14.00	—
	Community Justice Specialist	15.00	16.00	16.00	16.00	—
	Community Justice Specialist, Sr	2.00	1.00	1.00	1.00	—
	Community Service Specialist	2.00	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	—
	TOTAL DEPARTMENT	49.00	49.00	49.00	47.00	(2.00)

Adult Parole & Probation	Position Title	FY 2023	FY 2024	FY 2025	FY 2026	FY 2026 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	4.00	4.00	4.00	4.00	—
	Supervisor, Administrative	1.00	1.00	—	—	—
	Parole & Probation Officer	23.00	23.00	23.00	21.00	(2.00)
	Parole & Probation Specialist	3.75	3.75	3.75	2.00	(1.75)
	Admin Analyst	1.00	1.00	2.00	2.00	—
	Admin Support Tech	1.00	—	—	—	—
	Admin Support Specialist	4.00	5.00	5.00	5.00	—
	TOTAL DEPARTMENT	39.75	39.75	39.75	36.00	(3.75)

District Attorney's Office	Position Title	FY 2023	FY 2024	FY 2025	FY 2026	FY 2026 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 III	1.00	1.00	1.00	1.00	—
	Business Manager	—	—	1.00	1.00	—
	Chief Deputy District Attorney	2.00	1.00	1.00	1.00	—
	County District Attorney	1.00	1.00	1.00	1.00	—
	Deputy District Attorney	21.00	4.00	2.50	2.50	—
	Deputy District Attorney II	—	9.50	11.00	12.00	1.00
	Deputy District Attorney III	—	8.00	8.00	8.00	—
	Executive Assistant	1.00	—	—	—	—
	Investigator	2.00	2.00	1.00	1.00	—
	IT Analyst I	1.00	1.00	1.00	1.00	—
	Legal Assistant	—	23.50	23.50	23.50	—
	Management Analyst	1.10	1.10	1.30	1.10	(0.20)
	Management Analyst, Senior	—	1.00	—	—	—

FTE BY DEPARTMENT AND POSITION SCHEDULE

Manager, Administrative	1.00	1.00	2.00	2.00	—
Program Development Tech	0.50	0.50	0.50	0.50	—
Supervisor, Administrative	2.00	2.00	1.00	1.00	—
Supervisor, Deputy DA	2.00	2.00	2.00	2.00	—
Trial Assistant II	23.50	—	—	—	—
TOTAL DEPARTMENT	61.60	61.10	60.30	61.10	0.80

Victims' Assistance	Position Title	FY 2023	FY 2024	FY 2025	FY 2026	FY 2026 Changes
	Manager, Victims' Assistance Program	1.00	1.00	—	—	—
	Supervisor, Administrative	—	—	1.00	1.00	—
	Victims' Advocate	8.50	8.50	8.50	8.50	—
	TOTAL DEPARTMENT	9.50	9.50	9.50	9.50	—

Justice Court	Position Title	FY 2023	FY 2024	FY 2025	FY 2026	FY 2026 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	—
	TOTAL DEPARTMENT	4.60	4.60	4.60	4.60	—

Sheriff's Office	Position Title	FY 2023	FY 2024	FY 2025	FY 2026	FY 2026 Changes
	Administrative Analyst	2.00	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	4.00	—
	Behavioral Health Specialist I	1.00	1.00	1.00	1.00	—
	Behavioral Health Specialist II	3.00	3.00	3.00	3.00	—
	Behavioral Health Specialist II, Lic	1.00	1.00	1.00	1.00	—
	Building Maintenance Specialist	4.00	4.00	4.00	4.00	—
	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	1.00	—
	Crime Scene Investigator	1.00	1.00	1.00	1.00	—
	County Sheriff	1.00	1.00	1.00	1.00	—
	Deputy Sheriff	71.00	73.00	73.00	73.00	—
	Detective, Digital Forensics	4.00	4.00	4.00	4.00	—
	Emergency Services Coordinator	2.00	2.00	2.00	2.00	—
	Evidence Technician	3.00	4.00	4.00	4.00	—
	Field Law Enforcement Technician	1.00	—	—	—	—
	Fleet Services Manager	1.00	1.00	1.00	1.00	—
	Human Resources Specialist	2.00	2.00	2.00	2.00	—
	IT Analyst II	3.00	3.00	3.00	3.00	—
	Legal Assistant	1.00	1.00	—	—	—
	Licensed Practical Nurse	2.00	2.00	2.00	2.00	—
	Lieutenant	14.00	13.00	13.00	13.00	—
	Management Analyst	2.00	1.00	1.00	1.00	—
	Management Analyst, Sr.	—	1.00	1.00	1.00	—
	Manager, Business	1.00	1.00	1.00	1.00	—
	Manager, Facilities Services	1.00	1.00	1.00	1.00	—

FTE BY DEPARTMENT AND POSITION SCHEDULE

Manager, IT Services	—	1.00	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	—	—	—
Project Coordinator	1.00	1.00	1.00	1.00	—
Public Information Office	—	1.00	2.00	2.00	—
Records Specialist	10.00	9.00	9.00	9.00	—
Sergeant	26.00	26.00	25.00	25.00	—
Sergeant, Digital Forensic	1.00	1.00	1.00	1.00	—
Sheriff Executive Assistant	1.00	1.00	1.00	1.00	—
Sheriffs Legal Counsel	1.00	1.00	—	—	—
Undersheriff	—	—	1.00	1.00	—
TOTAL DEPARTMENT	265.00	272.00	271.00	271.00	—

DIRECT SERVICES

Assessor's Office	Position Title	FY 2023	FY 2024	FY 2025	FY 2026	FY 2026 Changes
	Admin Support Technician	1.26	1.26	1.26	1.26	—
	Application Systems Analyst II	1.00	1.00	1.00	1.00	—
	Application Systems Analyst III	—	—	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	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	2.00	2.00	—
	Property Appraiser I	1.00	1.00	—	—	—
	Property Appraiser II	9.00	7.00	8.00	8.00	—
	Property Appraiser III	2.00	3.00	3.00	3.00	—
	Property Appraiser, Senior	—	2.00	2.00	2.00	—
	Property Data Specialist II	6.00	6.00	6.00	6.00	—
	Property Data Specialist III	5.00	5.00	5.00	5.00	—
	Sales Analyst	1.00	—	—	—	—
	TOTAL DEPARTMENT	35.26	35.26	35.26	35.26	—

Clerk's Office/ Property Value Appeals Board	Position Title	FY 2023	FY 2024	FY 2025	FY 2026	FY 2026 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	—
	TOTAL DEPARTMENT	11.00	11.00	11.00	11.00	—

Community Development	Position Title	FY 2023	FY 2024	FY 2025	FY 2026	FY 2026 Changes
	Admin Support Technician	1.00	—	—	—	—
	Admin Support Specialist	1.00	—	—	—	—
	Administrative Assistant	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	2.00	2.00	1.00	1.00	—

FTE BY DEPARTMENT AND POSITION SCHEDULE

Assistant Planner	3.00	3.00	—	—	—
Associate Planner	6.00	6.00	3.00	3.00	—
Building Official	1.00	1.00	1.00	1.00	—
Building Safety Inspector I	2.00	2.00	—	—	—
Building Safety Inspector II	1.00	1.00	1.00	1.00	—
Building Safety Inspector III	11.00	10.00	14.00	14.00	—
Code Enforcement Specialist I	5.00	1.00	1.00	1.00	—
Code Enforcement Specialist II	—	3.00	3.00	3.00	—
Director, Community Development	1.00	1.00	1.00	1.00	—
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	1.00	—
Onsite Wastewater Specialist I	2.00	1.00	1.00	1.00	—
Onsite Wastewater Specialist II	2.00	2.00	2.00	2.00	—
Onsite Wastewater Specialist III	—	1.00	1.00	1.00	—
Permit Technician I	4.00	4.00	4.00	4.00	—
Permit Technician II	5.00	3.00	3.00	3.00	—
Principal Planner	2.00	2.00	2.00	2.00	—
Senior Planner	4.00	4.00	6.00	6.00	—
Supervisor, Admin	1.00	1.00	1.00	1.00	—
Supervisor, Environmental Health	—	—	—	—	—
TOTAL DEPARTMENT	64.00	58.00	53.00	53.00	—

Fair & Expo Center	Position Title	FY 2023	FY 2024	FY 2025	FY 2026	FY 2026 Changes
	Admin Analyst	1.00	—	—	—	—
	Admin Support Assistant	—	1.00	1.00	1.00	—
	Admin Support Technician	0.75	0.75	0.75	0.75	—
	Director, Fair & Expo	1.00	1.00	1.00	1.00	—
	Maintenance Specialist I	3.00	5.00	4.00	4.00	—
	Maintenance Specialist II	3.00	3.00	4.00	4.00	—
	Manager, Fair & Expo Maint/ Operations	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	1.00	—
	RV Park Attendant	0.75	0.75	0.75	0.75	—
	Sales & Marketing Coordinator	2.00	3.00	3.00	3.00	—
	TOTAL DEPARTMENT	13.50	17.50	17.50	17.50	—

Road Department	Position Title	FY 2023	FY 2024	FY 2025	FY 2026	FY 2026 Changes
	Admin Support Technician	2.00	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	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	3.00	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	1.00	—
	IT Analyst III	1.00	1.00	1.00	1.00	—

FTE BY DEPARTMENT AND POSITION SCHEDULE

Lead Equipment Operator	2.00	2.00	5.00	5.00	—
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	—
PW Customer Service Clerk	2.00	1.00	1.00	1.00	—
PW Equipment Operator	23.00	1.00	1.00	1.00	—
PW Equipment Operator Heavy	—	22.00	19.00	19.00	—
PW GIS Analyst/Programmer	1.00	1.00	1.00	1.00	—
PW Records/Contract Specialist	—	1.00	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	2.00	1.00	1.00	1.00	—
Transportation Engineer, Sr.	—	1.00	1.00	1.00	—
Traffic Device Specialist	1.00	1.00	1.00	1.00	—
TOTAL DEPARTMENT	61.00	62.00	61.00	61.00	—

Natural Resources	Position Title	FY 2023	FY 2024	FY 2025	FY 2026	FY 2026 Changes
	Forester	1.00	1.00	1.00	1.00	—
	Fire Adapted Community Coordinator	1.00	—	—	—	—
	Natural Resources Specialist	—	1.00	2.00	2.00	—
	TOTAL DEPARTMENT	2.00	2.00	3.00	3.00	—

Solid Waste	Position Title	FY 2023	FY 2024	FY 2025	FY 2026	FY 2026 Changes
	Accountant	1.00	1.00	1.00	1.00	—
	Accounting Clerk	1.00	—	—	—	—
	Community Engagement Coordinator	—	1.00	1.00	1.00	—
	Compliance & Infrastructure Manager	1.00	1.00	1.00	1.00	—
	Customer Service Clerk	—	2.00	2.00	3.00	1.00
	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	2.00	—
	Landfill Site Attendant	13.00	17.00	17.00	20.00	3.00
	Management Analyst	1.00	1.00	1.00	1.00	—
	Manager, Waste Diversion & Franchise Services	—	1.00	1.00	1.00	—
	Operations Manager	1.00	1.00	1.00	1.00	—
	PW Equipment Operator	8.00	3.00	3.00	3.00	—
	PW Equipment Operator Heavy	—	8.00	8.00	8.00	—
	PW Accounting Tech	—	1.00	1.00	1.00	—
	TOTAL DEPARTMENT	30.00	41.00	44.00	48.00	4.00

Health Services	Position Title	FY 2023	FY 2024	FY 2025	FY 2026	FY 2026 Changes
	Accountant	1.00	1.00	1.00	1.00	—
	Accounting Tech, Sr.	3.00	3.00	3.00	3.00	—

FTE BY DEPARTMENT AND POSITION SCHEDULE

Accounting Technician	2.00	2.00	2.00	2.00	—
Admin Support Specialist	19.30	19.30	20.30	20.30	—
Admin Support Technician	19.45	19.65	19.65	19.65	—
Administrative Analyst	2.00	2.00	2.00	2.00	—
Administrative Assistant	3.00	4.00	4.00	4.00	—
Application Systems Analyst I	1.00	1.00	1.00	1.00	—
Behavioral Health Specialist I	49.20	52.20	51.20	51.20	—
Behavioral Health Specialist II	43.10	39.85	41.35	41.35	—
Behavioral Health Specialist II, Lic	41.00	42.25	42.75	42.75	—
Behavioral Health Technician	6.20	6.20	6.70	5.20	(1.50)
Business Officer	1.00	1.00	1.00	1.00	—
Business Manager	—	1.00	1.00	1.00	—
Certified Medical Assistant	—	2.00	0.30	—	(0.30)
Clinical Info System Admin	4.00	4.00	4.00	4.00	—
Comm Health Specialist I	2.00	1.00	1.00	1.00	—
Comm Health Specialist II	8.00	10.00	9.80	9.80	—
Comm Health Specialist III	5.00	5.00	5.00	5.00	—
Compliance, Quality & Assurance Officer	1.00	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	—
Director, Health Services	1.00	1.00	1.00	1.00	—
Director, Medical	—	1.00	1.00	1.00	—
Environmental Health Specialist I	2.00	2.00	1.00	1.00	—
Environmental Health Specialist II	4.00	4.00	5.00	5.00	—
Environmental Health Specialist III	3.00	3.00	2.00	2.00	—
Epidemiologist	2.00	2.00	2.00	2.00	—
Executive Assistant	1.00	1.00	1.00	1.00	—
Health Officer	0.75	0.75	0.75	0.75	—
Human Resources Analyst	1.00	1.00	1.00	1.00	—
Intel & Dev Disabilities Specialist I	25.00	27.00	27.00	27.00	—
Intel & Dev Disabilities Specialist II	6.00	6.00	6.00	6.00	—
Language Access Coordinator	—	—	0.50	0.50	—
Language Access Program Analyst	—	1.00	1.00	1.00	—
Management Analyst	10.00	8.50	9.00	9.00	—
Management Analyst Sr.	—	—	1.00	1.00	—
Manager, Administration	1.00	—	—	—	—
Manager, Behavioral Health Program	7.00	7.00	8.00	8.00	—
Manager, Clinical Services	1.00	1.00	1.00	1.00	—
Manager, Public Health Program	4.00	4.00	3.00	3.00	—
Medical Assistant	2.00	—	—	—	—
Medical Records Technician	2.00	2.00	2.00	2.00	—
Nurse Practitioner	1.00	1.00	1.00	—	(1.00)
Nurse Practitioner, Psych	2.00	2.00	4.00	4.00	—
Occupational Therapist	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	—
Operations Manager	—	1.00	1.00	1.00	—
Operations Specialist	1.00	1.00	—	—	—
Patient Accounts Specialist I	1.70	0.70	0.70	0.70	—
Patient Accounts Specialist II	1.70	1.70	1.70	1.70	—
Peer Support Specialist	29.70	29.70	29.70	29.70	—
Physician, Clinical Services	0.50	0.50	0.50	—	(0.50)

FTE BY DEPARTMENT AND POSITION SCHEDULE

Psychiatrist	3.80	2.80	3.80	3.80	—
Public Health Educator I	4.50	3.40	4.60	3.60	(1.00)
Public Health Educator II	11.50	11.50	9.50	9.50	—
Public Health Educator III	1.65	1.65	1.65	1.28	(0.37)
Public Health Nurse II	21.85	20.85	17.85	16.85	(1.00)
Public Health Nurse III	1.60	2.60	3.10	3.10	—
Public Information Officer	1.00	—	—	—	—
Quality Improvement Specialist	4.00	4.50	4.50	4.50	—
Registered Dietician	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	5.00	4.00	4.00	4.00	—
Supervisor, Behavioral Health	14.00	15.00	15.00	15.00	—
Supervisor, EHS	—	—	1.00	1.00	—
Supervisor, Health Services	18.00	16.00	16.00	16.00	—
Supervisor, Intel & Dev Dis Spec	3.00	3.00	3.00	3.00	—
TOTAL DEPARTMENT	420.80	423.00	424.30	418.63	(5.67)

SUPPORT SERVICES

Board of County Commissioners	Position Title	FY 2023	FY 2024	FY 2025	FY 2026	FY 2026 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 2023	FY 2024	FY 2025	FY 2026	FY 2026 Changes
	Administrative Analyst	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	0.50	0.50	—
	Public Information Officer	1.00	2.00	2.00	2.00	—
	Strategic Initiative Manager	1.00	1.00	1.00	1.00	—
	TOTAL DEPARTMENT	9.75	9.75	9.25	9.25	—

Coordinated Effort Houselessness	Position Title	FY 2023	FY 2024	FY 2025	FY 2026	FY 2026 Changes
	Director, Houseless Strategies	1.00	1.00	—	—	—
	Admin Analyst	1.00	1.00	—	—	—
	TOTAL DEPARTMENT	2.00	2.00	—	—	—

Veterans' Services	Position Title	FY 2023	FY 2024	FY 2025	FY 2026	FY 2026 Changes
	Admin Support Technician	1.00	1.00	1.00	1.00	—
	Assistant Veterans' Services Officer	—	1.00	1.00	1.00	—
	Manager, Veterans' Services	1.00	1.00	1.00	1.00	—
	Veterans' Services Officer	3.00	2.00	2.00	2.00	—
	TOTAL DEPARTMENT	5.00	5.00	5.00	5.00	—

FTE BY DEPARTMENT AND POSITION SCHEDULE

Property Management	Position Title	FY 2023	FY 2024	FY 2025	FY 2026	FY 2026 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	1.00	—
	TOTAL DEPARTMENT	3.00	3.00	3.00	3.00	—

Risk Management	Position Title	FY 2023	FY 2024	FY 2025	FY 2026	FY 2026 Changes
	Admin Support Specialist	1.00	1.00	1.00	1.00	—
	Claims Coordinator	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	—
	Management Analyst Sr.	—	—	1.00	1.00	—
	TOTAL DEPARTMENT	3.25	3.25	3.25	3.25	—

Facilities	Position Title	FY 2023	FY 2024	FY 2025	FY 2026	FY 2026 Changes
	Administrative Assistant	—	0.75	0.75	0.75	—
	Admin Support Specialist	1.00	1.00	1.00	1.00	—
	Applications System Analyst I	—	—	1.00	1.00	—
	Capital Improvement Manager	1.00	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	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	—	—	—
	Project Coordinator, Facilities	1.00	1.00	1.00	1.00	—
	Sr Management Analyst	—	—	1.00	1.00	—
	Supervisor, Custodial	1.00	1.00	1.00	1.00	—
	Supervisor, Maintenance	1.00	1.00	1.00	1.00	—
	TOTAL DEPARTMENT	25.00	26.75	27.75	27.75	—

Tax	Position Title	FY 2023	FY 2024	FY 2025	FY 2026	FY 2026 Changes
	Accounting Technician	3.00	3.00	3.00	3.00	—
	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	1.00	—
	Property Tax Specialist	1.00	1.00	1.00	1.00	—
	TOTAL DEPARTMENT	6.50	6.50	6.50	6.50	—

Finance	Position Title	FY 2023	FY 2024	FY 2025	FY 2026	FY 2026 Changes
	Accountant	2.00	2.00	2.00	2.00	—
	Accounting Manager	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	1.00	—

FTE BY DEPARTMENT AND POSITION SCHEDULE

County Treasurer	1.00	1.00	1.00	1.00	—
Management Analyst	1.00	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	1.00	—
Treasurer/Chief Financial Officer	1.00	1.00	1.00	1.00	—
TOTAL DEPARTMENT	12.00	13.00	14.00	14.00	—

Human Resources	Position Title	FY 2023	FY 2024	FY 2025	FY 2026	FY 2026 Changes
	Administrative Assistant	2.00	2.00	2.00	2.00	—
	Benefits & Leave Coordinator	1.00	—	1.00	1.00	—
	Human Resources Director	1.00	1.00	1.00	1.00	—
	Human Resources Manager	1.00	1.00	1.00	1.00	—
	Human Resources Analyst	3.00	4.00	4.00	4.00	—
	Human Resources Specialist	2.00	2.00	2.00	2.00	—
	TOTAL DEPARTMENT	10.00	10.00	11.00	11.00	—

Information Technology	Position Title	FY 2023	FY 2024	FY 2025	FY 2026	FY 2026 Changes
	Applications System Analyst II	1.00	—	—	—	—
	Applications System Analyst III	4.00	4.00	4.00	4.00	—
	Solutions Architect Manager	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	—
	Enterprise Cloud Administrator	—	—	1.00	1.00	—
	IT Analyst II	5.00	5.00	5.00	5.00	—
	IT Analyst III	2.00	2.00	2.00	2.00	—
	IT Supervisor, Service Desk	—	1.00	1.00	1.00	—
	Manger, Information Security	—	1.00	1.00	1.00	—
	Manager, IT Applications	0.70	1.00	1.00	1.00	—
	Manager, IT Operations	1.00	1.00	1.00	1.00	—
	Sr Endpoint Administrator	—	—	1.00	1.00	—
	TOTAL DEPARTMENT	16.70	18.00	20.00	20.00	—

GIS Program	Position Title	FY 2023	FY 2024	FY 2025	FY 2026	FY 2026 Changes
	Manager, IT Applications	0.30	—	—	—	—
	GIS Analyst/Programmer	1.00	1.00	1.00	1.00	—
	GIS Analyst	1.00	1.00	—	—	—
	GIS Analyst II	—	—	1.00	1.00	—
	TOTAL DEPARTMENT	2.30	2.00	2.00	2.00	—

Legal Counsel	Position Title	FY 2023	FY 2024	FY 2025	FY 2026	FY 2026 Changes
	Legal Counsel	1.00	1.00	1.00	1.00	—
	Assistant Legal Counsel	2.00	—	—	—	—
	Paralegal	2.00	2.00	2.00	2.00	—
	Senior Assistant Legal Counsel	2.00	4.00	4.00	4.00	—
	TOTAL DEPARTMENT	7.00	7.00	7.00	7.00	—

COUNTY FUNDS TOTAL	1,172.51	1,194.96	1,194.96	1,188.34	(6.62)
---------------------------	-----------------	-----------------	-----------------	-----------------	---------------

FTE BY DEPARTMENT AND POSITION SCHEDULE

Deschutes County 9-1-1 Service	Position Title	FY 2023	FY 2024	FY 2025	FY 2026	FY 2026 Changes
	9-1-1 Call Taker	14.00	7.00	7.00	7.00	—
	Administrative Analyst	1.00	1.00	—	—	—
	Administrative Assistant	1.00	1.00	2.00	2.00	—
	Admin Manager	—	1.00	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	—
	Public Safety Dispatcher I	6.00	12.00	10.00	10.00	—
	Public Safety Dispatcher II	18.00	19.00	21.00	21.00	—
	Public Safety System Specialist	8.00	8.00	8.00	8.00	—
	Supervisor, 9-1-1	5.00	5.00	6.00	6.00	—
	Supervisor, Administrative	1.00	—	—	—	—
	Supervisor, Public Safety System	1.00	1.00	1.00	1.00	—
	TOTAL DEPARTMENT	60.00	60.00	61.00	61.00	—
	COUNTY SERVICE DISTRICTS TOTAL	60.00	60.00	61.00	61.00	—
	GRAND TOTAL	1,232.51	1,254.96	1,255.96	1,249.34	(6.62)



APPENDIX

Financial Policies	289
Property Taxes and Values	295
Principal 2024-25 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	302

This page intentionally left blank.

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 2025-26 Adopted Budget	
	FY 2024-25	FY 2025-26 (est)	% Change		Tax Rate	Taxes
Deschutes County	\$33,092,393,394	\$34,608,025,011	4.58%	1.2783	\$1.2783	\$ 42,470,000
Sheriff Countywide	33,092,393,394	34,608,025,011	4.58%	1.2500	1.2500	41,530,000
Sheriff Rural	10,649,729,351	11,137,486,955	4.58%	1.5500	1.5500	16,573,000
9-1-1	33,092,393,394	34,608,025,011	4.58%	0.4250	0.3618	12,020,000
Extension/4H	33,092,393,394	34,608,025,011	4.58%	0.0224	0.0224	744,000
Sunriver Service District	1,836,550,617	1,900,829,889	3.50%	3.4500	3.4500	6,401,127
Sunriver Service District (Local Option)	1,836,550,617	1,900,829,889	3.50%	0.4700	0.4700	866,588
Black Butte Ranch	812,865,964	842,129,139	3.60%	1.0499	1.0499	828,468
Black Butte Ranch (Local Option) *	812,865,964	842,129,139	3.60%	0.7800	0.7800	616,020

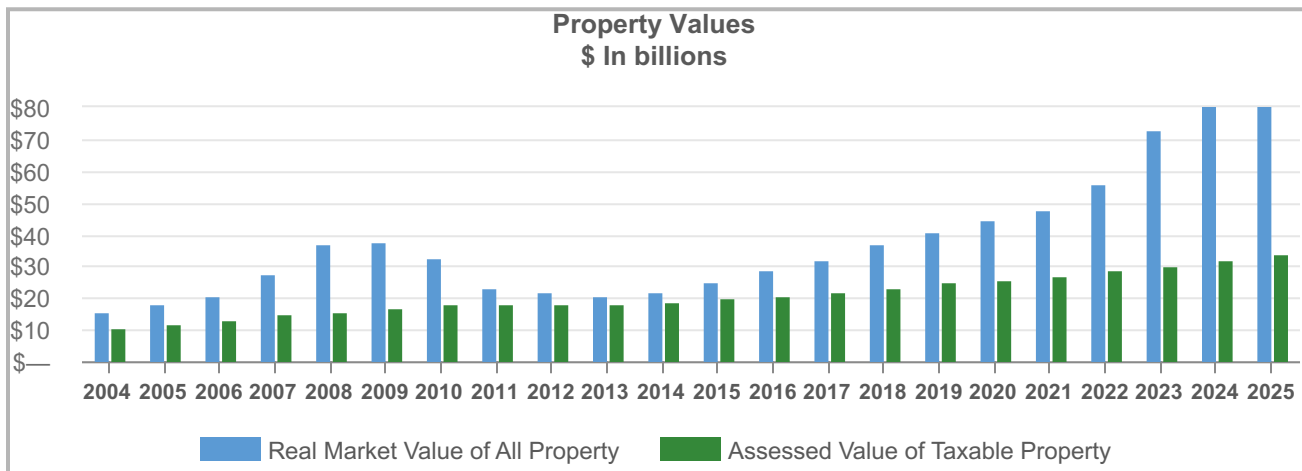
* Tax increases were approved by the Board of County Commissioners for FY 2025-26.

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 2025.



Principal 2024-25 Property Taxpayers

Taxpayer	Taxable Assessed Value	Rank	Percent of Total Country Taxable Assessed Value
Pacificorp (PP&L)	\$ 180,050,298	1	0.53%
Crowdstrike Inc.	127,360,310	2	0.40%
TDS Baja Broadband LLC	99,745,917	3	0.31%
Cascade Natural Gas Corp	91,623,646	4	0.28%
Lonza Bend Inc.	89,386,880	5	0.28%
Deschutes Brewery Inc	64,514,720	6	0.20%
Gas Transmission Northwest Corp	74,611,996	7	0.23%
Touchmark at Mt Bachelor Village	58,018,210	8	0.18%
PCC Structurals Inc.	49,099,450	9	0.15%
Suterra LLC	52,806,620	10	0.16%
Total	\$ 887,218,047		2.73%

Source: Deschutes County Assessors Office

Total taxable assessed value for 2024-25 is \$33,739,457,095

Ratios of General Bonded Debt Outstanding Last Ten Fiscal Years

Dollars in Thousands, except per capita

Fiscal Year	Population ¹	General Obligation Bonds Outstanding ²	Percent of Real Market Value Property	Per Capita
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	199,061	—	—%	0.00
2022	201,916	—	—%	0.00
2023	203,830	—	—%	0.00
2024	206,212	—	—%	0.00
2025	208,612	—	—%	0.00

¹ Estimates from Portland State University are as of July 1st of each fiscal year.

² 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, 2025

Governmental Unit	Debt Outstanding	Percent Overlapping	Net Overlapping Debt
Overlapping Debt ¹			
Alfa RFPD	\$ 146,000	94.22 %	\$ 137,568
Bend Metro Park & Rec District	16,090,000	100.00 %	16,090,000
Central Oregon Community College	32,800,000	85.68 %	28,102,876
Central Oregon Regional Housing Authority	2,550,200	100.00 %	2,550,200
City Of Bend	338,436,930	100.00 %	338,436,930
City Of La Pine	1,162,955	100.00 %	1,162,955
City Of Redmond	35,885,891	100.00 %	35,885,891
City Of Sisters	—	100.00 %	—
Cloverdale RFPD	1,660,000	100.00 %	1,660,000
Crook Cty School District	38,200,000	0.57 %	217,243
Crooked River Ranch RFPD	1,550,919	8.25 %	127,948
Deschutes Cty RFPD 2 (Bend)	7,345,000	100.00 %	7,345,000
Deschutes Cty SD 1 (Bend-La Pine)	400,511,494	100.00 %	400,511,494
Deschutes Cty SD 2J (Redmond)	270,988,172	93.80 %	254,184,737
Deschutes Cty SD 6 (Sisters)	38,241,654	99.98 %	38,232,170
Deschutes Public Library District	180,915,000	100.00 %	180,915,000
High Desert ESD	3,671,016	91.10 %	3,344,248
Howell Hilltop Acres Spec Rd District	152,000	100.00 %	152,000
La Pine Parks & Recreation District	215,000	100.00 %	215,000
Redmond Area Park & Recreation District	—	100.00 %	—
Redmond Fire & Rescue	2,023,237	99.83 %	2,019,759
Sisters RFPD (Camp Sherman)	450,000	90.00 %	404,985
Sunriver Service	—	100.00 %	—
Subtotal Overlapping Debt	\$ 1,372,995,468		<u>\$ 1,311,696,004</u>
Deschutes County Direct Debt			<u>\$ 36,750,000</u>
Total Direct and Overlapping Debt			<u><u>\$ 1,348,446,004</u></u>

Source: Oregon State Treasury, Debt Management Division

Note¹: 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 ¹	Change from Prior Year	Total Taxable Assessed Value	Change from Prior Year
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	199,061	2.1%	26,890,295,320	3.8%
2022	201,916	3.2%	28,389,609,551	5.6%
2023	203,830	2.1%	29,389,609,551	3.5%
2024	206,212	1.2%	32,203,360,893	9.6%
2025	208,612	1.2%	33,739,457,095	4.8%

¹ 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 ¹	Deschutes Country Total FTE ²	FTE Per Thousand Population
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	199,061	1,116.31	5.61
2022	201,916	1,192.51	5.91
2023	203,830	1,232.51	6.05
2024	206,212	1,254.96	6.09
2025	208,612	1,255.96	6.02

¹ Estimates from Portland State University are as of July 1st of each fiscal year.

² 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 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Adopted Budget
----------	-------------------	-------------------	------------------------------	------------------------------

Assessment and Taxation (Fund 001)

Resources:

State Resources	\$ 669,060	\$ 769,740	\$ 801,000	\$ 763,000
Federal Resources	—	—	—	—
General County Resources	4,715,888	4,806,418	5,896,306	6,301,900
Other Resources	44,707	45,639	48,000	58,000
Total Resources	\$ 5,429,655	\$ 5,621,797	\$ 6,745,306	\$ 7,122,900
Total Requirements	\$ 5,429,655	\$ 5,621,797	\$ 6,745,306	\$ 7,122,900

District Attorney (Fund 001)

Resources:

State Resources	884,084	268,941	389,077	178,332
Federal Resources	187,738	173,894	438,878	—
General County Resources	9,936,197	10,819,146	12,535,894	13,952,605
Other Resources	17,678	27,449	20,000	20,000
Total Resources	\$ 11,025,697	\$ 11,289,430	\$ 13,383,849	\$ 14,150,937
Total Requirements	\$ 11,025,697	\$ 11,289,430	\$ 13,383,849	\$ 14,150,937

Veterans' Services (Fund 001)

Resources:

State Resources	\$ 182,018	\$ 194,448	\$ 284,978	\$ 194,446
Federal Resources	—	—	—	—
General County Resources	583,826	681,349	811,593	824,954
Other Resources	—	—	20,108	—
Total Resources	\$ 765,844	\$ 875,797	\$ 1,116,679	\$ 1,019,400
Total Requirements	\$ 765,844	\$ 875,797	\$ 1,116,679	\$ 1,019,400

Major Programs Funded by State Resources

Programs	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Adopted Budget
<u>Economic Development (Fund 165)</u>				
Resources:				
State Resources	\$ 1,137,185	\$ 1,295,394	\$ 1,370,000	\$ 1,400,000
Federal Resources	—	—	—	—
General County Resources	—	—	—	—
Other Resources	1,190,812	1,062,785	1,190,218	1,116,300
Total Resources	\$ 2,327,997	\$ 2,358,179	\$ 2,560,218	\$ 2,516,300
Total Requirements	\$ 1,287,186	\$ 1,189,961	\$ 2,560,218	\$ 2,516,300
<u>Juvenile Corrections and Probation (Fund 030)</u>				
Resources:				
State Resources	\$ 698,094	\$ 687,960	\$ 710,004	\$ 705,772
Federal Resources	—	—	—	—
General County Resources	6,529,064	6,798,630	8,143,712	8,409,500
Other Resources	1,874,963	1,883,393	1,581,108	2,007,000
Total Resources	\$ 9,102,121	\$ 9,369,983	\$ 10,434,824	\$ 11,122,272
Total Requirements	\$ 7,573,432	\$ 8,005,374	\$ 10,434,824	\$ 11,122,272
<u>OHP – Behavioral Health Services (Fund 270)</u>				
Resources:				
State Resources	\$ 5,359,024	\$ 6,891,728	\$ 5,440,100	\$ 10,922,200
Federal Resources	—	—	—	—
General County Resources	—	—	—	—
Other Resources	14,374,311	19,730,716	26,819,425	36,492,802
Total Resources	\$ 19,733,335	\$ 26,622,444	\$ 32,259,525	\$ 47,415,002
Total Requirements	\$ 590,203	\$ 411,019	\$ 32,259,525	\$ 47,415,002
<u>Health Services (Fund 274)</u>				
Resources:				
State Resources	\$ 45,962,723	\$ 51,596,877	\$ 60,591,939	\$ 57,192,662
Federal Resources	2,265,180	1,639,686	1,182,926	457,970
General County Resources	5,648,912	6,050,314	7,218,715	6,808,300
Other Resources	22,116,712	21,103,698	25,165,146	28,920,036
Total Resources	\$ 75,993,527	\$ 80,390,575	\$ 94,158,726	\$ 93,378,968
Total Requirements	\$ 63,474,414	\$ 67,934,048	\$ 94,158,726	\$ 93,378,968

Major Programs Funded by State Resources

Programs	FY 2023 Actual	FY 2024 Actual	FY 2025 Revised Budget	FY 2026 Adopted Budget
----------	-------------------	-------------------	------------------------------	------------------------------

Road (Fund 325)

Resources:

State Resources	\$ 20,583,619	\$ 21,099,991	\$ 21,484,773	\$ 21,908,000
Federal Resources	2,352,563	2,867,421	2,928,447	2,899,250
General County Resources	—	—	—	—
Other Resources	10,568,184	10,535,861	9,169,617	7,036,373
Total Resources	\$ 33,504,366	\$ 34,503,273	\$ 33,582,837	\$ 31,843,623
Total Requirements	\$ 26,152,686	\$ 28,505,727	\$ 33,582,837	\$ 31,843,623

Community Corrections (Fund 355)

Resources:

State Resources	\$ 6,128,760	\$ 5,552,625	\$ 6,140,157	\$ 6,640,000
Federal Grants	—	—	—	—
General County Resources	536,369	601,369	703,369	673,300
Other Resources	3,405,517	3,276,499	2,510,324	1,948,500
Total Resources	\$ 10,070,646	\$ 9,430,493	\$ 9,353,850	\$ 9,261,800
Total Requirements	\$ 7,059,711	\$ 7,103,668	\$ 9,353,850	\$ 9,261,800

Fund Balance Changes of Major and Nonmajor Funds

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. The chart below displays the projected beginning fund balance for each county fund and county service district. In addition, the FY 2026 budgeted increases, decreases, and ending fund balance show the how the total resources for each fund are projected to change over the fiscal year.

Fund Number	Deschutes County Fund Name (* denotes major fund)	Budgeted Beginning Fund Balance 7/1/2025	FY 2026 Increases	FY 2026 Decreases	Budgeted Ending Fund Balance 6/30/2026	Percent Change
001	General Fund *	\$ 21,070,000	\$ 48,622,324	\$ (49,572,057)	\$ 20,120,267	(4.5)%
010	Assessment, Taxation & Clerk Reserve	2,045,000	126,000	—	2,171,000	6.2 %
020	Code Abatement	357,302	208,000	(565,302)	—	(100.0)%
030	Community Justice Juvenile	1,700,000	9,422,272	(10,082,248)	1,040,024	(38.8)%
050	Economic Development	369,104	13,000	(382,104)	—	(100.0)%
060	General Capital Reserve	12,587,000	1,504,811	(1,437,500)	12,654,311	0.5 %
070	General County Projects	1,943,779	2,152,500	(2,466,601)	1,629,678	(16.2)%
090	Project Development & Debt Reserve	5,408,196	806,465	(5,868,564)	346,097	(93.6)%
120	Law Library	129,479	182,272	(306,394)	5,357	(95.9)%
130 & 132	Park Acquisition and Development Fees	1,307,684	394,000	(787,715)	913,969	(30.1)%
135	PERS Reserve	4,985,000	179,000	(1,000)	5,163,000	3.6 %
140	Foreclosed Land Sales	133,821	10,000	(121,104)	22,717	(83.0)%
145	County School	—	714,000	(714,000)	—	— %
150	Special Transportation	3,656,177	6,536,412	(10,192,589)	—	(100.0)%
155	Taylor Grazing	17,200	5,500	(22,700)	—	(100.0)%
160 & 170	Transient Lodging Tax	1,342,920	12,449,000	(12,291,920)	1,500,000	11.7 %
165	Video Lottery	1,088,300	1,428,000	(1,488,300)	1,028,000	(5.5)%
200	American Rescue Plan Act	—	984,959	(984,959)	—	— %
205	Coordinated Houseless Response Office	62,480	539,000	(509,984)	91,496	46.4 %
212	Victims' Assistance	372,355	1,093,068	(1,356,870)	108,553	(70.8)%
218	County Clerk Records	309,120	80,639	(137,970)	251,789	(18.5)%
220	Justice Court	—	943,118	(920,941)	22,177	— %
240	Court Facilities	—	73,000	(73,000)	—	— %
255	Sheriff's Office *	—	68,770,866	(68,770,866)	—	— %
256	Sheriff's Office Reserve	498,200	413,000	—	911,200	82.9 %
270 & 274	Health Services *	45,330,075	95,463,895	(96,980,107)	43,813,863	(3.3)%
295 - 303	Community Development	11,966,177	11,182,660	(11,854,840)	11,293,997	(5.6)%
305	GIS Dedicated	221,705	239,000	(401,035)	59,670	(73.1)%
325 & 330	Road	9,857,377	29,431,030	(32,640,710)	6,647,697	(32.6)%
326	Natural Resource Protection	1,761,417	1,033,578	(1,182,138)	1,612,857	(8.4)%
327	Federal Forest Title III	39,430	3,000	(42,430)	—	(100.0)%
328	Surveyor	287,137	365,131	(341,467)	310,801	8.2 %
329	Public Land Corner Preservation	994,825	296,159	(601,549)	689,435	(30.7)%
336	Countywide Trans SDC Imprv Fee	3,256,497	1,400,841	(1,699,056)	2,958,282	(9.2)%
350	Dog Control	74,000	365,700	(407,074)	32,626	(55.9)%
355	Adult Parole & Probation	1,700,000	7,561,800	(8,400,478)	861,322	(49.3)%

Fund Balance Changes of Major and Nonmajor Funds

Fund Number	Deschutes County Fund Name (* denotes major fund)	Budgeted Beginning Fund Balance 7/1/2025	FY 2026 Increases	FY 2026 Decreases	Budgeted Ending Fund Balance 6/30/2026	Percent Change
463	Campus Improvement	22,356,661	3,976,000	(25,716,998)	615,663	(97.2)%
465	Road Capital Improvement Plan	15,387,122	10,985,493	(19,022,701)	7,349,914	(52.2)%
530 - 557	Debt Service	—	5,831,200	(5,831,200)	—	— %
610 - 614	Solid Waste	23,754,952	27,482,501	(28,602,247)	22,635,206	(4.7)%
615 - 619	Fair & Expo Center	6,117,000	9,251,498	(10,475,928)	4,892,570	(20.0)%
620	Facilities	1,064,546	6,096,279	(6,778,125)	382,700	(64.1)%
625	Administration	158,790	3,470,798	(3,482,236)	147,352	(7.2)%
630	Finance	415,755	3,210,462	(3,502,083)	124,134	(70.1)%
640	Legal	131,555	2,069,121	(2,136,575)	64,101	(51.3)%
650	Human Resources	240,284	2,410,236	(2,573,419)	77,101	(67.9)%
660	Information Technology	250,000	5,803,694	(5,893,595)	160,099	(36.0)%
661	Information Technology Reserve	750,000	895,000	(1,095,100)	549,900	(26.7)%
670	Risk Management	9,000,000	3,401,406	(6,560,170)	5,841,236	(35.1)%
675	Health Benefits	7,500,000	43,475,500	(42,410,545)	8,564,955	14.2 %
680	Vehicle Maint & Replacement	2,472,475	903,262	(1,045,500)	2,330,237	(5.8)%
	Deschutes County Total	\$ 224,470,897	\$ 434,256,450	\$ (488,731,994)	\$ 169,995,353	(24.3)%

Fund Number	Deschutes County Service District Fund Name	Budgeted Beginning Fund Balance 7/1/2025	FY 2026 Increases	FY 2026 Decreases	Budgeted Ending Fund Balance 6/30/2026	Percent Change
701	Countywide Law Enforcement District	\$ 13,095,000	\$ 42,344,000	\$ (39,255,212)	\$ 16,183,788	23.6 %
702	Rural Law Enforcement District	5,405,000	16,937,000	(18,336,828)	4,005,172	(25.9)%
705 & 710	9-1-1 County Service District	12,914,000	15,911,100	(18,011,915)	10,813,185	(16.3)%
720	Extension/4-H County Service District	305,000	771,000	(939,228)	136,772	(55.2)%
	County Service Districts Total	\$ 31,719,000	\$ 75,963,100	\$ (76,543,183)	\$ 31,138,917	(1.8)%

Major Funds

For budgetary purposes, any fund is designated as a major fund if fund revenues or expenditures (excluding other financing sources and uses) are at least 10% of the appropriated budget. The Deschutes County General Fund, Health Services Fund, and Sheriff's Office Fund are considered major funds. Each of the major funds has a projected change in fund balance of less than 10% for FY 2026.

Nonmajor Funds

In FY 2026, the nonmajor funds in the aggregate have a budgeted decrease in fund balance of approximately \$52 million, or 33% lower than the prior fiscal year. The largest decreases are in the County's Campus Improvement, Road, and Project Development Funds.

The Campus Improvement Fund (463) is schedule to complete the County Courthouse expansion in August of 2026. In FY 2026, this project is budgeted to spend nearly \$21 million, which is the largest single factor resulting in decreased fund balance.

Fund Balance Changes of Major and Nonmajor Funds

The Road Department, including funds 150 (Special Transportation), 325 (Road), 330 (Road Building and Equipment), and 465 (Road CIP) have a combined budgeted decrease of nearly \$15 million. The Road CIP Fund will see funds drawn down for several projects which are listed in the Capital Improvement Program Summary section above. Separately noted in the department summary above, road projects depend heavily on state funding sources that have lagged behind the increased cost of road operations and improvements. Without increased resources, the county roads could experience decreased maintenance and development in future years.

The Project Development Fund (090) has a budgeted decrease of over \$5 million. While it is unlikely this fund will experience that full level of fund balance reduction in FY 2026, the department faces uncertainty around costs to support houselessness response services on County owned land. These costs include capital investments in managed camp and temporary safe stay area infrastructure which will provide benefits for years to come. However, the fund also pays for operational needs of these supportive services. Funding for operating costs over the next 2 years has been identified, though long-term funding sources are still uncertain.

County Service Districts

The Countywide Law Enforcement District has a budgeted increase in fund balance of nearly 24%. Conversely, the Rural Law Enforcement District has a budgeted decrease in fund balance of about 26%. Both of these taxing districts support the Deschutes County Sheriff's Office. However, the geography of each taxing district determines which services are supported by the rural versus the countywide tax levy. For example, the Patrol and Detective Divisions are primarily funded by the Rural Law Enforcement District. Meanwhile, the County Jail and Special Services Divisions are solely funded by the Countywide Law Enforcement District. Both funds have ending fund balances within County policy limits, though continued declines in the Rural District fund balance could impact the service levels provided to rural areas of the County.

The 9-1-1 County Service District has budgeted a decline in fund balance of over 16%. However, the district maintains a very healthy reserve balance and does not currently charge the full available property tax levy rate to taxpayers. The District anticipates increasing property tax collections to the maximum rate in future years to match funding levels to the service costs. This tax increase is projected to occur in FY 2028.

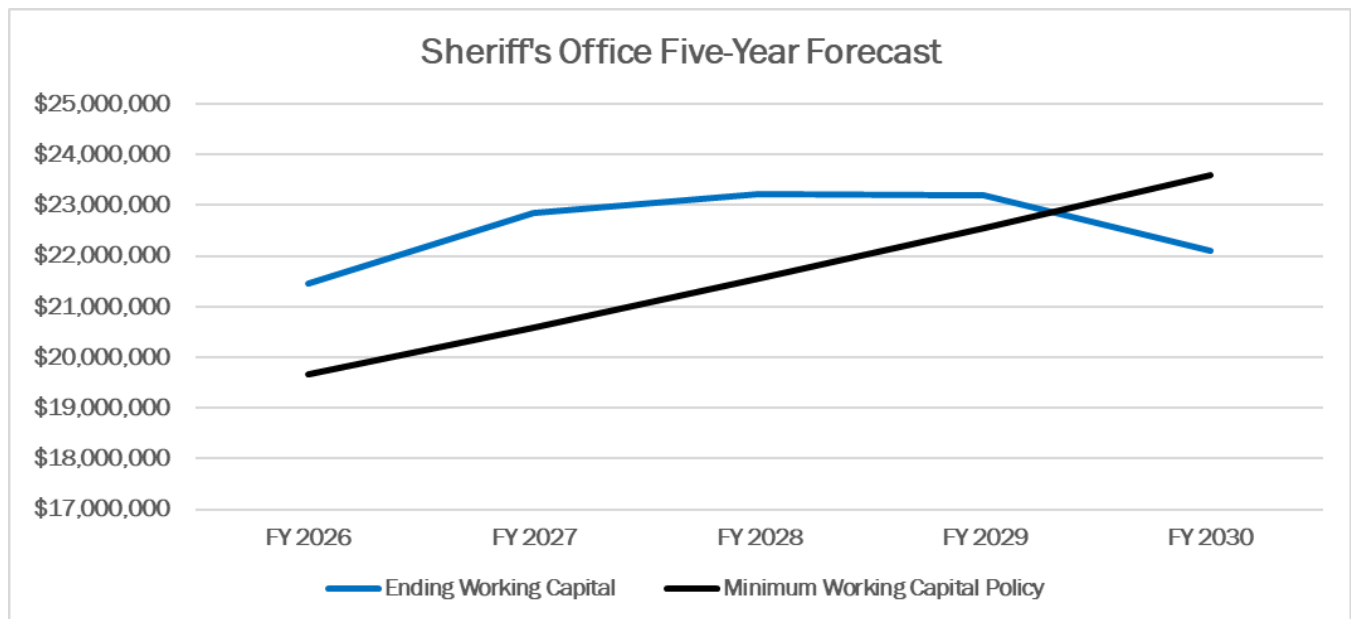
Major Fund Forecasts

County Departments generate a 5-year forecast for their significant funds as part of the annual presentation to the Budget Committee. These forecasts are a vital tool for evaluating long-term planning decisions and provide a framework for responding to evolving financial conditions. Deschutes County has three major funds; the General Fund, Sheriff's Office Fund, and Health Services Fund. The General Fund long-term forecast is displayed with the General Fund Budget Summary above.

Sheriff's Office

The Deschutes County Sheriff's Office is primarily funded by property tax revenues. As a result, County policy prescribes that the fund should maintain working capital equivalent to four months of property tax revenues. In doing so, the fund has sufficient resources to support continuing operations from the beginning of each fiscal year until property tax payments are received in November.

The Sheriff's Office is anticipating entry into FY 2026 with beginning working capital approximately \$2 million above the established policy threshold. This favorable financial position is largely attributable to below-forecast staffing levels during FY 2024 and FY 2025. Moving into FY 2026, the office is developing and initiating a strategic staffing plan designed to restore optimum team sizes in both the patrol and corrections organizations. Achieving targeted hiring goals is expected to reduce overtime expenses; however, it will likely drive working capital below the policy threshold within the next five years. This scenario poses a significant long-term challenge, as the Sheriff's Office must balance these hiring objectives with resource limitations, alongside anticipated future investments in technology and infrastructure modernization.



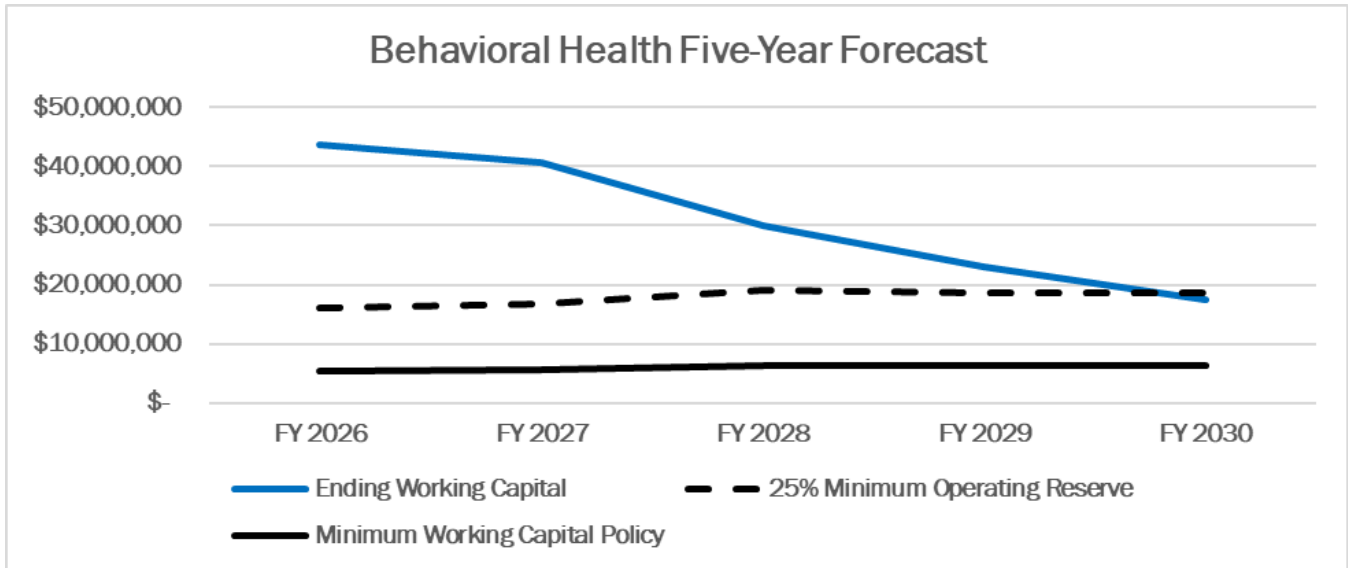
Health Services

The Health Services Department consists of two major divisions, Behavioral Health and Public Health. Behavioral Health supports improved outcomes for mental health, substance use disorders, and intellectual or developmental disabilities while Public Health works to keep the community healthy via numerous programs including communicable disease prevention, food and consumer safety, and assuring clean and safe drinking water.

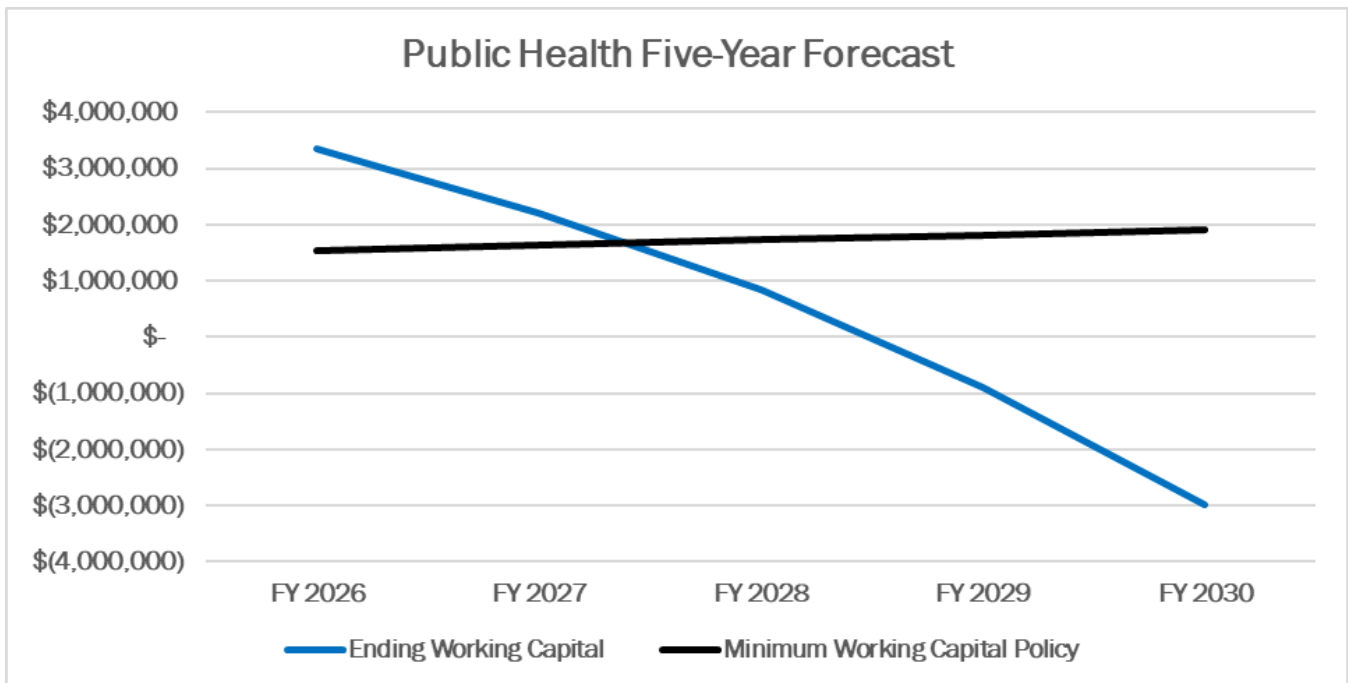
The Behavioral Health Division maintains a departmental policy of as least 25% of annual expenditures held in reserves. This is higher than the County's policy for operating funds which are required to maintain a working

Major Fund Forecasts

capital balance equal to one month (8.3%) of annual expenditures. The Behavioral Health division faces uncertainty about service revenues which are reimbursable through Medicaid. In the near-term, those concerns are assuaged by a substantial working capital reserve balance.



Public Health follows the general County policy of maintaining a one month working capital balance. This division is seeking additional revenue sources, increasing fees, and identifying cost savings opportunities in order to maintain service levels. Ultimately, some clinical services may be reduced or the timeliness of care may be disrupted if increased revenues and reduced costs are not realized.



GLOSSARY

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.

ACFR - Annual Comprehensive Financial Report.

AOC – Association of Oregon Counties.

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.

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

GLOSSARY

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.

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.

CDD – Community Development Department.

CODE – Central Oregon Drug Enforcement.

COIC – Central Oregon Intergovernmental Council.

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.

DA – District Attorney.

GLOSSARY

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.

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.

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.

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.

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).

GLOSSARY

FY – Fiscal Year

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.

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.

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.

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 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.

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.

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.

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.

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.

PERS – Public Employees Retirement System.

GLOSSARY

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.

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.

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.

GLOSSARY

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.

SB – Senate Bill.

SDC – System Development Charge.

Special revenue funds – Funds used to account for receipts from revenue sources that are legally restricted or otherwise designated for special projects.

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.

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.

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.

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.

WIC – Women, Infants and Children.

Working Capital – See beginning net working capital.