



## BOARD OF COMMISSIONERS

### BOARD OF COUNTY COMMISSIONERS MEETING

1:00 PM, MONDAY, SEPTEMBER 23, 2024

Allen Room - Deschutes Services Building - 1300 NW Wall Street – Bend

(541) 388-6570 | [www.deschutes.org](http://www.deschutes.org)

### AGENDA

**MEETING FORMAT:** In accordance with Oregon state law, this meeting is open to the public and can be accessed and attended in person or remotely, with the exception of any executive session.

Members of the public may view the meeting in real time via YouTube using this link: <http://bit.ly/3mmlnzy>. **To attend the meeting virtually via Zoom, see below.**

**Citizen Input:** The public may comment on any topic that is not on the current agenda. Alternatively, comments may be submitted on any topic at any time by emailing [citizeninput@deschutes.org](mailto:citizeninput@deschutes.org) or leaving a voice message at 541-385-1734.

When in-person comment from the public is allowed at the meeting, public comment will also be allowed via computer, phone or other virtual means.

**Zoom Meeting Information:** This meeting may be accessed via Zoom using a phone or computer.

- To join the meeting via Zoom from a computer, use this link: <http://bit.ly/3h3oqD>.
- To join by phone, call 253-215-8782 and enter webinar ID # 899 4635 9970 followed by the passcode 013510.
- If joining by a browser, use the raise hand icon to indicate you would like to provide public comment, if and when allowed. If using a phone, press \*9 to indicate you would like to speak and \*6 to unmute yourself when you are called on.
- When it is your turn to provide testimony, you will be promoted from an attendee to a panelist. You may experience a brief pause as your meeting status changes. Once you have joined as a panelist, you will be able to turn on your camera, if you would like to.



Deschutes County encourages persons with disabilities to participate in all programs and activities. This event/location is accessible to people with disabilities. If you need accommodations to make participation possible, call (541) 388-6572 or email [brenda.fritsvold@deschutes.org](mailto:brenda.fritsvold@deschutes.org).

**Time estimates:** The times listed on agenda items are estimates only. Generally, items will be heard in sequential order and items, including public hearings, may be heard before or after their listed times.

## CALL TO ORDER

**CITIZEN INPUT:** Citizen Input may be provided as comment on any topic that is not on the agenda.

**Note:** In addition to the option of providing in-person comments at the meeting, citizen input comments may be emailed to [citizeninput@deschutes.org](mailto:citizeninput@deschutes.org) or you may leave a brief voicemail at 541.385.1734..

## ACTION ITEMS

1. **1:00 PM** AJ Tucker Monument and Plaque Discussion
2. **1:15 PM** Work Session – Development Agreement for Thousand Trails Bend-Sunriver RV Campground
3. **1:30 PM** Treasury Report for August 2024
4. **1:45 PM** Finance Report for August 2024

## OTHER ITEMS

*These can be any items not included on the agenda that the Commissioners wish to discuss as part of the meeting, pursuant to ORS 192.640.*

## EXECUTIVE SESSION

*At any time during the meeting, an executive session could be called to address issues relating to ORS 192.660(2)(e), real property negotiations; ORS 192.660(2)(h), litigation; ORS 192.660(2)(d), labor negotiations; ORS 192.660(2)(b), personnel issues; or other executive session categories.*

*Executive sessions are closed to the public; however, with few exceptions and under specific guidelines, are open to the media.*

## ADJOURN



## BOARD OF COMMISSIONERS

# AGENDA REQUEST & STAFF REPORT

**MEETING DATE:** September 23, 2024

**SUBJECT:** AJ Tucker Monument and Plaque Discussion

**BACKGROUND AND POLICY IMPLICATIONS:**

In November of 2023, the Bend Landmarks Commission approved the dismantling and storage of the stone façade of the A.J. Tucker Building and the demolition of the remainder of the building. In response to the conditions of approval, the Facilities Department applied for a code amendment to identify the site with a monument and plaque.

On September 4, 2024, Bend City Council adopted Ordinance No. NS-2506 for a Type IV amendment to Bend Comprehensive Plan to change the designation of the A.J. Tucker Blacksmith Shop in Bend Comprehensive Plan Table 3-1, from the "Historic Structures" category to the "Site Designated with Plaques" category. Attached for Board review and discussion are renderings of the proposed monument and plaque which are intended to meet this City requirement.

The proposed monument would be incorporated into a planter at the southeast corner of the Courthouse expansion at Greenwood Avenue and Harriman Street, the former location of the building. The monument would be constructed from lava rock reserved during the demolition. The numbered and catalogued façade stones would continue to be stored for potential reuse.

With Board support, staff will further develop the monument plans for submission to City staff for review and approval.

**BUDGET IMPACTS:**

None at this time.

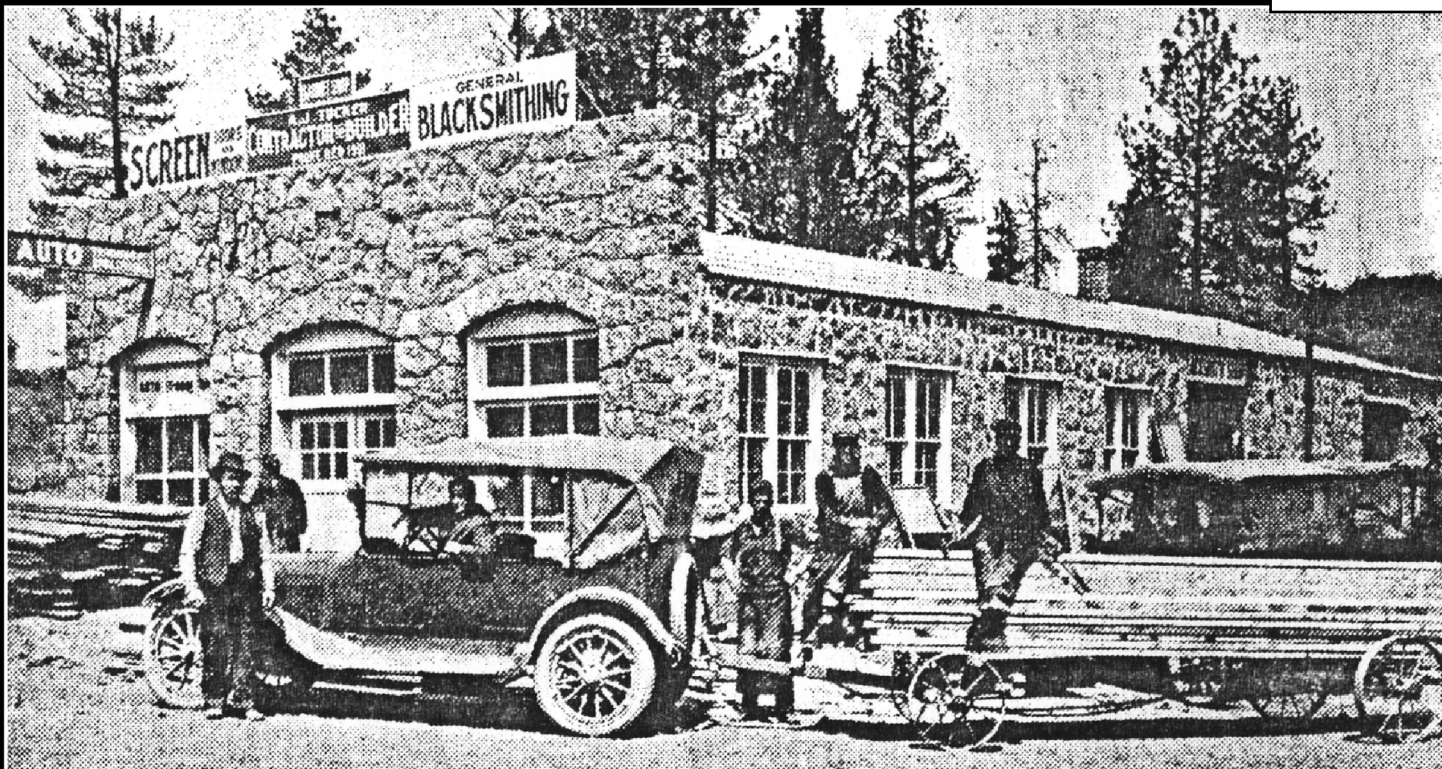
**ATTENDANCE:**

Heidi Slaybaugh, Principal, Cole Architects  
Eric Nielsen, Capital Improvement Manager  
Lee Randall, Facilities Director

# AJ TUCKER MONUMENT







# A.J. TUCKER BLACKSMITH SHOP

**Amos Jackson (Jack) Tucker, Builder & Contractor, 1919**

In 1916, A.J. Tucker arrived in Central Oregon from Brookings, Oregon and began building some of Bend's earliest stone structures. In 1919, he constructed his most significant single-story lava rock building at the NW corner of NW Greenwood and NW Harriman as his own carpenter and blacksmith shop, which opened on March 1, 1920. He had originally planned to build a second story to the shop for apartments, but his untimely death in 1921 prevented such a plan. Tucker's wife, Elfrieda, managed the use of the building until 1967 when she sold it to Deschutes County. The Deschutes County Pioneer's Association used the building as a museum until they moved their collection and services into the historic Reid School in the early 1980's. The building was then used by Deschutes County for a variety of functions including the Law Library and Circuit Court. It was razed in 2024 for the courthouse expansion.

Listed in the Deschutes County Inventory of Historic Resources in 1985  
City of Bend Comprehensive Plan Inventory of Historic Sites

Dedicated by Deschutes County 2026



BOARD OF COMMISSIONERS

AGENDA REQUEST & STAFF REPORT

**MEETING DATE:** September 23, 2024

**SUBJECT:** Work Session – Development Agreement for Thousand Trails Bend-Sunriver RV Campground

**RECOMMENDED MOTION:**  
None--work session in preparation for public hearing.

**BACKGROUND AND POLICY IMPLICATIONS:**  
Staff will provide background in preparation for a public hearing on September 25, 2024 before the Board to consider approval of a Development Agreement for the Thousand Trails Bend-Sunriver RV Campground. The full record is located on the project webpage: <https://www.deschutes.org/cd/page/247-24-000244-ia-development-agreement-thousand-trails-rv-campground>

**BUDGET IMPACTS:**  
None

**ATTENDANCE:**  
Haleigh King, Associate Planner



COMMUNITY DEVELOPMENT

MEMORANDUM

To: Deschutes Board of County Commissioners (“Board”)

From: Haleigh King, Associate Planner

Date: September 18, 2024

Re: Work Session – Development Agreement for Thousand Trails Bend-Sunriver RV Campground (Document No. 2024-766, County File No. 247-24-000244-IA)

The Board will conduct a work session on September 23, 2024, regarding a Development Agreement pursuant to ORS 94.504 for the Thousand Trails Bend-Sunriver RV Campground. The Board will hold a public hearing on this item on September 25, 2024.

ORS 94.504 authorizes the County to enter into a development agreement and stipulates the requirements and process for such an agreement. In order to approve the Development Agreement, the Board must find that the agreement is consistent with local regulations then in place. ORS 94.508(1). Approval of a development agreement must be by adoption of an ordinance declaring approval. ORS 94.508(2).<sup>1</sup>

The general purpose of a development agreement between a local jurisdiction and a person who owns or controls property within the jurisdiction, is to detail the obligations of both parties and specify the standards and conditions that will govern development of the property. Although such agreements are voluntary, once made they are binding on the parties and their successors. A development agreement provides assurances to the developer that the development regulations that apply to the project will not change during the term of the agreement.

**I. Background and Summary**

The purpose of the Development Agreement is for the applicant and the County to clarify the nature and extent of development that has been previously approved at the subject property. The Applicant currently operates Thousand Trails Bend-Sunriver RV Campground (“Campground”) at the subject property. Historical records indicate that on or before 1973, the County approved a master

<sup>1</sup> DCC 18.56.130 provides that the County may require a development agreement and performance bond as a condition of site plan approval. However, the County has not adopted an ordinance establishing procedures and requirements for consideration of development agreements, as permitted by ORS 94.513.

plan for a planned development known as Fort Laramie and, thereafter, zoned the subject property Planned Development (“PD”). The subject property now carries the Rural Residential (RR10), Flood Plain (FP), and Exclusive Farm Use (EFU) Zones and includes the Landscape Management (LM) and Wildlife Area (WA) Combining Zones.

The 1973 County land use decision and associated files approving the Fort Laramie master plan and rezone has not been retained by the County due to unknown reasons. Subsequent to the loss of the 1973 master plan approval, there has been confusion regarding the scope and intensity of development allowed at the Property. In 1979, a new master plan was recorded to reflect the development originally approved in the 1973 master plan (Exhibit B). Subsequently, in 1986, the County approved a minor alteration to SP-78-68, further confirming the development originally approved in the 1973 master plan.

**II. Development Agreement**

Through the Development Agreement, the applicant requests the County to recognize its right to develop a maximum of 520 total sites within the campground property and to confirm that all existing facilities at the property are considered permitted and vested.

The applicant’s request to memorialize the rights to 520 camp sites in the Development Agreement is consistent with historical planning documents and the past master plan approval (Exhibit C, SP-86-17).

Based on the Existing Conditions analysis provided by the applicant in Exhibit B, the Thousand Trails development currently contains **335** total existing sites which include the following:

- Fort Laramie Sites – 28 sites (15 park model homes and 13 trailer sites)
  - This is consistent with the number of sites shown on the 1979 Master Plan
- Yurts – 8
- Cottages/Cabins – 11
- Full Hook Up Camp Sites - 288

Based on the number of existing sites, this leaves a remainder of 185 sites that could be constructed pursuant to the Development Agreement. It is anticipated that future expansion would occur along the western boundary of the subject property which is the area that was not fully built out.

As stated in Section 2.2 of the Development Agreement, future expansion or alterations to the campground will require land use approval from the County in accordance with County zoning and procedure ordinances and statutory processing requirements in existence as of the date the Development Agreement is executed. The Development Agreement does not give a blanket approval to any expansion. The County would be required to coordinate and provide notice to neighbors and partner agencies (e.g. fire, onsite wastewater, transportation).



The Applicant has included a request for the County to waive paving standards for any future land use application – Section 2.4. Deschutes County Code Section 18.116.030(F)(4) gives discretion to the decision-maker to waive paving standards in instances where any of the following are true:

- 1. A high water table in the area necessitates a permeable surface to reduce surface water runoff problems; or
- 2. The subject use is located outside of an unincorporated community and the proposed surfacing will be maintained in a manner which will not create dust problems for neighboring properties; or
- 3. The subject use will be in a Rural Industrial Zone or an Industrial District in an unincorporated community and dust control measures will occur on a continuous basis which will mitigate any adverse impacts on surrounding properties.

A waiver to the paving standards can be supported pursuant to No. 2 above. This request will be memorialized in any future land use applications and conditions of approval would be added to ensure non-paved surfacing will be maintained to not create dust problems for neighboring properties.

Consistent with ORS 94.504(8)(b), the maximum duration of the Development Agreement is seven (7) years.

**III. Public and Agency Comments**

Staff mailed the Notice of Public Hearing on September 4, 2024 and published notice in the Bend Bulletin on September 4, 2024. Notice was sent to affected agencies as well as nearby property owners. Staff has not received any public comments as of the date of this memo.

The Department of State Lands (Jessica Salgado) provided the following information in response to the Notice of Public Hearing:

Thank you for clarifying. At first glance, it was thought that additional RV sites were proposed. Looking at the application, it seems that the majority of the RV sites are existing in the western half of the property.

The only difference that I see (between the 1979 plan and 2023 plan set) is the addition of a single lot (northwestern-most) in the Fort Laramie area. There are no mapped wetlands or other waters in this area.

Staff has not received any other agency comments as of the date of this memo.

**IV. ORS 94.504**

ORS 94.504(2) sets forth the required elements of a development agreement which include: (a) the duration of the agreement; (b) the permitted uses of the property; (c) the density or intensity of use; (d) the maximum height and size of proposed structures; (e) provisions for reservation or dedication of land for public purposes; (f) a schedule of fees and charges; (g) a schedule and procedure for

compliance review; (h) responsibility for providing infrastructure and services; (i) the effect on the agreement when changes in regional policy or federal or state law or rules render compliance with the agreement impossible, unlawful or inconsistent with such laws, rules or policy; (j) remedies available to the parties upon a breach of the agreement; (k) the extent to which the agreement is assignable; and (L) the effect on the applicability or implementation of the agreement when a city annexes all or part of the property subject to a development agreement. The proposed Development Agreement includes all applicable statutorily required elements.

**V. Next Steps**

The Board will conduct a public hearing on this item on September 25, 2024.

**Attachments:**

- A. Document No. 2024-766: Development Agreement for Thousand Trails Bend-Sunriver RV Campground (County File No. 247-24-000244-IA)

REVIEWED  
\_\_\_\_\_  
LEGAL COUNSEL

For Recording Stamp Only

**After recording, return to:**  
Schwabe, Williamson & Wyatt  
360 SW Bond St., Ste. 500  
Bend, OR 97702  
Attn: Kenneth Kataroff  
Kkataroff@SCHWABE.com

**DEVELOPMENT AGREEMENT  
BETWEEN  
MHC TT, L.P. AND DESCHUTES COUNTY, OREGON**

This Statutory Development Agreement (the “**Agreement**”) is made and entered into this \_\_\_\_ day of \_\_\_\_\_, 2024 by and between **DESCHUTES COUNTY**, a political subdivision of the State of Oregon (the “**County**”), and **MHC TT, L.P.**, a Delaware limited partnership (“**Developer**”), and its assigns, pursuant to ORS 94.504 to 94.528. The County and Developer may be referred to jointly in this Agreement as the “**Parties**” and individually as a “**Party**.”

**RECITALS**

- A. Developer is the legal owner of certain real property in Deschutes County, Oregon, consisting of approximately 276 acres (the “**Property**”) and shown on the Existing Master Plan, attached hereto as **Exhibit A**.
- B. The Property consists of three lots of record, and is currently zoned Rural Residential- 10 Acre Minimum (“**RR-10**”, Flood Plain (“**FP**”), and Exclusive Farm Use- La Pine Subzone (“**EFU-LA**”). The Property is also designated with the County’s Landscape Management (“**LM**”) and Wildlife Area (“**WA**”) overlay districts.
- C. Developer currently operates Thousand Trails Bend-Sunriver RV Campground at the Property.
- D. On or before 1973, the County approved a master plan for a planned development known as Fort Laramie and, thereafter, zoned the Property Planned Development (“**PD**”). This development is now known as Thousand Trails.

- E. The 1973 County land use decision approving the Fort Laramie master plan and rezone has not been maintained by the County due to fire or other unknown reasons. Subsequent to the loss of the 1973 master plan approval, there has been confusion regarding the scope and intensity of development allowed at the Property.
- F. In 1979, a new master plan was recorded to reflect the development originally approved in the 1973 master plan. **Exhibit B**. On July 22, 1986, the County approved a minor alteration to SP-78-68 (the “**1986 Decision**”), further confirming the development originally approved in the 1973 master plan. **Exhibit C**.
- G. In order to provide certainty for the Developer and the County regarding the development allowed at the Property, Developer and County desire to enter into this Agreement.

## AGREEMENT

In consideration of the mutual promises and performance obligations of each Party set out in this Agreement, the County and Developer hereby agree to the following terms and conditions, including three (3) exhibits, attached hereto and incorporated as referenced herein.

### 1. Effective Date and Term of Agreement.

- 1.1.** This Agreement shall be effective upon the later of (1) adoption of an ordinance by the County approving this Agreement pursuant to ORS 94.508, and (2) execution of this Agreement by both Parties. The Agreement shall continue in effect for a period of seven (7) years after its effective date, unless it is terminated in accordance with Section 7 of this Agreement.

### 2. Description of Development Authorized by this Development Agreement.

- 2.1** This Agreement confirms that the development originally authorized by the 1973 master plan and depicted on **Exhibit A** is hereby deemed vested and previously approved by the County (hereinafter the “Approved Development”) as follows:
- 2.1.1** A maximum of 520 total camp sites shall be allowed at the Property.
- 2.1.2** All existing facilities at the Property shall be permitted pursuant to this Agreement.
- 2.1.3** The Parties agree that **Exhibit A** is a true and correct depiction of the Approved Development that is authorized at the Property.

### 2.2 Future Alterations to Approved Development.



**2.2.1** The Developer recognizes that any future alteration or expansion to the Approved Development authorized by Section 2.1 of this Agreement will require approval from the County.

**2.2.2** The County shall process any application to alter or expand the Approved Development at the Property as a site plan review or alteration, pursuant to Deschutes County Code (“DCC”) 18.124 and within the 150-day time period as provided for in ORS 215.427(1), unless extended or waived in writing by the Developer.

**2.3 No Code Enforcement Violations.**

The Parties agree that by executing this Agreement, the Approved Development is hereby deemed vested and previously approved by the County and shall not constitute a basis for a County code compliance action.

**2.4 Waiver of Paving Standards within DCC Chapter 18.124; Chapter 18.116.**

The Parties hereby agree that any future alteration or expansion to the Approved Development authorized by Section 2.1 of this Agreement will be exempt from the paving standards set forth in DCC Chapter 18.124 and DCC 18.116.030(F)(4).

**3. Public Facilities, Services, and Dedications.**

This Agreement is intended to confirm existing development at the Property. The requirements of ORS 94.504(2)(e), (h) are not applicable.

**4. Applicable Approval Criteria.**

For purposes of any future alteration to the Approved Development as set forth in Section 2.3 of this Agreement, the applicable zoning ordinances and other County rules and policies shall be those in effect on the date that the Agreement is approved as provided for in ORS 94.518.

**5. Continuing Effect of Agreement.**

**5.1** In the case of any change in regional policy or federal or state law or other change in circumstance which renders compliance with this Agreement impossible or unlawful, the Parties will attempt to give effect to the remainder of this Agreement, but only if such effect does not prejudice the substantial rights of either Party under this Agreement. If the substantial rights of either Party are prejudiced by giving effect to the remainder of this Agreement, then the Parties

shall negotiate in good faith to revise this Agreement to give effect to its original intent. If, because of a change in policy, law or circumstance, this Agreement fails of its essential purpose (confirming that the established development at the Property is deemed vested and previously approved) then the Parties shall be placed into their original position to the extent practical.

**5.2** This Agreement shall be binding on any city should the property be annexed.

## **6. Default; Remedy.**

**6.1 Default/Cure.** The following shall constitute defaults on the part of a Party:

**6.1.1** A breach of a material provision of this Agreement, whether by action or inaction of a Party which continues and is not remedied within sixty (60) days after the other Party has given notice specifying the breach; provided that if the non-breaching Party determines that such breach cannot with due diligence be cured within a period of sixty (60) days, the non-breaching Party may allow the breaching Party a longer period of time to cure the breach, and in such event the breach shall not constitute a default so long as the breaching Party diligently proceeds to affect a cure and the cure is accomplished within the longer period of time granted by the non-breaching Party; or

**6.1.2** Any assignment by a Party for the benefit of creditors, or adjudication as a bankrupt, or appointment of a receiver, trustee or creditor's committee over a Party.

**6.2 Remedies.** Each Party shall have all available remedies at law or in equity to recover damages and compel the performance of the other Party pursuant to this Agreement. The rights and remedies afforded under this Agreement are not exclusive and shall be in addition to and cumulative with any and all rights otherwise available at law or in equity. The exercise by either Party of any one or more of such remedies shall not preclude the exercise by it, at the same or different time, of any other such remedy for the same default or breach or of any of its remedies for any other default or breach by the other Party, including, without limitation, the right to compel specific performance.

## **7. Amendment or Termination of Agreement.**

This Agreement may only be amended or terminated by the mutual consent of the Parties, or their successors in interest, pursuant to ORS 94.522.

## **8. Miscellaneous Provisions.**

**8.1 Notice.** All notices and communications under this Agreement will be in writing and may be delivered by personal delivery, e-mail, by overnight courier service, or by deposit in the United States Mail, postage prepaid, as certified mail, return receipt requested, and addressed as follows:

In the case of a notice or communication to the County, addressed as follows:

County: Deschutes County  
Attention: BoCC  
PO Box 6005  
Bend, OR 97708-6005  
Telephone: (541) 388-6570

In the case of a notice or communication to Developer, addressed as follows:

Developer: MHC TT, L.P.  
c/o Equity Lifestyle Properties, Inc.  
Two North Riverside Plaza, Suite 800  
Chicago, Illinois 60606  
Attention: President  
Telephone: (312) 279-1400

Copy to: Equity Lifestyle Properties, Inc.  
Two North Riverside Plaza, Suite 800  
Chicago, Illinois 60606  
Attention: Chief Legal Officer  
Telephone: (312) 279-1400

Schwabe, Williamson & Wyatt PC  
Attn: Kenneth Katzaroff  
360 SW Bond St., Ste. 500  
Bend, OR 97702  
E-mail: Kkatzaroff@SCHWABE.com  
(503) 222-9981

Notices will be deemed received by the addressee upon the earlier of actual delivery or refusal of a party to accept delivery thereof. The addresses to which notices are to be delivered may be changed by giving notice of such change in address in accordance with this notice provision.

- 8.2 Headings.** Any titles of the sections of this Agreement are inserted for convenience of reference only and shall be disregarded in construing or interpreting any of its provisions.
- 8.3 Counterparts.** In the event this Agreement is executed in two (2) or more counterparts, each counterpart shall be deemed to be an original, and such counterparts shall constitute one and the same instrument.
- 8.4 Waivers.** No waiver made by either Party with respect to the performance, or manner or time thereof, of any obligation of the other Party or any condition inuring to its benefit under this Agreement shall be considered a waiver of any other rights of the Party making the waiver. No waiver by County or Developer of any provision of this Agreement or any breach thereof shall be of any force or effect unless in writing; and no such waiver shall be construed to be a continuing waiver.
- 8.5 Time of the Essence.** Time is of the essence under this Agreement.
- 8.6 Choice of Law.** This Agreement shall be interpreted under the laws of the State of Oregon.
- 8.7 Attorneys' Fees.** In the event a dispute arises under this Agreement and either party files legal action to interpret or enforce its terms, the prevailing party in any arbitration, legal action in state or federal court, and any appeals therefrom shall be entitled to recover its reasonable costs thus incurred, including expert witness and attorney fees, from the losing party.
- 8.8 Calculation of Time.** All periods of time referred to herein shall include Saturdays, Sundays, and legal holidays in the State of Oregon, except that if the last day of any period falls on any Saturday, Sunday, or legal holiday in the State of Oregon, the period shall be extended to include the next day which is not a Saturday, Sunday, or such a holiday.
- 8.9 Construction.** In construing this Agreement, singular pronouns shall be taken to mean and include the plural and the masculine pronoun shall be taken to mean and include the feminine and the neuter, as the context may require.
- 8.10 Severability.** Consistent with Section 6 above, if any clause, sentence or any other portion of the terms and conditions of this Agreement becomes illegal, null or void for any reason, the remaining portions will remain in full force and effect to the fullest extent permitted by law.



- 8.11 Place of Enforcement.** Any action or suit to enforce or construe any provision of this Agreement by any Party shall be brought in the Circuit Court of the State of Oregon for Deschutes County, or the United States District Court for the District of Oregon.
- 8.12 Good Faith and Reasonableness.** The Parties intend that the obligations of good faith and fair dealing apply to this Agreement generally and that no negative inferences be drawn by the absence of an explicit obligation to be reasonable in any portion of this Agreement. The obligation to be reasonable shall only be negated if arbitrariness is clearly and explicitly permitted as to the specific item in question, such as in the case of a Party being given “sole discretion” or being allowed to make a decision in its “sole judgment.”
- 8.13 Condition of County Obligations.** All County obligations pursuant to this Agreement which require the expenditure of funds are contingent upon future appropriations by the County as part of the local budget process. Nothing in this Agreement implies an obligation on the County to appropriate any such monies.
- 8.14 Cooperation in the Event of Legal Challenge.** In the event of any legal action instituted by a third party or other governmental entity or official challenging the validity of any provision of this Agreement, the Parties agree to cooperate in defending such action.
- 8.15 Enforced Delay, Extension of Times of Performance.** In addition to the specific provisions of this Agreement, performance by any Party shall not be in default where delay or default is due to war; insurrection, strikes, riots, floods, drought, earthquakes, fires, casualties, acts of God, governmental restrictions imposed or mandated by governmental entities other than the County, enactment of conflicting state or federal laws or regulations, new or supplementary environmental regulation, litigation or similar bases for excused performance which is not within reasonable control of the Party to be excused; provided, however, that the Parties agree to proceed in accordance with Section 6 in the event of the occurrence of any of the foregoing events also described in Section 6.
- 8.16 Other Necessary Acts.** Each Party shall execute and deliver to the other all such further instruments and documents and take such additional acts (which, in the case of the County, shall require adopting necessary ordinances and resolutions) as may be reasonably necessary to carry out this Agreement in order to provide and secure to the other Parties the full and complete enjoyment of rights and privileges hereunder.
- 8.17 Entire Agreement.** This Agreement constitutes the entire agreement between the Parties as to the subject matter covered by this Agreement.

**8.18 Interpretation of Agreement.** This Agreement is the result of arm’s length negotiations between the Parties and shall not be construed against any Party by reason of its preparation of this Agreement.

**8.19 Capacity to Execute; Mutual Representations.** The Parties each warrant and represent to the other that this Agreement constitutes a legal, valid, and binding obligation of that Party. Without limiting the generality of the foregoing, each Party represents that its governing authority has authorized the execution, delivery, and performance of this Agreement by it. The individuals executing this Agreement warrant that they have full authority to execute this Agreement on behalf of the entity for whom they purport to be acting. Each Party represents to the other that neither the execution nor delivery of this Agreement, nor performance of the obligations under this Agreement will conflict with, result in a breach of, or constitute a default under, any other agreement to which it is a Party or by which it is bound.

**8.20 Recording.** County shall cause this Agreement to be recorded pursuant to ORS 94.528.

**8.21 Form of Agreement; Exhibits.** This Agreement consists of \_\_\_ pages and \_\_\_ exhibits. The exhibits are identified as follows: Exhibit A (Existing Master Plan), Exhibit B (1979 Master Plan), and Exhibit C (1986 Decision).

**8.22 Fees.** The fee charged for the review of the Required Applications shall be the same as applicable fee at the time, as shown in the adopted Deschutes County Fee Schedule for the applicable fiscal year.

**8.22.1** For the purposes of processing this Agreement, Developer agrees to pay County a processing fee of \$3,235 dollars.

Executed as of the day and year first above written.

Dated this \_\_\_\_\_ of \_\_\_\_\_, 20\_\_

BOARD OF COUNTY COMMISSIONERS  
OF DESCHUTES COUNTY, OREGON

\_\_\_\_\_  
PATTI ADAIR, Chair

\_\_\_\_\_  
ANTHONY DEBONE, Vice-Chair

ATTEST:

\_\_\_\_\_  
Recording Secretary PHIL CHANG, Commissioner

STATE OF OREGON, County of Deschutes ) ss.

Before me, a Notary Public, personally appeared ANTHONY DEBONE, PHIL CHANG, PATTI ADAIR, the above-named Board of County Commissioners of Deschutes County, Oregon and acknowledged the foregoing instrument on behalf of Deschutes County, Oregon.

DATED this \_\_ day of \_\_\_\_\_, 20\_\_

\_\_\_\_\_  
Notary Public, State of Oregon

DATED this \_\_ day of \_\_\_\_\_, 20\_\_

**DEVELOPER:**

MHC TT, L.P., a Delaware limited partnership MHC Trails GP, L.L.C., a Delaware limited liability company, its general partner

By: \_\_\_\_\_  
Name: Brett Hattel  
Title: Senior Vice President-Asset Management

STATE OF OREGON, County of Deschutes ) ss.

Before me, a Notary Public, personally appeared Brett Hattel, and acknowledged the foregoing instrument as the Senior Vice President – Asset Management, as General Partner of MHC Trails GP, LLC, on behalf of MHC TT, LP, a Delaware limited partnership.

DATED this \_\_ day of \_\_\_\_\_, 20\_\_

\_\_\_\_\_  
Notary Public, State of Oregon



SCALE: 1"=200'

**THOUSAND TRAILS  
BEND - SUNRIVER  
EXISTING CONDITIONS PER  
EARLIER AUTHORIZATIONS**

LOCATED IN THE S 1/2 OF SECTION 19 AND IN THE  
W 1/2 SW 1/4 OF SECTION 20, TOWNSHIP 20 SOUTH,  
RANGE 11 EAST, W.M., DESCHUTES COUNTY, OREGON

**OWNER:**  
MHC TT INC  
P.O. BOX 06115  
CHICAGO, IL 60606

**ATTORNEY:**  
KENNETH KATZAROFF  
SCHWABE, WILLIAMSON & WYATT  
360 SW BOND ST., STE. 500  
BEND, OREGON 97702

**SURVEYING:**  
TYE ENGINEERING & SURVEYING, INC.  
725 NW HILL STREET  
BEND, OREGON 97703

**TAX LOTS:**  
2011000002510; 201119C000100; 2011200001300  
**ADDRESSES:**  
TL 2510 - 17480 SOUTH CENTURY DRIVE  
TL 100 - 17320 SOUTH CENTURY DRIVE  
TL 1300 - 55811 SOUTH CENTURY DRIVE  
BEND, OREGON 97707  
**ZONE:** RR10, EFU-LA, FP, LM & WA  
**AREA:** 276 ACRES  
**WATER:** WELL, RESERVOIR & WATER SYSTEM  
**SEWER:** SEWER TREATMENT PLANT  
**POWER:** MIDSTATE ELECTRIC  
**PHONE/CABLE:** CENTURY LINK  
**FIRE:** LAPINE RURAL FIRE DISTRICT  
**IRRIGATION:** 3.7 AC FROM WELL

**NUMBER OF TOTAL EXISTING SITES:** 335  
**FORT LARAMIE SITES (FL) - 28 SITES**  
**(FL) PARK MODEL HOMES - 15**  
**(FL) TRAILER SITES - 13**  
**YURTS - 8**  
**COTTAGES/CABINS - 11**  
**FULL HOOK UP CAMP SITES - 288**

- PRIVATE PARK MODELS - FORT LARAMIE
- THOUSAND TRAILS COTTAGES/CABINS PARK MODELS
- YURT
- RESORT BUILDINGS
- MISC SMALL SITES



**JOB NO:** 2873 - EQUITY LIFESTYLES  
**DATE:** 12-13-2023  
**DRAWN BY:** P.A.T.  
**SCALE:** 1"=200'  
**DATE:** 12/29/23  
**BY:** Tye Engineering & Surveying, Inc.

**THOUSAND TRAILS  
EXISTING CONDITIONS PER  
EARLIER AUTHORIZATIONS**

**TITLE:**  
EQUITY LIFESTYLE  
7310 N. 16TH ST., STE. 300  
PHOENIX, AZ 85020

**FOR:**  
TYE ENGINEERING & SURVEYING, INC.  
725 NW HILL STREET  
BEND OREGON 97703  
email: office@tyesurveying.com  
www.tyesurveying.com



SEE SHEETS 2 AND 3  
FOR SITE DETAILS



NOTE: RIGHT OF WAY OF SOUTH CENTURY DRIVE NOT DETERMINED IN THIS SURVEY.





SCALE: 1"=100'

THOUSAND TRAILS  
BEND - SUNRIVER  
EXISTING CONDITIONS PER  
EARLIER AUTHORIZATION

LOCATED IN THE S 1/2 OF SECTION 19 AND IN THE  
W 1/2 SW 1/4 OF SECTION 20, TOWNSHIP 20 SOUTH,  
RANGE 11 EAST, W.M., DESCHUTES COUNTY, OREGON



REGISTERED PROFESSIONAL LAND SURVEYOR  
*[Signature]*  
OREGON  
DIVERSIFIED SERVICE  
EXPIRES 12/31/23  
RENEWS 12/31/23

JOB NO: 2873 - EQUITY LIFESTYLE  
DATE: 12-13-2023  
DRAWN BY: P.A.T.  
SCALE:  
DWC - 2013\_Thousand\_Trail\_Existing\_Authorization.dwg

TITLE:  
THOUSAND TRAILS  
EXISTING CONDITIONS PER  
EARLIER AUTHORIZATION

FOR:  
EQUITY LIFESTYLE  
7310 N. 16TH ST., STE. 300  
PHOENIX, AZ 85020

THE ENGINEERING & SURVEYING, INC.  
725 NW HILL STREET  
BEND, OREGON 97703  
PHONE: 541-338-6559  
FAX: 541-338-6558  
WWW.TESINC.COM



SHEET	OF
2	3



SCALE: 1"=200'

**THOUSAND TRAILS  
BEND - SUNRIVER  
EXISTING CONDITIONS PER  
EARLIER AUTHORIZATIONS**

LOCATED IN THE S 1/2 OF SECTION 19 AND IN THE  
W 1/2 SW 1/4 OF SECTION 20, TOWNSHIP 20 SOUTH,  
RANGE 11 EAST, W.M., DESCHUTES COUNTY, OREGON

**OWNER:**  
MHC TT INC  
P.O. BOX 06115  
CHICAGO, IL 60606

**ATTORNEY:**  
KENNETH KATZAROFF  
SCHWABE, WILLIAMSON & WYATT  
360 SW BOND ST., STE. 500  
BEND, OREGON 97702

**SURVEYING:**  
TYE ENGINEERING & SURVEYING, INC.  
725 NW HILL STREET  
BEND, OREGON 97703

**TAX LOTS:**  
2011000002510; 201119C000100; 2011200001300  
**ADDRESSES:**  
TL 2510 - 17480 SOUTH CENTURY DRIVE  
TL 100 - 17320 SOUTH CENTURY DRIVE  
TL 1300 - 55811 SOUTH CENTURY DRIVE  
BEND, OREGON 97707  
**ZONE:** RR10, EFU-LA, FP, LM & WA  
**AREA:** 276 ACRES  
**WATER:** WELL, RESERVOIR & WATER SYSTEM  
**SEWER:** SEWER TREATMENT PLANT  
**POWER:** MIDSTATE ELECTRIC  
**PHONE/CABLE:** CENTURY LINK  
**FIRE:** LAPINE RURAL FIRE DISTRICT  
**IRRIGATION:** 3.7 AC FROM WELL

**NUMBER OF TOTAL EXISTING SITES:** 335  
**FORT LARAMIE SITES (FL) - 28 SITES**  
**(FL) PARK MODEL HOMES - 15**  
**(FL) TRAILER SITES - 13**  
**YURTS - 8**  
**COTTAGES/CABINS - 11**  
**FULL HOOK UP CAMP SITES - 288**

- PRIVATE PARK MODELS - FORT LARAMIE
- THOUSAND TRAILS COTTAGES/CABINS PARK MODELS
- YURT
- RESORT BUILDINGS
- MISC SMALL SHEDS



**REGISTERED PROFESSIONAL SURVEYOR**  
KENNETH KATZAROFF  
NO. 12345  
EXPIRES 12/31/23

**THOUSAND TRAILS  
EXISTING CONDITIONS PER  
EARLIER AUTHORIZATIONS**

**EQUITY LIFESTYLE  
7310 N. 16TH ST., STE. 300  
PHOENIX, AZ 85020**

**TYE ENGINEERING & SURVEYING, INC.**  
725 NW HILL STREET  
BEND, OREGON 97703  
email: office@tyesurveying.com  
www.tyesurveying.com



SEE SHEETS 2 AND 3  
FOR SITE DETAILS



NOTE: RIGHT OF WAY OF SOUTH CENTURY DRIVE NOT DETERMINED IN THIS SURVEY.





**Thousand Trails, Inc.**  
 BEND, OREGON PRESERVE  
A DIVISION OF PACIFIC TRAILS GROUP, INC. 10000 N. CENTURY DRIVE, BEND, OREGON 97701

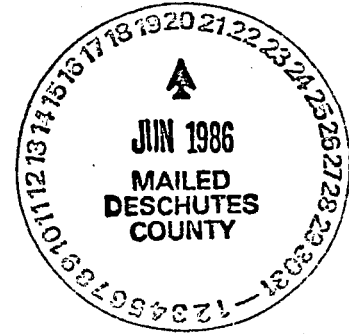
**MASTER PLAN**

JANUARY 1979  
 SCALE: 1" = 50' (SEE DETAIL)  
 L. BROWN

REVISIONS  
 DATE DESCRIPTION BY

DESCHUTES COUNTY PLANNING DIVISION

STAFF REPORT



**FILE NUMBER:** SP-86-17

**HEARING DATE:** July 8, 1986

**TIME:** 7:00 p.m.

**PLACE:** Courthouse Annex, Room A

**APPLICANT:** Thousand Trails Resort  
% Pat Harper, Representative  
15325 30th Place  
Bellevue, Washington 98007

**PROPERTY OWNER:** Thousand Trails Resort  
% Pat Harper, Representative  
15325 30th Place  
Bellevue, Washington 98007

**REQUEST:** An application for a minor alteration of a site plan for the Thousand Trails campground facility on South Century Drive. The applicant is proposing to add camping spaces and a miniature golf facility.

**LOCATION:** The subject property is located at 17480 South Century Drive, south of Sunriver, and is further described as tax lot 2510 in Section 19 of Township 20S, Range 11E.

**REVIEWER:** Paul E. Blikstad

LEGAL FINDINGS:

- A. Article VII of PL-15, the Deschutes County Zoning Ordinance, establishes standards and criteria for site plan review.
- B. The Deschutes County Comprehensive Plan is implemented by PL-15, the Deschutes County Zoning Ordinance.
- C. Section 4.120 of PL-15 establishes uses and standards for the RR-10, Rural Residential zone.
- D. Section 4.210 of PL-15 establishes uses and standards for the Flood Plain zone.

BASIC FINDINGS:

- A. The subject property is zoned RR-10, Rural Residential, with a portion of the property in the Flood Plain zone of the Little Deschutes River.
- B. The Thousand Trails Resort, according to Planning Division records, received approval for a master plan for development.
- C. Three other previous applications have been filed for the Thousand Trails facility:
- 1) SP-78-68, an application for a site plan for a lodge facility and campsite improvement; this application was approved.
  - 2) V-80-17, an application for a variance to the maximum height for structures in an RR-10 zone to allow a water tower; this application was denied.
  - 3) SP-80-27, an application for a reservoir for the water system on the site; this application was approved.
- D. There is reference (in several instances) in the county files to 520 total camping spaces. The 520 spaces is also mentioned in an engineer's report for the domestic water supply system for Thousand Trails.
- E. The development at this site was originally designated or called Ft. Laramie, and the name was changed when Thousand Trails took over the facility.
- F. There are existing dwellings in the area described as Ft. Laramie West Subdivision. According to the applicant's representative, there are 13 of the lots in Ft. Laramie Subdivision with dwellings that are owned by private individuals. The remaining lots are owned by Thousand Trails and are not proposed to be used for camping purposes. There is no designation for Ft. Laramie West on the site plan, and no additional camping sites or additional dwellings will be allowed.
- G. The Thousand Trails property extends to the east side of the Little Deschutes River where, on the east side, it is zoned EFU-80, Flood Plain, and Landscape Management. The site plan does not include this eastern part of the property nor any development for it. Any proposed use of this property should need some type of land use action.

CONCLUSIONARY FINDINGS:

- A. The miniature golf course was originally shown on the 1978 site plan SP-78-68, and is determined to be a designated

part of the facility by the Planning staff. Any construction of the miniature golf course will require screening (landscaping) for the visual impact to South Century Drive.

- B. According to the applicant, the site of the chapel on SP-78-68 has been removed, with the place for religious services moved to the lodge.
- C. The "Old West" compound area includes facades that read "Saloon" and "Schoolhouse". According to the applicant, these do not exist as facilities, but are only facades. No saloon (bar) or school will be allowed as part of this site plan review.
- D. The site plan submitted by the applicant includes the wording "Temporary Trading Post" for the store that is located on the site. The word "temporary" indicates a possible relocation, which would not be allowed as part of this review or in this zone. In addition, no expansion of the existing store is allowed as a part of this review.
- E. The recreational vehicle storage area indicated on the site plan is possibly in the flood plain; the applicant will need to demonstrate that the maintenance building is not in the flood plain.
- F. According to the applicant, the gas pump was in existence when Thousand Trails purchased the property, and it now services only staff vehicles. The Planning staff recommends that it remain in this status.
- G. A development of a campsite for over 500 potential campers creates a need for an additional accessway for emergency vehicles and egress. In the event of a fire, one access point is not sufficient for maximum safety. The Planning staff recommends a requirement that an additional access roadway be made available for emergency purposes only.
- H. The total number of camping spaces allowed for this site plan review will be 520. The facility currently has 301 camping spaces, with a proposed expansion of 232 spaces. The expansion will have to be reduced by 13 spaces.
- I. In conjunction with an additional access road, a fire prevention plan for the development appears to be necessary. The Planning staff recommends that a fire protection plan be a requirement of approval for the site plan. The following items need to be addressed:
- 1) Tree thinning and brush clearance around fire pits.
  - 2) Access for fire trucks, the types of fire equipment, and where fuel breaks should be, as determined by the

local fire authority, etc. (see natural hazards section of the County Comprehensive Plan, policies 5, 6, and 13).

- J. The applicant should be required to submit phased development time estimates. There are three proposed additions on the site plan designated "J", "L", and "M". The Planning staff recommends a phasing plan be submitted to the Planning Division.
- K. The campground facility currently has cindered and dirt roads, with a speed limit imposed for the facility. The Planning staff recommends that all roads have cindered or aggregate surfaces and that adequate dust control measures be taken.

CONCLUSIONS:

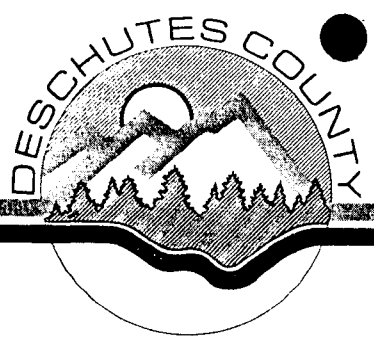
The Thousand Trails facility is a legal existing use, with the proposed expansion requiring site plan review. The Planning staff believes this site plan to be in conformance with the Deschutes County Zoning Ordinance PL-15, the Deschutes County Comprehensive Plan, and the Statewide Planning Goals. Therefore, the Planning staff would recommend approval of this site plan with the following conditions of approval:

1. A maximum of 520 total campsites shall be allowed, including the individual lots in Ft. Laramie West Subdivision, owned by Thousand Trails.
2. The Thousand Trails property on the east side of the Little Deschutes River will be required to have a site plan review for any development.
3. The miniature golf course shall not be open to the public, but for Thousand Trails members only. The miniature golf course shall be required to have landscaping on the south, west, and east boundaries to limit its visual impact on South Century Drive. A landscape plan shall be submitted to the Planning Division, which shall require approval from the planning director.
4. No expansion of the "Trading Post" shall be allowed as part of this site plan review.
5. No saloon/bar or school shall be allowed as part of this site plan review.
6. The applicant shall provide adequate information demonstrating that the RV maintenance building is not in the floodplain.
7. The gas pump shall be used for Thousand Trails staff vehicles only.

8. An additional accessway shall be made available to South Century Drive for emergency vehicles. An access permit from the Deschutes County Public Works Department shall be required for the accessway location.
9. The applicant shall submit a fire prevention plan to the Planning Division, which will also be reviewed by the local fire authority.
10. The applicant shall submit a phased development plan to the Planning Division. The plan shall include a schedule of additions and improvements to the approved site plan.
11. The applicant shall sign and enter into a development agreement with Deschutes County to ensure that all elements of this site plan will be installed as approved. This development agreement shall be approved and recorded with the Deschutes County Clerk prior to issuance of any building permits.
12. The applicant shall meet all requirements of the Deschutes County Environmental Health Division and/or the Oregon State Department of Environmental Quality.
13. The applicant shall meet all requirements of the Deschutes County Building Safety Division and/or the State of Oregon.

PEB/scw



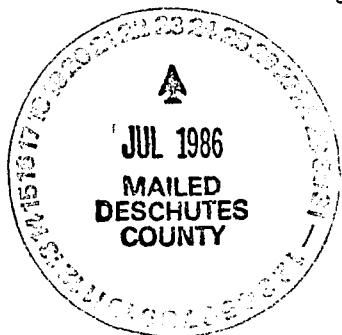


# Hearings Officer/ Administrative Law Judge

Courthouse Annex / Bend, Oregon 97701 / (503) 388-6626  
(503) 382-8721

Michael T. Dugan

DESCHUTES COUNTY HEARINGS OFFICER  
PUBLIC HEARING, July 8, 1986  
FINDINGS AND DECISIONS



**File Number:** SP-86-17

**Applicant:** Thousand Trails Resort, Inc.

**Request:** Application for a minor alteration of a site plan for the Thousand Trails Campground Facility on South Century Drive. The applicant is proposing to add camping spaces and a miniature golf facility.

**Planning Staff Representative:** Paul Blikstad

**Planning Staff Recommendation:** Approval

**Public Hearing:** A public hearing was held in Conference Room A of the Deschutes County Courthouse Annex, Bend, Oregon, on Tuesday, July 8, 1986, at 7:00 p.m.

**Burden of Proof:** In order to receive approval of this request, the applicant must demonstrate conformance with the applicable criteria as contained in Article VII of PL 15, the Deschutes County zoning ordinance and Section 4.120 and 4.210 of Deschutes County Zoning Ordinance No. PL 15.

**FINDINGS:**

1. Location: The subject property is located at 17480 S. Century Drive, South of Sunriver and is further described as Tax Lot 2510 in Section 19, Township 20 S., Range 11 E.
2. Zone: The subject property is zoned RR-10, Rural Residential, with a portion of the property in the flood plain zone and EFU zone of the Little Deschutes River.
3. Comprehensive Plan Designation: The subject property is

designated Rural Residential in the Deschutes County Comprehensive Plan Map.

4. Site Description: There are existing dwellings in the area described as Fort Laramie West Subdivision. There are 13 of the lots in the Fort Laramie Subdivision with dwellings that are privately owned. The remaining lots are owned by Thousand Trails. The Thousand Trails property extends to the East side of the Little Deschutes River where, on the East side it is zoned EFU-80, flood plain and landscape management. The subject property is currently developed as a campground and there are currently 301 camping spaces. The original development was called Fort Laramie and the name was changed when Thousand Trails took over the facility.

5. Proposed Use: The applicants propose to increase the number of camping spaces so that there is a total of 520 spaces. There is reference in the county files to 520 total camping spaces. The 520 spaces is also mentioned in the engineer's report for domestic water supply system for Thousand Trails. The applicants additionally propose to install a miniature golf course which was originally shown on the 1978 site plan, SP-78-68, and is determined to be a designated part of the facility by the Planning staff. The applicants propose to install visual screening to lessen the visual impact of the miniature golf course towards South Century Drive.

Current Use: According to the applicant, the site of the chapel on Site Plan 78-68 has been removed with the place for the religious services being moved to the lodge. -The "Old West" compound area includes the facades that read "Saloon" and "School House". The applicant maintains that these do not exist as facilities, but are only facades. No saloon or school will be allowed as a part of this site plan review nor is any sought to be approved. The site plan submitted by the applicant includes the word "Temporary Trading Post" for the store that is located on the site. No expansion of the existing store is allowed as part of this review, nor is the applicant requesting expansion. The gas pump has been in existence since Thousand Trails purchased the property and it now only services staff vehicles. The applicant is not requesting expansion of that facility.

The development of a campsite for approximately 520 potential campers creates a need for an additional access way for emergency vehicles and egress. In the event of a fire, one access point is not sufficient for maximum safety. The applicant will be required to create additional access roadway for emergency purposes only. The total number of camping spaces allowed for this site plan will be 520. According to the applicant at the public hearing only 520 are sought. As part of the landscape plan which the applicant proposes it will be necessary for a fire protection plan and approval of the fire protection plan to be made as part of the site plan. The fire protection plan shall address tree thinning and brush clearance around fire pits,

access for fire trucks and for the type of fire equipment used by the fire department and for fuel breaks as required by the local fire authority.

The applicant has proposed to phase the development. The applicant has not submitted any phase development time estimate. As a condition of approval the applicant will be required to designate the phased J, L, and M on the site plan and submit a phasing plan to the planning division.

The campground facility currently has cindered and dirt roads with a speed limit imposed for the facility. All additional roads and all current roads will have to be cindered or aggregate surfaced to provide adequate dust control measures. The applicant has indicated that they intend to conform with this condition.

DECISION: The applicant has demonstrated conformance with the applicable zoning criteria. Based upon the above findings this application is approved with the following conditions:

1. A maximum of 520 total camp sites shall be allowed, including the individual lots in the Fort Laramie West Subdivision owned by Thousand Trails.

2. Thousand Trails property on the East side of the Little Deschutes River will be required to have a site plan review for any development.

3. The miniature golf course shall not be open to the public and shall be reserved for Thousand Trails members only. The miniature golf course shall be required to have landscaping on the southwest and east boundaries to limit its visual impact on South Century Drive and hours of operation shall be limited to concluding no later than one half hour after sunset. Any additional lighting, or expansion of the facility will require an additional site plan approval.

4. No expansion of the trading post shall be allowed as part of the site plan.

5. No saloon/bar or school shall be allowed as part of the site plan.

6. The gas pump shall be used for Thousand Trails staff vehicles only.

7. Additional access way shall be made available to the South Century Drive for emergency vehicles. An access permit from the Deschutes County Public Works Department shall be required for the access way location.

8. The applicant shall submit a fire prevention plan to the planning division which shall will also be reviewed by the local

fire authority.

9. The applicant shall submit a phase development plan to the planning division. The plan shall include a schedule of additions and improvements to the approved site plan.

10. The applicant shall sign and enter into a development agreement with Deschutes County to insure that all elements of the site plan will be installed as approved. This development agreement shall be approved and recorded with the Deschutes County Clerk prior to issuance of any building permits.

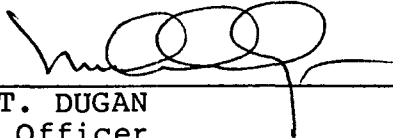
11. The applicant shall meet all requirements of the Deschutes County Environmental Health Division and of the Oregon State Department of Environmental Quality.

12. The applicant shall meet all requirements of the Deschutes County Building Safety Division and/or the State of Oregon.

13. The applicant shall cause to be cindered with cinders or aggregate surface material all roads in the development.

THIS DECISION BECOMES FINAL 15 DAYS FROM THE DATE MAILED, UNLESS APPEALED.

DATED this 22 day of July, 1986.



MICHAEL T. DUGAN  
Hearings Officer

MTD/mef

- cc: file
- BOCC
- City of Bend Planning Director
- City of Redmond City Planning Director
- Deschutes County Planning Director
- Deschutes County Public Works Department
- Richard B. Wright
- Duane Clark
- James Powell
- Ruth Wahl
- Robert Robinson
- Stephen Thompson
- Kenneth Johnson
- Linda Gross
- Thousand Trails Resort
- Jack Kunkle



BOARD OF  
COMMISSIONERS

# AGENDA REQUEST & STAFF REPORT

**MEETING DATE:** September 23, 2024

**SUBJECT:** Treasury Report for August 2024

**ATTENDANCE:**  
Bill Kuhn, County Treasurer



**MEMORANDUM**

**DATE:** September 23, 2024  
**TO:** Board of County Commissioners  
**FROM:** Bill Kuhn, Treasurer  
**SUBJECT:** Treasury Report for August 2024

Following is the unaudited monthly treasury report for fiscal year to date (YTD) as of August 31, 2024.

**Treasury and Investments**

- The portfolio balance at the end of July was \$281.9 million, a decrease of \$4.8 million from July and an increase of \$25.6 million from last year (August 2023).
- Net investment income for August was \$810K, approximately \$13.7K less than last month and \$318K greater than July 2023. YTD earnings of \$1,634,736 are \$626,496 more than the YTD earnings last year.
- All portfolio category balances are within policy limits.
- The LGIP interest rate remained to 5.30% during the month of August. Benchmark returns for 24-month treasuries were down 28 basis points and 36-month treasuries are down 23 basis points from the prior month.
- The average portfolio yield increased to 3.60%, which was up 8 bps from last month's average %.
- The portfolio weighted average time to maturity is down slightly to .81 years.

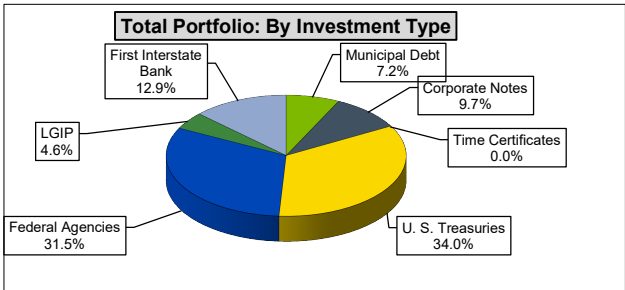
**Deschutes County**



**Total Investment Portfolio As Of 8/31/2024**

Portfolio Breakdown: Par Value by Investment Type		
Municipal Debt	20,350,000	7.2%
Corporate Notes	27,321,000	9.7%
Time Certificates	-	0.0%
U.S. Treasuries	96,000,000	34.0%
Federal Agencies	88,900,000	31.5%
LGIP	12,969,870	4.6%
First Interstate (Book Balance)	36,428,173	12.9%
<b>Total Investments</b>	<b>\$ 281,969,043</b>	<b>100.0%</b>

Investment Income		
	Aug-24	Y-T-D
Total Investment Income	\$ 822,476	\$ 1,658,736
Less Fee: \$12,000 per month	(12,000)	(24,000)
<b>Investment Income - Net</b>	<b>\$ 810,476</b>	<b>\$ 1,634,736</b>
<b>Prior Year Comparison</b>	<b>Aug-23</b>	<b>\$ 1,008,240</b>



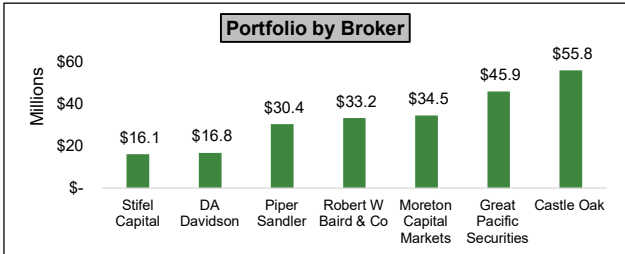
Category Maximums:	
U.S. Treasuries	100%
LGIP (\$59,847,000)	100%
Federal Agencies	100%
Banker's Acceptances	25%
Time Certificates	50%
Municipal Debt	25%
Corporate Debt	25%

Yield Percentages		
	Current Month	Prior Month
FIB/ LGIP	5.30%	5.30%
Investments	3.24%	3.19%
<b>Average</b>	<b>3.60%</b>	<b>3.47%</b>

Maturity (Years)	
Max	Weighted Average
2.96	0.81

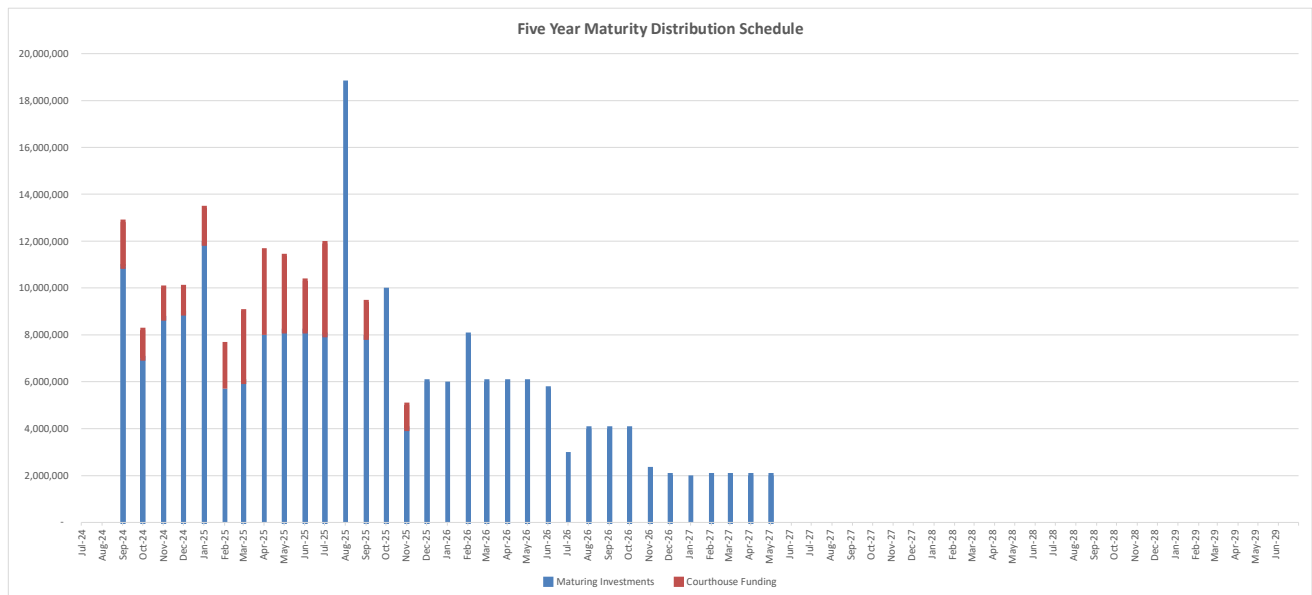
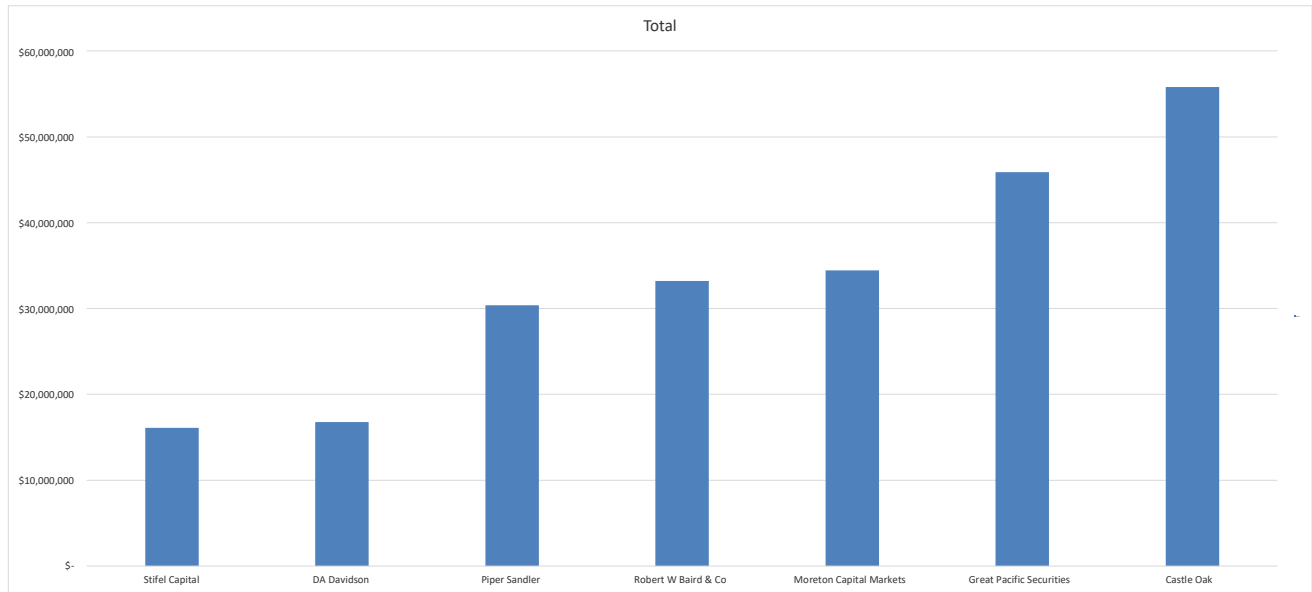
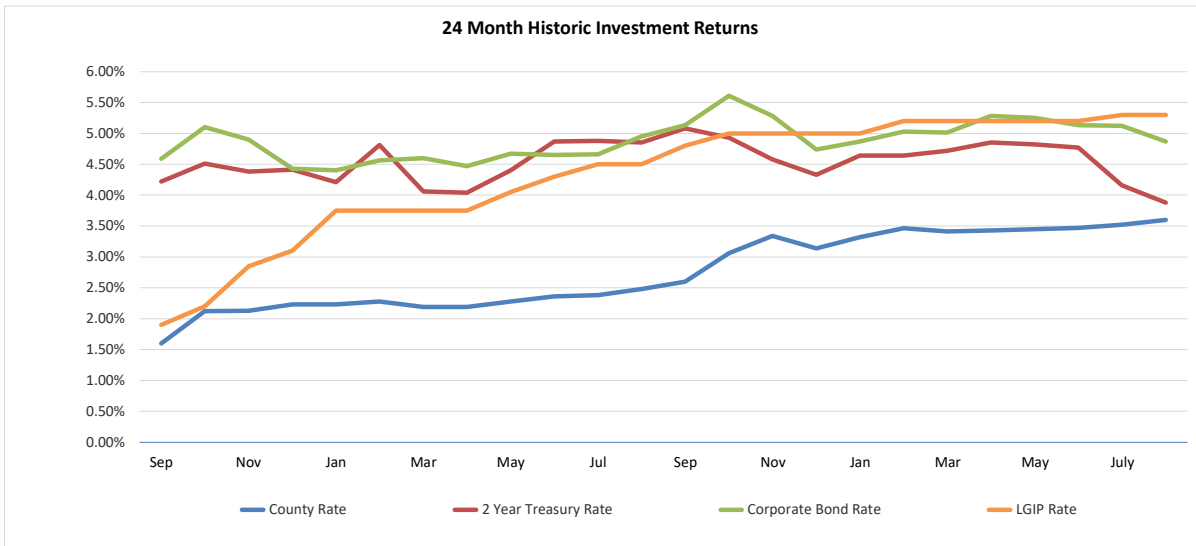
Benchmarks		
24 Month Treasury	3.88%	4.16%
LGIP Rate	5.30%	5.30%
36 Month Treasury	3.73%	3.96%

Term	Minimum	Actual
0 to 30 Days	10%	22.1%
Under 1 Year	25%	66.2%
Under 5 Years	100%	100.0%



Other	Policy	Actual
Corp Issuer	5%	1.7%
Callable	25%	12.9%
<b>Weighted Ave.</b>	<b>AA2</b>	<b>AA1</b>

Investment Activity	
Purchases in Month	\$ -
Sales/Redemptions in Month	\$ 14,000



**Deschutes County Investments**  
**Portfolio Management**  
**Portfolio Details - Investments**  
**August 31, 2024**

Inv #	Inv Type	CUSIP	Security	Broker	Purchase Date	Maturity Date	Days To Maturity	Ratings		Coupon Rate	YTM 365	Par Value	Market Value	Book Value	Call Date
								Moodys	S&P/Fitch						
10988	FAC	3130HOAV5	Federal Agriculture Mtg Corp	MORETN	12/12/2023	10/1/2025	395			2.55	4.87	2,000,000	1,961,968	1,952,385	- -
11024	FAC	31424WHG0	Federal Agriculture Mtg Corp	PS	4/29/2024	4/16/2027	957			4.8	4.80237	2,000,000	2,045,763	1,995,891	- -
10763	FAC	3133EL3P7	Federal Farm Credit Bank	R W B	8/12/2020	8/12/2025	345	Aaa	AA+	0.53	0.53	3,000,000	2,886,725	3,000,000	- -
10764	FAC	3133EL3H5	Federal Farm Credit Bank	MORETN	8/12/2020	8/12/2025	345	Aaa	AA+	0.57	0.57	3,000,000	2,892,191	3,000,000	- -
10783	FAC	3133EMCN0	Federal Farm Credit Bank	CASTLE	10/16/2020	10/15/2024	44	Aaa	AA+	0.4	0.4401721	2,000,000	1,987,622	1,999,903	- -
10820	FAC	3133EMLP5	Federal Farm Credit Bank	PS	12/30/2020	12/23/2024	113	Aaa	AA+	0.32	0.3199988	2,000,000	1,969,960	2,000,000	- -
10916	FAC	3133ENP79	Federal Farm Credit Bank	CASTLE	9/26/2022	9/26/2024	25	Aaa	AA+	4.25	4.2542149	2,000,000	1,998,633	1,999,994	- -
10926	FAC	3133ENS68	Federal Farm Credit Bank	R W B	10/20/2022	10/17/2024	46	Aaa	AA+	4.62	4.7128512	2,000,000	1,996,977	1,999,775	- -
10927	FAC	3133ENPG9	Federal Farm Credit Bank	MORETN	10/25/2022	2/14/2025	166	Aaa	AA+	1.75	4.5602179	1,700,000	1,676,382	1,679,677	- -
10971	FAC	3133EPPR0	Federal Farm Credit Bank	GPAC	11/17/2023	4/10/2026	586	Aaa	AA+	4.625	4.7710002	2,000,000	2,015,985	1,995,552	- -
10975	FAC	3133EPPR0	Federal Farm Credit Bank	GPAC	11/22/2023	4/10/2026	586	Aaa	AA+	4.625	4.8109999	2,000,000	2,015,985	1,994,344	- -
10985	FAC	3133EPC37	Federal Farm Credit Bank	PS	12/8/2023	11/13/2025	438	Aaa	AA+	4.875	4.6404797	1,000,000	1,006,725	1,002,642	- -
10987	FAC	3133EHVV1	Federal Farm Credit Bank	PS	12/12/2023	9/1/2026	730	Aaa	AA+	2.4	4.5888622	2,000,000	1,939,326	1,918,513	- -
11006	FAC	3133EPL37	Federal Farm Credit Bank	R W B	12/19/2023	12/8/2025	463	Aaa	AA+	4.625	4.4981889	2,000,000	2,009,727	2,003,029	- -
10932	FAC	3130ATN52	Federal Home Loan Bank	DA DAV	10/27/2022	10/27/2025	421	Aaa	AA+	5	5.0181605	1,855,000	1,852,407	1,854,643	10/27/2024
10937	FAC	3130AK5E2	Federal Home Loan Bank	R W B	11/18/2022	9/4/2025	368	Aaa	AA+	0.375	4.2631353	2,000,000	1,924,147	1,926,808	- -
10947	FAC	3130ASR92	Federal Home Loan Bank	MORETN	11/30/2022	5/16/2025	257	Aaa	AA+	4	5.139245	2,000,000	1,989,797	1,991,625	- -
10964	FAC	3130AWKM1	Federal Home Loan Bank	R W B	11/16/2023	12/12/2025	467	Aaa	AA+	4.75	4.9490002	2,000,000	2,011,220	1,995,180	- -
10972	FAC	3130AXB31	Federal Home Loan Bank	R W B	11/17/2023	3/13/2026	558	Aaa	AA+	4.875	4.78	2,000,000	2,021,150	2,002,656	- -
10976	FAC	3130ALAJ3	Federal Home Loan Bank	PS	11/22/2023	8/25/2026	723	Aaa	AA+	0.7	4.9650109	2,000,000	1,870,913	1,843,682	11/25/2024
10984	FAC	3130AWLY4	Federal Home Loan Bank	PS	12/8/2023	6/13/2025	285	Aaa	AA+	5.125	4.8004048	2,145,000	2,154,871	2,150,194	- -
11005	FAC	3130ALSW5	Federal Home Loan Bank	R W B	12/19/2023	3/13/2026	558	Aaa	AA+	0.875	4.3881228	2,000,000	1,904,555	1,898,416	- -
11023	FAC	3130AL5A8	Federal Home Loan Bank	STIFEL	3/21/2024	2/26/2027	908	Aaa	AA+	0.9	4.5716846	2,000,000	1,852,965	1,830,926	11/26/2024
11025	FAC	3130AVBC5	Federal Home Loan Bank	PS	4/29/2024	3/12/2027	922	Aaa	AA+	4.5	4.8741805	2,000,000	2,030,500	1,982,433	- -
10766	FAC	3134GWND4	Federal Home Loan Mtg Corp	CASTLE	8/14/2020	8/12/2025	345	Aaa		0.6	0.6101786	2,000,000	1,929,005	1,999,810	11/12/2024
10775	FAC	3134GWF84	Federal Home Loan Mtg Corp	CASTLE	9/9/2020	9/9/2024	8	Aaa		0.48	0.48	1,000,000	999,204	1,000,000	- -
10791	FAC	3134GW3W4	Federal Home Loan Mtg Corp	CASTLE	10/30/2020	10/28/2024	57	Aaa		0.41	0.4163167	2,000,000	1,985,307	1,999,980	- -
10792	FAC	3134GW5Q5	Federal Home Loan Mtg Corp	CASTLE	10/30/2020	11/29/2025	150	Aaa		0.45	0.4523943	2,500,000	2,453,623	2,499,976	10/29/2024
10799	FAC	3134GW7F7	Federal Home Loan Mtg Corp	CASTLE	11/18/2020	11/18/2024	78	Aaa		0.375	0.375	2,000,000	1,980,397	2,000,000	- -
10821	FAC	3134GXKK9	Federal Home Loan Mtg Corp	R W B	1/15/2021	1/15/2025	136	Aaa		0.35	0	2,000,000	1,964,652	2,000,000	10/15/2024
10905	FAC	3134GWZV1	Federal Home Loan Mtg Corp	CASTLE	7/8/2022	10/22/2025	416	Aaa		0.65	3.2000087	2,000,000	1,923,465	1,945,145	- -
10944	FAC	3137EAX3	Federal Home Loan Mtg Corp	MORETN	11/18/2022	9/23/2025	387	Aaa	AA+	0.375	4.2702845	2,000,000	1,919,166	1,922,929	- -
10955	FAC	3137EAEU9	Federal Home Loan Mtg Corp	CASTLE	11/30/2022	7/21/2025	323	Aaa	AA+	0.375	4.3133499	2,000,000	1,929,440	1,934,631	- -
10762	FAC	3136G4E74	Federal National Mtg Assn	CASTLE	7/31/2020	11/29/2025	150	Aaa	AA+	0.57	0.5699999	1,400,000	1,374,071	1,400,000	10/29/2024
10765	FAC	3136G4N74	Federal National Mtg Assn	MORETN	8/21/2020	8/21/2025	354	Aaa	AA+	0.56	0.56	3,000,000	2,884,711	3,000,000	11/21/2024
10767	FAC	3136G4L84	Federal National Mtg Assn	CASTLE	8/18/2020	8/18/2025	351	Aaa	AA+	0.57	0.5901227	2,000,000	1,923,957	1,999,618	11/18/2024
10770	FAC	3136G4X24	Federal National Mtg Assn	PS	8/28/2020	8/29/2025	362	Aaa	AA+	0.6	0.6000006	1,000,000	961,526	1,000,000	- -
10772	FAC	3136G4N74	Federal National Mtg Assn	R W B	8/27/2020	8/21/2025	354	Aaa	AA+	0.56	0.5650922	1,000,000	961,570	999,951	11/21/2024
10773	FAC	3136G4X24	Federal National Mtg Assn	CASTLE	8/28/2020	8/29/2025	362	Aaa	AA+	0.6	0.6000006	1,000,000	961,526	1,000,000	- -
10774	FAC	3136G4N74	Federal National Mtg Assn	R W B	9/3/2020	8/21/2025	354	Aaa	AA+	0.56	0.55999951	2,000,000	1,923,141	2,000,000	11/21/2024
10793	FAC	3135GA2N0	Federal National Mtg Assn	R W B	11/4/2020	11/4/2025	429	Aaa	AA+	0.55	0.55	2,000,000	1,918,991	2,000,000	11/4/2024
10796	FAC	3135G06G3	Federal National Mtg Assn	CASTLE	11/12/2020	11/7/2025	432	Aaa	AA+	0.5	0.5729346	2,000,000	1,913,915	1,998,301	- -
10952	FAC	3135G03U5	Federal National Mtg Assn	R W B	11/30/2022	4/22/2025	233	Aaa	AA+	0.625	4.4293463	2,000,000	1,949,495	1,954,272	- -
11026	FAC	3135GAS85	Federal National Mtg Assn	R W B	5/14/2024	5/14/2027	985			5	5.157637	2,000,000	2,006,296	1,992,198	5/14/2025
10989	AFD	313384E88	Federal Home Loan Bank	CASTLE	12/12/2023	9/6/2024	5	Aaa	AA+	5.0049997	5.3003332	2,000,000	1,998,013	1,998,610	- -
11013	AFD	313384N70	Federal Home Loan Bank	DA DAV	2/27/2024	11/8/2024	68	Aaa	AA+	4.9599996	5.24580879	1,300,000	1,287,488	1,287,820	- -
10904	TRC	91282CEH0	U.S. Treasury	MORETN	7/8/2022	4/15/2025	226	Aaa	AA+	2.625	3.0804476	2,000,000	1,976,188	1,994,626	- -
10920	TRC	912828ZL7	U.S. Treasury	PS	10/3/2022	4/30/2025	241	Aaa		0.375	4.2171846	2,000,000	1,945,031	1,952,379	- -
10921	TRC	912828ZT0	U.S. Treasury	PS	10/3/2022	5/31/2025	272	Aaa		0.25	4.2325215	2,000,000	1,937,461	1,944,451	- -
10929	TRC	91282CDZ1	U.S. Treasury	MORETN	10/25/2022	2/15/2025	167	Aaa		1.5	4.5042292	2,000,000	1,970,047	1,974,215	- -
10934	TRC	91282CED9	U.S. Treasury	MORETN	11/4/2022	3/15/2025	195	Aaa		1.75	4.6405931	2,000,000	1,969,570	1,971,051	- -
10935	TRC	91282CEU1	U.S. Treasury	MORETN	11/4/2022	6/15/2025	287	Aaa		2.875	4.6510728	2,000,000	1,974,156	1,973,982	- -
10936	TRC	91282CEY3	U.S. Treasury	MORETN	11/4/2022	7/15/2025	317	Aaa		3	4.660048	2,000,000	1,975,078	1,973,171	- -
10942	TRC	91282CDN8	U.S. Treasury	MORETN	11/18/2022	12/15/2024	105	Aaa		1	4.3929033	2,000,000	1,978,359	1,981,559	- -
10943	TRC	91282CDZ1	U.S. Treasury	MORETN	11/18/2022	2/15/2025	167	Aaa		1.5	4.3902761	2,000,000	1,970,047	1,975,115	- -
10945	TRC	9128285C0	U.S. Treasury	MORETN	11/18/2022	9/30/2025	394	Aaa		3	4.1910054	2,000,000	1,972,109	1,976,010	- -
10946	TRC	91282CEY3	U.S. Treasury	MORETN	11/18/2022	7/15/2025	317	Aaa		3	4.2514798	2,000,000	1,975,078	1,979,626	- -
10958	TRC	91282CEY3	U.S. Treasury	PS	11/30/2022	7/15/2025	317	Aaa		3	4.2943472	2,000,000	1,975,078	1,978,928	- -



Inv #	Inv Type	CUSIP	Security	Broker	Purchase Date	Maturity Date	Days To Maturity	Ratings		Coupon Rate	YTM 365	Par Value	Market Value	Book Value	Call Date
								Moodys	S&P/Fitch						
10959	TRC	91282CEU1	U.S. Treasury	PS	11/30/2022	6/15/2025	287	Aaa		2.875	4.2893605	2,000,000	1,974,156	1,979,143	-
10963	TRC	91282CHM6	U.S. Treasury	STIFEL	9/29/2023	7/15/2026	682	Aaa		4.5	4.8808615	3,000,000	3,027,773	2,980,142	-
10965	TRC	91282CGE5	U.S. Treasury	CASTLE	11/16/2023	1/15/2026	501	Aaa		3.875	4.838231	2,000,000	1,992,344	1,975,160	-
10966	TRC	91282CGL9	U.S. Treasury	CASTLE	11/16/2023	2/15/2026	532	Aaa		4	4.8207532	2,000,000	1,996,641	1,977,550	-
10969	TRC	91282CHB0	U.S. Treasury	PS	11/17/2023	5/15/2026	621	Aaa		3.625	4.661229	2,000,000	1,986,641	1,967,052	-
10970	TRC	91282CHU8	U.S. Treasury	GPAC	11/17/2023	8/15/2026	713	Aaa		4.375	4.6314599	2,000,000	2,016,016	1,990,605	-
10973	TRC	91282CJC6	U.S. Treasury	STIFEL	11/17/2023	10/15/2026	774	Aaa		4.625	4.5910231	2,000,000	2,028,438	2,001,277	-
10974	TRC	91282CHB0	U.S. Treasury	GPAC	11/22/2023	5/15/2026	621	Aaa		3.625	4.6699096	2,000,000	1,986,641	1,966,763	-
10977	TRC	91282CGL9	U.S. Treasury	CASTLE	11/22/2023	2/15/2026	532	Aaa		4	4.7435597	2,000,000	1,996,641	1,979,626	-
10978	TRC	91282CGR6	U.S. Treasury	CASTLE	11/22/2023	3/15/2026	560	Aaa		4.625	4.7122051	2,000,000	2,015,547	1,997,408	-
10979	TRC	91282CDZ1	U.S. Treasury	GPAC	12/8/2023	2/15/2025	167	Aaa		1.5	4.9532547	2,000,000	1,970,047	1,969,767	-
10980	TRC	91282CEY3	U.S. Treasury	GPAC	12/8/2023	7/15/2025	317	Aaa		3	4.72774	3,200,000	3,160,125	3,154,211	-
10981	TRC	91282CFK2	U.S. Treasury	GPAC	12/8/2023	9/15/2025	379	Aaa		3.5	4.6598952	1,500,000	1,486,802	1,482,838	-
10982	TRC	91282CED9	U.S. Treasury	DA DAV	12/8/2023	3/15/2025	195	Aaa		1.75	4.9003222	3,000,000	2,954,355	2,951,557	-
10983	TRC	91282CEH0	U.S. Treasury	DA DAV	12/8/2023	4/15/2025	226	Aaa	AA+	2.625	4.8500197	3,700,000	3,655,947	3,651,211	-
10986	TRC	91282XB1	U.S. Treasury	DA DAV	12/8/2023	5/15/2025	256	Aaa		2.125	4.8150714	3,200,000	3,145,350	3,142,264	-
10991	TRC	91282CGA3	U.S. Treasury	DA DAV	12/12/2023	12/15/2025	470	Aaa		4	4.6803125	2,000,000	1,994,375	1,983,480	-
10992	TRC	91282CGE5	U.S. Treasury	R W B	12/12/2023	1/15/2026	501	Aaa		3.875	4.6417612	2,000,000	1,992,344	1,980,148	-
10994	TRC	91282CHN4	U.S. Treasury	GPAC	12/12/2023	7/31/2025	333	Aaa		4.75	4.8393383	700,000	701,936	699,436	-
10995	TRC	91282RP46	U.S. Treasury	STIFEL	12/12/2023	2/15/2026	532	Aaa		1.625	4.6184916	2,000,000	1,929,922	1,918,008	-
10996	TRC	91282CJC6	U.S. Treasury	STIFEL	12/12/2023	10/15/2026	774	Aaa		4.625	4.4580016	2,000,000	2,028,438	2,006,496	-
10997	TRC	91282CJK8	U.S. Treasury	STIFEL	12/12/2023	11/15/2026	805	Aaa		4.625	4.4510097	2,000,000	2,030,313	2,007,067	-
10998	TRC	91282R36	U.S. Treasury	CASTLE	12/19/2023	5/15/2026	621	Aaa		1.625	4.2619955	2,000,000	1,921,484	1,915,512	-
10999	TRC	91282CGV7	U.S. Treasury	CASTLE	12/19/2023	4/15/2026	591	Aaa		3.75	4.2870073	2,000,000	1,990,391	1,983,557	-
11000	TRC	91282CFP1	U.S. Treasury	CASTLE	12/19/2023	10/15/2025	409	Aaa		4.25	4.4837829	2,000,000	1,998,750	1,994,962	-
11002	TRC	91282CGL9	U.S. Treasury	GPAC	12/19/2023	2/15/2026	532	Aaa		4	4.344556	2,000,000	1,996,641	1,990,465	-
11003	TRC	912828G38	U.S. Treasury	GPAC	12/19/2023	11/15/2024	75	Aaa		2.25	4.9362782	2,000,000	1,988,344	1,989,358	-
11004	TRC	91282CGE5	U.S. Treasury	GPAC	12/19/2023	1/15/2026	501	Aaa		3.875	4.3774643	2,000,000	1,992,344	1,986,936	-
11007	TRC	91282CDN8	U.S. Treasury	STIFEL	12/19/2023	12/15/2024	105	Aaa		1	4.8731326	2,000,000	1,978,359	1,978,557	-
11014	TRC	91282CDB4	U.S. Treasury	DA DAV	2/27/2024	10/15/2024	44	Aaa		0.625	5.1804426	1,200,000	1,193,563	1,193,614	-
11018	TRC	91282CDS7	U.S. Treasury	MORETN	2/27/2024	1/15/2025	136	Aaa		1.125	5.0499998	1,500,000	1,479,771	1,478,870	-
11020	TRC	91282CDN8	U.S. Treasury	STIFEL	2/27/2024	12/15/2024	105	Aaa		1	5.1070241	1,100,000	1,088,098	1,087,450	-
11021	TRC	91282CJT9	U.S. Treasury	CASTLE	3/21/2024	1/15/2027	866	Aaa		4	4.4870257	2,000,000	2,005,859	1,978,455	-
11022	TRC	91282CJP7	U.S. Treasury	CASTLE	3/21/2024	12/15/2026	835	Aaa		4.375	4.5014721	2,000,000	2,021,484	1,994,515	-
11019	ATD	912797GL5	U.S. Treasury	PS	2/27/2024	9/5/2024	4	Aaa		5.0000002	5.27381413	1,900,000	1,899,449	1,898,944	-
10806	MC1	037833DF4	Apple Inc	GPAC	12/3/2020	1/13/2025	134	Aaa	AA+	2.75	0.6389292	2,000,000	1,984,112	2,015,255	11/13/2024
10865	MC1	037833DN7	Apple Inc	GPAC	11/18/2021	9/11/2026	740	Aaa	AA+	2.05	1.4551529	2,000,000	1,918,888	2,023,210	7/11/2026
10822	MC1	12572QAG0	CME GROUP	GPAC	1/4/2021	3/15/2025	195	Aa3	AA-	3	0.6490818	2,000,000	1,980,231	2,024,954	-
10830	MC1	22546QAP2	CREDIT SUISSE NY	CASTLE	2/1/2021	9/9/2024	8	A3	A+	3.625	0.57179	2,950,000	2,949,114	2,951,978	-
10818	MC1	166764BW9	Chevron Corp	GPAC	12/28/2020	5/11/2025	252	Aa2	AA-	1.554	0.6470298	1,663,000	1,625,767	1,673,310	-
10824	MC1	166764BW9	Chevron Corp	CASTLE	1/7/2021	5/11/2025	252	Aa2	AA-	1.554	0.6175284	2,000,000	1,955,221	2,012,813	-
10817	MC1	46625HKC3	JPMorgan Chase - Corporate N	CASTLE	12/22/2020	1/23/2025	144	A1	A-	3.125	0.8061136	2,000,000	1,984,598	2,017,959	-
10826	MC1	46625HKC3	JPMorgan Chase - Corporate N	CASTLE	1/11/2021	1/23/2025	144	A1	A-	3.125	0.8272497	2,000,000	1,984,598	2,017,791	-
10797	MC1	822582CC4	ROYAL DUTCH SHELL PLC	GPAC	11/13/2020	11/7/2024	67	Aa2	A+	2	0.7055457	3,000,000	2,982,342	3,007,008	10/7/2024
10823	MC1	822582CC4	ROYAL DUTCH SHELL PLC	CASTLE	1/7/2021	11/7/2024	67	Aa2	A+	2	0.5429301	1,708,000	1,697,947	1,712,509	10/7/2024
10814	MC1	931142DV2	WALMART	GPAC	12/17/2020	12/15/2024	105	Aa2	AA	2.65	0.570485	2,000,000	1,986,582	2,011,862	10/15/2024
10801	MC1	30231GBH4	XTO Energy Inc	GPAC	11/19/2020	3/19/2025	199	Aa2	AA-	2.992	0.813784	2,000,000	1,978,884	2,023,494	-
10800	MC1	98459LAA1	YALE UNIVERSITY	GPAC	11/18/2020	4/15/2025	226	Aaa	AAA	0.873	0.5784436	2,000,000	1,952,204	2,003,614	-
10788	MUN	014365DS6	ALDERWOOD WA WTR & WSTWTR DIST	R W B	11/12/2020	12/1/2024	91	Aa2	AA+	1	0.6501532	935,000	926,613	935,806	-
10808	MUN	13034AL57	CALIFORNIA INFRASTRUCTURE & EC	GPAC	12/17/2020	10/1/2024	30		AAA	0.645	0.6450337	1,000,000	996,520	1,000,000	-
10930	MUN	13048VLK2	CA ST MUNI FIN AUTH REVENUE	GPAC	10/26/2022	10/1/2025	395	A1		2.148	5.0003132	2,060,000	2,002,629	2,001,455	-
10871	MUN	250325UL9	DESCHUTES CTY SCH DIST #1	R W B	12/7/2021	6/15/2026	652	Aa1		1.4	1.2301048	2,000,000	1,904,000	2,005,894	-
10778	MUN	4511527C0	IDAHO ST BOND BANK AUTH REVENU	PS	10/8/2020	9/15/2024	14	Aa1		5	0.6103486	1,000,000	1,000,080	1,001,684	-
10781	MUN	476453GS8	JEROME IDAHO SCHOOL DISTRICT	PS	10/13/2020	9/15/2024	14	Aaa		5	0.7253469	220,000	220,011	220,360	-
10840	MUN	498368EB1	KLAMATH CNTY OR SCH DIST	PS	7/1/2021	6/15/2025	287		AA+	0.86	0.8600191	400,000	388,400	400,000	-
10870	MUN	569280EX4	Salem-Keizer School District	PS	12/7/2021	6/15/2026	652	Aa1		1.438	1.2900015	2,000,000	1,900,360	2,005,127	-
10825	MUN	625506PX2	MULTNOMAH CO-REF-TXBL	GPAC	1/21/2021	6/1/2025	273	Aaa	AAA	1	0.5000954	2,165,000	2,107,757	2,173,020	-
10841	MUN	625517NE3	MULTNOMAH COUNTY OR SCHOOLS	CASTLE	7/15/2021	6/30/2025	302	Aa2	AA	0.95	0.6870868	1,255,000	1,217,400	1,257,699	-
10875	MUN	68587FAW4	OR EDU DIST S FF&C PENSION OBLI	R W B	12/8/2021	6/30/2026	667	AA2	AA	1.104	1.3861517	250,000	236,518	248,753	-
10950	MUN	68609TWD6	OREGON STATE	GPAC	12/1/2022	5/1/2025	242	Aa1	AA+	0.895	4.7532126	500,000	488,245	488,728	-
10863	MUN	68583RCV2	OR ST COMMUNITY COLLEGE DIST	GPAC	11/18/2021	6/30/2026	667	Aa1	AA+	5.68	1.4000014	210,000	215,004	225,877	-
10876	MUN	68607DVC6	ODOT HWY USER TAX REV	R W B	12/8/2021	11/15/2026	805	Aa1	AAA	0.934	1.3661066	260,000	242,096	257,611	-
10845	MUN	736688MF6	Portland Community College	MORETN	7/23/2021	6/15/2026	652	Aa1		0.899	0.8000224	1,250,000	1,177,313	1,252,166	-
10810	MUN	73474TAB6	MORROW PORT TRANS FAC	R W B	12/14/2020	9/1/2024	0	Aa1		3.221	0.4201896	1,750,000	1,750,000	1,750,000	-

Inv #	Inv Type	CUSIP	Security	Broker	Purchase Date	Maturity Date	Days To Maturity	Ratings		Coupon Rate	YTM 365	Par Value	Market Value	Book Value	Call Date
								Moodys	S&P/Fitch						
10951	MUN	752147HJ0	RANCHO SANTIAGO CA CMNTY CLG D	GPAC	12/1/2022	9/1/2025	365	Aa2	AA	0.734	4.6299342	1,895,000	1,824,317	1,826,491	- -
10831	MUN	799055QU5	SAN MATEO CA FOSTER CITY SCHO	DA DAV	2/16/2021	8/1/2025	334	Aaa	AA+	1.597	0.4700929	500,000	487,325	505,105	- -
10787	MUN	88675ABS4	TIGARD OR WTR SYS REVENUE	PS	11/3/2020	8/1/2025	334	Aa3	AA	2	0.8504149	350,000	341,835	353,608	- -
10798	MUN	938429V61	Washington County SD Municipal	PS	11/17/2020	6/15/2025	287	Aa1	AA+	0.912	0.6448704	350,000	340,452	350,726	- -
10078	RRP	SYS10078	Local Govt Investment Pool		7/1/2006	- -	1			5.3	5.3	12,969,870	12,969,870	12,969,870	- -
10084	RR2	SYS10084	First Interstate Bank		7/1/2006	- -	1			5.3	5.3	9,000,000	9,000,000	9,000,000	- -
10085	RR2	SYS10085	First Interstate Bank		10/13/2023	- -	1			5.3	5.3	27,428,173	27,428,173	27,428,173	- -



**BOARD OF  
COMMISSIONERS**

**AGENDA REQUEST & STAFF REPORT**

**MEETING DATE:** September 23, 2024

**SUBJECT:** Finance Report for August 2024

**RECOMMENDED MOTION:**

None. Discussion item only.

**BACKGROUND AND POLICY IMPLICATIONS:**

The Finance Department will present the financial reports for August 2024. The report is informational only and is intended to provide the Board of County Commissioners with current financial information. The report will provide budget to actual comparisons and highlight any potential issues or changes that may impact the current or future budgets. There are no direct policy implications.

**BUDGET IMPACTS:**

None.

**ATTENDANCE:**

Robert Tintle, Chief Financial Officer



MEMORANDUM

DATE: September 23, 2024
TO: Board of County Commissioners
FROM: Robert Tintle, Chief Financial Officer
SUBJECT: Finance Report for August 2024

Following is the unaudited monthly finance report for fiscal year to date (YTD) as of August 31, 2024.

Budget to Actuals Report

General Fund

- Revenue YTD in the General Fund is \$1.9M or 4.1% of budget. By comparison, last year revenue YTD was \$1.6M and 3.6% of budget.
Expenses YTD are \$5.9M and 12.1% of budget. By comparison, last year expenses YTD were \$7.2M and 15.7% of budget.
Beginning Fund Balance is \$15.3M or 105.3% of the budgeted \$14.6M beginning fund balance.

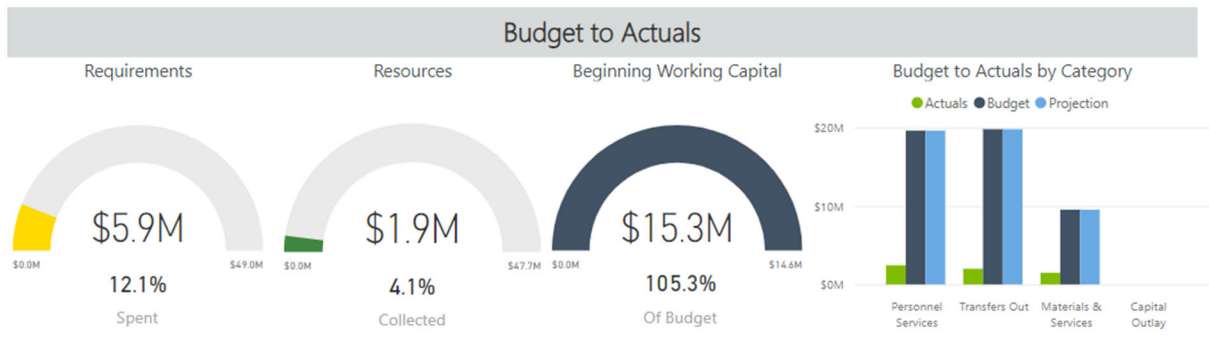


County Wide Financial Dashboard

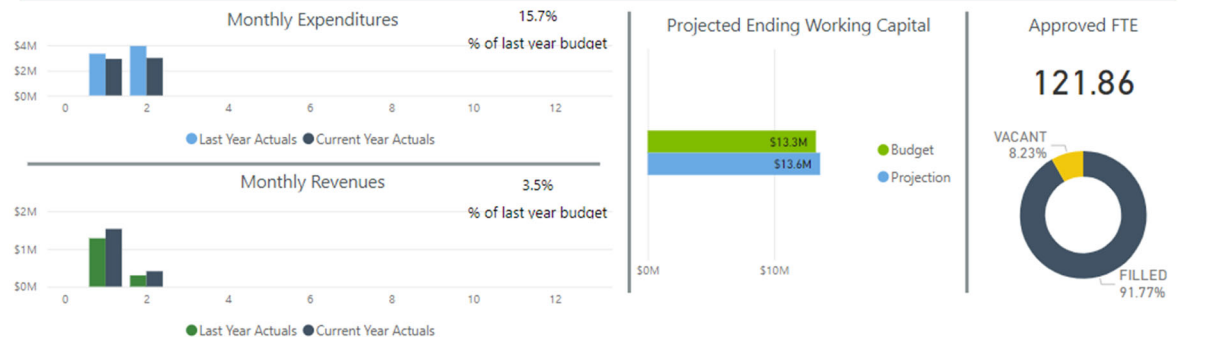
001 - General Fund

Thru GL Period: 2 16.7% Year Complete

- Fund selection list including 001 - General Fund, 010 - Assmt-Clerk..., 020 - Code Abate..., 030 - Community..., 040 - Court Techn..., 050 - Economic D..., 060 - General Co..., 070 - General Co..., 090 - Project Dev..., 120 - Law Library, 130 - Park Acquisi..., 132 - Park Develo...



Monthly GL Peri... 0, 2
\$13.3M Contingency
(Blank) Reserves



All Major Funds

On the attached pages you will find the Budget to Actuals Report for the County's major funds with actual revenue and expense data compared to budget through August 31, 2024.

**Position Control Summary**

Position Control Summary FY25														
Org		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	April	May	June	July - June Percent Unfilled
<b>Assessor</b>	Filled	28.63	28.63											
	Unfilled	6.64	6.64											18.82%
<b>Clerk</b>	Filled	10.48	9.48											
	Unfilled	-	1.00											4.77%
<b>BOPTA</b>	Filled	0.52	0.52											
	Unfilled	-	-											0.00%
<b>DA</b>	Filled	57.70	58.70											
	Unfilled	3.40	2.40											4.75%
<b>Tax</b>	Filled	6.50	6.50											
	Unfilled	-	-											0.00%
<b>Veterans'</b>	Filled	4.00	5.00											
	Unfilled	1.00	-											10.00%
<b>Property Mgmt</b>	Filled	3.00	3.00											
	Unfilled	-	-											0.00%
<b>Total General Fund</b>	Filled	110.83	111.83	-	-	-	-	-	-	-	-	-	-	
	Unfilled	11.04	10.04	-	-	-	-	-	-	-	-	-	-	8.65%
<b>Justice Court</b>	Filled	4.60	4.60											
	Unfilled	-	-											0.00%
<b>Community Justice</b>	Filled	43.00	44.00											
	Unfilled	6.00	5.00											11.22%
<b>Sheriff</b>	Filled	225.75	228.50											
	Unfilled	45.25	42.50											16.19%
<b>Houseless Effort</b>	Filled	-	-											
	Unfilled	1.00	1.00											100.00%
<b>Health Svcs</b>	Filled	384.93	379.53											
	Unfilled	35.38	40.78											9.06%
<b>CDD</b>	Filled	46.00	49.00											
	Unfilled	5.00	2.00											6.86%
<b>Road</b>	Filled	59.00	59.00											
	Unfilled	2.00	2.00											3.28%
<b>Adult P&amp;P</b>	Filled	31.63	34.63											
	Unfilled	8.13	5.13											16.67%
<b>Solid Waste</b>	Filled	39.00	38.00											
	Unfilled	5.00	6.00											12.50%
<b>Victims Assistance</b>	Filled	7.50	7.50											
	Unfilled	2.00	2.00											21.05%
<b>GIS Dedicated</b>	Filled	2.00	2.00											
	Unfilled	-	-											0.00%
<b>Fair &amp; Expo</b>	Filled	13.50	13.50											
	Unfilled	4.00	4.00											22.86%
<b>Natural Resource</b>	Filled	2.00	2.00											
	Unfilled	1.00	1.00											33.33%
<b>ISF - Facilities</b>	Filled	24.75	24.75											
	Unfilled	3.00	3.00											10.81%
<b>ISF - Admin</b>	Filled	9.75	9.75											
	Unfilled	-	-											0.00%
<b>ISF - BOCC</b>	Filled	3.00	3.00											
	Unfilled	-	-											0.00%
<b>ISF - Finance</b>	Filled	12.00	13.00											
	Unfilled	2.00	1.00											10.71%
<b>ISF - Legal</b>	Filled	7.00	7.00											
	Unfilled	-	-											0.00%
<b>ISF - HR</b>	Filled	9.80	9.80											
	Unfilled	1.20	1.20											10.91%
<b>ISF - IT</b>	Filled	18.00	18.00											
	Unfilled	2.00	2.00											10.00%
<b>ISF - Risk</b>	Filled	3.25	3.25											
	Unfilled	-	-											0.00%
<b>911</b>	Filled	56.15	56.15											
	Unfilled	4.85	4.85											7.95%
<b>Total:</b>	<b>Filled</b>	1,113.43	1,118.78	-	-	-	-	-	-	-	-	-	-	
	<b>Unfilled</b>	138.84	133.49	-	-	-	-	-	-	-	-	-	-	
	<b>Total</b>	1,252.26	1,252.26	-	-	-	-	-	-	-	-	-	-	
	<b>% Unfilled</b>	<b>11.09%</b>	<b>10.66%</b>											<b>10.87%</b>



**Budget to Actuals - Total Personnel and Overtime Report**  
**FY25 YTD August 31, 2024**

Fund	Total Personnel Costs				Overtime		
	Budgeted Personnel Costs	Actual Personnel Costs	Projected Personnel Costs	Projection (Over) / Under Budget	Budgeted OT	Actual OT	(Over) / Under Budget
001 - General Fund	\$ 19,629,085	\$ 2,439,584	\$ 19,629,085	\$ -	\$ 69,100	\$ 9,638	\$ 59,462
030 - Juvenile	7,517,894	894,238	7,517,894	-	100,000	14,787	85,213
160/170 - TRT	234,588	34,179	234,588	-	-	-	-
200 - ARPA	836,621	118,014	836,621	-	-	-	-
220 - Justice Court	622,013	89,927	622,013	-	-	-	-
255 - Sheriff's Office	49,758,736	6,692,741	49,758,736	-	2,849,000	380,126	2,468,874
274 - Health Services	58,034,555	7,901,517	58,563,797	⊗ (529,242)	107,726	24,272	83,454
295 - CDD	7,963,984	1,049,859	8,082,720	⊗ (118,736)	13,000	6,248	6,752
325 - Road	9,556,843	1,280,547	9,556,843	-	200,000	24,600	175,400
355 - Adult P&P	6,387,456	767,975	6,387,456	-	10,000	970	9,030
465 - Road CIP	-	-	-	-	-	-	-
610 - Solid Waste	5,739,145	696,810	5,739,145	-	150,000	15,568	134,432
615 - Fair & Expo	2,039,023	249,418	2,039,023	-	40,000	20,502	19,498
616 - Annual County Fair	229,798	35,424	229,798	-	-	2,010	⊗ (2,010)
617 - Fair & Expo Capital Reserve	-	-	-	-	-	-	-
618 - RV Park	159,210	21,646	159,210	-	5,000	1,289	3,711
619 - RV Park Reserve	-	-	-	-	-	-	-
670 - Risk Management	496,919	70,803	496,919	-	-	-	-
675 - Health Benefits	-	-	-	-	-	-	-
705 - 911	10,237,093	1,313,748	10,237,093	-	485,000	33,398	451,602
999 - All Other Funds	18,606,752	2,337,070	18,606,752	-	50,600	5,167	45,433
<b>Total</b>	<b>\$ 198,049,715</b>	<b>\$ 25,993,499</b>	<b>\$ 198,697,693</b>	<b>\$ (647,978)</b>	<b>\$ 4,079,426</b>	<b>\$ 538,576</b>	<b>\$ 3,540,850</b>



# Budget to Actuals - Countywide Summary

## All Departments

FY25 YTD August 31, 2024 (unaudited)

09/23/2024 Item #4.  
Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	
	Budget	Actuals	%	Budget	Actuals	%		%
001 - General Fund	44,408,216	45,415,565	102%	46,587,060	1,841,823	4%	46,946,248	101%
030 - Juvenile	1,014,168	1,014,628	100%	926,504	38,036	4%	926,504	100%
160/170 - TRT	12,751,790	12,485,782	98%	12,168,000	4,128,988	34%	12,168,500	100%
200 - ARPA	14,458,597	4,426,451	31%	8,644,978	5,449,497	63%	8,644,978	100%
220 - Justice Court	525,540	529,969	101%	506,200	98,204	19%	506,200	100%
255 - Sheriff's Office	58,558,288	60,349,502	103%	62,902,748	1,870,245	3%	62,902,748	100%
274 - Health Services	60,343,687	60,266,184	100%	67,970,442	7,638,545	11%	67,415,546	99%
295 - CDD	10,460,840	8,523,648	81%	9,401,238	1,691,672	18%	9,401,238	100%
325 - Road	26,673,711	27,129,596	102%	27,479,906	6,188,273	23%	27,139,939	99%
355 - Adult P&P	5,535,606	5,818,189	105%	6,323,657	1,566,070	25%	6,328,041	100%
465 - Road CIP	2,179,426	3,127,563	144%	1,357,339	91,698	7%	1,357,339	100%
610 - Solid Waste	15,995,411	17,733,226	111%	19,769,001	3,543,959	18%	19,769,001	100%
615 - Fair & Expo	2,343,500	2,829,957	121%	3,206,000	194,879	6%	2,460,327	77%
616 - Annual County Fair	2,324,117	2,460,606	106%	2,350,667	2,522,444	107%	3,123,625	133%
617 - Fair & Expo Capital Reserve	64,800	225,047	347%	88,000	113,408	129%	182,112	207%
618 - RV Park	530,800	534,892	101%	489,000	97,435	20%	526,572	108%
619 - RV Park Reserve	34,300	45,518	133%	45,000	8,782	20%	45,000	100%
670 - Risk Management	3,714,303	3,811,697	103%	3,398,791	710,177	21%	3,495,377	103%
675 - Health Benefits	30,654,045	31,092,898	101%	36,843,787	5,881,996	16%	42,019,143	114%
705 - 911	14,034,323	14,405,107	103%	14,733,900	148,707	1%	14,733,900	100%
999 - Other	81,793,214	71,603,420	88%	66,998,812	7,996,917	12%	66,998,812	100%
<b>TOTAL RESOURCES</b>	<b>388,398,682</b>	<b>373,829,445</b>	<b>96%</b>	<b>392,191,030</b>	<b>51,821,758</b>	<b>13%</b>	<b>397,091,150</b>	<b>101%</b>



# Budget to Actuals - Countywide Summary

## All Departments

FY25 YTD August 31, 2024 (unaudited)

09/23/2024 Item #4.  
Year Complete

REQUIREMENTS	Fiscal Year 2024			Fiscal Year 2025			Projection	
	Budget	Actuals	%	Budget	Actuals	%		%
001 - General Fund	25,420,807	23,834,353	94%	29,171,427	3,916,887	13%	29,171,427	100%
030 - Juvenile	8,481,279	7,894,293	93%	9,381,846	1,150,081	12%	9,381,846	100%
160/170 - TRT	6,902,223	6,831,925	99%	5,736,054	2,532,468	44%	5,736,054	100%
200 - ARPA	9,837,656	3,762,562	38%	4,022,833	86,577	2%	4,022,833	100%
220 - Justice Court	828,370	816,713	99%	819,797	127,996	16%	819,797	100%
255 - Sheriff's Office	65,641,097	59,180,322	90%	65,576,861	9,278,167	14%	65,576,861	100%
274 - Health Services	72,307,648	66,988,630	93%	83,194,980	9,772,213	12%	81,178,960	98%
295 - CDD	10,269,561	8,898,411	87%	9,946,795	1,364,976	14%	10,065,531	101%
325 - Road	17,124,761	15,805,727	92%	19,549,812	3,468,084	18%	19,549,812	100%
355 - Adult P&P	7,576,032	7,028,249	93%	8,371,685	991,365	12%	8,371,685	100%
465 - Road CIP	24,142,169	23,124,456	96%	16,323,504	440,181	3%	16,323,504	100%
610 - Solid Waste	14,404,534	13,805,721	96%	17,321,744	1,512,256	9%	17,321,744	100%
615 - Fair & Expo	3,734,327	3,867,093	104%	4,838,162	435,117	9%	4,795,690	99%
616 - Annual County Fair	2,582,856	2,438,099	94%	2,671,901	2,060,995	77%	2,683,137	100%
617 - Fair & Expo Capital Reserve	1,090,000	465,928	43%	1,260,000	20,237	2%	1,260,000	100%
618 - RV Park	617,131	529,777	86%	726,864	49,901	7%	722,041	99%
619 - RV Park Reserve	174,000	45,252	26%	170,000	-	0%	170,000	100%
670 - Risk Management	4,744,447	4,502,990	95%	5,599,742	1,396,341	25%	5,679,742	101%
675 - Health Benefits	35,687,213	33,811,927	95%	33,701,342	2,868,140	9%	39,890,824	118%
705 - 911	15,113,760	13,427,592	89%	17,254,619	2,001,742	12%	17,254,619	100%
999 - Other	93,331,824	64,265,927	69%	107,023,566	5,389,314	5%	107,023,566	100%
<b>TOTAL REQUIREMENTS</b>	<b>420,011,695</b>	<b>361,325,947</b>	<b>86%</b>	<b>442,663,534</b>	<b>48,863,037</b>	<b>11%</b>	<b>446,999,673</b>	<b>101%</b>





# Budget to Actuals - Countywide Summary

## All Departments

FY25 YTD August 31, 2024 (unaudited)

09/23/2024 Item #4.  
Year Complete

TRANSFERS	Fiscal Year 2024			Fiscal Year 2025			Projection	
	Budget	Actuals	%	Budget	Actuals	%		%
001 - General Fund	(20,963,314)	(20,201,737)	96%	(18,665,737)	(1,905,491)	10%	(18,687,273)	100%
030 - Juvenile	6,678,013	6,678,013	100%	8,068,153	1,344,692	17%	8,068,153	100%
160/170 - TRT	(8,575,254)	(8,185,970)	95%	(8,431,946)	(1,138,491)	14%	(8,431,946)	100%
200 - ARPA	(5,022,145)	(400,000)	8%	(4,622,145)	-	0%	(4,622,145)	100%
220 - Justice Court	364,688	286,744	79%	380,521	63,420	17%	380,521	100%
255 - Sheriff's Office	3,377,587	3,380,929	100%	3,493,287	625,298	18%	3,493,287	100%
274 - Health Services	8,026,456	5,947,879	74%	12,268,215	764,151	6%	9,925,745	81%
295 - CDD	466,530	(195,589)	-42%	461,542	-	0%	732,115	159%
325 - Road	(12,700,000)	(12,700,000)	100%	(10,720,695)	-	0%	(10,720,695)	100%
355 - Adult P&P	510,950	525,950	103%	626,964	104,494	17%	626,964	100%
465 - Road CIP	12,500,000	12,500,000	100%	10,631,333	-	0%	10,631,333	100%
610 - Solid Waste	(1,703,962)	(2,613,962)	153%	(4,564,141)	(2,357)	0%	(4,564,141)	100%
615 - Fair & Expo	875,681	1,008,090	115%	1,179,123	196,521	17%	1,179,123	100%
616 - Annual County Fair	(34,503)	(34,503)	100%	(121,900)	(20,317)	17%	(121,900)	100%
617 - Fair & Expo Capital Reserve	824,187	662,984	80%	592,396	223,733	38%	592,396	100%
618 - RV Park	128,436	128,436	100%	57,858	9,643	17%	57,858	100%
619 - RV Park Reserve	51,564	51,564	100%	122,142	20,357	17%	122,142	100%
670 - Risk Management	(503,459)	(493,787)	98%	(4,500)	(750)	17%	(4,500)	100%
705 - 911	-	-		-	-		-	
999 - Other	15,698,545	13,654,959	87%	9,249,530	(284,904)	-3%	11,342,963	123%
<b>TOTAL TRANSFERS</b>	-	-		-	-		-	



# Budget to Actuals - Countywide Summary

## All Departments

FY25 YTD August 31, 2024 (unaudited)

09/23/2024 Item #4.  
Year Complete

ENDING FUND BALANCE	Fiscal Year 2024			Fiscal Year 2025			
	Budget	Actuals	%	Budget	Actuals	Projection	%
001 - General Fund	11,850,095	15,363,804	130%	13,308,000	11,342,864	13,645,652	103%
030 - Juvenile	710,902	1,327,036	187%	762,811	1,569,219	956,183	125%
160/170 - TRT	1,801,675	1,995,249	111%	-	2,453,279	500	999%
200 - ARPA	-	665,093	999%	-	6,028,014	-	
220 - Justice Court	61,858	-	0%	66,924	33,628	66,924	100%
255 - Sheriff's Office	7,295,992	15,551,323	213%	13,199,149	8,774,793	13,199,149	100%
274 - Health Services	7,480,011	11,744,546	157%	7,073,282	10,381,151	7,980,794	113%
295 - CDD	1,975,730	752,366	38%	915,985	1,079,062	820,841	90%
325 - Road	2,370,201	5,975,548	252%	2,433,105	8,695,738	3,096,776	127%
355 - Adult P&P	1,470,524	2,326,824	158%	1,078,936	3,006,022	1,133,025	105%
465 - Road CIP	9,549,637	15,851,014	166%	11,199,218	15,502,531	11,516,182	103%
610 - Solid Waste	2,303,300	4,057,056	176%	1,824,861	6,086,402	2,313,621	127%
615 - Fair & Expo	32,617	518,718	999%	124,826	475,001	(637,522)	-511%
616 - Annual County Fair	228,205	509,451	223%	156,866	950,584	838,548	535%
617 - Fair & Expo Capital Reserve	2,391,825	3,179,332	133%	2,556,396	3,496,235	2,693,840	105%
618 - RV Park	135,220	300,190	222%	67,994	357,367	162,579	239%
619 - RV Park Reserve	1,284,317	1,521,389	118%	1,510,555	1,550,528	1,518,531	101%
670 - Risk Management	6,466,397	8,138,227	126%	5,794,549	7,451,312	6,011,486	104%
675 - Health Benefits	1,074,575	3,388,969	315%	8,232,761	6,402,826	7,218,635	88%
705 - 911	12,122,906	14,371,465	119%	10,639,355	12,518,430	10,639,355	100%
999 - Other	104,968,103	129,886,902	124%	85,178,719	132,702,288	88,128,755	103%
<b>TOTAL FUND BALANCE</b>	<b>175,574,090</b>	<b>237,424,503</b>	<b>135%</b>	<b>166,124,292</b>	<b>240,857,276</b>	<b>171,303,854</b>	<b>103%</b>



# Budget to Actuals Report

## General Fund - Fund 001

FY25 YTD August 31, 2024 (unaudited)

09/23/2024 Item #4.

**16.7%**  
Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Property Taxes - Current	37,400,000	38,160,244	102%	39,604,000	-	0%	39,604,000	100%	- A
Property Taxes - Prior	318,000	422,862	133%	328,000	168,407	51%	328,000	100%	-
Other General Revenues	3,480,844	3,846,799	111%	3,745,554	969,403	26%	3,745,554	100%	-
Assessor	775,350	815,379	105%	849,000	12,120	1%	849,000	100%	-
Clerk	1,259,595	1,269,890	101%	1,426,160	244,654	17%	1,426,160	100%	-
BOPTA	10,200	10,800	106%	11,000	-	0%	11,000	100%	-
District Attorney	552,048	470,285	85%	212,700	74,182	35%	212,700	100%	-
Tax Office	136,000	147,228	108%	146,200	8,084	6%	146,200	100%	-
Veterans	261,179	194,448	74%	194,446	-	0%	194,446	100%	- B
Property Management	215,000	70,000	33%	70,000	11,667	17%	70,000	100%	-
Non-Departmental	-	7,630		-	353,308		359,188		359,188 C
<b>TOTAL RESOURCES</b>	<b>44,408,216</b>	<b>45,415,565</b>	<b>102%</b>	<b>46,587,060</b>	<b>1,841,823</b>	<b>4%</b>	<b>46,946,248</b>	<b>101%</b>	<b>359,188</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Assessor	6,189,597	5,587,737	90%	6,709,361	993,676	15%	6,709,361	100%
Clerk	2,351,515	2,087,269	89%	2,719,443	292,708	11%	2,719,443	100%	-
BOPTA	97,522	79,788	82%	93,993	18,123	19%	93,993	100%	-
District Attorney	11,636,672	11,220,811	96%	13,090,813	1,645,042	13%	13,090,813	100%	-
Medical Examiner	461,224	391,213	85%	466,854	24,916	5%	466,854	100%	-
Tax Office	940,770	871,901	93%	1,041,642	173,233	17%	1,041,642	100%	-
Veterans	934,283	872,565	93%	1,002,808	120,490	12%	1,002,808	100%	-
Property Management	539,558	510,327	95%	584,094	82,521	14%	584,094	100%	-
Non-Departmental	2,269,666	2,212,743	97%	3,462,419	566,178	16%	3,462,419	100%	-
<b>TOTAL REQUIREMENTS</b>	<b>25,420,807</b>	<b>23,834,353</b>	<b>94%</b>	<b>29,171,427</b>	<b>3,916,887</b>	<b>13%</b>	<b>29,171,427</b>	<b>100%</b>	<b>-</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In	103,790	103,790	100%	1,138,642	94,887	8%	1,117,106	98%
Transfers Out	(21,067,104)	(20,305,527)	96%	(19,804,379)	(2,000,377)	10%	(19,804,379)	100%	-
<b>TOTAL TRANSFERS</b>	<b>(20,963,314)</b>	<b>(20,201,737)</b>	<b>96%</b>	<b>(18,665,737)</b>	<b>(1,905,491)</b>	<b>10%</b>	<b>(18,687,273)</b>	<b>100%</b>	<b>(21,536)</b>

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	13,826,000	13,984,330	101%	14,558,104	15,323,418	105%	14,558,104	100%
Resources over Requirements	18,987,409	21,581,212		17,415,633	(2,075,063)		17,774,821		359,188
Net Transfers - In (Out)	(20,963,314)	(20,201,737)		(18,665,737)	(1,905,491)		(18,687,273)		(21,536)
<b>TOTAL FUND BALANCE</b>	<b>\$ 11,850,095</b>	<b>\$ 15,363,804</b>	<b>130%</b>	<b>\$ 13,308,000</b>	<b>\$ 11,342,864</b>	<b>85%</b>	<b>\$ 13,645,652</b>	<b>103%</b>	<b>\$ 337,652</b>

- A** Current year taxes received primarily in November, February and May
- B** Oregon Dept. of Veteran's Affairs grant reimbursed quarterly
- C** Projection reflects unbudgeted Opioid Settlement Payments
- D** Final Beginning Fund Balance will be determined after the final close of FY24



# Budget to Actuals Report

## Juvenile - Fund 030

FY25 YTD August 31, 2024 (unaudited)

09/23/2024 Item #4.

**16.7%**  
Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
OYA Basic & Diversion	476,611	451,260	95%	477,421	-	0%	477,421	100%	-
ODE Juvenile Crime Prev	106,829	94,748	89%	112,772	-	0%	112,772	100%	-
Leases	90,228	93,840	104%	97,500	16,266	17%	97,500	100%	-
Inmate/Prisoner Housing	75,000	105,120	140%	65,000	7,920	12%	65,000	100%	-
DOC Unif Crime Fee/HB2712	52,000	53,359	103%	52,000	-	0%	52,000	100%	-
Interest on Investments	37,500	54,078	144%	49,000	11,033	23%	49,000	100%	-
Expungements	-	-	-	40,000	-	0%	40,000	100%	-
OJD Court Fac/Sec SB 1065	15,000	11,384	76%	12,000	2,218	18%	12,000	100%	-
Food Subsidy	10,000	12,812	128%	10,000	582	6%	10,000	100%	-
Miscellaneous	56,500	44,852	79%	6,811	18	0%	6,811	100%	-
Contract Payments	5,000	3,675	74%	4,000	-	0%	4,000	100%	-
Gen Fund-Crime Prevention	89,500	89,500	100%	-	-	-	-	-	-
<b>TOTAL RESOURCES</b>	<b>1,014,168</b>	<b>1,014,628</b>	<b>100%</b>	<b>926,504</b>	<b>38,036</b>	<b>4%</b>	<b>926,504</b>	<b>100%</b>	<b>-</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	6,852,966	6,402,707	93%	7,517,894	894,238	12%	7,517,894	100%
Materials and Services	1,599,048	1,462,321	91%	1,863,952	255,842	14%	1,863,952	100%	-
Capital Outlay	29,265	29,265	100%	-	-	-	-	-	-
<b>TOTAL REQUIREMENTS</b>	<b>8,481,279</b>	<b>7,894,293</b>	<b>93%</b>	<b>9,381,846</b>	<b>1,150,081</b>	<b>12%</b>	<b>9,381,846</b>	<b>100%</b>	<b>-</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- General Funds	6,798,630	6,798,630	100%	8,143,712	1,357,285	17%	8,143,712	100%
Transfers Out	(45,000)	(45,000)	100%	-	-	-	-	-	-
Transfers Out-Veh Reserve	(75,617)	(75,617)	100%	(75,559)	(12,593)	17%	(75,559)	100%	-
<b>TOTAL TRANSFERS</b>	<b>6,678,013</b>	<b>6,678,013</b>	<b>100%</b>	<b>8,068,153</b>	<b>1,344,692</b>	<b>17%</b>	<b>8,068,153</b>	<b>100%</b>	<b>-</b>

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	1,500,000	1,528,688	102%	1,150,000	1,336,572	116%	1,343,372	117%
Resources over Requirements	(7,467,111)	(6,879,666)	-	(8,455,342)	(1,112,045)	-	(8,455,342)	-	0
Net Transfers - In (Out)	6,678,013	6,678,013	-	8,068,153	1,344,692	-	8,068,153	-	-
<b>TOTAL FUND BALANCE</b>	<b>\$ 710,902</b>	<b>\$ 1,327,036</b>	<b>187%</b>	<b>\$ 762,811</b>	<b>\$ 1,569,219</b>	<b>206%</b>	<b>\$ 956,183</b>	<b>125%</b>	<b>\$193,372</b>

<sup>A</sup> Final Beginning Fund Balance will be determined after the final close of FY24. Trending to be a bit higher than original projections due to personnel and materials and services savings from FY24.



# Budget to Actuals Report

## TRT - Fund 160/170

FY25 YTD August 31, 2024 (unaudited)

09/23/2024 Item #4.

**16.7%**  
Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Room Taxes	12,630,000	12,372,463	98%	12,100,000	4,117,108	34%	12,100,000	100%	-
Interest on Investments	121,790	112,678	93%	68,000	11,778	17%	68,000	100%	-
Miscellaneous	-	641		-	102		500		500
<b>TOTAL RESOURCES</b>	<b>12,751,790</b>	<b>12,485,782</b>	<b>98%</b>	<b>12,168,000</b>	<b>4,128,988</b>	<b>34%</b>	<b>12,168,500</b>	<b>100%</b>	<b>500</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	COVA	3,378,641	3,312,662	98%	3,236,105	418,614	13%	3,236,105	100%
Grants & Contributions	3,000,000	3,000,000	100%	2,000,000	2,000,000	100%	2,000,000	100%	- B
Administrative	262,395	260,555	99%	265,588	42,752	16%	265,588	100%	-
Interfund Charges	213,587	213,587	100%	186,611	31,102	17%	186,611	100%	-
Software	47,600	45,120	95%	47,750	40,000	84%	47,750	100%	-
<b>TOTAL REQUIREMENTS</b>	<b>6,902,223</b>	<b>6,831,925</b>	<b>99%</b>	<b>5,736,054</b>	<b>2,532,468</b>	<b>44%</b>	<b>5,736,054</b>	<b>100%</b>	<b>-</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfer Out - RV Park	(20,000)	(20,000)	100%	(20,000)	(3,333)	17%	(20,000)	100%
Transfer Out - Annual Fair	(75,000)	(75,000)	100%	(75,000)	(12,500)	17%	(75,000)	100%	-
Transfer Out - CDD	-	-		(100,000)	-	0%	(100,000)	100%	-
Transfer Out - Health	(368,417)	(368,417)	100%	(276,572)	(46,095)	17%	(276,572)	100%	-
Transfer Out - Justice Court	(364,688)	(286,744)	79%	(380,521)	(63,420)	17%	(380,521)	100%	-
Transfer Out - F&E Reserve	(462,119)	(453,481)	98%	(442,396)	(73,733)	17%	(442,396)	100%	- C
Transfer Out - General County Reserve	(723,720)	(1,887,599)	261%	(921,670)	(153,612)	17%	(921,670)	100%	-
Transfer Out - F&E	(1,009,023)	(988,867)	98%	(963,000)	(160,500)	17%	(963,000)	100%	-
Transfer Out - Courthouse Debt Service	(1,900,500)	(454,075)	24%	(1,501,000)	-	0%	(1,501,000)	100%	-
Transfer Out - Sheriff	(3,651,787)	(3,651,787)	100%	(3,751,787)	(625,298)	17%	(3,751,787)	100%	-
<b>TOTAL TRANSFERS</b>	<b>(8,575,254)</b>	<b>(8,185,970)</b>	<b>95%</b>	<b>(8,431,946)</b>	<b>(1,138,491)</b>	<b>14%</b>	<b>(8,431,946)</b>	<b>100%</b>	<b>-</b>

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	4,527,362	4,527,362	100%	2,000,000	1,995,249	100%	2,000,000	100%
Resources over Requirements	5,849,567	5,653,857		6,431,946	1,596,521		6,432,446		500
Net Transfers - In (Out)	(8,575,254)	(8,185,970)		(8,431,946)	(1,138,491)		(8,431,946)		-
<b>TOTAL FUND BALANCE</b>	<b>\$ 1,801,675</b>	<b>\$ 1,995,249</b>	<b>111%</b>	<b>-</b>	<b>\$ 2,453,279</b>	<b>999%</b>	<b>\$ 500</b>	<b>999%</b>	<b>\$500</b>

- A** Payments to COVA based on a percent of TRT collections
- B** Includes contributions of \$2M to Sunriver Service District
- C** The balance of the 1% F&E TRT is transferred to F&E reserves
- D** Final Beginning Fund Balance will be determined after the final close of FY24



# Budget to Actuals Report

## ARPA – Fund 200

FY25 YTD August 31, 2024 (unaudited)

09/23/2024 Item #4.

**16.7%**  
Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Local Assistance & Tribal Consistency	4,622,145	-	0%	4,622,145	-	0%	4,622,145	100%	-
State & Local Coronavirus Fiscal Recovery Funds	9,516,992	4,128,714	43%	3,888,833	5,388,278	139%	3,888,833	100%	-
Interest on Investments	319,460	297,738	93%	134,000	61,219	46%	134,000	100%	-
<b>TOTAL RESOURCES</b>	<b>14,458,597</b>	<b>4,426,451</b>	<b>31%</b>	<b>8,644,978</b>	<b>5,449,497</b>	<b>63%</b>	<b>8,644,978</b>	<b>100%</b>	<b>-</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Services to Disproportionately Impacted Communities	6,538,263	2,172,887	33%	1,956,342	50,066	3%	1,956,342	100%
Infrastructure	766,410	896,225	117%	916,000	(31,438)	-3%	916,000	100%	-
Administrative	1,719,694	142,552	8%	711,364	10,465	1%	711,364	100%	-
Public Health	560,926	400,898	71%	415,127	57,483	14%	415,127	100%	-
Negative Economic Impacts	252,363	150,000	59%	24,000	-	0%	24,000	100%	-
<b>TOTAL REQUIREMENTS</b>	<b>9,837,656</b>	<b>3,762,562</b>	<b>38%</b>	<b>4,022,833</b>	<b>86,577</b>	<b>2%</b>	<b>4,022,833</b>	<b>100%</b>	<b>-</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers Out	(5,022,145)	(400,000)	8%	(4,622,145)	-	0%	(4,622,145)	100%
<b>TOTAL TRANSFERS</b>	<b>(5,022,145)</b>	<b>(400,000)</b>	<b>8%</b>	<b>(4,622,145)</b>	<b>-</b>	<b>0%</b>	<b>(4,622,145)</b>	<b>100%</b>	<b>-</b>

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	401,204	401,204	100%	-	665,093	999%	-	-
Resources over Requirements	4,620,941	663,890		4,622,145	5,362,921		4,622,145		0
Net Transfers - In (Out)	(5,022,145)	(400,000)		(4,622,145)	-		(4,622,145)		-
<b>TOTAL FUND BALANCE</b>	<b>-</b>	<b>\$ 665,093</b>	<b>999%</b>	<b>-</b>	<b>\$ 6,028,014</b>	<b>999%</b>	<b>-</b>	<b>-</b>	<b>\$0</b>

<sup>A</sup> Unearned grant revenue will be deferred at FY24 year-end and recorded as Federal grant revenue in FY25, not Beginning Working Capital



# Budget to Actuals Report

## Justice Court - Fund 220

FY25 YTD August 31, 2024 (unaudited)

09/23/2024 Item #4.

**16.7%**  
Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Court Fines & Fees	525,000	528,051	101%	504,200	97,781	19%	504,200	100%	-
Interest on Investments	540	1,917	355%	2,000	423	21%	2,000	100%	-
<b>TOTAL RESOURCES</b>	<b>525,540</b>	<b>529,969</b>	<b>101%</b>	<b>506,200</b>	<b>98,204</b>	<b>19%</b>	<b>506,200</b>	<b>100%</b>	<b>-</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	652,767	644,229	99%	622,013	89,927	14%	622,013	100%
Materials and Services	175,603	172,484	98%	197,784	38,069	19%	197,784	100%	- <sup>A</sup>
<b>TOTAL REQUIREMENTS</b>	<b>828,370</b>	<b>816,713</b>	<b>99%</b>	<b>819,797</b>	<b>127,996</b>	<b>16%</b>	<b>819,797</b>	<b>100%</b>	<b>-</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - TRT	364,688	286,744	79%	380,521	63,420	17%	380,521	100%
<b>TOTAL TRANSFERS</b>	<b>364,688</b>	<b>286,744</b>	<b>79%</b>	<b>380,521</b>	<b>63,420</b>	<b>17%</b>	<b>380,521</b>	<b>100%</b>	<b>-</b>

Resources over Requirements	(302,830)	(286,744)		(313,597)	(29,792)		(313,597)		0
Net Transfers - In (Out)	364,688	286,744		380,521	63,420		380,521		-
<b>TOTAL □</b>	<b>\$ 61,858</b>	<b>-</b>	<b>0%</b>	<b>\$ 66,924</b>	<b>\$ 33,628</b>	<b>50%</b>	<b>\$ 66,924</b>	<b>100%</b>	<b>\$0</b>

<sup>A</sup> One time yearly software maintenance fee paid in July for entire fiscal year





# Budget to Actuals Report

## Sheriff's Office - Fund 255

FY25 YTD August 31, 2024 (unaudited)

09/23/2024 Item #4.

**16.7%**  
Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
LED #1 Property Tax Current	38,006,062	38,089,085	100%	40,066,974	-	0%	40,066,974	100%	- A
LED #2 Property Tax Current	15,189,654	15,221,137	100%	15,958,353	-	0%	15,958,353	100%	- B
Sheriff's Office Revenues	4,583,572	5,898,317	129%	5,907,421	1,577,038	27%	5,907,421	100%	-
LED #1 Interest	264,000	515,925	195%	400,000	54,024	14%	400,000	100%	-
LED #1 Property Tax Prior	330,000	333,126	101%	300,000	156,755	52%	300,000	100%	-
LED #2 Interest	65,000	149,987	231%	150,000	18,437	12%	150,000	100%	-
LED #2 Property Tax Prior	120,000	141,925	118%	120,000	63,991	53%	120,000	100%	-
<b>TOTAL RESOURCES</b>	<b>58,558,288</b>	<b>60,349,502</b>	<b>103%</b>	<b>62,902,748</b>	<b>1,870,245</b>	<b>3%</b>	<b>62,902,748</b>	<b>100%</b>	-

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Digital Forensics	1,221,145	1,286,784	105%	1,419,216	302,550	21%	1,419,216	100%
Rickard Ranch	334,232	309,436	93%	610,205	53,215	9%	610,205	100%	-
Concealed Handgun Licenses	624,277	447,501	72%	592,803	72,053	12%	592,803	100%	-
Sheriff's Services	5,771,949	5,296,307	92%	5,260,244	821,416	16%	5,260,244	100%	-
Civil/Special Units	1,019,021	1,066,063	105%	1,281,834	184,266	14%	1,281,834	100%	-
Automotive/Communications	4,574,918	4,050,982	89%	4,152,483	611,090	15%	4,152,483	100%	-
Detective	4,773,538	4,175,876	87%	4,773,401	717,600	15%	4,773,401	100%	-
Patrol	16,270,641	14,455,166	89%	15,308,605	2,459,225	16%	15,308,605	100%	-
Records	855,590	705,173	82%	875,606	105,172	12%	875,606	100%	-
Adult Jail	23,784,474	20,951,689	88%	24,095,043	3,118,334	13%	24,095,043	100%	-
Court Security	600,590	570,292	95%	649,844	63,242	10%	649,844	100%	-
Emergency Services	808,931	668,053	83%	888,223	159,725	18%	888,223	100%	-
Special Services	2,779,458	2,926,535	105%	2,945,000	426,119	14%	2,945,000	100%	-
Training	1,537,498	1,205,912	78%	1,765,299	132,039	7%	1,765,299	100%	-
Other Law Enforcement	634,835	964,552	152%	959,055	52,121	5%	959,055	100%	-
Non - Departmental	50,000	100,000	200%	-	-	0%	-	-	-
<b>TOTAL REQUIREMENTS</b>	<b>65,641,097</b>	<b>59,180,322</b>	<b>90%</b>	<b>65,576,861</b>	<b>9,278,167</b>	<b>14%</b>	<b>65,576,861</b>	<b>100%</b>	-

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfer In - TRT	3,651,787	3,651,787	100%	3,751,787	625,298	17%	3,751,787	100%
Transfers Out	(6,500)	(6,500)	100%	-	-	-	-	-	-
Transfers Out - Debt Service	(267,700)	(264,358)	99%	(258,500)	-	0%	(258,500)	100%	-
<b>TOTAL TRANSFERS</b>	<b>3,377,587</b>	<b>3,380,929</b>	<b>100%</b>	<b>3,493,287</b>	<b>625,298</b>	<b>18%</b>	<b>3,493,287</b>	<b>100%</b>	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	11,001,214	11,001,214	100%	12,379,975	15,557,417	126%	12,379,975	100%
Resources over Requirements	(7,082,809)	1,169,180	-	(2,674,113)	(7,407,922)	-	(2,674,113)	-	0
Net Transfers - In (Out)	3,377,587	3,380,929	-	3,493,287	625,298	-	3,493,287	-	-
<b>TOTAL FUND BALANCE</b>	<b>\$ 7,295,992</b>	<b>\$ 15,551,323</b>	<b>213%</b>	<b>\$ 13,199,149</b>	<b>\$ 8,774,793</b>	<b>66%</b>	<b>\$ 13,199,149</b>	<b>100%</b>	<b>\$0</b>

- A** Current year taxes received primarily in November, February and May
- B** Current year taxes received primarily in November, February and May
- C** Final Beginning Fund Balance will be determined after the final close of FY24





# Budget to Actuals Report

## Health Services - Fund 274

FY25 YTD August 31, 2024 (unaudited)

09/23/2024 Item #4.

**16.7%**  
Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State Grant	23,757,820	20,537,488	86%	27,505,398	1,839,116	7%	25,739,908	94%	(1,765,490)
OHP Capitation	16,494,114	17,439,562	106%	17,529,405	2,703,067	15%	17,505,005	100%	(24,400)
State Miscellaneous	5,793,079	5,037,151	87%	7,330,050	1,593,815	22%	9,308,738	127%	1,978,688
OHP Fee for Service	4,947,581	5,509,866	111%	4,788,744	719,824	15%	4,788,744	100%	-
Local Grants	1,567,894	2,035,296	130%	2,845,832	-	0%	2,680,936	94%	(164,896)
Environmental Health Fees	1,478,906	1,483,715	100%	1,637,892	53,183	3%	1,637,892	100%	-
State - Medicaid/Medicare	1,034,491	1,049,170	101%	1,587,117	148,307	9%	1,587,117	100%	-
Other	1,061,371	2,326,036	219%	1,160,102	8,514	1%	529,834	46%	(630,268)
Federal Grants	1,440,560	1,321,402	92%	987,369	-	0%	1,038,839	105%	51,470
Patient Fees	1,087,790	833,110	77%	761,626	135,026	18%	761,626	100%	-
Medicaid	431,000	1,072,603	249%	627,276	217,516	35%	627,276	100%	-
Vital Records	315,000	336,256	107%	318,000	38,946	12%	318,000	100%	-
Interest on Investments	262,007	737,122	281%	317,000	108,774	34%	317,000	100%	-
State - Medicare	209,500	283,441	135%	195,057	59,656	31%	195,057	100%	-
Liquor Revenue	177,574	188,547	106%	177,574	-	0%	177,574	100%	-
Interfund Contract- Gen Fund	127,000	-	0%	127,000	-	0%	127,000	100%	-
State Shared- Family Planning	158,000	75,420	48%	75,000	12,800	17%	75,000	100%	-
<b>TOTAL RESOURCES</b>	<b>60,343,687</b>	<b>60,266,184</b>	<b>100%</b>	<b>67,970,442</b>	<b>7,638,545</b>	<b>11%</b>	<b>67,415,546</b>	<b>99%</b>	<b>(554,896)</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Administration Allocation	4,984	-	0%	-	-	-	-	-
Personnel Services	52,118,863	51,415,960	99%	58,034,555	7,901,517	14%	58,563,797	101%	(529,242)
Materials and Services	19,836,301	15,392,869	78%	23,275,425	1,870,696	8%	22,565,163	97%	710,262
Capital Outlay	347,500	179,801	52%	1,885,000	-	0%	50,000	3%	1,835,000
<b>TOTAL REQUIREMENTS</b>	<b>72,307,648</b>	<b>66,988,630</b>	<b>93%</b>	<b>83,194,980</b>	<b>9,772,213</b>	<b>12%</b>	<b>81,178,960</b>	<b>98%</b>	<b>2,016,020</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- General Fund	6,780,140	6,050,314	89%	7,218,715	-	0%	7,218,715	100%
Transfers In- OHP Mental Health	2,210,573	407,071	18%	5,858,016	-	0%	3,498,326	60%	(2,359,690)
Transfers In- Acute Care Service	-	-	-	626,000	621,684	99%	621,684	99%	(4,316)
Transfers In - TRT	368,417	368,417	100%	276,572	46,095	17%	276,572	100%	-
Transfers In - Video Lottery	-	-	-	250,000	250,000	100%	250,000	100%	-
Transfers Out	(1,332,674)	(877,923)	66%	(1,961,088)	(153,628)	8%	(1,939,552)	99%	21,536
<b>TOTAL TRANSFERS</b>	<b>8,026,456</b>	<b>5,947,879</b>	<b>74%</b>	<b>12,268,215</b>	<b>764,151</b>	<b>6%</b>	<b>9,925,745</b>	<b>81%</b>	<b>(2,342,470)</b>

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	11,417,516	12,519,113	110%	10,029,605	11,750,668	117%	11,818,463	118%
Resources over Requirements	(11,963,961)	(6,722,446)	-	(15,224,538)	(2,133,668)	-	(13,763,414)	-	1,461,124
Net Transfers - In (Out)	8,026,456	5,947,879	-	12,268,215	764,151	-	9,925,745	-	(2,342,470)
<b>TOTAL FUND BALANCE</b>	<b>\$ 7,480,011</b>	<b>\$ 11,744,546</b>	<b>157%</b>	<b>\$ 7,073,282</b>	<b>\$ 10,381,151</b>	<b>147%</b>	<b>\$ 7,980,794</b>	<b>113%</b>	<b>\$907,512</b>



# Budget to Actuals Report

## Health Services - Admin - Fund 274

FY25 YTD August 31, 2024 (unaudited)

09/23/2024 Item #4.

**16.7%**  
Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
OHP Capitation	435,349	435,349	100%	474,674	75,699	16%	474,674	100%	-
Interest on Investments	262,007	737,122	281%	317,000	108,774	34%	317,000	100%	-
State Grant	160,000	148,958	93%	132,289	-	0%	132,289	100%	-
Other	9,000	167,570	999%	36,378	7,014	19%	36,612	101%	234
<b>TOTAL RESOURCES</b>	<b>866,356</b>	<b>1,488,998</b>	<b>172%</b>	<b>960,341</b>	<b>191,488</b>	<b>20%</b>	<b>960,575</b>	<b>100%</b>	<b>234</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	6,769,513	6,539,032	97%	7,652,400	1,027,617	13%	7,795,345	102%
Materials and Services	7,671,421	7,665,800	100%	8,806,424	1,366,977	16%	8,806,424	100%	-
Capital Outlay	43,750	-	0%	-	-	-	-	-	-
Administration Allocation	(12,633,378)	(12,633,396)	100%	(15,192,039)	-	0%	(15,192,039)	100%	-
<b>TOTAL REQUIREMENTS</b>	<b>1,851,306</b>	<b>1,571,436</b>	<b>85%</b>	<b>1,266,785</b>	<b>2,394,595</b>	<b>189%</b>	<b>1,409,730</b>	<b>111%</b>	<b>(142,945)</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- OHP Mental Health	81,250	81,250	100%	-	-	-	-	-
Transfers Out	(300,174)	(315,174)	105%	(377,446)	(58,741)	16%	(377,446)	100%	-
<b>TOTAL TRANSFERS</b>	<b>(218,924)</b>	<b>(233,924)</b>	<b>107%</b>	<b>(377,446)</b>	<b>(58,741)</b>	<b>16%</b>	<b>(377,446)</b>	<b>100%</b>	<b>-</b>

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	3,665,544	3,786,843	103%	3,419,300	3,470,482	101%	3,470,345	101%
Resources over Requirements	(984,950)	(82,438)	-	(306,444)	(2,203,107)	-	(449,155)	-	(142,711)
Net Transfers - In (Out)	(218,924)	(233,924)	-	(377,446)	(58,741)	-	(377,446)	-	-
<b>TOTAL FUND BALANCE</b>	<b>\$ 2,461,670</b>	<b>\$ 3,470,482</b>	<b>141%</b>	<b>\$ 2,735,411</b>	<b>\$ 1,208,634</b>	<b>44%</b>	<b>\$ 2,643,745</b>	<b>97%</b>	<b>(\$91,666)</b>

- A** Personnel projections assume 4% vacancy.
- B** Final Beginning Fund Balance will be determined after the final close of FY24



# Budget to Actuals Report

## Health Services - Behavioral Health - Fund 274

FY25 YTD August 31, 2024 (unaudited)

09/23/2024 Item #4.

**16.7%**  
Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State Grant	17,967,689	14,523,661	81%	20,858,334	1,764,800	8%	18,957,661	91%	(1,900,673) <b>A</b>
OHP Capitation	16,058,765	16,886,706	105%	16,694,731	2,599,414	16%	16,694,731	100%	-
State Miscellaneous	4,924,368	4,435,107	90%	6,861,414	1,588,832	23%	8,838,991	129%	1,977,577 <b>B</b>
OHP Fee for Service	4,927,331	5,479,267	111%	4,764,259	714,609	15%	4,764,259	100%	-
Local Grants	1,348,943	1,396,198	104%	2,457,949	-	0%	2,488,205	101%	30,256 <b>C</b>
Federal Grants	1,285,560	1,186,400	92%	824,623	-	0%	824,623	100%	-
Medicaid	431,000	1,072,603	249%	627,276	217,516	35%	627,276	100%	-
Patient Fees	448,500	634,729	142%	575,975	109,404	19%	575,975	100%	-
State - Medicare	209,500	283,441	135%	195,057	59,656	31%	195,057	100%	-
Liquor Revenue	177,574	188,547	106%	177,574	-	0%	177,574	100%	-
Interfund Contract- Gen Fund	127,000	-	0%	127,000	-	0%	127,000	100%	-
Other	631,245	688,382	109%	6,241	-	0%	6,241	100%	-
<b>TOTAL RESOURCES</b>	<b>48,537,475</b>	<b>46,775,041</b>	<b>96%</b>	<b>54,170,433</b>	<b>7,054,230</b>	<b>13%</b>	<b>54,277,593</b>	<b>100%</b>	<b>107,160</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Administration Allocation	9,546,200	9,546,201	100%	11,455,910	-	0%	11,455,910	100%
Personnel Services	33,370,785	32,911,255	99%	37,270,225	5,030,493	13%	37,858,937	102%	(588,712) <b>D</b>
Materials and Services	9,740,566	5,505,659	57%	11,802,106	364,752	3%	11,157,789	95%	644,317
Capital Outlay	160,250	126,659	79%	1,885,000	-	0%	50,000	3%	1,835,000 <b>E</b>
<b>TOTAL REQUIREMENTS</b>	<b>52,817,801</b>	<b>48,089,773</b>	<b>91%</b>	<b>62,413,241</b>	<b>5,395,244</b>	<b>9%</b>	<b>60,522,636</b>	<b>97%</b>	<b>1,890,605</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- OHP Mental Health	1,809,358	5,856	0%	5,554,712	-	0%	3,195,022	58%
Transfers In- General Fund	2,231,439	1,501,613	67%	2,088,273	-	0%	2,088,273	100%	-
Transfers In- Acute Care Service	-	-	-	626,000	621,684	99%	621,684	99%	(4,316)
Transfers Out	(481,000)	(562,749)	117%	(445,000)	-	0%	(445,000)	100%	-
<b>TOTAL TRANSFERS</b>	<b>3,559,797</b>	<b>944,720</b>	<b>27%</b>	<b>7,823,985</b>	<b>621,684</b>	<b>8%</b>	<b>5,459,979</b>	<b>70%</b>	<b>(2,364,006)</b>

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	3,989,589	4,679,830	117%	2,943,669	4,315,753	147%	4,449,854	151%
Resources over Requirements	(4,280,326)	(1,314,732)	-	(8,242,808)	1,658,986	-	(6,245,043)	-	1,997,765
Net Transfers - In (Out)	3,559,797	944,720	-	7,823,985	621,684	-	5,459,979	-	(2,364,006)
<b>TOTAL FUND BALANCE</b>	<b>\$ 3,269,060</b>	<b>\$ 4,309,818</b>	<b>132%</b>	<b>\$ 2,524,847</b>	<b>\$ 6,596,423</b>	<b>261%</b>	<b>\$ 3,664,791</b>	<b>145%</b>	<b>\$ 1,139,944</b>

- A** Projections include \$401K one-time funds through HB 5204 for Jail Diversion and \$2M budgeted that is now in State Miscellaneous. DCHS is working with OHA to determine amounts of state grant carryover.
- B** \$2M originally budgeted to be received in State Grant line for Secure Residential Treatment Facility.
- C** Increase for Choice Model funding (+84K).
- D** Personnel projections assume 6% vacancy. Includes continuation of paid internship program, which began in January 2024 and was not originally budgeted.
- E** Original budget included tenant improvement costs for expansion at a new site in La Pine. At this point, expenditures are not anticipated in FY25.
- F** Final Beginning Fund Balance will be determined after the final close of FY24



# Budget to Actuals Report

## Health Services - Public Health - Fund 274

FY25 YTD August 31, 2024 (unaudited)

09/23/2024 Item #4.

**16.7%**  
Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State Grant	5,630,131	5,864,869	104%	6,514,775	74,316	1%	6,649,958	102%	135,183 A
Environmental Health Fees	1,478,906	1,483,715	100%	1,637,892	53,183	3%	1,637,892	100%	-
State - Medicaid/Medicare	1,034,491	1,049,170	101%	1,587,117	148,307	9%	1,587,117	100%	-
Other	421,126	1,470,085	349%	1,117,483	1,500	0%	486,981	44%	(630,502) B
State Miscellaneous	868,711	602,044	69%	468,636	4,983	1%	469,747	100%	1,111
Local Grants	218,951	639,098	292%	387,883	-	0%	192,731	50%	(195,152) C
OHP Capitation	-	117,506	-	360,000	27,954	8%	335,600	93%	(24,400)
Vital Records	315,000	336,256	107%	318,000	38,946	12%	318,000	100%	-
Patient Fees	639,290	198,381	31%	185,651	25,622	14%	185,651	100%	-
Federal Grants	155,000	135,003	87%	162,746	-	0%	214,216	132%	51,470
State Shared- Family Planning	158,000	75,420	48%	75,000	12,800	17%	75,000	100%	-
OHP Fee for Service	20,250	30,598	151%	24,485	5,215	21%	24,485	100%	-
<b>TOTAL RESOURCES</b>	<b>10,939,856</b>	<b>12,002,144</b>	<b>110%</b>	<b>12,839,668</b>	<b>392,827</b>	<b>3%</b>	<b>12,177,378</b>	<b>95%</b>	<b>(662,290)</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Administration Allocation	3,092,162	3,087,195	100%	3,736,129	-	0%	3,736,129	100%	-
Personnel Services	11,978,565	11,965,674	100%	13,111,930	1,843,407	14%	12,909,515	98%	202,415 D
Materials and Services	2,424,314	2,221,410	92%	2,666,896	138,968	5%	2,600,951	98%	65,945
Capital Outlay	143,500	53,142	37%	-	-	-	-	-	-
<b>TOTAL REQUIREMENTS</b>	<b>17,638,541</b>	<b>17,327,421</b>	<b>98%</b>	<b>19,514,955</b>	<b>1,982,375</b>	<b>10%</b>	<b>19,246,595</b>	<b>99%</b>	<b>268,360</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers In- General Fund	4,548,701	4,548,701	100%	5,130,442	-	0%	5,130,442	100%	-
Transfers In- OHP Mental Health	319,965	319,965	100%	303,304	-	0%	303,304	100%	-
Transfers In - TRT	368,417	368,417	100%	276,572	46,095	17%	276,572	100%	-
Transfers In - Video Lottery	-	-	-	250,000	250,000	100%	250,000	100%	-
Transfers Out	(551,500)	-	0%	(1,138,642)	(94,887)	8%	(1,117,106)	98%	21,536 E
<b>TOTAL TRANSFERS</b>	<b>4,685,583</b>	<b>5,237,083</b>	<b>112%</b>	<b>4,821,676</b>	<b>201,209</b>	<b>4%</b>	<b>4,843,212</b>	<b>100%</b>	<b>21,536</b>

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	3,762,383	4,052,440	108%	3,666,636	3,964,433	108%	3,898,264	106%	231,628 F
Resources over Requirements	(6,698,685)	(5,325,277)	-	(6,675,287)	(1,589,547)	-	(7,069,217)	-	(393,930)
Net Transfers - In (Out)	4,685,583	5,237,083	-	4,821,676	201,209	-	4,843,212	-	21,536
<b>TOTAL FUND BALANCE</b>	<b>\$ 1,749,281</b>	<b>\$ 3,964,246</b>	<b>227%</b>	<b>\$ 1,813,025</b>	<b>\$ 2,576,094</b>	<b>142%</b>	<b>\$ 1,672,259</b>	<b>92%</b>	<b>(\$140,766)</b>

- A** DCCHS is working with OHA to determine amounts of state grant carryover.
- B** Projection less than budget due to Opioid Settlement payments being directly received within Fund 001 as of July (392K originally budgeted) and state funding for Family Connects Oregon coming through state grant (additional 238K).
- C** Projection less than budget due to COHC funding was one-time grant supporting Perinatal Care Continuum (147K).
- D** Personnel projection assumes an average of 2% vacancy.
- E** Opioid Settlement Funds transferring from Health Services to Fund 001
- F** Final Beginning Fund Balance will be determined after the final close of FY24



# Budget to Actuals Report

## Community Development - Fund 295

FY25 YTD August 31, 2024 (unaudited)

09/23/2024 Item #4.

**16.7%**  
Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Admin - Operations	157,300	148,681	95%	144,238	23,378	16%	144,238	100%	-
Code Compliance	1,124,181	840,865	75%	1,003,933	191,421	19%	1,003,933	100%	-
Building Safety	3,991,388	3,372,838	85%	3,414,568	617,878	18%	3,414,568	100%	-
Electrical	902,175	796,598	88%	918,502	154,362	17%	918,502	100%	-
Onsite Wastewater	923,880	909,862	98%	1,028,065	127,939	12%	1,028,065	100%	-
Current Planning	2,304,562	1,708,739	74%	1,916,960	347,737	18%	1,916,960	100%	-
Long Range Planning	1,057,354	746,065	71%	974,972	228,957	23%	974,972	100%	-
<b>TOTAL RESOURCES</b>	<b>10,460,840</b>	<b>8,523,648</b>	<b>81%</b>	<b>9,401,238</b>	<b>1,691,672</b>	<b>18%</b>	<b>9,401,238</b>	<b>100%</b>	<b>-</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Admin - Operations	3,241,288	2,955,422	91%	3,552,093	514,503	14%	3,572,366	101%
Code Compliance	743,931	655,434	88%	801,574	96,227	12%	805,976	101%	(4,402) A
Building Safety	2,088,542	1,863,677	89%	2,133,076	287,554	13%	2,139,780	100%	(6,704) A
Electrical	583,718	560,356	96%	612,818	87,641	14%	647,791	106%	(34,973) A
Onsite Wastewater	865,670	732,454	85%	679,752	89,967	13%	692,848	102%	(13,096)
Current Planning	1,857,735	1,416,212	76%	1,410,470	179,251	13%	1,435,680	102%	(25,210)
Long Range Planning	888,677	714,855	80%	757,012	109,832	15%	771,090	102%	(14,078)
<b>TOTAL REQUIREMENTS</b>	<b>10,269,561</b>	<b>8,898,411</b>	<b>87%</b>	<b>9,946,795</b>	<b>1,364,976</b>	<b>14%</b>	<b>10,065,531</b>	<b>101%</b>	<b>(118,736)</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - CDD Operating Fund	510,105	47,445	9%	131,502	-	0%	131,502	100%
Transfers In - TRT	-	-	-	100,000	-	0%	100,000	100%	-
Transfers in - General Fund	100,000	48,181	48%	100,000	-	0%	100,000	100%	-
Transfers In - CDD Building Reserve	-	-	-	68,628	-	0%	281,688	410%	213,060 B
Transfers In - CDD Electrical Reserve	86,721	50,027	58%	61,412	-	0%	118,925	194%	57,513 B
Transfers Out	(107,544)	(107,544)	100%	-	-	-	-	-	-
Transfers Out - CDD Reserve	(122,752)	(233,698)	190%	-	-	-	-	-	-
<b>TOTAL TRANSFERS</b>	<b>466,530</b>	<b>(195,589)</b>	<b>-42%</b>	<b>461,542</b>	<b>-</b>	<b>0%</b>	<b>732,115</b>	<b>159%</b>	<b>270,573</b>

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	1,317,921	1,322,717	100%	1,000,000	752,366	75%	753,019	75%
Resources over Requirements	191,279	(374,763)	-	(545,557)	326,696	-	(664,293)	-	(118,736)
Net Transfers - In (Out)	466,530	(195,589)	-	461,542	-	-	732,115	-	270,573
<b>TOTAL FUND BALANCE</b>	<b>\$ 1,975,730</b>	<b>\$ 752,366</b>	<b>38%</b>	<b>\$ 915,985</b>	<b>\$ 1,079,062</b>	<b>118%</b>	<b>\$ 820,841</b>	<b>90%</b>	<b>(\$95,144)</b>

- A** Projections reflect unfilled positions and the addition of one new FTE.
- B** Transfer from reserves for one new FTE
- C** Final Beginning Fund Balance will be determined after the final close of FY24



# Budget to Actuals Report

## Road - Fund 325

FY25 YTD August 31, 2024 (unaudited)

09/23/2024 Item #4.

**16.7%**  
Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Motor Vehicle Revenue	20,648,483	21,099,991	102%	21,484,773	3,642,254	17%	21,484,773	100%	-
Federal - PILT Payment	2,240,000	2,394,054	107%	2,741,447	2,401,480	88%	2,401,480	88%	(339,967)
Other Inter-fund Services	1,450,015	1,574,821	109%	1,368,191	77,667	6%	1,368,191	100%	-
Cities-Bend/Red/Sis/La Pine	763,171	961,664	126%	988,063	-	0%	988,063	100%	-
Sale of Equip & Material	614,500	370,308	60%	486,300	7,081	1%	486,300	100%	-
Interest on Investments	138,031	195,226	141%	158,000	49,549	31%	158,000	100%	-
Federal Reimbursements	689,703	342,290	50%	137,000	-	0%	137,000	100%	-
Miscellaneous	73,808	48,692	66%	61,132	9,214	15%	61,132	100%	-
Mineral Lease Royalties	50,000	131,078	262%	50,000	707	1%	50,000	100%	-
Assessment Payments (P&I)	6,000	11,471	191%	5,000	320	6%	5,000	100%	-
<b>TOTAL RESOURCES</b>	<b>26,673,711</b>	<b>27,129,596</b>	<b>102%</b>	<b>27,479,906</b>	<b>6,188,273</b>	<b>23%</b>	<b>27,139,939</b>	<b>99%</b>	<b>(339,967)</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	8,406,468	8,507,587	101%	9,556,843	1,280,547	13%	9,556,843	100%
Materials and Services	8,600,033	7,244,549	84%	9,992,969	2,187,536	22%	9,992,969	100%	-
Capital Outlay	118,260	53,591	45%	-	-	-	-	-	-
<b>TOTAL REQUIREMENTS</b>	<b>17,124,761</b>	<b>15,805,727</b>	<b>92%</b>	<b>19,549,812</b>	<b>3,468,084</b>	<b>18%</b>	<b>19,549,812</b>	<b>100%</b>	<b>-</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers Out	(12,700,000)	(12,700,000)	100%	(10,720,695)	-	0%	(10,720,695)	100%
<b>TOTAL TRANSFERS</b>	<b>(12,700,000)</b>	<b>(12,700,000)</b>	<b>100%</b>	<b>(10,720,695)</b>	<b>-</b>	<b>0%</b>	<b>(10,720,695)</b>	<b>100%</b>	<b>-</b>

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	5,521,251	7,351,679	133%	5,223,706	5,975,548	114%	6,227,344	119%
Resources over Requirements	9,548,950	11,323,869		7,930,094	2,720,190		7,590,127		(339,967)
Net Transfers - In (Out)	(12,700,000)	(12,700,000)		(10,720,695)	-		(10,720,695)		-
<b>TOTAL FUND BALANCE</b>	<b>\$ 2,370,201</b>	<b>\$ 5,975,548</b>	<b>252%</b>	<b>\$ 2,433,105</b>	<b>\$ 8,695,738</b>	<b>357%</b>	<b>\$ 3,096,776</b>	<b>127%</b>	<b>\$ 663,671</b>

<sup>A</sup> Final Beginning Fund Balance will be determined after the final close of FY24





# Budget to Actuals Report

## Adult P&P - Fund 355

FY25 YTD August 31, 2024 (unaudited)

09/23/2024 Item #4.

**16.7%**  
Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
DOC Grant in Aid SB 1145	4,116,464	4,143,196	101%	4,693,331	1,179,451	25%	4,693,331	100%	-
CJC Justice Reinvestment	943,172	1,103,019	117%	1,167,810	93,629	8%	1,167,810	100%	-
DOC Measure 57	256,815	259,307	101%	259,307	259,307	100%	259,307	100%	-
Interest on Investments	75,230	87,583	116%	73,000	19,299	26%	73,000	100%	-
Interfund- Sheriff	50,000	50,000	100%	60,000	10,000	17%	60,000	100%	-
Other Inter-fund Services	-	-	-	50,000	-	0%	50,000	100%	-
State Miscellaneous	22,607	116,078	513%	19,709	-	0%	19,709	100%	-
Miscellaneous	500	1,062	212%	500	4,384	877%	4,884	977%	4,384 <sup>A</sup>
Gen Fund/Crime Prevention	50,000	50,000	100%	-	-	-	-	-	-
Oregon BOPPPS	20,318	7,686	38%	-	-	-	-	-	-
Electronic Monitoring Fee	500	258	52%	-	-	-	-	-	-
<b>TOTAL RESOURCES</b>	<b>5,535,606</b>	<b>5,818,189</b>	<b>105%</b>	<b>6,323,657</b>	<b>1,566,070</b>	<b>25%</b>	<b>6,328,041</b>	<b>100%</b>	<b>4,384</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	5,757,511	5,239,314	91%	6,387,456	767,975	12%	6,387,456	100%
Materials and Services	1,818,521	1,788,936	98%	1,984,229	223,390	11%	1,984,229	100%	-
<b>TOTAL REQUIREMENTS</b>	<b>7,576,032</b>	<b>7,028,249</b>	<b>93%</b>	<b>8,371,685</b>	<b>991,365</b>	<b>12%</b>	<b>8,371,685</b>	<b>100%</b>	<b>-</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- General Funds	536,369	601,369	112%	703,369	117,228	17%	703,369	100%
Transfers In- Health Services	50,000	-	0%	-	-	-	-	-	-
Transfer to Vehicle Maint	(75,419)	(75,419)	100%	(76,405)	(12,734)	17%	(76,405)	100%	-
<b>TOTAL TRANSFERS</b>	<b>510,950</b>	<b>525,950</b>	<b>103%</b>	<b>626,964</b>	<b>104,494</b>	<b>17%</b>	<b>626,964</b>	<b>100%</b>	<b>-</b>

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	3,000,000	3,010,934	100%	2,500,000	2,326,824	93%	2,549,705	102%
Resources over Requirements	(2,040,426)	(1,210,060)	-	(2,048,028)	574,704	-	(2,043,644)	-	4,384
Net Transfers - In (Out)	510,950	525,950	-	626,964	104,494	-	626,964	-	-
<b>TOTAL FUND BALANCE</b>	<b>\$ 1,470,524</b>	<b>\$ 2,326,824</b>	<b>158%</b>	<b>\$ 1,078,936</b>	<b>\$ 3,006,022</b>	<b>279%</b>	<b>\$ 1,133,025</b>	<b>105%</b>	<b>\$54,089</b>

<sup>A</sup> Reimbursement for hosting event for Oregon Association of Community Corrections Directors.

<sup>B</sup> Final Beginning Fund Balance will be determined after the final close of FY24. Trending to be a bit higher than original projections due to personnel savings from FY24.



# Budget to Actuals Report

## Road CIP - Fund 465

FY25 YTD August 31, 2024 (unaudited)

09/23/2024 Item #4.

**16.7%**  
Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Revenue Not Assigned	-	-		881,339	-	0%	881,339	100%	-
Interest on Investments	475,310	580,958	122%	476,000	91,698	19%	476,000	100%	-
State Miscellaneous	1,704,116	2,342,101	137%	-	-		-		-
Miscellaneous	-	204,504		-	-		-		-
<b>TOTAL RESOURCES</b>	<b>2,179,426</b>	<b>3,127,563</b>	<b>144%</b>	<b>1,357,339</b>	<b>91,698</b>	<b>7%</b>	<b>1,357,339</b>	<b>100%</b>	<b>-</b>

REQUIREMENTS	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Materials and Services	132,770	132,770	100%	134,492	22,415	17%	134,492	100%	-
Capital Outlay	24,009,399	22,991,686	96%	16,189,012	417,766	3%	16,189,012	100%	-
<b>TOTAL REQUIREMENTS</b>	<b>24,142,169</b>	<b>23,124,456</b>	<b>96%</b>	<b>16,323,504</b>	<b>440,181</b>	<b>3%</b>	<b>16,323,504</b>	<b>100%</b>	<b>-</b>

TRANSFERS	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Transfers In	12,500,000	12,500,000	100%	10,631,333	-	0%	10,631,333	100%	-
<b>TOTAL TRANSFERS</b>	<b>12,500,000</b>	<b>12,500,000</b>	<b>100%</b>	<b>10,631,333</b>	<b>-</b>	<b>0%</b>	<b>10,631,333</b>	<b>100%</b>	<b>-</b>

FUND BALANCE	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Beginning Fund Balance	19,012,380	23,347,907	123%	15,534,050	15,851,014	102%	15,851,014	102%	316,964 <sup>A</sup>
Resources over Requirements	(21,962,743)	(19,996,893)		(14,966,165)	(348,483)		(14,966,165)		0
Net Transfers - In (Out)	12,500,000	12,500,000		10,631,333	-		10,631,333		-
<b>TOTAL FUND BALANCE</b>	<b>\$ 9,549,637</b>	<b>\$ 15,851,014</b>	<b>166%</b>	<b>\$ 11,199,218</b>	<b>\$ 15,502,531</b>	<b>138%</b>	<b>\$ 11,516,182</b>	<b>103%</b>	<b>\$316,964</b>

<sup>A</sup> Final Beginning Fund Balance will be determined after the final close of FY24





# Budget to Actuals Report

## Road CIP (Fund 465) - Capital Outlay Summary by Project

FY25 YTD August 31, 2024

09/23/2024 Item #4.  
**16.67%**  
 Year Completed

	Fiscal Year 2024			Fiscal Year 2025					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Terrebonne Refinement Plan	\$ 6,639,405	6,639,405							\$ -
Hunnel Rd: Loco Rd to Tumalo Rd	2,693,318	2,544,568	94%						
Transportation System Plan Update	20,450	20,450	100%						
Gribbling Rd Bridge	555,000	542,198	98%						
Smith Rock Way Bridge Replace	1,020,900	991,531	97%						
Deschutes Mkt Rd/Hamehook Round	1,157,696	1,157,696	100%						
Powell Butte Hwy/Butler Market RB	1,950,000	1,551,099	80%	1,095,760	312,454	29%	1,095,760	100%	
Wilcox Ave Bridge #2171-03 Replacement	-	-		160,000		0%	160,000	100%	
Paving Tumalo Rd/Deschutes Mkt Rd				520,000		0%	520,000	100%	
Paving of Rosland Rd: US 20 to Draf	386,480	386,480	100%						
Hamehook Rd Bridge #16181 Rehabilitation	380,000	367,224	97%	1,930,500	41,900	2%	1,930,500	100%	
NW Lower Bridge Way: 43rd St to Holmes Rd	159,140	105,726	66%	1,650,000		0%	1,650,000	100%	
Northwest Way: NW Coyner Ave to NW Altmetr Wy	-	-		85,000		0%	85,000	100%	
Slurry Seal 2023	357,325	357,325	100%						
Terrebonne Wastewater System Phase 1	1,000,000	1,000,000	100%						
Tumalo Reservoir Rd: OB Riley to Sisemore Rd	180,000	197,240	110%	2,417,752	12,323	1%	2,417,752	100%	
Local Road Pavement Preservation	-	-		-			-		
US20: Locust St	1,000,000	1,000,000	100%						
Paving Butler Market - Hamehook to Powell Butte	1,454,940	1,454,940							
Old Bend Rdm Hwy - US 20 to Tumalo	1,272,506	1,272,506							
Paving Of Horse Butte Rd	-	-		630,000		0%	630,000	100%	
Paving Of Obr Hwy: Tumalo To Helmho	2,600,000	2,303,234		2,520,000		0%	2,520,000	100%	
Paving Of Spring River Rd: S Centur	901,332	849,783							
Slurry Seal 2024	240,000	219,129							
La Pine Uic Stormwater Improvements	-	-		240,000		0%	240,000	100%	
S Century Dr / Spring River Rd Roun	10,000	244		1,650,000	26,928	2%	1,650,000	100%	
Radar Speed Sign Replacements	30,907	30,907							
Burgess Rd/Day Rd Traffic Signal				50,000			50,000	100%	
Powell Butte Hwy: McGrath Rd to US20				2,290,000			2,290,000	100%	
Slurry Seal 2025				350,000			350,000	100%	
ODOT ARTS Program - Driver Speed Feedback Signs				24,161	24,161		24,161	100%	
Lazy River Dr Mailbox Improvements				150,000			150,000	100%	
Asphalt Leveling 2024				200,000			200,000	100%	
FY 23 Guardrail Improvements	-	-		-			-		
Signage improvements				125,839			125,839	100%	
Sidewalk Ramp Improvements				100,000		0%	100,000	100%	
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 24,009,399</b>	<b>\$ 22,991,686</b>	<b>96%</b>	<b>\$ 16,189,012</b>	<b>417,766</b>	<b>3%</b>	<b>\$ 16,189,012</b>	<b>100%</b>	<b>-</b>



# Budget to Actuals Report

## Solid Waste - Fund 610

FY25 YTD August 31, 2024 (unaudited)

09/23/2024 Item #4.

**16.7%**  
Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Franchise Disposal Fees	8,000,000	8,858,989	111%	9,940,000	1,656,724	17%	9,940,000	100%	- A
Commercial Disp. Fee	3,310,000	3,984,563	120%	4,450,000	868,362	20%	4,450,000	100%	- A
Private Disposal Fees	3,450,000	3,236,947	94%	3,420,000	723,587	21%	3,420,000	100%	- A
Special Waste	30,000	103,947	346%	645,000	34,440	5%	645,000	100%	-
Franchise 5% Fees	565,000	646,761	114%	635,000	95,424	15%	635,000	100%	- B
Yard Debris	400,000	456,528	114%	440,000	95,954	22%	440,000	100%	-
Miscellaneous	173,000	290,694	168%	170,000	37,102	22%	170,000	100%	-
Interest on Investments	60,410	147,126	244%	62,000	30,590	49%	62,000	100%	-
Recyclables	7,000	7,669	110%	7,000	1,776	25%	7,000	100%	-
Leases	1	1	100%	1	-	0%	1	100%	-
<b>TOTAL RESOURCES</b>	<b>15,995,411</b>	<b>17,733,226</b>	<b>111%</b>	<b>19,769,001</b>	<b>3,543,959</b>	<b>18%</b>	<b>19,769,001</b>	<b>100%</b>	-

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	4,108,983	3,967,708	97%	5,739,145	696,810	12%	5,739,145	100%
Materials and Services	7,683,911	7,288,730	95%	8,994,999	815,446	9%	8,994,999	100%	-
Capital Outlay	309,000	246,763	80%	282,000	-	0%	282,000	100%	-
Debt Service	2,302,640	2,302,520	100%	2,305,600	-	0%	2,305,600	100%	-
<b>TOTAL REQUIREMENTS</b>	<b>14,404,534</b>	<b>13,805,721</b>	<b>96%</b>	<b>17,321,744</b>	<b>1,512,256</b>	<b>9%</b>	<b>17,321,744</b>	<b>100%</b>	-

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - SW Capital & Equipment Reserve	910,000	-	0%	-	-	-	-	-
Transfers Out - SW Capital & Equipment Reserve	(2,613,962)	(2,613,962)	100%	(4,564,141)	(2,357)	0%	(4,564,141)	100%	-
<b>TOTAL TRANSFERS</b>	<b>(1,703,962)</b>	<b>(2,613,962)</b>	<b>153%</b>	<b>(4,564,141)</b>	<b>(2,357)</b>	<b>0%</b>	<b>(4,564,141)</b>	<b>100%</b>	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	2,416,385	2,743,514	114%	3,941,745	4,057,056	103%	4,430,505	112%
Resources over Requirements	1,590,877	3,927,504		2,447,257	2,031,703		2,447,257		0
Net Transfers - In (Out)	(1,703,962)	(2,613,962)		(4,564,141)	(2,357)		(4,564,141)		-
<b>TOTAL FUND BALANCE</b>	<b>\$ 2,303,300</b>	<b>\$ 4,057,056</b>	<b>176%</b>	<b>\$ 1,824,861</b>	<b>\$ 6,086,402</b>	<b>334%</b>	<b>\$ 2,313,621</b>	<b>127%</b>	<b>\$488,760</b>

- A** Total disposal fee projections reflect management's best estimate of revenues to be collected; disposal tons are typically higher in the summer with reductions in winter.
- B** Annual fees due April 15, 2025; received monthly installment from Republic
- C** Final Beginning Fund Balance will be determined after the final close of FY24



# Budget to Actuals Report

## Fair & Expo - Fund 615

FY25 YTD August 31, 2024 (unaudited)

09/23/2024 Item #4.

**16.7%**  
Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Food & Beverage	991,000	1,566,284	158%	1,535,000	24,315	2%	1,419,769	92%	(115,231)
Events Revenue	1,050,000	979,919	93%	1,390,000	139,744	10%	767,068	55%	(622,932)
Rights & Signage	105,000	92,416	88%	110,000	26,400	24%	102,400	93%	(7,600)
Horse Stall Rental	100,000	74,925	75%	67,500	-	0%	60,000	89%	(7,500)
Storage	50,000	51,099	102%	45,000	-	0%	44,800	100%	(200)
Camping Fee	22,500	33,694	150%	37,500	-	0%	45,500	121%	8,000
Interest on Investments	22,000	24,619	112%	16,000	3,789	24%	16,000	100%	-
Miscellaneous	3,000	7,001	233%	5,000	630	13%	4,790	96%	(210)
<b>TOTAL RESOURCES</b>	<b>2,343,500</b>	<b>2,829,957</b>	<b>121%</b>	<b>3,206,000</b>	<b>194,879</b>	<b>6%</b>	<b>2,460,327</b>	<b>77%</b>	<b>(745,673)</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	1,478,441	1,499,682	101%	1,851,584	237,897	13%	1,851,584	100%
Personnel Services - F&B	148,510	80,916	54%	187,439	11,521	6%	187,439	100%	-
Materials and Services	1,492,986	1,331,367	89%	1,917,689	151,156	8%	1,911,743	100%	5,946
Materials and Services - F&B	514,200	854,989	166%	781,750	34,543	4%	745,224	95%	36,526
Debt Service	100,190	100,139	100%	99,700	-	0%	99,700	100%	-
<b>TOTAL REQUIREMENTS</b>	<b>3,734,327</b>	<b>3,867,093</b>	<b>104%</b>	<b>4,838,162</b>	<b>435,117</b>	<b>9%</b>	<b>4,795,690</b>	<b>99%</b>	<b>42,472</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - Room Tax	1,009,023	988,867	98%	963,000	160,500	17%	963,000	100%
Transfers In - County Fair	-	-	-	196,900	32,817	17%	196,900	100%	-
Transfers In - Park Fund	30,000	30,000	100%	30,000	5,000	17%	30,000	100%	-
Transfers Out	(163,342)	(10,777)	7%	(10,777)	(1,796)	17%	(10,777)	100%	-
<b>TOTAL TRANSFERS</b>	<b>875,681</b>	<b>1,008,090</b>	<b>115%</b>	<b>1,179,123</b>	<b>196,521</b>	<b>17%</b>	<b>1,179,123</b>	<b>100%</b>	<b>-</b>

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	547,763	547,764	100%	577,865	518,718	90%	518,718	90%
Resources over Requirements	(1,390,827)	(1,037,136)	-	(1,632,162)	(240,238)	-	(2,335,363)	-	(703,201)
Net Transfers - In (Out)	875,681	1,008,090	-	1,179,123	196,521	-	1,179,123	-	-
<b>TOTAL FUND BALANCE</b>	<b>\$ 32,617</b>	<b>\$ 518,718</b>	<b>999%</b>	<b>\$ 124,826</b>	<b>\$ 475,001</b>	<b>381%</b>	<b>(\$ 637,522)</b>	<b>-511%</b>	<b>(\$762,348)</b>

<sup>A</sup> Final Beginning Fund Balance will be determined after the final close of FY24



# Budget to Actuals Report

## Annual County Fair - Fund 616

FY25 YTD August 31, 2024 (unaudited)

09/23/2024 Item #4.

**16.7%**  
Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Concessions and Catering	790,000	834,968	106%	797,500	827,949	104%	1,314,795	165%	517,295
Gate Receipts	775,000	1,046,188	135%	780,000	916,911	118%	916,912	118%	136,912
Carnival	430,000	245,809	57%	430,000	449,198	104%	450,559	105%	20,559
Commercial Exhibitors	118,200	114,091	97%	115,000	137,741	120%	137,741	120%	22,741
Fair Sponsorship	92,500	69,967	76%	99,000	99,960	101%	141,020	142%	42,020
State Grant	53,167	53,167	100%	53,167	635	1%	53,167	100%	-
Rodeo Sponsorship	30,000	35,452	118%	30,000	44,810	149%	44,811	149%	14,811
Interest on Investments	13,500	25,831	191%	23,000	4,513	20%	23,000	100%	-
R/V Camping/Horse Stall Rental	17,250	31,255	181%	18,500	35,982	194%	35,982	194%	17,482
Merchandise Sales	2,500	1,899	76%	2,500	1,608	64%	2,500	100%	-
Livestock Entry Fees	2,000	1,940	97%	2,000	3,139	157%	3,139	157%	1,139
Miscellaneous	-	39		-	-		-		-
<b>TOTAL RESOURCES</b>	<b>2,324,117</b>	<b>2,460,606</b>	<b>106%</b>	<b>2,350,667</b>	<b>2,522,444</b>	<b>107%</b>	<b>3,123,625</b>	<b>133%</b>	<b>772,958</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	226,531	189,056	83%	229,798	35,424	15%	229,798	100%
Materials and Services	2,356,325	2,249,042	95%	2,442,103	2,025,571	83%	2,453,339	100%	(11,236)
<b>TOTAL REQUIREMENTS</b>	<b>2,582,856</b>	<b>2,438,099</b>	<b>94%</b>	<b>2,671,901</b>	<b>2,060,995</b>	<b>77%</b>	<b>2,683,137</b>	<b>100%</b>	<b>(11,236)</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfer In - TRT 1%	75,000	75,000	100%	75,000	12,500	17%	75,000	100%
Transfers Out	(109,503)	(109,503)	100%	-	-		-		-
Transfer Out - Fair & Expo	-	-		(196,900)	(32,817)	17%	(196,900)	100%	-
<b>TOTAL TRANSFERS</b>	<b>(34,503)</b>	<b>(34,503)</b>	<b>100%</b>	<b>(121,900)</b>	<b>(20,317)</b>	<b>17%</b>	<b>(121,900)</b>	<b>100%</b>	<b>-</b>

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	521,447	521,447	100%	600,000	509,451	85%	519,959	87%
Resources over Requirements	(258,739)	22,507		(321,234)	461,450		440,489		761,723
Net Transfers - In (Out)	(34,503)	(34,503)		(121,900)	(20,317)		(121,900)		-
<b>TOTAL FUND BALANCE</b>	<b>\$ 228,205</b>	<b>\$ 509,451</b>	<b>223%</b>	<b>\$ 156,866</b>	<b>\$ 950,584</b>	<b>606%</b>	<b>\$ 838,548</b>	<b>535%</b>	<b>\$ 681,682</b>

<sup>A</sup> Final Beginning Fund Balance will be determined after the final close of FY24



# Budget to Actuals Report

## Annual County Fair - Fund 616

CY24 YTD August 31, 2024 (unaudited)

	Fair 2023	Fair 2024 Actuals to Date	2024 Projection
<b>RESOURCES</b>			
Gate Receipts	\$ 1,042,896	\$ 920,203	\$ 920,203
Carnival	245,809	450,558	450,558
Commercial Exhibitors	436,160	459,657	452,741
Livestock Entry Fees	1,940	3,139	3,139
R/V Camping/Horse Stall Rental	31,449	35,788	35,788
Merchandise Sales	1,899	1,608	1,608
Concessions and Catering	512,899	506,033	988,533
Fair Sponsorship	117,183	122,952	158,300
<b>TOTAL FAIR REVENUES</b>	<b>\$ 2,390,235</b>	<b>\$ 2,499,936</b>	<b>\$ 3,010,869</b>
<b>OTHER RESOURCES</b>			
State Grant	53,167	635	53,802
Interest	19,504	17,974	24,662
Miscellaneous	114	-	-
<b>TOTAL RESOURCES</b>	<b>\$ 2,463,020</b>	<b>\$ 2,518,546</b>	<b>\$ 3,089,333</b>
<b>REQUIREMENTS</b>			
Personnel	175,531	140,350	207,138
Materials & Services	2,124,162	2,250,832	2,537,933
<b>TOTAL REQUIREMENTS</b>	<b>\$ 2,299,693</b>	<b>\$ 2,391,181</b>	<b>\$ 2,745,071</b>
<b>TRANSFERS</b>			
Transfer In - TRT 1%	75,000	50,000	75,000
Transfer Out - F&E Reserve	(170,608)	(54,753)	(54,753)
Transfer Out - Fair & Expo	-	(32,817)	(114,857)
<b>TOTAL TRANSFERS</b>	<b>\$ (95,608)</b>	<b>\$ (37,570)</b>	<b>\$ (94,610)</b>
<b>Net Fair</b>	<b>\$ 67,719</b>	<b>\$ 89,795</b>	<b>\$ 249,652</b>
<b>Beginning Fund Balance on Jan 1</b>	<b>\$ 952,421</b>	<b>\$ 1,020,140</b>	<b>\$ 1,020,140</b>
<b>Ending Balance</b>	<b>\$ 1,020,140</b>	<b>\$ 1,109,935</b>	<b>\$ 1,269,792</b>



# Budget to Actuals Report

## Fair & Expo Capital Reserve - Fund 617

FY25 YTD August 31, 2024 (unaudited)

09/23/2024 Item #4.

**16.7%**  
Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Interest on Investments	64,800	94,239	145%	88,000	19,296	22%	88,000	100%	-
Miscellaneous	-	130,809		-	94,112		94,112		94,112
<b>TOTAL RESOURCES</b>	<b>64,800</b>	<b>225,047</b>	<b>347%</b>	<b>88,000</b>	<b>113,408</b>	<b>129%</b>	<b>182,112</b>	<b>207%</b>	<b>94,112</b>

REQUIREMENTS	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Materials and Services	343,555	274,247	80%	475,000	13,174	3%	475,000	100%	-
Capital Outlay	746,445	191,682	26%	785,000	7,063	1%	785,000	100%	-
<b>TOTAL REQUIREMENTS</b>	<b>1,090,000</b>	<b>465,928</b>	<b>43%</b>	<b>1,260,000</b>	<b>20,237</b>	<b>2%</b>	<b>1,260,000</b>	<b>100%</b>	<b>-</b>

TRANSFERS	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Transfers In - TRT 1%	462,119	453,481	98%	442,396	73,733	17%	442,396	100%	-
Transfers In - Fund 165	100,000	100,000	100%	150,000	150,000	100%	150,000	100%	-
Transfers In - Fair & Expo	152,565	-	0%	-	-		-		-
Transfers In - Annual County Fair	109,503	109,503	100%	-	-		-		-
<b>TOTAL TRANSFERS</b>	<b>824,187</b>	<b>662,984</b>	<b>80%</b>	<b>592,396</b>	<b>223,733</b>	<b>38%</b>	<b>592,396</b>	<b>100%</b>	<b>-</b>

FUND BALANCE	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Beginning Fund Balance	2,592,838	2,757,229	106%	3,136,000	3,179,332	101%	3,179,332	101%	43,332
Resources over Requirements	(1,025,200)	(240,881)		(1,172,000)	93,171		(1,077,888)		94,112
Net Transfers - In (Out)	824,187	662,984		592,396	223,733		592,396		-
<b>TOTAL FUND BALANCE</b>	<b>\$ 2,391,825</b>	<b>\$ 3,179,332</b>	<b>133%</b>	<b>\$ 2,556,396</b>	<b>\$ 3,496,235</b>	<b>137%</b>	<b>\$ 2,693,840</b>	<b>105%</b>	<b>\$137,444</b>

- A** Capital Outlay appropriations are a placeholder should viable projects be recommended and approved for construction
- B** Final Beginning Fund Balance will be determined after the final close of FY24



# Budget to Actuals Report

## RV Park - Fund 618

FY25 YTD August 31, 2024 (unaudited)

09/23/2024 Item #4.

**16.7%**  
Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
RV Park Fees < 31 Days	500,000	479,680	96%	450,000	81,253	18%	475,753	106%	25,753
RV Park Fees > 30 Days	12,500	21,682	173%	15,000	-	0%	15,000	100%	-
Interest on Investments	2,300	8,447	367%	8,000	1,956	24%	8,623	108%	623
Cancellation Fees	7,000	13,820	197%	7,000	10,687	153%	16,517	236%	9,517
Washer / Dryer	5,000	5,575	112%	5,000	2,591	52%	6,101	122%	1,101
Miscellaneous	2,500	4,335	173%	2,500	390	16%	2,660	106%	160
Vending Machines	1,500	1,352	90%	1,500	558	37%	1,918	128%	418
<b>TOTAL RESOURCES</b>	<b>530,800</b>	<b>534,892</b>	<b>101%</b>	<b>489,000</b>	<b>97,435</b>	<b>20%</b>	<b>526,572</b>	<b>108%</b>	<b>37,572</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	91,328	92,389	101%	159,210	21,646	14%	159,210	100%
Materials and Services	303,173	214,793	71%	344,054	28,255	8%	339,231	99%	4,823
Debt Service	222,630	222,596	100%	223,600	-	0%	223,600	100%	-
<b>TOTAL REQUIREMENTS</b>	<b>617,131</b>	<b>529,777</b>	<b>86%</b>	<b>726,864</b>	<b>49,901</b>	<b>7%</b>	<b>722,041</b>	<b>99%</b>	<b>4,823</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - Park Fund	160,000	160,000	100%	160,000	26,667	17%	160,000	100%
Transfers In - TRT Fund	20,000	20,000	100%	20,000	3,333	17%	20,000	100%	-
Transfer Out - RV Reserve	(51,564)	(51,564)	100%	(122,142)	(20,357)	17%	(122,142)	100%	-
<b>TOTAL TRANSFERS</b>	<b>128,436</b>	<b>128,436</b>	<b>100%</b>	<b>57,858</b>	<b>9,643</b>	<b>17%</b>	<b>57,858</b>	<b>100%</b>	<b>-</b>

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	93,115	166,640	179%	248,000	300,190	121%	300,190	121%
Resources over Requirements	(86,331)	5,114		(237,864)	47,534		(195,469)		42,395
Net Transfers - In (Out)	128,436	128,436		57,858	9,643		57,858		-
<b>TOTAL FUND BALANCE</b>	<b>\$ 135,220</b>	<b>\$ 300,190</b>	<b>222%</b>	<b>\$ 67,994</b>	<b>\$ 357,367</b>	<b>526%</b>	<b>\$ 162,579</b>	<b>239%</b>	<b>\$94,585</b>

<sup>A</sup> Final Beginning Fund Balance will be determined after the final close of FY24



# Budget to Actuals Report

## RV Park Reserve - Fund 619

FY25 YTD August 31, 2024 (unaudited)

09/23/2024 Item #4.

**16.7%**  
Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Interest on Investments	34,300	45,518	133%	45,000	8,782	20%	45,000	100%	-
<b>TOTAL RESOURCES</b>	<b>34,300</b>	<b>45,518</b>	<b>133%</b>	<b>45,000</b>	<b>8,782</b>	<b>20%</b>	<b>45,000</b>	<b>100%</b>	<b>-</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Materials and Services	100,000	18,610	19%	100,000	-	0%	100,000	100%
Capital Outlay	74,000	26,642	36%	70,000	-	0%	70,000	100%	-
<b>TOTAL REQUIREMENTS</b>	<b>174,000</b>	<b>45,252</b>	<b>26%</b>	<b>170,000</b>	<b>-</b>	<b>0%</b>	<b>170,000</b>	<b>100%</b>	<b>-</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfer In - RV Park Ops	51,564	51,564	100%	122,142	20,357	17%	122,142	100%
<b>TOTAL TRANSFERS</b>	<b>51,564</b>	<b>51,564</b>	<b>100%</b>	<b>122,142</b>	<b>20,357</b>	<b>17%</b>	<b>122,142</b>	<b>100%</b>	<b>-</b>

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	1,372,453	1,469,559	107%	1,513,413	1,521,389	101%	1,521,389	101%
Resources over Requirements	(139,700)	266		(125,000)	8,782		(125,000)		0
Net Transfers - In (Out)	51,564	51,564		122,142	20,357		122,142		-
<b>TOTAL FUND BALANCE</b>	<b>\$ 1,284,317</b>	<b>\$ 1,521,389</b>	<b>118%</b>	<b>\$ 1,510,555</b>	<b>\$ 1,550,528</b>	<b>103%</b>	<b>\$ 1,518,531</b>	<b>101%</b>	<b>\$7,976</b>

- A** Capital Outlay appropriations are a placeholder
- B** Final Beginning Fund Balance will be determined after the final close of FY24





# Budget to Actuals Report

## Risk Management - Fund 670

FY25 YTD August 31, 2024 (unaudited)

09/23/2024 Item #4.

**16.7%**  
Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Workers' Compensation	1,111,585	1,158,078	104%	1,116,950	195,195	17%	1,116,950	100%	-
General Liability	935,832	935,832	100%	943,414	157,236	17%	1,040,000	110%	96,586 <sup>A</sup>
Property Damage	418,028	418,028	100%	419,983	69,997	17%	419,983	100%	-
Unemployment	439,989	348,407	79%	362,214	196,649	54%	362,214	100%	- <sup>B</sup>
Interest on Investments	200,000	274,605	137%	254,000	45,097	18%	254,000	100%	-
Vehicle	226,710	226,710	100%	250,030	41,672	17%	250,030	100%	-
Skid Car Training	10,000	45,839	458%	30,000	4,166	14%	30,000	100%	-
Claims Reimbursement	369,959	399,903	108%	20,000	-	0%	20,000	100%	-
Process Fee- Events/ Parades	2,000	1,595	80%	2,000	165	8%	2,000	100%	-
Miscellaneous	200	2,700	999%	200	-	0%	200	100%	-
<b>TOTAL RESOURCES</b>	<b>3,714,303</b>	<b>3,811,697</b>	<b>103%</b>	<b>3,398,791</b>	<b>710,177</b>	<b>21%</b>	<b>3,495,377</b>	<b>103%</b>	<b>96,586</b>

REQUIREMENTS	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Workers' Compensation	1,880,000	1,933,625	103%	2,000,000	743,205	37%	2,200,000	110%	(200,000)
General Liability	1,200,000	994,706	83%	1,500,000	182,797	12%	1,500,000	100%	-
Insurance Administration	714,197	672,304	94%	799,487	115,577	14%	799,487	100%	-
Vehicle	400,000	299,851	75%	700,000	23,760	3%	600,000	86%	100,000
Property Damage	300,250	474,866	158%	400,255	331,002	83%	400,255	100%	-
Unemployment	250,000	127,637	51%	200,000	-	0%	180,000	90%	20,000
<b>TOTAL REQUIREMENTS</b>	<b>4,744,447</b>	<b>4,502,990</b>	<b>95%</b>	<b>5,599,742</b>	<b>1,396,341</b>	<b>25%</b>	<b>5,679,742</b>	<b>101%</b>	<b>(80,000)</b>

TRANSFERS	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Transfers Out - IT	(32,000)	(22,328)	70%	-	-	-	-	-	-
Transfers Out - IT Reserve	(118,000)	(118,000)	100%	-	-	-	-	-	-
Transfers Out - Claims Reimbursement	(349,959)	(349,959)	100%	-	-	-	-	-	-
Transfers Out - Vehicle Replacement	(3,500)	(3,500)	100%	(4,500)	(750)	17%	(4,500)	100%	-
<b>TOTAL TRANSFERS</b>	<b>(503,459)</b>	<b>(493,787)</b>	<b>98%</b>	<b>(4,500)</b>	<b>(750)</b>	<b>17%</b>	<b>(4,500)</b>	<b>100%</b>	<b>-</b>

FUND BALANCE	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Beginning Fund Balance	8,000,000	9,323,307	117%	8,000,000	8,138,227	102%	8,200,351	103%	200,351 <sup>C</sup>
Resources over Requirements	(1,030,144)	(691,292)	-	(2,200,951)	(686,164)	-	(2,184,365)	-	16,586
Net Transfers - In (Out)	(503,459)	(493,787)	-	(4,500)	(750)	-	(4,500)	-	-
<b>TOTAL FUND BALANCE</b>	<b>\$ 6,466,397</b>	<b>\$ 8,138,227</b>	<b>126%</b>	<b>\$ 5,794,549</b>	<b>\$ 7,451,312</b>	<b>129%</b>	<b>\$ 6,011,486</b>	<b>104%</b>	<b>\$216,937</b>

- A** Includes reimbursement from State for higher general liability insurance related to aid and assist.
- B** Unemployment collected on first \$25K of employee's salary in fiscal year
- C** Final Beginning Fund Balance will be determined after the final close of FY24



# Budget to Actuals Report

## Health Benefits - Fund 675

FY25 YTD August 31, 2024 (unaudited)

09/23/2024 Item #4.

**16.7%**  
Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Internal Premium Charges	25,899,034	25,508,234	98%	30,548,182	5,281,005	17%	35,507,169	116%	4,958,987
COIC Premiums	1,963,363	2,228,565	114%	2,747,427	205,484	7%	3,091,915	113%	344,488
Employee Co-Pay	1,247,416	1,406,479	113%	1,492,623	255,480	17%	1,556,257	104%	63,634
Retiree / COBRA Premiums	1,019,288	1,041,989	102%	1,039,555	80,271	8%	1,061,802	102%	22,247
Prescription Rebates	280,000	382,550	137%	550,000	-	0%	550,000	100%	-
Interest on Investments	120,000	208,021	173%	366,000	28,194	8%	152,000	42%	(214,000)
Claims Reimbursement & Other	124,944	317,060	254%	100,000	31,563	32%	100,000	100%	-
<b>TOTAL RESOURCES</b>	<b>30,654,045</b>	<b>31,092,898</b>	<b>101%</b>	<b>36,843,787</b>	<b>5,881,996</b>	<b>16%</b>	<b>42,019,143</b>	<b>114%</b>	<b>5,175,356</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Health Benefits	29,797,663	26,976,293	91%	26,303,391	2,285,294	9%	32,276,256	123%
Deschutes On-Site Pharmacy	4,287,997	5,355,286	125%	5,733,434	466,387	8%	5,839,677	102%	(106,243)
Deschutes On-Site Clinic	1,415,279	1,356,819	96%	1,490,287	113,478	8%	1,600,661	107%	(110,374)
Wellness	186,274	123,528	66%	174,230	2,981	2%	174,230	100%	-
<b>TOTAL REQUIREMENTS</b>	<b>35,687,213</b>	<b>33,811,927</b>	<b>95%</b>	<b>33,701,342</b>	<b>2,868,140</b>	<b>9%</b>	<b>39,890,824</b>	<b>118%</b>	<b>(6,189,482)</b>

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	6,107,743	6,107,998	100%	5,090,316	3,388,969	67%	5,090,316	100%
Resources over Requirements	(5,033,168)	(2,719,029)		3,142,445	3,013,857		2,128,319		(1,014,126)
Net Transfers - In (Out)	-	-		-	-		-		-
<b>TOTAL FUND BALANCE</b>	<b>\$ 1,074,575</b>	<b>\$ 3,388,969</b>	<b>315%</b>	<b>\$ 8,232,761</b>	<b>\$ 6,402,826</b>	<b>78%</b>	<b>\$ 7,218,635</b>	<b>88%</b>	<b>(\$1,014,126)</b>

- A** The original budget anticipated a 15% increase in Health Benefits Premiums for departments. However, due to higher-than-expected claims in FY24 and projected claim growth in FY25, an additional 15% increase will be applied starting August 1, 2024. This will result in a total increase of 30% compared to FY24.
- B** Budget estimate is based on claims which are difficult to predict
- C** Claims are anticipated to be higher than what was originally budgeted.
- D** Amounts are paid 1 month in arrears
- E** Final Beginning Fund Balance will be determined after the final close of FY24
- F** Deschutes County Administrative Policy No. F-13 sets forth the appropriate level of reserves. The reserve is comprised of two parts: 1) Claims Reserve at 1.5 times the valuation amount, and 2) Contingency Reserve at 150% of the value of the Claims Reserve. The level of reserve is set at \$8 million (\$3.2 million claim reserve and \$4.8 million contingency reserve requirements). The reserve requirement amount should be compared to the Total Fund Balance amount in this report.



# Budget to Actuals Report

## 911 - Fund 705 and 710

FY25 YTD August 31, 2024 (unaudited)

09/23/2024 Item #4.

**16.7%**  
Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Property Taxes - Current Yr	10,932,000	11,024,163	101%	11,556,000	-	0%	11,556,000	100%	- A
Telephone User Tax	1,827,530	1,950,780	107%	1,800,500	-	0%	1,800,500	100%	- B
Interest on Investments	312,321	462,829	148%	426,000	76,439	18%	426,000	100%	-
Police RMS User Fees	244,435	255,485	105%	255,000	-	0%	255,000	100%	- C
Contract Payments	167,765	172,636	103%	179,300	-	0%	179,300	100%	-
User Fee	148,820	151,203	102%	148,600	3,125	2%	148,600	100%	-
Data Network Reimbursement	145,852	107,080	73%	106,500	-	0%	106,500	100%	-
State Reimbursement	93,000	97,500	105%	93,000	19,750	21%	93,000	100%	- D
Property Taxes - Prior Yr	90,000	108,215	120%	90,000	46,404	52%	90,000	100%	-
Property Taxes - Jefferson Co.	40,500	40,915	101%	42,500	356	1%	42,500	100%	-
Miscellaneous	32,100	34,304	107%	36,500	2,633	7%	36,500	100%	-
<b>TOTAL RESOURCES</b>	<b>14,034,323</b>	<b>14,405,107</b>	<b>103%</b>	<b>14,733,900</b>	<b>148,707</b>	<b>1%</b>	<b>14,733,900</b>	<b>100%</b>	-

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Personnel Services	9,032,045	8,712,047	96%	10,237,093	1,313,748	13%	10,237,093	100%	-
Materials and Services	4,250,715	3,354,003	79%	4,267,026	634,658	15%	4,267,026	100%	-
Capital Outlay	1,831,000	1,361,542	74%	2,750,500	53,337	2%	2,750,500	100%	-
<b>TOTAL REQUIREMENTS</b>	<b>15,113,760</b>	<b>13,427,592</b>	<b>89%</b>	<b>17,254,619</b>	<b>2,001,742</b>	<b>12%</b>	<b>17,254,619</b>	<b>100%</b>	-

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers In	1,950,000	-	0%	515,000	-	0%	515,000	100%	-
Transfers Out	(1,950,000)	-	0%	(515,000)	-	0%	(515,000)	100%	-
<b>TOTAL TRANSFERS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	13,202,343	13,393,950	101%	13,160,074	14,371,465	109%	13,160,074	100%	0 E
Resources over Requirements	(1,079,437)	977,515		(2,520,719)	(1,853,035)		(2,520,719)		0
Net Transfers - In (Out)	-	-		-	-		-		-
<b>TOTAL FUND BALANCE</b>	<b>\$ 12,122,906</b>	<b>\$ 14,371,465</b>	<b>119%</b>	<b>\$ 10,639,355</b>	<b>\$ 12,518,430</b>	<b>118%</b>	<b>\$ 10,639,355</b>	<b>100%</b>	<b>\$0</b>

- A** Current year taxes received primarily in November, February and May
- B** Telephone tax payments are received quarterly
- C** Invoices are mailed in the Spring
- D** State GIS reimbursements are received quarterly
- E** Final Beginning Fund Balance will be determined after the final close of FY24