



# BOARD OF COMMISSIONERS

## BOARD OF COUNTY COMMISSIONERS MEETING

1:00 PM — MONDAY, JANUARY 26, 2026

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/3h3oqdD>.
- 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.

**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

The Board of Commissioners provides time during its public meetings for Citizen Input. This is an opportunity for citizens to communicate to the Commissioners. Time is limited to 3 minutes.

Citizen Input is not available for matters that are presently scheduled for a public hearing, or for matters that are anticipated or likely to come before the Commission at a future public hearing.

The Citizen Input platform is not available for and may not be utilized to communicate obscene or defamatory material.

***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.***

## COMMISSIONER ANNOUNCEMENTS

## AGENDA ITEMS

1. **1:00 PM** Courthouse Expansion Update
2. **1:15 PM** Consideration of Gate Permit No. G-25-01
3. **1:35 PM** Development of FY 2027 County Goals and Objectives
4. **2:00 PM** Treasury Report for December 2025
5. **2:15 PM** Finance Report for December 2025

## 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.*

***Convening as the Governing Body for the 9-1-1 Service District***

6. Executive Session under ORS 192.660 (2) (d) Labor Negotiations

**ADJOURN**



Deschutes County encourages persons with disabilities to participate in all programs and activities. This meeting/event is accessible. Accommodations including sign and other language interpreter services, assistive listening devices, materials in alternate formats such as Braille, large print, electronic formats, or language translations are available upon advance request at no cost. Please make a request at least 24 hours in advance of the meeting/event by calling Brenda Fritsvold at (541) 388-6572 or send an email to [brenda.fritsvold@deschutes.org](mailto:brenda.fritsvold@deschutes.org).



El condado de Deschutes anima a las personas con discapacidad a participar en todos los programas y actividades. Esta reunión/evento es accesible. Hay disponibles servicios de intérprete de lengua de señas y de otros idiomas, dispositivos de escucha asistida, materiales en formatos alternativos como braille, letra grande, formatos electrónicos, traducciones o cualquier otra adaptación, con solicitud previa y sin ningún costo. Haga su solicitud al menos 24 horas antes de la reunión/el evento llamando a Brenda Fritsvold al (541) 388-6572 o envíe un correo electrónico a [brenda.fritsvold@deschutes.org](mailto:brenda.fritsvold@deschutes.org).



## BOARD OF COMMISSIONERS

# AGENDA REQUEST & STAFF REPORT

**MEETING DATE:** January 26, 2026

**SUBJECT:** Courthouse Expansion Update

**RECOMMENDED MOTION:**

None.

**BACKGROUND AND POLICY IMPLICATIONS:**

The Facilities Department will give a presentation to update the Board on the status of the Courthouse Expansion project. The update will include the work completed to date, upcoming work, and the project budget. Presentation materials are attached.

**BUDGET IMPACTS:**

None.

**ATTENDANCE:**

Lee Randall, Facilities Director

Eric Nielsen, Facilities Capital Improvement Manager

Wayne Powderly, Cumming Group

Cory Loomis, Pence Contractors

# Facilities

## Deschutes County Courthouse Expansion Update

Board of County Commissioners Meeting

January 26, 2026



# Courthouse Expansion Update



- Fairgrounds Solar Project
- Construction Progress
- Upcoming Work
- Construction Timeline
- Project budget



# Fairgrounds Solar Project



# Existing Renovation - Phase 1



# Existing Renovation - Phase 2



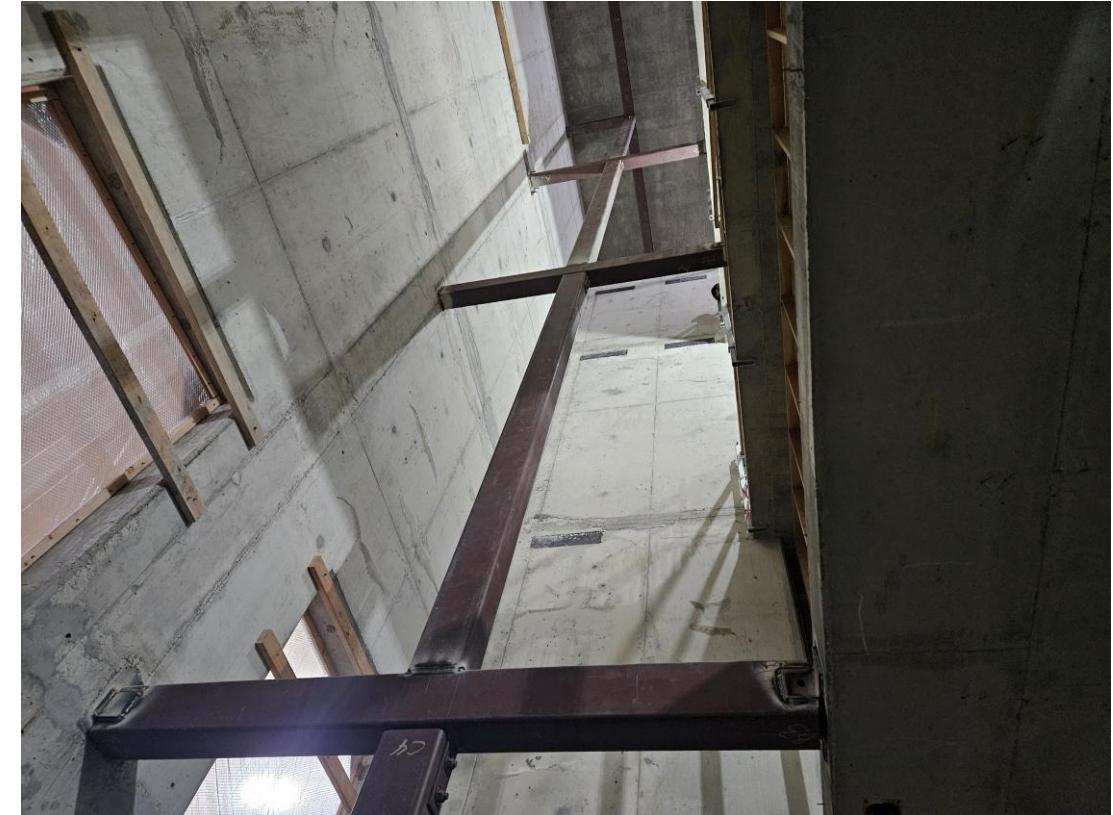
# Building Exterior - South & East



# Building Exterior - West



# Elevators



# Parking Garage



# Public Lobby



# Public Service Counters



# Open Office



# Breakroom & Restrooms



# Level 2 Lobby



# Courtrooms



# Rooftop Installations



# Rooftop Boilers



# Upcoming Work

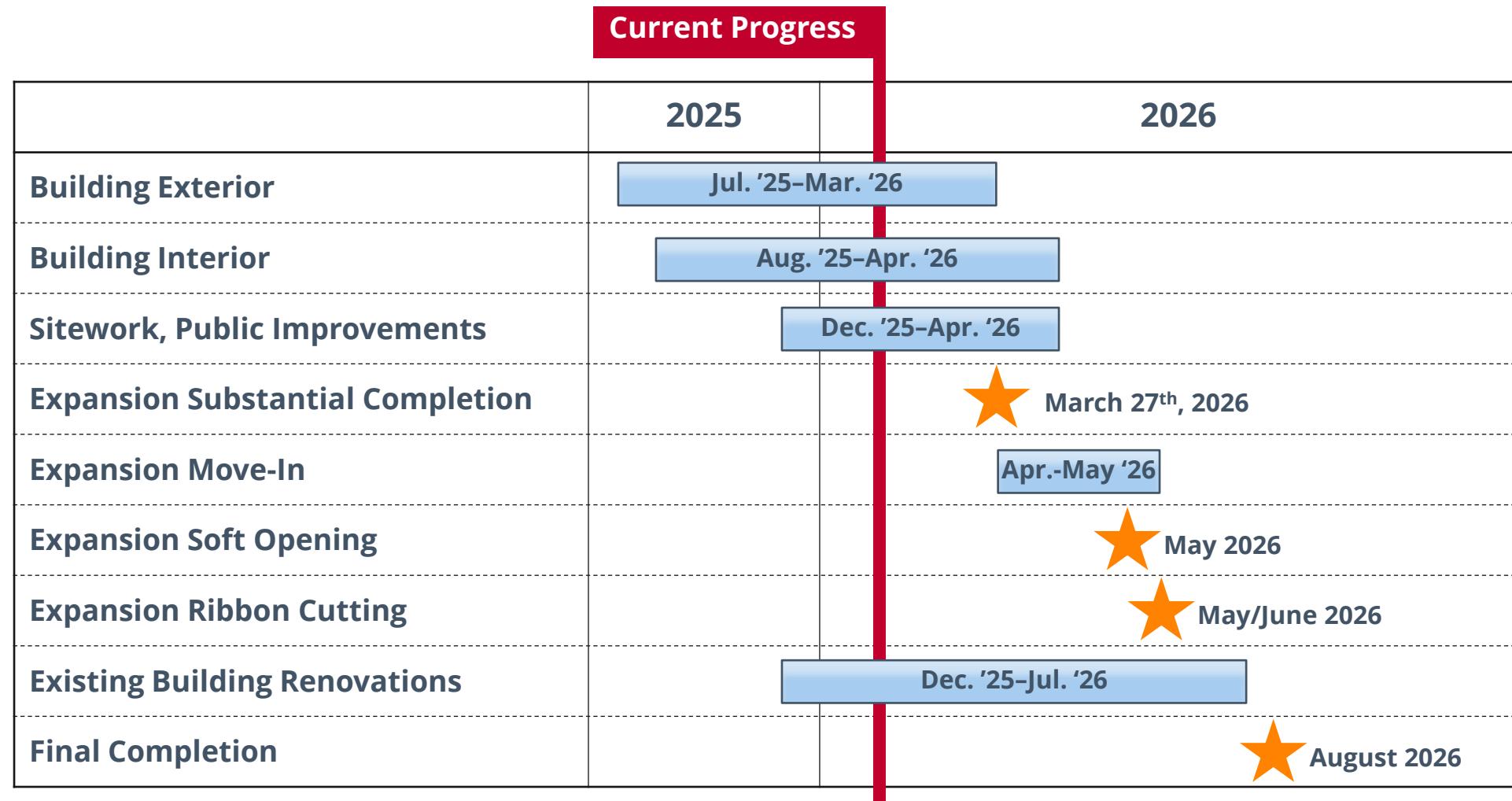
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**In the coming 4 - 6 weeks...**

- **Site Improvements: Bond St., Harriman St. and Greenwood Ave.**
- **Exterior Masonry and Cladding Installation**
- **Elevator 1, 2, and 3 Installation**
- **Plumbing Fixture Installation**
- **Low Voltage and Technology Installation**
- **Commissioning: Mechanical, Electrical, Plumbing Systems**
- **Interior Finishes and Trim: Paint, Ceilings, Wall Panels, Flooring**



# CONSTRUCTION TIMELINE



# Questions?

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# Budget Update

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**Deschutes County  
Courthouse Expansion  
BUDGET STATUS REPORT**  
Current Through: 1/21/2026

01/26/2026 Item #1.

**CONSTRUCTION COSTS**

	<b>Budgeted Amounts</b>		<b>Actual Spend</b>	<b>Remaining</b>	
	<b>Original Budget</b>	<b>Revised Budget</b>	<b>to Date</b>	<b>Balance</b>	<b>Comments</b>
Cost of Work - Construction	\$ 32,510,428	\$ 38,168,204	\$ 26,748,581	\$ 11,419,623	Pence Contract (includes November Pay App #26)
Contractor's Contingency	\$ 1,641,965	\$ 1,641,965	\$ 400,531	\$ 1,241,434	9.81% Contractor's Contingency Remaining (% based on remaining balance)
Subtotal	34,152,393	39,810,169	27,149,112	12,661,057	
AJ Tucker - Demolition, Stone Salvage, and Storage	-	138,182	138,182	-	
<b>Subtotal Construction Costs</b>	<b>34,152,393</b>	<b>39,948,351</b>	<b>27,287,294</b>	<b>12,661,057</b>	

**DIRECT COSTS**

Architecture / Engineering / Interiors / Low Voltage	2,800,397	2,971,693	2,865,535	106,158	LRS ASAs (added #11,12,14,15,16,19,20R1,21,22)
CM/GC Pre-Construction	62,040	62,040	62,040	-	
Land Use Attorney	50,000	-	-	-	
Land / Building Survey / TOPO	40,000	30,000	15,150	14,850	
Arborist / Tree Surgeon	9,799	-	-	-	
Historic Conservationist/Tribal Survey	20,000	-	-	-	
Geotechnical Reports and Inspections	39,197	17,314	17,314	-	
Commissioning	97,000	97,000	50,447	46,553	
Traffic Impact Analysis	35,000	6,500	6,500	-	
Hazmat Assessment / Abatement	60,000	30,000	5,780	24,220	
Construction Testing and Special Inspections	100,000	130,383	108,335	22,048	
Miscellaneous (Marketing, Postcards, Prints/reprographics)	-	-	1,661	(1,661)	
Unknown Additional Services Contingency	165,672	-	-	-	
<b>Subtotal Direct Costs</b>	<b>3,479,105</b>	<b>3,344,930</b>	<b>3,132,762</b>	<b>212,168</b>	

**ADMINISTRATION COSTS**

Project Management / Owners Representative	401,220	589,754	467,964	121,790	Cumming Contract thru ASA #3
<b>Subtotal Administration Costs</b>	<b>401,220</b>	<b>589,754</b>	<b>467,964</b>	<b>121,790</b>	

**OTHER PROFESSIONAL FEES**

Miscellaneous / Insurance	78,394	69,889	69,889	-
<b>Subtotal Other Professional Fees</b>	<b>78,394</b>	<b>69,889</b>	<b>69,889</b>	<b>-</b>

**PERMITS AND FEES**

Land Use Approval	48,996	48,996	-	48,996	Used for Plan Check and Permits
Plan Check and Permits	342,974	442,974	1,003,254	(560,280)	
System Development Charges (SDC's) and Engineering Review	385,320	485,320	-	485,320	Used for Plan Check and Permits
BOLI Fee	7,500	7,500	9,655	(2,155)	Used for Plan Check and Permits
Unknown Additional Permits and Fees Contingency	117,719	147,719	148,166	(448)	Used for Plan Check and Permits
<b>Subtotal Permits and Fees</b>	<b>902,509</b>	<b>1,132,509</b>	<b>1,161,075</b>	<b>(28,567)</b>	





**OWNER COSTS / THIRD PARTY CONTRACTS**

	Budgeted Amounts	Actual Spend	Remaining	
	Original Budget	Revised Budget	to Date	Balance
FFE (incl A-V Systems / communications, fit-out)	900,000	1,089,092	9,275	1,079,817
External / Internal Signage	25,000	25,000	210	24,790
Telephone / Data / Network Build	58,796	58,796	-	58,796
Mover / Relocation / Temp Facilities/ Fairgrounds Building Rental	50,000	50,000	11,342	38,658
Misc / Bldg & Grounds R&M / Supplies / Furn & Fixt. / Travel	-	75,000	59,449	15,551
City Services & Street Improvements & Utility Connections	215,584	165,584	33,466	132,118
Green Energy Costs Mandated per Oregon State (1.5%)	600,000	658,457	253,077	405,380
County Contingency	1,114,438	1,195,644	-	1,195,644
<b>Subtotal Owner Costs / Third Party Contracts</b>	<b>2,963,818</b>	<b>3,317,573</b>	<b>366,819</b>	<b>2,950,754</b>

**PROJECT TOTALS**

<b>\$ 41,977,438</b>	<b>\$ 48,403,006</b>	<b>\$ 32,485,803</b>	<b>\$ 15,917,203</b>	<b>67% % Complete</b>
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Original Budget	\$ 42,000,000
Budget Adjustment	1,900,000 (2/21/2024)
Budget Adjustment	2,900,000 (1/29/2025)
Subtotal	\$ 46,800,000

**Courthouse Expansion Funding Sources**

Bond Proceeds	\$ 20,500,000	
State of Oregon Expansion	15,000,000	
State of Oregon Remodel	1,500,000	
LATCF	4,622,145	
Interest	3,570,000	1/21/2026 - Updated estimate, increased \$45,000
Reserves	1,607,855	1/21/2026 - Updated estimate, decreased (\$45,000)
<b>Total</b>	<b>\$ 46,800,000</b>	

**Worked tracked by County with funds from other sources**

AJ Tucker	\$ 172,426
OJD FF&E	\$ 500,000
OJD FF&E	\$ 800,000
Existing Courthouse Re-Roof (Fund 070)	\$ 130,580
<b>Total Budget</b>	<b>\$ 48,403,006</b>





**Deschutes County  
Courthouse Expansion  
BUDGET STATUS REPORT  
Current Through: 1/21/2026**

**CONSTRUCTION COSTS**

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## BOARD OF COMMISSIONERS

# AGENDA REQUEST & STAFF REPORT

**MEETING DATE:** January 26, 2026

**SUBJECT:** Consideration of Gate Permit No. G-25-01

**RECOMMENDED MOTION:**

None at this time—information only. At a future date, staff will recommend that the Board deny Gate Permit No. G-25-01 and rescind Resolution No. 90-081.

**BACKGROUND AND POLICY IMPLICATIONS:**

Oregon Revised Statute (ORS) 368.056 authorizes a county governing body to issue a permit allowing a person to construct a gate on a public road under the jurisdiction of the county governing body. The Board of County Commissioners adopted Resolution No. 90-081 to establish standards and procedures for issuing gate permits.

Jason and Kerianne Bethers, owners of Eastbourne LLC and developers of the Eastbourne Subdivision (formerly Tax Lots 100 and 800 on Tax Map 17-13-18C0), have submitted an application to the Road Department for the installation of a gate on Conquest Road, north of the southernmost cul-de-sac bulb, approximately 1,800 feet north of its intersection with NE Butler Market Rd; the application includes a single signature by Jason Bethers. The subdivision includes eight lots, all accessed by Conquest Road, with the proposed gate fully restricting access to Lots 2 through 6, partially restricting access to Lots 1 and 7, and leaving Lot 8 unaffected. As of December 31, 2025, County records indicate ownership of Lots 1 through 7 as follows:

Partial frontage behind proposed gate:

- Lot 1 (Tax Lot 171318C000102) - Eastbourne LLC (listed for sale)
- Lot 7 (Tax Lot 171318C000103) – SGS Development LLC

Full frontage behind proposed gate

- Lot 2 (Tax Lot 171318C000101) - Eastbourne LLC
- Lot 3 (Tax Lot 171318BD00400) – Wheir, William H III and Julie A
- Lot 4 (Tax Lot 171318BD00100) – Jason K and Kerianne K Bethers Trust
- Lot 5 (Tax Lot 171318BD00200) – Donald A Bliss and Karen M Bliss Trust
- Lot 6 (Tax Lot 171318BD00300) – Pickerill, Luke and Martinique

The segment of Conquest Rd that the proposed gate would obstruct is a local access road, ending within the subdivision boundaries approximately 3,300 feet north of NE

Butler Market Rd. The property owners adjoining this segment are the owners of the referenced lots. The application proposes a recorded agreement documenting the full consent of adjacent property owners for gate installation and maintenance.

Unlike previous gate approvals on dead-end streets in recent years (administered under current Road Department staff in the last 10+ years), which aimed to restrict unauthorized access to adjacent federally owned or EFU-zoned lands under one-party ownership, this proposal effectively creates a private road for the seven residential lots mentioned. Under current County land division processes, private roads within subdivisions are allowed only through cluster developments (DCC 18.128.200), planned unit developments (PUDs) (DCC 18.128.210), or within Destination Resort (DR) (DCC 18.113) and Westside Transect (WTZ) (DCC 19.22.070) zoned lands.

Cluster developments, PUDs, and Destination Resorts are designed to concentrate lodging, residential amenities, recreational facilities, and visitor accommodations in a manner that preserves the rural character and resource qualities of surrounding properties. All three of these land use categories require the legal creation of management entities such as Home Owner Associations (HOAs). These entities are responsible for the provision of public safety services, utilities, open space management, and road maintenance, among other considerations. These responsibilities must be outlined in a legal written agreement deemed adequate by Deschutes County Legal Counsel and the Road Department. Without such agreements in place, the County risks potential claims for compensation by affected property owners should the gate installation be perceived as a public access restriction, negation of reasonable ingress and egress, or a misapplication of enforceable standards for road management and public use as outlined in state statute<sup>1</sup> and case law<sup>2</sup>.

The proposed gate would bypass these regulations, making a de facto private road through a physical barrier. In executing the current subdivision plat, the subject property has not been reviewed for compliance with cluster development, PUD, or Destination Resort approval criteria, and no private roads have been considered or approved during the land use review process. Road Department and Community Development Department staff described to the applicant throughout the subdivision land use permit process and prior to submission of their gate permit application that private roads in the Eastbourne subdivision would only be considered if the subdivision was proposed as a PUD or cluster development. Procedurally, the applicant (and owners) would need to reapply for land use review under the category of a cluster development or PUD then petition for public right-of-way vacation in order for staff to consider the possibility of designating Conquest Road as a private road and to assign legal responsibility of the roadway to the developer through legal agreements.

The applicant caused for the recording of a Road and Gate Maintenance Agreement in the Official Records at the Deschutes County Clerk's Office (Instrument No. 2025-

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<sup>1</sup> ORS 374.309(2)

<sup>2</sup> *Aylett v. Mardis* (1982); *Curran v. Dept of Transp.* (1992); *Pritchard v. City of Portland* (1990)

21405). This instrument was recorded on August 13, 2025, without review by Road Department or County Legal Counsel staff. The instrument states that “...the Developer intends to install a permanent gate on Conquest Road north of the above-described turnaround area that is adjacent to Lots 1 and 7...”, memorializing the intention to construct a gate while the lots were being marketed and prior to any decision by the County as the road authority.

Road Department staff generally object to permitting of gates on public roads under County jurisdiction that provide primary access to multiple residential lots or parcels for several reasons, including:

- Emergency Services Response – Even with approved rapid emergency services or code-pad entry systems, gates will significantly delay response times for emergency services responding to critical incidents behind a gate. Further, coordination in ensuring all emergency services have necessary information for gate access poses potential difficulties with serious risks.
- Public Right of Access – By accepting a right-of-way dedication on behalf of the public, the Board of County Commissioners has memorialized that the public is entitled to the full and free use of the right-of-way for ingress and egress. While state law authorizes a county governing body to permit the placement of gates on a public road, exercising that authority in an instance where no exceptional circumstances exist would be an undesirable precedent.
- Utilities – Similar to emergency services, utility providers could be significantly hindered by the gating of a public road, as it would encumber their right and ability to use a public right-of-way for installation, maintenance, and access of their facilities.
- Postal/Parcel Delivery – A gated public road would disrupt conventional postal, parcel, and other delivery services.

Staff are of the opinion that the County would be positioned to incur significant liabilities associated with the matters described above by authorizing the requested gate permit. It is important to note that, while emergency response agencies may be agreeable to the proposed gate installation, those agencies are not the road authority and would not incur the liabilities of a gated public road.

Further, Staff notes that an approval of this gate permit request would create a significant administrative burden to the Road Department by enabling similar requests in hundreds of locations within the county system with similar dead-end conditions. Additionally, a gate permit would require Board amendment every time a property changes ownership. Staff are generally only supportive of permitting gates on public roads under County jurisdiction when a right-of-way vacation for the proposed gate road segment would otherwise be found to be in the public interest or when exceptional circumstances exist, such as cases where a gate promotes public safety by restricting access to a hazard or promotes protection of an environmental concern on public lands. Staff believe that permitting of gates on public roads should be performed judiciously and only in cases where all (not just select) motor vehicle traffic is to be prohibited. Staff are not supportive of authorization of a gate permit on a public road within a residential zone for the sole purpose of providing an amenity for a new rural residential subdivision. In his application submittal email, the applicant provided the following as justification for

the proposed gate:

*We have experienced a range of issues, including theft, illegal dumping, trespassing, illegal drug use, unauthorized hot air balloon operations, and other unwanted activities within the development. Rather than relying on the Deschutes County Sheriff to respond to these recurring concerns, we believe installing a gate is a practical and effective solution. This measure will enhance security, preserve the integrity of our private property, and reduce the burden on public emergency services.*

Road Department staff do not find these concerns to be unique or compelling reasons to gate a public road, as these are concerns for all private property owners in rural Deschutes County. Further, these matters can or will be mitigated upon build-out of the Eastbourne subdivision and fencing and gating of private properties.

Staff acknowledges that, under prior Department leadership, gate permit applications under comparable conditions were occasionally approved after adoption of Resolution No. 90-081, likely based on the constricted interpretation of the discretion afforded by the approval criteria. Under the Department's current interpretation and practice, staff generally do not support approval of such applications for the reasons outlined in the preceding sections. Road Department records contain only one formal denial in the last 35 years because only submitted applications can be denied; many potential requests are discouraged during pre-application discussions and therefore are never submitted. Similarly in this matter, Road Department staff clearly indicated to the applicant through written and verbal correspondence prior to application submission that the Department would recommend denial of the proposed gate permit.

Upon reviewing the application and supporting documents according to the criteria in Resolution No. 90-081, the Road Department finds:

- Conquest Road is a dead-end road not maintained by Deschutes County.
- Conquest Road is a public road serving seven (7) developable residential lots beyond the proposed gate location.
- The proposed gate would restrict access to five (5) lots and partially restrict access to two (2) lots under ownership by parties who are not signatories to the gate permit application.
- Conquest Road will function as a de-facto private road north of the gate if installed, despite the absence of formal private road creation in the land use process.

Based on these findings and the staff commentary provided in this report, **the Road Department recommends that the Board of County Commissioners deny Gate Permit No. 25-001**, preventing the applicants from constructing, operating, and maintaining a gate on Conquest Road.

Staff also recommend that the Board of County Commissioners consider rescinding Resolution No. 90-081 until such time as staff can propose new, updated code language regarding permitting gates on public roads under County jurisdiction. Staff notes that the 36 year-old Resolution does not sufficiently address the concerns by staff

noted above, conflicts with current land use code, and provides for minimal public process in the consideration of public road gate permits.

### **FISCAL IMPLICATIONS:**

*Denial of Gate Permit No. G-01-25:* Minimal fiscal impact. The applicants have submitted the required \$100 gate permit application fee. Staff notes that the cost in staff time required to process a gate permit application far exceeds the \$100 permit application fee implemented by Resolution No. 90-081.

*Approval of Gate Permit No. G-01-25:* Potential moderate fiscal impact and substantial staff time impact. As described in this report, staff believe approval of the gate permit application would set an untenable precedence and would create a significant administrative burden to the Road Department by enabling similar requests in hundreds of locations within the county system with similar dead-end conditions. Additionally, a gate permit would require Board amendment every time a property changes ownership.

**ATTENDANCE:** Cody Smith, County Engineer/Assistant Road Department Director

# GATE PERMIT APPLICATION G-25-01

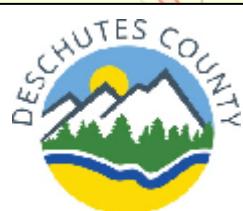
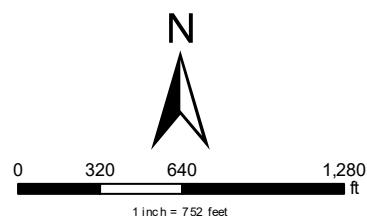
## CONQUEST ROAD



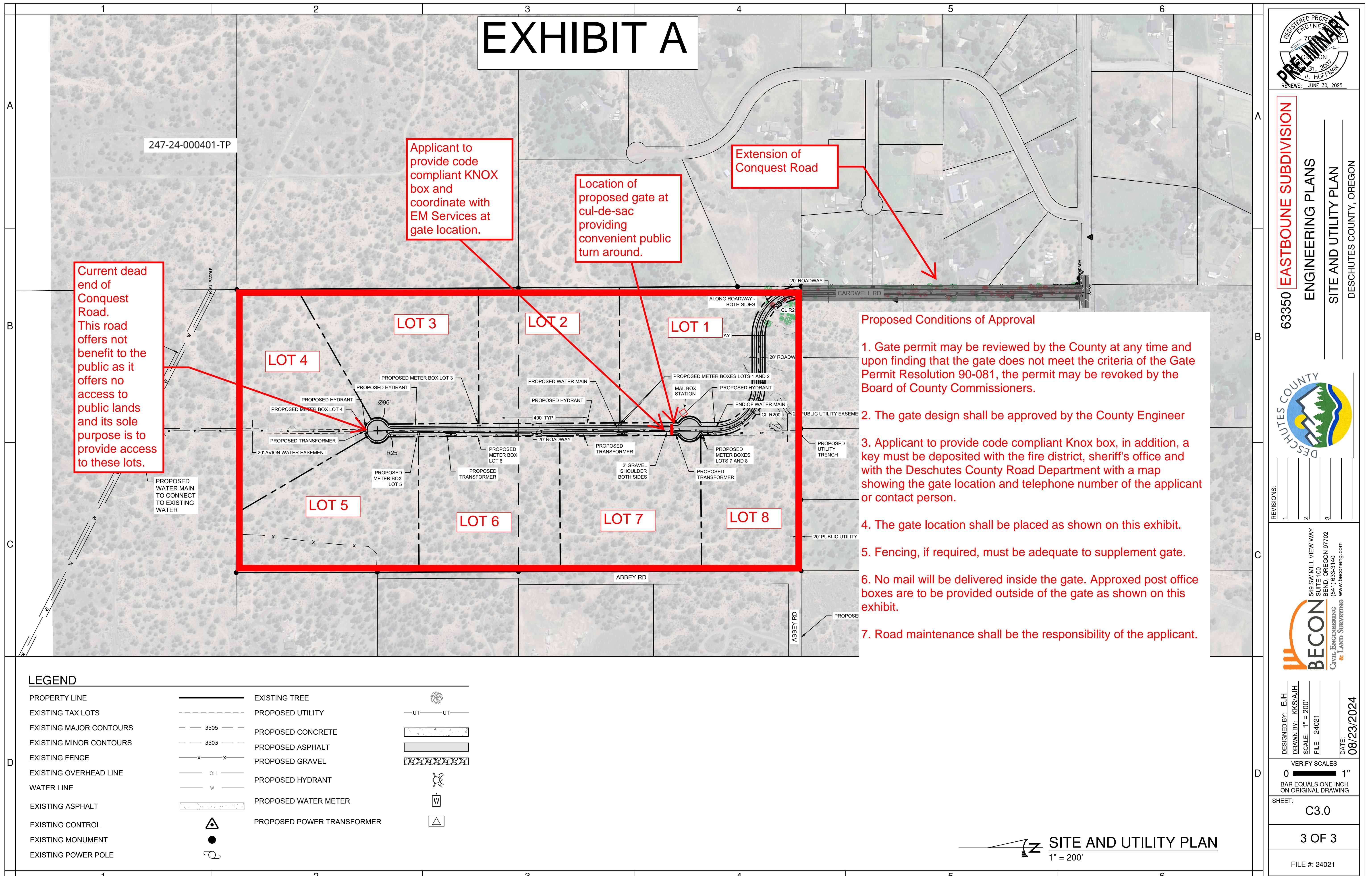
Deschutes County GIS, Sources: Esri, USGS, NOAA



Date: 1/21/2026



# EXHIBIT A



**ROAD DEPARTMENT****GATE PERMIT APPLICATION**  
\*\$100.00 NON-REFUNDABLE PERMIT FEE\*

This gate permit application is to be used pursuant to Resolution No. 90-081.

**APPLICANT INFORMATION**

APPLICANT NAME: Jason Bethers Eastbourne LLC

MAILING ADDRESS: PO Box 6313

CITY: Bend STATE: OR ZIP CODE: 97701

TELEPHONE NUMBER: 541-788-4868 EMAIL ADDRESS: jason@elitebend.com

**PROPOSED GATE LOCATION**

ROAD NAME: Conquest Road

GATE LOCATION(S) (NEAREST INTERSECTION, SITUS ADDRESS, ETC.): \_\_\_\_\_

See attached detailed drawings and specifications

**Application must include:**

- \$100.00 non-refundable permit processing fee.
- Map depicting location of proposed gate(s).

APPLICANT SIGNATURE: Jason Bethers 

Digitally signed by Jason Bethers  
DN: C=US,  
E=jason@elitebend.com, O="Elite  
Electric ", CN="Jason Bethers "  
Date: 2025.08.05 03:58:38-07'00'

DATE: 8/5/25

61150 SE 27th Street Bend, Oregon 97702

 (541) 388-6581  road@deschutes.org  www.deschutes.org

Jason Bethers  
 Eastbourne LLC  
 PO Box 6313  
 Bend, OR. 97701  
 541-788-4868  
[jason@elitebend.com](mailto:jason@elitebend.com)

**8/5/2025**

Deschutes County Road Department  
 61150 SE 27th Street  
 Bend, OR 97702

Subject: Request for Gate Installation on Conquest Road

Dear Deschutes County Road Department,

We respectfully submit this request for approval to install a gate on Conquest Road, a publicly dedicated but privately maintained road serving an eight-lot subdivision located on the east side of Bend in Deschutes County.

This request fully complies with the five criteria identified in Deschutes County Resolution No. 90-081, as outlined below:

**1. The road is a dead-end road.**

Conquest Road terminates within the boundaries of the subdivision and does not connect to any other public or private roadways. It is used exclusively by the residents of the eight-lot development. No easement to continue the road exists and Deschutes County has confirmed that it *"not feasible to continue the road to the City of Bend property to the north as it contains the sewer treatment plant"*. This demonstrates that Conquest Road will always be a dead end road.

**2. The road is not generally used by the public.**

Conquest Road functions as a private access route. It is not used by the general public and does not provide through access or circulation to adjacent areas or developments.

**3. The gate will not restrict access to parcels owned by others.**

All parcels accessed by Conquest Road are within the same subdivision and are owned by private parties that are part of the development. No third-party parcels rely on this road for access. A recorded agreement will be executed and signed by all lot owners, stating that Conquest Road is a privately maintained dead-end road not intended for public use. All owners fully consent to the installation and perpetual maintenance of the gate. This agreement will be recorded and remain in effect for the entire lifetime of the gate, affirming the owners' collective commitment to keeping the gate in place indefinitely.

**4. The gate will not restrict access to public land.**

The road does not serve as an access point to any federal, state, or county public lands. Therefore, the proposed gate would not impede public access or recreational use of public property.

**5. The gate appears to be in the best interest of the public.**

Gating Conquest Road supports broader public interests by minimizing the recent unauthorized activity such as theft, illegal dumping, loitering, trespassing, and unmonitored vehicle traffic, all of which can place a burden on county resources, degrade the environment, and increase fire risk. In addition, the gate will enhance neighborhood safety, reduce unnecessary wear on the privately maintained roadway, and promote peaceful enjoyment of the area by its residents. By clearly delineating this as a limited-use, private residential access, the gate helps ensure that County services and enforcement are more efficiently directed toward truly public areas.

We have consulted with the Bend Fire Department, and they have reviewed and approved the proposed gate installation. We plan to install a code-compliant Knox Box at the gate to ensure full access for emergency services at all times.

Additionally, we will provide the Deschutes County Road Department, the Deschutes County Sheriff's Office, and any other required public service agencies with unrestricted access through the gate using a state-of-the-art access control system. This will ensure that all necessary public personnel can enter the subdivision promptly and without obstruction when needed.

We appreciate your consideration of this request. We are available to provide any additional documentation or clarification upon request.

Sincerely,

Jason Bethers

90-27607 104 - 1491

## BEFORE THE BOARD OF COUNTY COMMISSIONERS OF DESCHUTES COUNTY, OREGON

A Resolution Establishing \*  
 Standards and Procedures for \*  
 the Issuance of Gate Permits \*  
 Pursuant to ORS 368.056. \*

90 AUG 31 AM 10:37

MARY SUE PENHOLLOW

COUNTY CLERK MICROFILMED

SEP 27 1990

## RESOLUTION NO. 90-081

WHEREAS, ORS 368.056 permits the county governing body to issue permits allowing a person to construct a gate on a public road under the jurisdiction of the county governing body; and

WHEREAS, due to a recent increase in gate permit applications, the Board of County Commissioners finds it necessary to establish standards and procedures for issuing gate permits; now, therefore,

BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF DESCHUTES COUNTY, OREGON, as follows:

Section 1. The Board directs that persons or public agencies requesting gate permits across public roads under the jurisdiction of the Board of County Commissioners make application for such permits to the Director of Public Works of Deschutes County. The Department of Public Works is authorized to develop whatever application forms may be necessary to adequately evaluate gate permits under the standards set forth below. Final decisions shall be made by the Board of County Commissioners upon the recommendation of the Public Works Director.

Section 2. Gate permits shall be issued upon payment of a \$100.00 fee to the Department of Public Works to offset the costs of processing the application, inspecting any activities within the right-of-way and developing standards of installation to be met by the applicant, and upon a showing that the approval standards set forth below are met. Public agencies shall not be charged a fee for any gate permit.

Section 3. Gate permits shall be issued to private party applicants only upon a showing that:

1. The road is a dead-end road;
2. The road is not generally used by the public;
3. The gate will not restrict access to any parcels owned by others unless the owners have joined in the request;
4. The gate will not restrict access to public land; and

1 - RESOLUTION NO. 90-081

SEARCHED  
INDEXED  
SERIALIZED  
FILED  
10/18/1990

104 - 1492

5. It otherwise appears to be in the public interest to allow the gating of the road.

Section 4. Gate permits issued to public agencies, such as the Oregon Department of Fish and Wildlife and the Oregon Department of Forestry for such reasons as protection of fish and wildlife, prevention of forest fires and protection of watersheds, shall be issued only upon a showing that the public interest in restricting access outweighs the burdens imposed upon the public and private landowners, if any, affected by erection of a gate. Gate permits granted under this provision may be issued upon a seasonal basis to reflect seasonal needs of public agencies, such as protection of fish and wildlife, forest or watershed resources, and shall be issued for the minimum time period necessary to achieve the sought after benefits.

Section 5. For the purposes of this Resolution, the term "public agency" shall refer to agencies of federal, state and local government. Special districts, such as road districts, are specifically excluded from that definition.

DATED this 29th day of August, 1990.

BOARD OF COUNTY COMMISSIONERS  
OF DESCHUTES COUNTY, OREGON

Lois Bristow Prante  
LOIS BRISTOW PRANTE, Commissioner

TOM Throop  
TOM THROOP, Chair

Dick Maudlin  
DICK MAUDLIN, Commissioner

ATTEST:

Andrea C Blum  
Recording Secretary



## BOARD OF COMMISSIONERS

# AGENDA REQUEST & STAFF REPORT

**MEETING DATE:** January 26, 2026

**SUBJECT:** Development of FY 2027 County Goals and Objectives

**RECOMMENDED MOTION:**

None

**BACKGROUND AND POLICY IMPLICATIONS:**

County Goals and supporting objectives are set each year by the Board of County Commissioners. Ahead of each Fiscal Year each department establishes Performance Measure from the Goals and supporting objectives. The Performance Measures are tracked quarterly and updated on the County website.

Attached are the Goals and Objectives that were set for FY 2026.

**BUDGET IMPACTS:**

None

**ATTENDANCE:**

Jen Patterson, Strategic Initiatives Manager

## FY 2026 Goals and Objectives

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

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

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

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

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

**A Resilient County: Promote policies and actions that sustain and stimulate economic resilience and a strong regional workforce.**

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

**Housing Stability and Supply: Support actions to increase housing production and achieve stability**

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

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

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



BOARD OF  
COMMISSIONERS

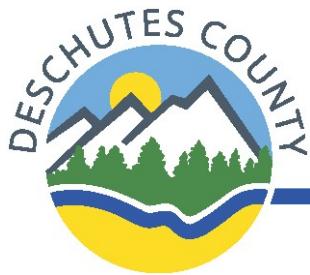
## AGENDA REQUEST & STAFF REPORT

**MEETING DATE:** January 26, 2026

**SUBJECT:** Treasury Report for December 2025

**ATTENDANCE:**

*Bill Kuhn, County Treasurer*



## MEMORANDUM

**DATE:** January 26, 2026  
**TO:** Board of County Commissioners  
**FROM:** Bill Kuhn, Treasurer  
**SUBJECT:** Treasury Report for December 2025

Following is the unaudited monthly treasury report for fiscal year to date (YTD) as of December 31, 2025.

### Treasury and Investments

- The portfolio balance at the end of December was \$379.2 million, an decrease of \$7.3 million from November and an increase of \$13.5 million from last year (December 2024).
- Net investment income for December was \$1,278.6K, approximately \$100.1k lower than last month and \$106.9K greater than December 2024. YTD earnings of \$6,725.3K are \$956.3K more than the YTD earnings last year.
- All portfolio category balances are within policy limits.
- The LGIP interest rate remained at 4.25% during the month of December. The FIB rate was 3.85%. Benchmark returns for 24-month treasuries were down 7 basis points and 36-month rates were flat from the prior month.
- The average portfolio yield dipped slightly to 4.04%, which was down 6 bps from last month's average %.
- With recent investment activity, the portfolio weighted average time to maturity was 1.42 years.

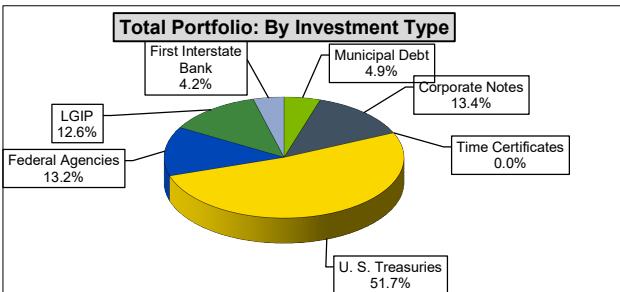
### Deschutes County

12/31/2025



Portfolio Breakdown: Par Value by Investment Type		
Municipal Debt	18,575,000	4.9%
Corporate Notes	51,000,000	13.4%
U.S. Treasuries	-	0.0%
Federal Agencies	196,100,000	51.7%
LGIP	47,752,669	12.6%
First Interstate (Book Balance)	15,784,991	4.2%
<b>Total Investments</b>	<b>\$ 379,212,660</b>	<b>100.0%</b>

Investment Income		
	Dec-25	Y-T-D
<b>Total Investment Income</b>	<b>\$ 1,291,135</b>	<b>\$ 6,800,365</b>
Less Fee: \$12,000 per month	(12,500)	(75,000)
<b>Investment Income - Net</b>	<b>\$ 1,278,635</b>	<b>\$ 6,725,365</b>
<b>Prior Year Comparison</b>	<b>Dec-24</b>	<b>1,171,738</b>
		5,769,066



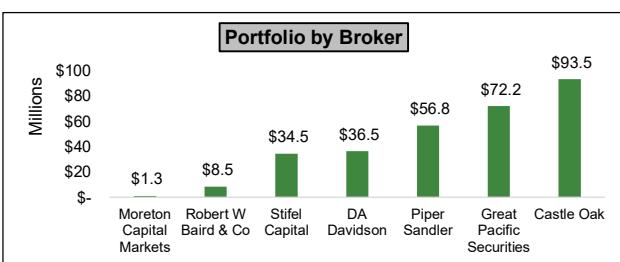
Category Maximums:		
	Current Month	Prior Month
U.S. Treasuries	100%	
LGIP (\$63,387,000)	100%	
Federal Agencies	100%	
Banker's Acceptances	25%	
Time Certificates	50%	
Municipal Debt	25%	
Corporate Debt	25%	

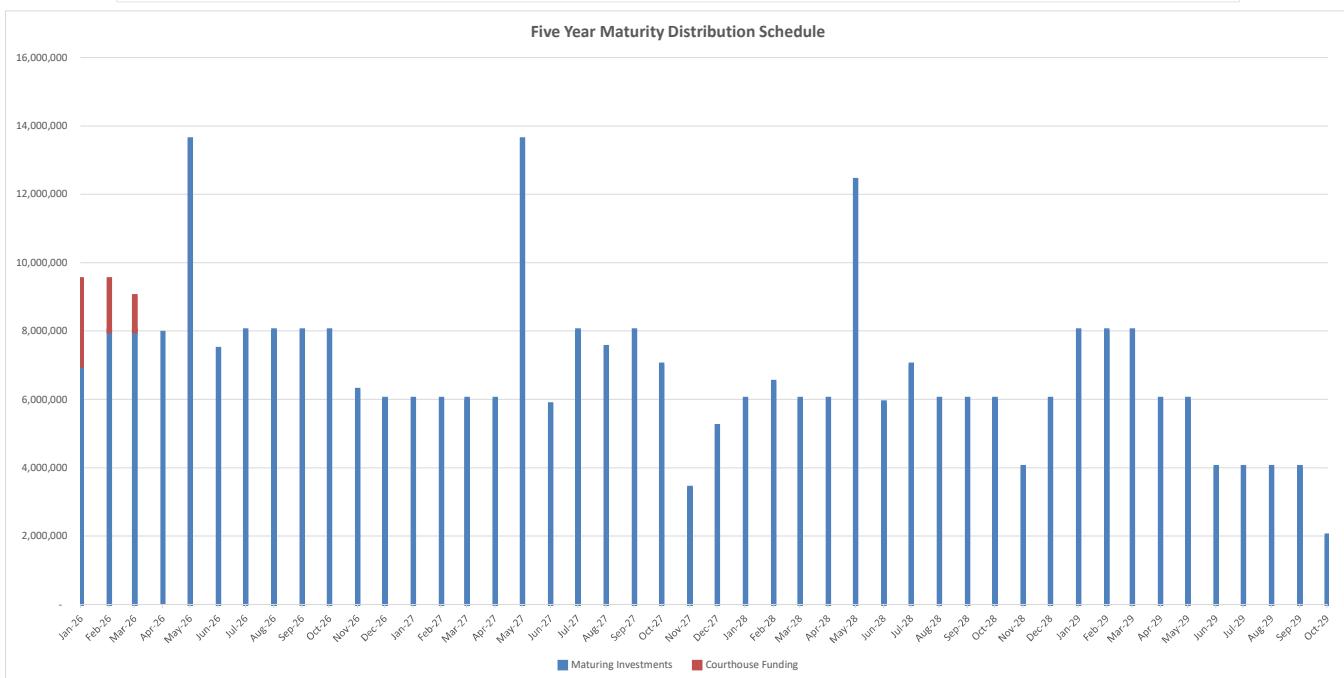
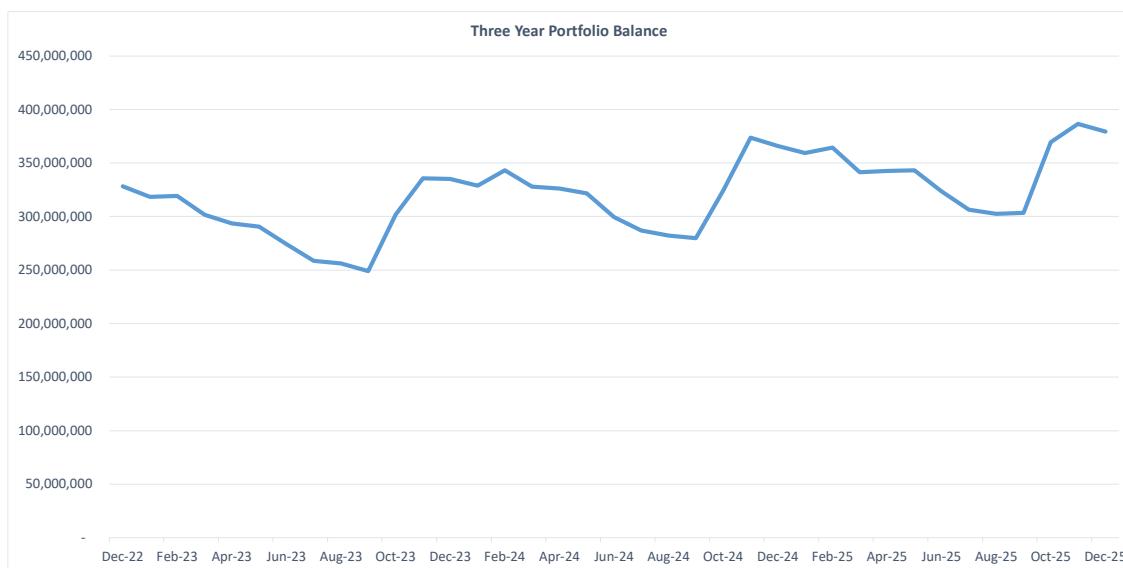
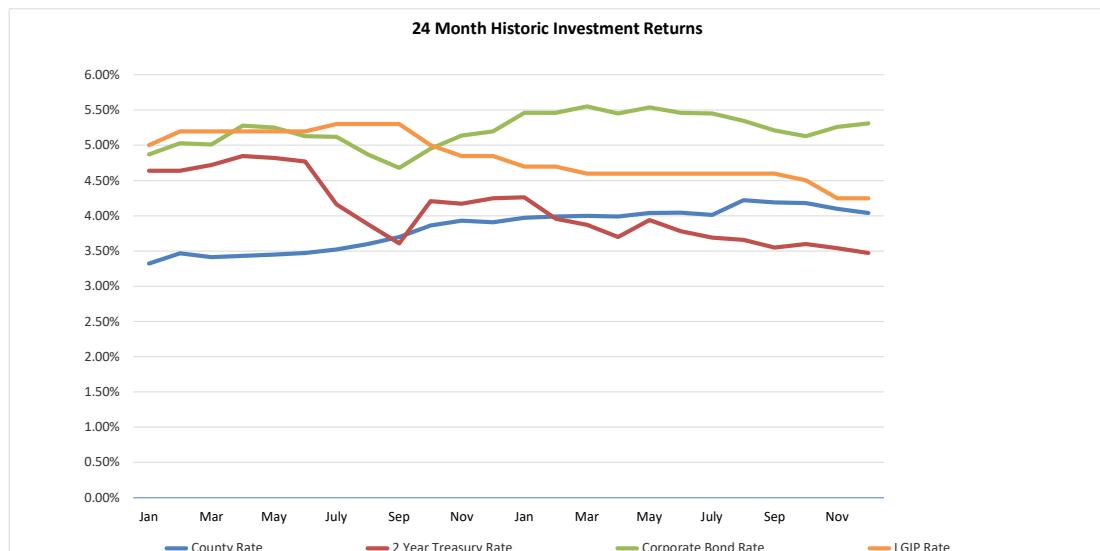
Yield Percentages		
	Current Month	Prior Month
LGIP	4.25%	4.25%
Investments	4.01%	4.09%
Average	4.04%	4.10%

Benchmarks		
	24 Month Treasury	36 Month Treasury
LGIP Rate	3.47%	3.54%
36 Month Treasury	4.25%	4.25%
	3.55%	3.55%



Term	Minimum	Actual
0 to 30 Days	10%	19.3%
Under 1 Year	25%	43.5%
Under 5 Years	100%	100.0%
Other	Policy	Actual
Corp Issuer	5%	2.9%
Callable	25%	12.7%
Weighted Ave.	AA2	AA1
Investment Activity		
Purchases in Month	\$ 40,000,000	
Sales/Redemptions in Month	\$ 12,0	



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
								Moody's	S&P/Fitch						
11105	FAC	3133EMMR0	Federal Farm Credit Bank	GPAC	6/11/2025	1/12/2026	11 AA1	AA+	0.47	4.25	\$ 2,500,000	\$ 2,497,032	\$ 2,497,177	- -	
11104	FAC	3130ALGR9	Federal Home Loan Bank	DA DAV	6/11/2025	2/26/2026	56 AA1	AA+	0.85	4.26	\$ 1,500,000	\$ 1,493,504	\$ 1,492,378	- -	
11106	FAC	3130ALFS8	Federal Home Loan Bank	PS	6/11/2025	3/10/2026	68 AA1	AA+	0.8	4.23	\$ 1,000,000	\$ 994,705	\$ 993,587	- -	
10972	FAC	3130AXB31	Federal Home Loan Bank	R W B	11/17/2023	3/13/2026	71 AA1	AA+	4.875	4.78	\$ 2,000,000	\$ 2,004,983	\$ 2,000,346	- -	
11005	FAC	3130ALSW5	Federal Home Loan Bank	R W B	12/19/2023	3/13/2026	71 AA1	AA+	0.875	4.39	\$ 2,000,000	\$ 1,989,244	\$ 1,986,750	- -	
10971	FAC	3133EPPR0	Federal Farm Credit Bank	GPAC	11/17/2023	4/10/2026	99 AA1	AA+	4.625	4.77	\$ 2,000,000	\$ 2,005,530	\$ 1,999,239	- -	
10975	FAC	3133EPPR0	Federal Farm Credit Bank	GPAC	11/22/2023	4/10/2026	99 AA1	AA+	4.625	4.81	\$ 2,000,000	\$ 2,005,530	\$ 1,999,033	- -	
10976	FAC	3130ALAJ3	Federal Home Loan Bank	PS	11/22/2023	8/25/2026	236 AA1	AA+	0.7	4.97	\$ 2,000,000	\$ 1,962,917	\$ 1,948,770	2/25/2026	
10987	FAC	3133EHWV1	Federal Farm Credit Bank	PS	12/12/2023	9/1/2026	243 AA1	AA+	2.4	4.59	\$ 2,000,000	\$ 1,983,195	\$ 1,972,838	- -	
11054	FAC	3134GW6C8	Federal Home Loan Mtg Corp	PS	11/15/2024	10/28/2026	300 AA1		0.8	4.31	\$ 2,000,000	\$ 1,953,992	\$ 1,945,078	1/28/2026	
11062	FAC	3130AL2X1	Federal Home Loan Bank	DA DAV	11/22/2024	2/17/2027	412 AA1	AA+	0.85	4.35	\$ 2,000,000	\$ 1,940,046	\$ 1,925,528	2/17/2026	
11023	FAC	3130AL5A8	Federal Home Loan Bank	STIFEL	3/21/2024	2/26/2027	421 AA1	AA+	0.9	4.57	\$ 2,000,000	\$ 1,941,007	\$ 1,921,602	2/26/2026	
11025	FAC	3130AVBC5	Federal Home Loan Bank	PS	4/29/2024	3/12/2027	435 AA1	AA+	4.5	4.87	\$ 2,000,000	\$ 2,022,991	\$ 1,991,689	- -	
11024	FAC	31424WHG0	Federal Agriculture Mtg Corp	PS	4/29/2024	4/16/2027	470		4.8	4.88	\$ 2,000,000	\$ 2,031,243	\$ 1,997,978	- -	
11041	FAC	3134HATD5	Federal Home Loan Mtg Corp	DA DAV	10/25/2024	10/22/2027	659 AA1	AA+	3.75	4.16	\$ 1,000,000	\$ 998,859	\$ 993,049	- -	
11033	FAC	3134GVYY8	Federal Home Loan Mtg Corp	GPAC	10/4/2024	11/26/2027	694 AA1		1	3.65	\$ 1,000,000	\$ 953,491	\$ 952,425	2/26/2026	
11095	FAC	3133ERT84	Federal Farm Credit Bank	GPAC	1/17/2025	1/14/2028	743 AA1	AA+	4.25	4.31	\$ 2,000,000	\$ 2,024,161	\$ 1,997,904	- -	
11115	FAC	3133ETMC8	Federal Farm Credit Bank	GPAC	8/20/2025	4/20/2028	840 Aaa	AA+	3.875	3.71	\$ 3,000,000	\$ 3,024,050	\$ 3,010,492	- -	
11094	FAC	3133EMXW7	Federal Farm Credit Bank	DA DAV	1/17/2025	4/28/2025	848 AA1	AA+	1.4	4.39	\$ 1,000,000	\$ 952,527	\$ 935,889	- -	
11110	FAC	3133ETNU7	Federal Farm Credit Bank	PS	7/23/2025	7/3/2028	914 Aa1	AA+	3.75	3.77	\$ 2,000,000	\$ 2,011,654	\$ 1,999,030	- -	
11111	FAC	3133ETNU7	Federal Farm Credit Bank	CASTLE	8/20/2025	7/3/2028	914 Aa1	AA+	3.75	3.73	\$ 3,000,000	\$ 3,017,482	\$ 3,001,671	- -	
11151	FAC	3133ER6E6	Federal Farm Credit Bank	GPAC	12/8/2025	12/7/2028	1071 AA1	AA+	4	3.58	\$ 2,000,000	\$ 2,024,415	\$ 2,023,156	- -	
11144	FAC	3130A0FR6	Federal Home Loan Bank	PS	11/24/2025	12/8/2028	1072 AA1	AA+	4	3.49	\$ 2,000,000	\$ 2,025,283	\$ 2,028,058	- -	
11165	FAC	3133EMVB5	Federal Farm Credit Bank	STIFEL	12/22/2025	4/5/2029	1190 AA1	AA+	1.73	3.59	\$ 2,000,000	\$ 1,885,108	\$ 1,886,312	- -	
11156	FAC	3133EMYY2	Federal Farm Credit Bank	CASTLE	12/22/2025	5/11/2029	1226 AA1	AA+	1.6	3.59	\$ 2,000,000	\$ 1,873,060	\$ 1,874,910	- -	
10965	TRC	91282CGE5	U.S. Treasury	CASTLE	11/16/2023	1/15/2026	14 AA1		3.875	4.84	\$ 2,000,000	\$ 2,000,078	\$ 1,999,306	- -	
10992	TRC	91282CGE5	U.S. Treasury	R W B	12/12/2023	1/15/2026	14 AA1		3.875	4.64	\$ 2,000,000	\$ 2,000,078	\$ 1,999,445	- -	
11004	TRC	91282CGE5	U.S. Treasury	GPAC	12/19/2023	1/15/2026	14 AA1		3.875	4.38	\$ 2,000,000	\$ 2,000,078	\$ 1,999,635	- -	
11103	TRC	91282CJV4	U.S. Treasury	CASTLE	3/20/2025	1/31/2026	30 AA1		4.25	4.18	\$ 1,000,000	\$ 1,000,398	\$ 1,000,052	- -	
10966	TRC	91282CGL9	U.S. Treasury	CASTLE	11/16/2023	2/15/2026	45 AA1		4	4.82	\$ 2,000,000	\$ 2,000,578	\$ 1,998,101	- -	
10977	TRC	91282CGL9	U.S. Treasury	CASTLE	11/22/2023	2/15/2026	45 AA1		4	4.74	\$ 2,000,000	\$ 2,000,578	\$ 1,998,277	- -	
10995	TRC	91282P46	U.S. Treasury	STIFEL	12/12/2023	2/15/2026	45 AA1		1.625	4.62	\$ 2,000,000	\$ 1,995,003	\$ 1,993,065	- -	
11002	TRC	91282CGL9	U.S. Treasury	GPAC	12/19/2023	2/15/2026	45 AA1		4	4.34	\$ 2,000,000	\$ 2,000,578	\$ 1,999,194	- -	
10978	TRC	91282CGR6	U.S. Treasury	CASTLE	11/22/2023	3/15/2026	73 AA1		4.625	4.71	\$ 2,000,000	\$ 2,003,750	\$ 1,999,662	- -	
10999	TRC	91282CGV7	U.S. Treasury	CASTLE	12/19/2023	4/15/2026	104 AA1		3.75	4.29	\$ 2,000,000	\$ 2,000,949	\$ 1,997,106	- -	
11101	TRC	91282CGV7	U.S. Treasury	CASTLE	3/20/2025	4/15/2026	104 AA1		3.75	4.14	\$ 2,000,000	\$ 2,000,949	\$ 1,997,860	- -	
10969	TRC	91282CHB0	U.S. Treasury	PS	11/17/2023	5/15/2026	134 AA1		3.625	4.66	\$ 2,000,000	\$ 2,000,544	\$ 1,992,890	- -	
10974	TRC	91282CHB0	U.S. Treasury	GPAC	11/22/2023	5/15/2026	134 AA1		3.625	4.67	\$ 2,000,000	\$ 2,000,544	\$ 1,992,828	- -	
10998	TRC	91282R836	U.S. Treasury	CASTLE	12/19/2023	5/15/2026	134 AA1		1.625	4.26	\$ 2,000,000	\$ 1,985,931	\$ 1,981,769	- -	
11102	TRC	91282CHB0	U.S. Treasury	CASTLE	3/20/2025	5/15/2026	134 AA1		3.625	4.13	\$ 2,000,000	\$ 2,000,544	\$ 1,996,370	- -	
11120	TRC	91282CHB0	U.S. Treasury	PS	11/12/2025	5/15/2026	134 AA1		3.625	3.70	\$ 2,000,000	\$ 2,000,544	\$ 1,999,432	- -	
10963	TRC	91282CHM6	U.S. Treasury	STIFEL	9/29/2023	7/15/2026	195 AA1		4.5	4.88	\$ 3,000,000	\$ 3,015,387	\$ 2,994,322	- -	
11044	TRC	91282CCP4	U.S. Treasury	GPAC	11/6/2024	7/31/2026	211 AA1		0.625	4.23	\$ 2,000,000	\$ 1,966,450	\$ 1,960,171	- -	
11051	TRC	91282CCP4	U.S. Treasury	CASTLE	11/14/2024	7/31/2026	211 AA1		0.625	4.29	\$ 2,000,000	\$ 1,966,450	\$ 1,959,502	- -	
11055	TRC	91282CCP4	U.S. Treasury	DA DAV	11/15/2024	7/31/2026	211 AA1		0.625	4.26	\$ 1,000,000	\$ 983,225	\$ 979,906	- -	
10970	TRC	91282CHU8	U.S. Treasury	GPAC	11/17/2023	8/15/2026	226 AA1		4.375	4.63	\$ 2,000,000	\$ 2,009,466	\$ 1,997,022	- -	
11050	TRC	91282CLH2	U.S. Treasury	CASTLE	11/14/2024	8/31/2026	242 AA1		3.75	4.30	\$ 2,000,000	\$ 2,002,156	\$ 1,993,044	- -	
11060	TRC	91282CLH2	U.S. Treasury	CASTLE	11/22/2024	8/31/2026	242 AA1		3.75	4.35	\$ 2,000,000	\$ 2,002,156	\$ 1,992,432	- -	
11049	TRC	91282CLP4	U.S. Treasury	CASTLE	11/14/2024	9/30/2026	272 AA1		3.5	4.29	\$ 2,000,000	\$ 1,998,547	\$ 1,988,801	- -	
10973	TRC	91282CJC6	U.S. Treasury	STIFEL	11/17/2023	10/15/2026	287 AA1		4.625	4.59	\$ 2,000,000	\$ 2,016,125	\$ 2,000,474	- -	
10996	TRC	91282CJC6	U.S. Treasury	STIFEL	12/12/2023	10/15/2026	287 AA1		4.625	4.46	\$ 2,000,000	\$ 2,016,125	\$ 2,002,409	- -	
11066	TRC	91282CJC6	U.S. Treasury	PS	11/22/2024	10/15/2026	287 AA1		4.625	4.32	\$ 2,000,000	\$ 2,016,125	\$ 2,004,524	- -	
10997	TRC	91282CJ8	U.S. Treasury	STIFEL	12/12/2023	11/15/2026	318 AA1		4.625	4.45	\$ 2,000,000	\$ 2,017,891	\$ 2,002,792	- -	
11058	TRC	91282CJ8	U.S. Treasury	CASTLE	11/22/2024	11/15/2026	318 AA1		4.625	4.31	\$ 2,000,000	\$ 2,017,891	\$ 2,005,189	- -	
11069	TRC	91282CJ8	U.S. Treasury	GPAC	11/25/2024	11/15/2026	318 AA1		4.625	4.34	\$ 2,000,000	\$ 2,017,891	\$ 2,004,693	- -	
11022	TRC	91282CJP7	U.S. Treasury	CASTLE	3/21/2024	12/15/2026	348 AA1		4.375	4.50	\$ 2,000,000	\$ 2,015,719	\$ 1,997,714	- -	
11068	TRC	91282CJP7	U.S. Treasury	DA DAV	11/25/2024	12/15/2026	348 AA1		4.375	4.33	\$ 2,000,000	\$ 2,015,719	\$ 2,000,789	- -	
11021	TRC	91282CJT9	U.S. Treasury	CASTLE	3/21/2024	1/15/2027	379 AA1		4	4.49	\$ 2,000,000	\$ 2,009,637	\$ 1,990,571	- -	
11061	TRC	91282CJT9	U.S. Treasury	CASTLE	11/22/2024	1/15/2027	379 AA1		4	4.31	\$ 2,000,000	\$ 2,009,637	\$ 1,993,844	- -	
11070	TRC	91282CJT9	U.S. Treasury	GPAC	11/25/2024	1/15/2027	379 AA1		4	4.32	\$ 2,000,000	\$ 2,009,637	\$ 1,993,669	- -	
11077	TRC	91282CKA8	U.S. Treasury	PS	11/25/2024	2/15/2027	410 AA1		4.125	4.32	\$ 2,000,000	\$ 2,013,203	\$ 1,995,738	- -	
11063	TRC	91282CKE0	U.S. Treasury	DA DAV	11/22/2024	3/15/2027	438 AA1		4.25	4.28	\$ 2,000,000	\$ 2,017,031	\$ 1,999,241	- -	
11075	TRC	91282CKE0	U.S. Treasury	CASTLE	11/25/2024	3/15/2027	438 AA1		4.25	4.32	\$ 2,000,000	\$ 2,017,031	\$ 1,998,289	- -	
11059	TRC	91282CKJ9	U.S. Treasury	CASTLE	11/22/2024	4/15/2027									

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
								Moody's	S&P/Fitch						
11057	TRC	91282CKR1	U.S. Treasury	CASTLE	11/22/2024	5/15/2027	499	AA1		4.5	4.29	\$ 2,000,000	\$ 2,026,641	\$ 2,005,391	- -
11119	TRC	91282X88	U.S. Treasury	STIFEL	9/12/2025	5/15/2027	499	AA1		2.375	3.53	\$ 2,000,000	\$ 1,969,922	\$ 1,969,520	- -
11121	TRC	91282X88	U.S. Treasury	PS	11/12/2025	5/15/2027	499	AA1		2.375	3.61	\$ 2,000,000	\$ 1,969,922	\$ 1,967,333	- -
11131	TRC	91282CKR1	U.S. Treasury	DA DAV	11/18/2025	5/15/2027	499	AA1		4.5	3.63	\$ 2,000,000	\$ 2,026,641	\$ 2,022,974	- -
11137	TRC	91282CKR1	U.S. Treasury	CASTLE	11/24/2025	5/15/2027	499	AA1		4.5	3.56	\$ 1,600,000	\$ 1,621,313	\$ 1,619,979	- -
11086	TRC	91282CKV2	U.S. Treasury	GPAC	12/6/2024	6/15/2027	530	AA1		4.625	4.13	\$ 1,500,000	\$ 1,524,082	\$ 1,510,218	- -
11038	TRC	91282ZV5	U.S. Treasury	GPAC	10/25/2024	6/30/2027	545	AA1		0.5	3.98	\$ 1,000,000	\$ 956,992	\$ 951,131	- -
11031	TRC	91282CFB2	U.S. Treasury	CASTLE	10/4/2024	7/31/2027	576	AA1		2.75	3.62	\$ 1,000,000	\$ 988,789	\$ 987,068	- -
11040	TRC	91282CFB2	U.S. Treasury	CASTLE	10/25/2024	7/31/2027	576	AA1		2.75	4.00	\$ 1,000,000	\$ 988,789	\$ 981,536	- -
11052	TRC	91282CFB2	U.S. Treasury	STIFEL	11/14/2024	7/31/2027	576	AA1		2.75	4.24	\$ 2,000,000	\$ 1,977,578	\$ 1,955,958	- -
11072	TRC	91282CFB2	U.S. Treasury	GPAC	11/25/2024	7/31/2027	576	AA1		2.75	4.30	\$ 2,000,000	\$ 1,977,578	\$ 1,954,172	- -
11085	TRC	91282CFB2	U.S. Treasury	STIFEL	12/6/2024	7/31/2027	576	AA1		2.75	4.13	\$ 1,500,000	\$ 1,483,184	\$ 1,469,298	- -
11032	TRC	9128282R0	U.S. Treasury	CASTLE	10/4/2024	8/15/2027	591	AA1		2.25	3.61	\$ 1,000,000	\$ 980,625	\$ 979,167	- -
11048	TRC	91282CLG4	U.S. Treasury	CASTLE	11/14/2024	8/15/2027	591	AA1		3.75	4.25	\$ 2,000,000	\$ 2,008,438	\$ 1,984,732	- -
11067	TRC	91282CFH9	U.S. Treasury	DA DAV	11/25/2024	8/31/2027	607	AA1		3.125	4.30	\$ 2,000,000	\$ 1,988,672	\$ 1,963,640	- -
11084	TRC	91282CFH9	U.S. Treasury	STIFEL	12/6/2024	8/31/2027	607	AA1		3.125	4.12	\$ 2,000,000	\$ 1,988,672	\$ 1,968,856	- -
11080	TRC	91282CLL3	U.S. Treasury	PS	12/6/2024	9/15/2027	622	AA1		3.375	4.12	\$ 2,000,000	\$ 1,996,484	\$ 1,976,303	- -
11053	TRC	91282CAL5	U.S. Treasury	GPAC	11/14/2024	9/30/2027	637	AA1		0.375	4.25	\$ 2,000,000	\$ 1,895,938	\$ 1,873,974	- -
11074	TRC	91282CAL5	U.S. Treasury	CASTLE	11/25/2024	9/30/2027	637	AA1		0.375	4.30	\$ 1,000,000	\$ 947,969	\$ 936,105	- -
11076	TRC	91282CLQ2	U.S. Treasury	CASTLE	11/25/2024	10/15/2027	652	AA1		3.875	4.30	\$ 2,000,000	\$ 2,013,594	\$ 1,985,792	- -
11122	TRC	91282CLQ2	U.S. Treasury	PS	11/12/2025	10/15/2027	652	AA1		3.875	3.58	\$ 2,000,000	\$ 2,013,594	\$ 2,009,938	- -
11046	TRC	91282CFU0	U.S. Treasury	CASTLE	11/6/2024	10/31/2027	668	AA1		4.125	4.16	\$ 2,000,000	\$ 2,022,422	\$ 1,998,658	- -
11087	TRC	9128283F5	U.S. Treasury	GPAC	12/6/2024	11/15/2027	683	AA1		2.25	4.12	\$ 2,000,000	\$ 1,955,859	\$ 1,934,717	- -
11081	TRC	91282CGC9	U.S. Treasury	DA DAV	12/6/2024	12/31/2027	729	AA1		3.875	4.10	\$ 2,000,000	\$ 2,015,234	\$ 1,991,603	- -
11090	TRC	91282CBB6	U.S. Treasury	CASTLE	1/8/2025	12/31/2027	729	AA1		0.625	4.34	\$ 2,000,000	\$ 1,890,938	\$ 1,862,307	- -
11093	TRC	91282CMF5	U.S. Treasury	DA DAV	1/15/2025	1/15/2028	744	AA1		4.25	4.33	\$ 2,000,000	\$ 2,029,766	\$ 1,996,929	- -
11083	TRC	91282CB9J	U.S. Treasury	STIFEL	12/6/2024	1/31/2028	760	AA1		0.75	4.12	\$ 2,000,000	\$ 1,891,328	\$ 1,869,576	- -
11089	TRC	9128283W8	U.S. Treasury	CASTLE	1/8/2025	2/15/2028	775	AA1		2.75	4.36	\$ 2,500,000	\$ 2,462,695	\$ 2,421,043	- -
11096	TRC	9128283W8	U.S. Treasury	PS	1/17/2025	2/15/2028	775	AA1		2.75	4.29	\$ 2,000,000	\$ 1,970,156	\$ 1,939,324	- -
11082	TRC	91282CGP0	U.S. Treasury	STIFEL	12/6/2024	2/29/2028	789	AA1	4	4.12	\$ 2,000,000	\$ 2,021,250	\$ 1,995,202	- -	
11079	TRC	91282CBS9	U.S. Treasury	PS	12/6/2024	3/31/2028	820	AA1		1.25	4.12	\$ 2,000,000	\$ 1,903,906	\$ 1,880,762	- -
11091	TRC	91282CGT2	U.S. Treasury	PS	1/8/2025	3/31/2028	820	AA1		3.625	4.35	\$ 2,000,000	\$ 2,005,703	\$ 1,969,818	- -
11098	TRC	91282CGT2	U.S. Treasury	CASTLE	1/17/2025	3/31/2028	820	AA1		3.625	4.32	\$ 2,000,000	\$ 2,005,703	\$ 1,971,065	- -
11078	TRC	91282CHA2	U.S. Treasury	PS	12/6/2024	4/30/2028	850	AA1		3.5	4.12	\$ 2,000,000	\$ 2,000,078	\$ 1,973,459	- -
11109	TRC	91282CND9	U.S. Treasury	CASTLE	7/23/2025	5/15/2028	865	AA1		3.75	3.76	\$ 2,000,000	\$ 2,011,328	\$ 1,999,276	- -
11112	TRC	9128284N7	U.S. Treasury	CASTLE	8/20/2025	5/15/2028	865	AA1		2.875	3.71	\$ 3,000,000	\$ 2,957,930	\$ 2,944,192	- -
11116	TRC	9128284N7	U.S. Treasury	CASTLE	9/12/2025	5/15/2028	865	AA1		2.875	3.48	\$ 2,000,000	\$ 1,971,953	\$ 1,972,996	- -
11129	TRC	9128284N7	U.S. Treasury	CASTLE	11/18/2025	5/15/2028	865	AA1		2.875	3.60	\$ 2,000,000	\$ 1,971,953	\$ 1,967,586	- -
11136	TRC	91282CND9	U.S. Treasury	CASTLE	11/24/2025	5/15/2028	865	AA1		3.75	3.50	\$ 2,400,000	\$ 2,413,594	\$ 2,413,471	- -
11097	TRC	91282CCE9	U.S. Treasury	STIFEL	1/17/2025	5/31/2028	881	AA1	1.25	4.32	\$ 1,000,000	\$ 948,359	\$ 931,662	- -	
11113	TRC	91282CCH2	U.S. Treasury	STIFEL	8/20/2025	6/30/2028	911	AA1		1.25	3.71	\$ 3,000,000	\$ 2,840,039	\$ 2,827,144	- -
11123	TRC	91282CNM9	U.S. Treasury	PS	11/12/2025	7/15/2028	926	AA1		3.875	3.59	\$ 2,000,000	\$ 2,017,422	\$ 2,013,643	- -
11125	TRC	91282CPC9	U.S. Treasury	CASTLE	11/12/2025	10/15/2028	1018			3.5	3.58	\$ 2,000,000	\$ 1,998,594	\$ 1,995,830	- -
11130	TRC	91282CPC9	U.S. Treasury	CASTLE	11/18/2025	10/15/2028	1018			3.5	3.61	\$ 4,000,000	\$ 3,997,188	\$ 3,988,317	- -
11124	TRC	9128285M8	U.S. Treasury	PS	11/12/2025	11/15/2028	1049	AA1		3.125	3.59	\$ 2,000,000	\$ 1,978,359	\$ 1,974,954	- -
11134	TRC	91282CJR3	U.S. Treasury	PS	11/18/2025	12/31/2028	1095	Aaa		3.75	3.60	\$ 2,000,000	\$ 2,012,109	\$ 2,008,364	- -
11135	TRC	91282CDW8	U.S. Treasury	PS	11/18/2025	1/31/2029	1126	AA1		1.75	3.61	\$ 2,000,000	\$ 1,895,781	\$ 1,892,404	- -
11157	TRC	91282CDW8	U.S. Treasury	CASTLE	12/22/2025	1/31/2029	1126	AA1		1.75	3.54	\$ 2,000,000	\$ 1,895,781	\$ 1,896,234	- -
11128	TRC	9128286B1	U.S. Treasury	CASTLE	11/18/2025	2/15/2029	1141	AA1		2.625	3.62	\$ 2,000,000	\$ 1,945,469	\$ 1,941,852	- -
11145	TRC	9128286B1	U.S. Treasury	STIFEL	11/24/2025	2/15/2029	1141	AA1		2.625	3.51	\$ 2,000,000	\$ 1,945,469	\$ 1,948,019	- -
11146	TRC	9128286B1	U.S. Treasury	CASTLE	12/8/2025	2/15/2029	1141	AA1		2.625	3.59	\$ 2,000,000	\$ 1,945,469	\$ 1,943,455	- -
11158	TRC	9128286B1	U.S. Treasury	CASTLE	12/22/2025	2/15/2029	1141	AA1		2.625	3.54	\$ 2,000,000	\$ 1,945,469	\$ 1,946,407	- -
11143	TRC	91282CEE7	U.S. Treasury	PS	11/24/2025	3/31/2029	1185	AA1		2.375	3.50	\$ 2,000,000	\$ 1,927,734	\$ 1,931,555	- -
11149	TRC	91282CEE7	U.S. Treasury	DA DAV	12/8/2025	3/31/2029	1185	AA1		2.375	3.59	\$ 2,000,000	\$ 1,927,734	\$ 1,926,489	- -
11138	TRC	9128286T2	U.S. Treasury	CASTLE	11/24/2025	5/15/2029	1230	AA1		2.375	3.54	\$ 2,000,000	\$ 1,923,906	\$ 1,926,641	- -
11147	TRC	9128286T2	U.S. Treasury	CASTLE	12/8/2025	5/15/2029	1230	AA1		2.375	3.60	\$ 2,000,000	\$ 1,923,906	\$ 1,922,757	- -
11148	TRC	912828YB0	U.S. Treasury	CASTLE	12/8/2025	8/15/2029	1322	Aaa		1.625	3.59	\$ 2,000,000	\$ 1,868,047	\$ 1,867,868	- -
11155	TRC	91282CLN9	U.S. Treasury	PS	12/8/2025	9/30/2029	1368	AA1		3.5	3.62	\$ 2,000,000	\$ 1,991,875	\$ 1,991,588	- -
11161	TRC	91282CLN9	U.S. Treasury	DA DAV	12/22/2025	9/30/2029	1368	AA1		3.5	3.59	\$ 2,000,000	\$ 1,991,875	\$ 1,993,666	- -
11099	MC1	478160BY9	Johnson & Johnson	GPAC	3/20/2025	3/1/2026	59	Aaa	AAA	2.45	4.20	\$ 2,000,000	\$ 1,995,402	\$ 1,994,335	- -
10865	MC1	037833DN7	Apple Inc	GPAC	11/18/2021	9/11/2026	253	Aaa	AA+	2.05	1.46	\$ 2,000,000	\$ 1,976,983	\$ 2,007,949	7/11/2026
11064	MC1	037833DN7	Apple Inc	GPAC	11/22/2024	9/11/2026	253	Aaa	AA+	2.05	4.41	\$ 2,000,000	\$ 1,976,983	\$ 1,968,798	7/11/2026
11065	MC1	48125LRU8	JPMorgan Chase - Corporate N	GPAC	11/22/2024	12/8/2026	341	Aa2	AA-	5.11	4.52	\$ 2,000,000	\$ 2,021,722	\$ 2,010,385	11/8/2026
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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							
11045	MC1	037833DB3	Apple Inc	GPAC	11/6/2024	9/12/2027	619	Aaa	AA+	2.90	4.26	\$ 2,000,000	\$ 1,975,758	\$ 1,956,766	6/12/2027	
11108	MC1	037833EH9	Apple Inc	GPAC	7/23/2025	8/5/2028	947	Aaa	AA+	1.40	3.92	\$ 2,000,000	\$ 1,890,209	\$ 1,878,033	6/5/2028	
11126	MC1	037833EH9	Apple Inc	DA DAV	11/12/2025	8/5/2028	947	Aaa	AA+	1.40	3.71	\$ 2,000,000	\$ 1,890,209	\$ 1,886,970	6/5/2028	
11114	MC1	166756BH8	Chevron Corp	PS	8/20/2025	8/13/2028	955	AA2	AA-	4.05	3.93	\$ 2,000,000	\$ 2,016,100	\$ 2,005,671	7/13/2028	
11127	MC1	931142ES8	WALMART	DA DAV	11/12/2025	9/22/2028	995	AA2	AA	1.50	3.65	\$ 2,000,000	\$ 1,891,822	\$ 1,889,899	7/22/2028	
11132	MC1	931142ES8	WALMART	GPAC	11/18/2025	9/22/2028	995	AA2	AA	1.50	3.71	\$ 4,000,000	\$ 3,783,644	\$ 3,773,315	7/22/2028	
11140	MC1	02079KAV9	ALPHABET INC	DA DAV	11/24/2025	11/15/2028	1,049	AA2	AA+	3.88	3.65	\$ 2,000,000	\$ 2,010,793	\$ 2,012,338	10/15/2028	
11152	MC1	89236TFT7	Toyota Mt Cred - Corp N	GPAC	12/8/2025	1/8/2029	1,103	A1	A+	3.65	3.97	\$ 2,000,000	\$ 1,982,090	\$ 1,981,923	- -	
11142	MC1	24422EXH7	JOHN DEERE CAPITAL CORP	GPAC	11/24/2025	1/16/2029	1,111	A1	A	4.50	3.84	\$ 2,000,000	\$ 2,033,028	\$ 2,037,396	- -	
11133	MC1	58933YAX3	Merck & Co. Inc.	GPAC	11/18/2025	3/7/2029	1,161	Aa3	A+	3.40	4.01	\$ 2,000,000	\$ 1,969,454	\$ 1,964,177	- -	
11162	MC1	58933YBW4	Merck & Co. Inc.	GPAC	12/22/2025	3/15/2029	1,169	AA3	A+	3.85	3.67	\$ 2,000,000	\$ 2,001,824	\$ 2,010,617	2/15/2029	
11139	MC1	023135CG9	AMAZON	DA DAV	11/24/2025	4/13/2029	1,198	A1	AA	3.45	3.85	\$ 2,000,000	\$ 1,976,535	\$ 1,975,526	- -	
11153	MC1	24422EWE5	JOHN DEERE CAPITAL CORP	GPAC	12/8/2025	4/18/2029	1,203	A1	A	3.35	3.93	\$ 2,000,000	\$ 1,963,702	\$ 1,964,684	- -	
11164	MC1	57636QAM6	MASTERCARD	PS	12/22/2025	6/1/2029	1,247	AA3	A+	2.95	3.91	\$ 2,000,000	\$ 1,938,679	\$ 1,939,443	3/1/2029	
11154	MC1	437076BY7	HOME DEPOT INC	GPAC	12/8/2025	6/15/2029	1,261	A2	A	2.95	3.92	\$ 2,000,000	\$ 1,937,095	\$ 1,937,928	3/15/2029	
11150	MC1	931142EN9	WALMART	DA DAV	12/8/2025	7/8/2029	1,284	AA2	AA	3.25	3.74	\$ 2,000,000	\$ 1,970,712	\$ 1,967,903	4/8/2029	
11159	MC1	931142EN9	WALMART	DA DAV	12/22/2025	7/8/2029	1,284	AA2	AA	3.25	3.69	\$ 2,000,000	\$ 1,970,712	\$ 1,971,185	4/8/2029	
11163	MC1	532457CQ9	Eli Lilly & Co.	GPAC	12/22/2025	8/14/2029	1,321	AA3	A+	4.20	3.85	\$ 2,000,000	\$ 2,020,900	\$ 2,023,537	7/14/2029	
11160	MC1	166756AS5	Chevron Corp	DA DAV	12/22/2025	10/15/2029	1,383	AA2	AA-	3.25	3.86	\$ 2,000,000	\$ 1,953,751	\$ 1,957,322	7/15/2029	
10871	MUN	250325UL9	DESCHUTES CTY SCH DIST #1	R W B	12/7/2021	6/15/2026	165	Aa1		1.40	1.23	\$ 2,000,000	\$ 1,979,940	\$ 2,001,501	- -	
10870	MUN	569280EX4	Salem-Keizer School District	PS	12/7/2021	6/15/2026	165	Aa1		1.44	1.29	\$ 2,000,000	\$ 1,979,880	\$ 2,001,306	- -	
10845	MUN	736688MF6	Portland Community College	MORETN	7/23/2021	6/15/2026	165	Aa1		0.90	0.80	\$ 1,250,000	\$ 1,234,175	\$ 1,250,551	- -	
11042	MUN	569203MG4	Salem-Keizer School District	PS	11/6/2024	6/30/2026	180	Aa2		3.22	4.36	\$ 1,750,000	\$ 1,746,395	\$ 1,740,492	- -	
10875	MUN	68587FAW4	OR EDU DISTS FF&C PENSION OBLI	R W B	12/8/2021	6/30/2026	180	AA2	AA	1.10	1.39	\$ 250,000	\$ 246,908	\$ 249,661	- -	
10863	MUN	68583RCV2	OR ST COMMUNITY COLLEGE DIST	GPAC	11/18/2021	6/30/2026	180	Aa1	AA+	5.68	1.40	\$ 210,000	\$ 212,079	\$ 214,313	- -	
10876	MUN	68607DVC6	ODOT HWY USER TAX REV	R W B	12/8/2021	11/15/2026	318	Aa1	AAA	0.93	1.37	\$ 260,000	\$ 254,158	\$ 259,055	- -	
11036	MUN	68609TWF1	Oregon State Lottery	STIFEL	10/23/2024	5/1/2027	485	Aa1	AA+	1.32	4.05	\$ 1,000,000	\$ 971,150	\$ 965,660	- -	
11029	MUN	91412HGF4	UNIV OF CALIFORNIA CA REVENUES	STIFEL	9/25/2024	5/15/2027	499	AA2	AA	1.32	3.70	\$ 1,000,000	\$ 967,850	\$ 969,096	- -	
11056	MUN	473448EZ7	JEFFERSON COUNTY SCHOOL DIST	STIFEL	11/15/2024	6/15/2027	530	AA1		1.79	4.32	\$ 1,580,000	\$ 1,541,337	\$ 1,525,339	- -	
11034	MUN	515390PX4	Lane County School District	PS	10/9/2024	6/15/2027	530	Aa1		1.10	4.01	\$ 500,000	\$ 482,400	\$ 480,138	- -	
11037	MUN	68587FAX2	OR EDU DISTS FF&C PENSION OBLI	GPAC	10/24/2024	6/30/2027	545	AA2	AA	1.36	4.09	\$ 1,260,000	\$ 1,218,055	\$ 1,211,673	- -	
11027	MUN	685869FR5	OR ST COMMUNITY COLLEGE DIST	GPAC	9/25/2024	7/1/2027	546	Aa3	A+	2.60	3.60	\$ 505,000	\$ 496,698	\$ 497,561	- -	
11028	MUN	68608USZ0	Oregon State Lottery	GPAC	9/24/2024	8/1/2027	577	Aa1	AA+	3.23	3.64	\$ 515,000	\$ 512,672	\$ 511,822	- -	
11035	MUN	68609TNF1	Oregon State Lottery	STIFEL	10/23/2024	11/1/2027	669	Aa1	AA+	2.10	4.11	\$ 400,000	\$ 389,620	\$ 386,242	- -	
11073	MUN	0793653X8	City of Bellevue WA	STIFEL	11/25/2024	12/1/2027	699	Aaa	AAA	1.12	4.35	\$ 1,200,000	\$ 1,144,860	\$ 1,131,053	- -	
11092	MUN	473448FA1	JEFFERSON COUNTY SCHOOL DIST	PS	1/8/2025	6/15/2028	896	AA1		1.87	4.49	\$ 1,920,000	\$ 1,841,818	\$ 1,806,638	- -	
11088	MUN	68587FAY0	OR EDU DISTS FF&C PENSION OBLI	STIFEL	12/6/2024	6/30/2028	911	Aa2	AA	1.53	4.21	\$ 975,000	\$ 923,978	\$ 915,050	- -	
10078	RRP	SYS10078	Local Govt Investment Pool		7/1/2006	- -	1			4.25	4.25	\$ 47,752,669	\$ 47,752,669	\$ 47,752,669	- -	
10084	RR2	SYS10084	First Interstate Bank			7/1/2006	- -	1			3.95	3.95	\$ 9,000,000	\$ 9,000,000	\$ 9,000,000	- -
10085	RR2	SYS10085	First Interstate Bank			10/13/2023	- -	1			3.85	3.85	\$ 6,784,991	\$ 6,784,991	\$ 6,784,991	- -
11117	AFD	313385WV4	FED HOME LOAN BANK OF DES MOIN	DA DAV	9/12/2025	5/15/2026	134			3.61	3.79	\$ 2,000,000	\$ 1,973,750	\$ 1,973,126	- -	
11141	ATD	912797SV0	U.S. Treasury	DA DAV	11/24/2025	5/21/2026	140			3.61	3.78	\$ 1,600,000	\$ 1,578,359	\$ 1,577,538	- -	
													\$ 379,212,660	\$ 375,933,224	\$ 374,514,713	



## BOARD OF COMMISSIONERS

# AGENDA REQUEST & STAFF REPORT

**MEETING DATE:** January 26, 2026

**SUBJECT:** Finance Report for December 2025

**RECOMMENDED MOTION:**

N/A---discussion item only.

**BACKGROUND AND POLICY IMPLICATIONS:**

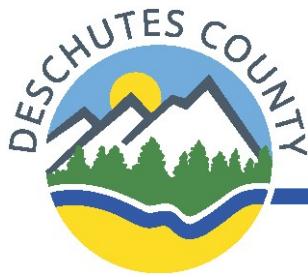
The Finance Department will present the monthly financial report. The report is informational only and is intended to provide the Board of County Commissioners with current financial information. The report will provide budget to actual comparisons and highlight any potential issues or changes that may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

**BUDGET IMPACTS:**

None

**ATTENDANCE:**

Robert Tintle, Chief Financial Officer



## MEMORANDUM

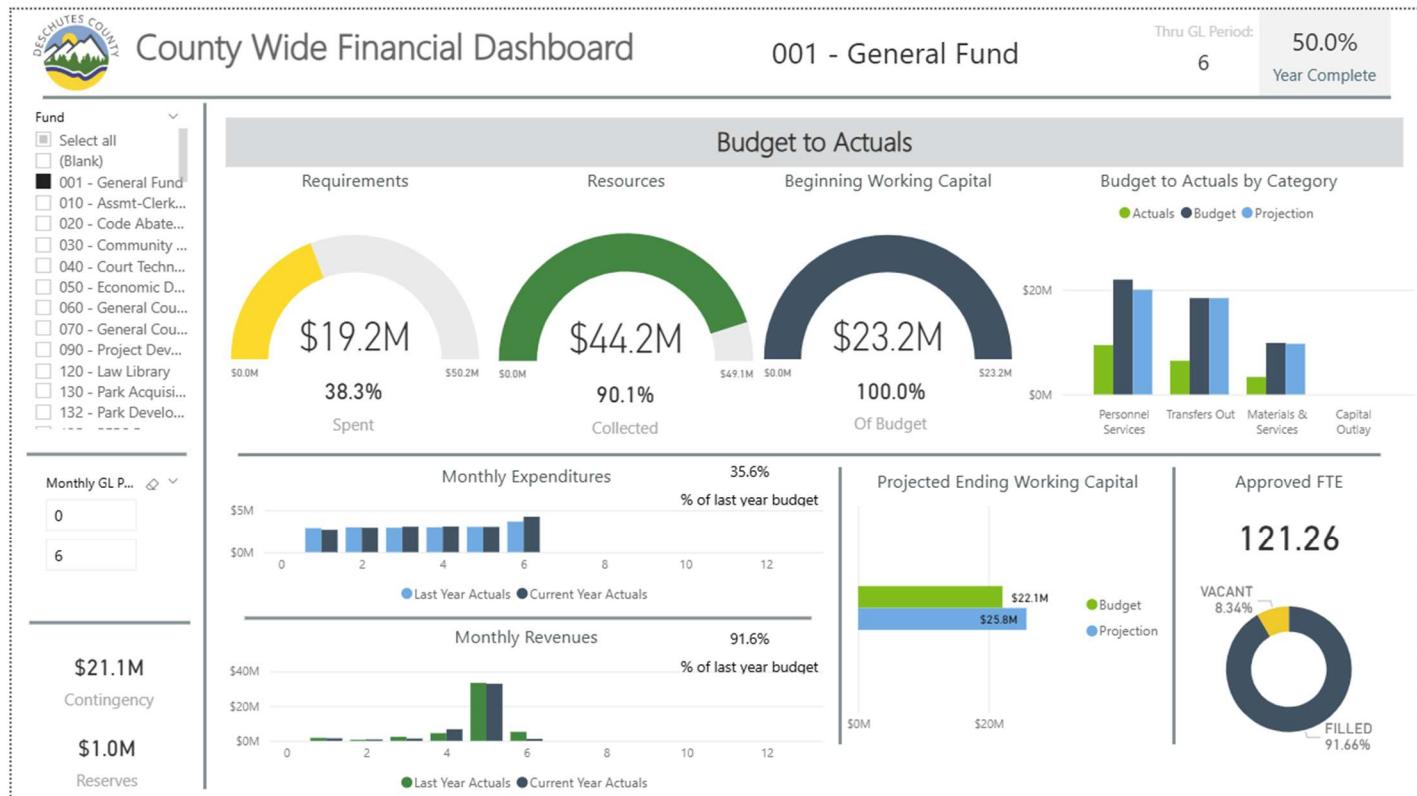
**DATE:** January 26, 2026  
**TO:** Board of County Commissioners  
**FROM:** Robert Tintle, Chief Financial Officer  
**SUBJECT:** Finance Report for December 2025

Following is the unaudited monthly finance report for fiscal year to date (YTD) as of December 31, 2025.

### Budget to Actuals Report

#### General Fund

- Revenue YTD in the General Fund is \$44.2M or 90.1% of budget. By comparison, last year revenue YTD was \$46.8M or 90.5% of budget.
- Expenses YTD are \$19.2M and 38.3% of budget. By comparison, last year expenses YTD were \$18.6M and 35.4% of budget.
- Beginning Fund Balance is \$23.2M or 100% of the budgeted \$23.2M beginning fund balance.



#### 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 December 31, 2025.

Position Control Summary FY26													
Org		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	April	May	July - June Percent Unfilled
<b>Assessor</b>	Filled	32.00	32.00	31.00	31.00	31.00	32.00						
	Unfilled	3.26	3.26	4.26	4.26	4.26	3.26						10.66%
<b>Clerk</b>	Filled	9.48	9.48	9.48	9.48	9.48	8.48						
	Unfilled	1.00	1.00	1.00	1.00	1.00	2.00						11.13%
<b>BOPTA</b>	Filled	0.52	0.52	0.52	0.52	0.52	0.52						
	Unfilled	-	-	-	-	-	-						0.00%
<b>DA</b>	Filled	58.85	57.05	57.05	57.85	56.65	55.65						
	Unfilled	2.45	4.25	4.05	3.25	3.95	4.95						6.26%
<b>Tax</b>	Filled	6.50	5.50	6.50	6.50	6.50	6.50						
	Unfilled	-	1.00	-	-	-	-						2.56%
<b>Veterans'</b>	Filled	5.00	5.00	5.00	5.00	5.00	5.00						
	Unfilled	-	-	-	-	-	-						0.00%
<b>Property Mgmt</b>	Filled	3.00	3.00	3.00	3.00	3.00	3.00						
	Unfilled	-	-	-	-	-	-						0.00%
<b>Total General Fund</b>	Filled	115.35	112.55	112.55	113.35	112.15	111.15	-	-	-	-	-	
	Unfilled	6.71	9.51	9.31	8.51	9.21	10.21	-	-	-	-	-	7.32%
<b>Justice Court</b>	Filled	4.60	3.60	3.60	3.60	3.60	3.60						
	Unfilled	-	1.00	1.00	1.00	1.00	2.00						20.98%
<b>Community Justice</b>	Filled	40.60	41.20	42.20	41.80	40.80	39.40						
	Unfilled	6.40	5.80	5.80	6.20	7.20	8.60						13.99%
<b>Sheriff</b>	Filled	235.50	236.50	236.50	234.50	237.50	238.50						
	Unfilled	35.50	34.50	34.50	36.50	33.50	21.50						12.14%
<b>Health Svcs</b>	Filled	376.43	371.58	372.50	379.55	378.80	379.40						
	Unfilled	42.20	47.05	46.13	39.08	39.83	39.23						10.09%
<b>CDD</b>	Filled	52.00	51.00	51.00	52.00	51.00	49.00						
	Unfilled	1.00	2.00	3.00	2.00	3.00	5.00						4.97%
<b>Road</b>	Filled	57.00	56.00	59.00	59.00	58.00	57.00						
	Unfilled	4.00	5.00	2.00	2.00	3.00	4.00						5.46%
<b>Adult P&amp;P</b>	Filled	32.63	32.00	31.00	30.00	29.50	29.50						
	Unfilled	3.38	4.00	4.00	5.00	5.50	5.50						12.91%
<b>Solid Waste</b>	Filled	45.00	44.00	45.00	44.00	45.00	46.00						
	Unfilled	3.00	4.00	3.00	4.00	3.00	2.00						6.60%
<b>Victims Assistance</b>	Filled	5.50	5.50	6.50	6.00	6.00	6.00						
	Unfilled	4.00	4.00	3.00	2.50	2.00	2.00						33.02%
<b>GIS Dedicated</b>	Filled	2.00	2.00	2.00	2.00	2.00	2.00						
	Unfilled	-	-	-	-	-	-						0.00%
<b>Fair &amp; Expo</b>	Filled	12.50	12.50	11.50	10.50	10.50	10.50						
	Unfilled	5.00	5.00	6.00	7.00	7.00	7.00						35.24%
<b>Natural Resource</b>	Filled	3.00	3.00	3.00	3.00	3.00	2.00						
	Unfilled	-	-	-	-	-	1.00						5.56%
<b>ISF - Facilities</b>	Filled	25.75	25.75	25.75	25.75	25.75	25.75						
	Unfilled	2.00	2.00	2.00	2.00	2.00	2.00						7.21%
<b>ISF - Admin</b>	Filled	8.75	8.75	8.75	8.75	8.75	8.75						
	Unfilled	0.50	0.50	0.50	0.50	0.50	0.50						5.41%
<b>ISF - BOCC</b>	Filled	3.00	3.00	3.00	3.00	3.00	3.00						
	Unfilled	-	-	-	-	-	-						0.00%
<b>ISF - Finance</b>	Filled	13.00	13.00	14.00	14.00	14.00	14.00						
	Unfilled	1.00	1.00	-	-	-	-						2.38%
<b>ISF - Legal</b>	Filled	7.00	7.00	7.00	7.00	7.00	7.00						
	Unfilled	-	-	-	-	-	-						0.00%
<b>ISF - HR</b>	Filled	8.00	8.00	8.00	8.00	9.00	10.00						
	Unfilled	3.00	3.00	3.00	3.00	2.00	1.00						22.73%
<b>ISF - IT</b>	Filled	19.00	19.00	19.00	19.00	20.00	20.00						
	Unfilled	1.00	2.00	2.00	2.00	1.00	1.00						7.20%
<b>ISF - Risk</b>	Filled	3.25	3.25	3.25	3.25	3.25	3.25						
	Unfilled	-	-	-	-	-	-						0.00%
<b>911</b>	Filled	56.00	56.00	57.00	57.00	56.00	57.00						
	Unfilled	5.00	5.00	4.00	4.00	5.00	4.00						7.38%
<b>Total:</b>	Filled	1,125.86	1,115.18	1,122.10	1,125.05	1,124.60	1,122.80	-	-	-	-	-	
	Unfilled	123.69	135.36	129.24	125.29	124.74	116.54	-	-	-	-	-	
	Total	1,249.54	1,250.54	1,251.34	1,250.34	1,249.34	1,239.34	A	-	-	-	-	10.08%
	% Unfilled	9.90%	10.82%	10.33%	10.02%	9.98%	9.40%						

A 1.00 FTE increase to Justice Court, resolution 2025-045.

11.00 FTE reduction within the Sheriff's Office due to elimination of vacant positions, resolution 2025-054.

Approved reductions of FTE within the Health Services and Community Justice departments are effective on January 1, 2026.



**Budget to Actuals - Total Personnel and Overtime Report**  
**FY26 YTD November 30, 2025**

Fund Number	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	001 - General Fund	\$ 21,938,488	\$ 9,437,858	\$ 20,015,395	\$ 1,923,093	\$ 70,800	\$ 20,478	\$ 50,322
030	030 - Juvenile	7,570,565	3,353,318	7,182,043	388,522	150,000	55,549	94,451
160	160/170 - TLT	284,576	133,730	284,576	-	110	-	110
200	200 - ARPA	-	-	-	-	-	-	-
220	220 - Justice Court	774,892	301,963	735,545	39,347	-	164 <span style="color: red;">✖</span>	(164)
255	255 - Sheriff's Office	53,660,246	24,549,623	53,833,648 <span style="color: red;">✖</span>	(173,402)	2,365,500	1,123,371	1,242,129
274	274 - Health Services	62,723,644	28,269,771	63,380,681 <span style="color: red;">✖</span>	(657,037)	179,900	95,781	84,119
295	295 - CDD	8,960,882	4,100,594	8,839,084	121,798	28,750	15,368	13,382
325	325 - Road	10,434,868	4,640,689	9,983,893	450,975	200,000	54,579	145,421
355	355 - Adult P&P	6,078,686	2,650,299	5,721,869	356,817	10,000	1,676	8,324
465	465 - Road CIP	-	-	-	-	-	-	-
610	610 - Solid Waste	6,742,398	3,018,112	6,742,398	-	150,000	50,528	99,472
615	615 - Fair & Expo	2,018,500	733,224	1,799,811	218,689	40,000	32,520	7,480
616	616 - Annual County Fair	284,780	129,046	285,453 <span style="color: red;">✖</span>	(673)	2,500	2,973 <span style="color: red;">✖</span>	(473)
617	617 - Fair & Expo Capital Reserve	-	-	-	-	-	-	-
618	618 - RV Park	172,715	71,173	164,309	8,406	4,000	737	3,263
619	619 - RV Park Reserve	-	-	-	-	-	-	-
670	670 - Risk Management	575,411	265,972	571,582	3,829	-	-	-
675	675 - Health Benefits	-	-	-	-	-	-	-
705	705 - 911	11,064,394	4,817,298	10,342,286	722,108	400,000	145,543	254,457
999	All Other Funds	19,917,527	8,456,987	19,934,294 <span style="color: red;">✖</span>	(16,767)	61,700	9,450	52,250
	Total	<u>\$ 213,202,572</u>	<u>\$ 94,929,657</u>	<u>\$ 209,816,867</u>	<u>\$ 3,385,705</u>	<u>\$ 3,663,260</u>	<u>\$ 1,608,718</u>	<u>\$ 2,054,542</u>



# Budget to Actuals - Countywide Summary

## All Departments

FY26 YTD December 31, 2025 (unaudited)

01/26/2026 Item #5.

Year Complete

RESOURCES	Fiscal Year 2025			Fiscal Year 2026			Projection	%
	Budget	Actuals	%	Budget	Actuals	%		
001 - General Fund	47,226,179	49,169,365	104%	48,948,514	44,173,754	90%	50,528,859	103%
030 - Juvenile	926,504	1,091,010	118%	1,097,772	515,524	47%	1,316,772	120%
160/170 - TLT	12,400,800	12,638,380	102%	12,449,000	8,565,632	69%	13,359,400	107%
200 - ARPA	9,726,687	9,722,588	100%	984,959	519,683	53%	984,959	100%
220 - Justice Court	506,200	525,739	104%	682,597	267,519	39%	684,697	100%
255 - Sheriff's Office	64,030,262	65,685,433	103%	67,213,989	57,627,400	86%	67,415,639	100%
270 - OHP & Capital Reserves	6,016,100	13,901,753	231%	11,829,200	747,695	6%	12,300,609	104%
274 - Health Services	69,034,749	67,097,990	97%	64,903,436	27,033,415	42%	63,908,503	98%
295 - CDD	9,401,238	9,902,984	105%	9,923,169	5,034,288	51%	10,264,204	103%
325 - Road	27,585,291	28,539,189	103%	27,423,030	14,768,812	54%	27,708,158	101%
355 - Adult P&P	6,323,657	6,499,960	103%	6,403,959	1,926,874	30%	6,279,106	98%
465 - Road CIP	1,357,339	1,499,037	110%	1,384,712	360,630	26%	1,556,012	112%
610 - Solid Waste	19,769,001	20,286,179	103%	22,198,501	11,701,345	53%	22,540,206	102%
615 - Fair & Expo	3,206,000	3,094,772	97%	2,627,500	1,434,675	55%	2,825,797	108%
616 - Annual County Fair	2,350,667	2,672,649	114%	2,656,367	2,818,216	106%	2,832,342	107%
617 - Fair & Expo Capital Reserve	88,000	229,192	260%	117,000	76,932	66%	142,800	122%
618 - RV Park	489,000	550,566	113%	493,800	277,946	56%	535,301	108%
619 - RV Park Reserve	45,000	60,431	134%	58,000	35,580	61%	65,800	113%
670 - Risk Management	3,398,791	3,630,416	107%	3,401,406	1,887,983	56%	3,450,306	101%
675 - Health Benefits	42,854,789	43,355,886	101%	43,475,500	19,285,588	44%	43,734,500	101%
705 - 911	14,733,900	15,112,121	103%	15,281,100	12,163,587	80%	15,411,300	101%
999 - Other	60,974,212	58,869,234	97%	49,103,744	30,088,646	61%	49,285,103	100%
<b>TOTAL RESOURCES</b>	<b>402,444,366</b>	<b>414,134,876</b>	<b>103%</b>	<b>392,657,255</b>	<b>241,311,725</b>	<b>61%</b>	<b>397,130,373</b>	<b>101%</b>



# Budget to Actuals - Countywide Summary

## All Departments

FY26 YTD December 31, 2025 (unaudited)

01/26/2026 Item #5.

Year Complete

Requirements	Fiscal Year 2025			Fiscal Year 2026			Projection	
	Budget	Actuals	%	Budget	Actuals	%		
001 - General Fund	33,458,125	27,885,291	83%	31,785,188	12,781,346	40%	29,695,506	93%
030 - Juvenile	9,381,846	8,396,293	89%	9,623,329	4,186,938	44%	9,172,027	95%
160/170 - TLT	5,897,854	5,862,939	99%	3,944,828	2,417,139	61%	3,952,748	100%
200 - ARPA	987,540	983,441	100%	984,959	163,639	17%	984,959	100%
220 - Justice Court	863,097	849,040	98%	1,051,837	403,136	38%	1,012,490	96%
255 - Sheriff's Office	66,610,275	62,055,934	93%	68,844,938	30,408,741	44%	69,018,340	100%
270 - OHP & Capital Reserves	-	-	-	-	-	-	-	999%
274 - Health Services	84,148,302	76,486,004	91%	82,633,056	35,733,235	43%	86,326,424	104%
295 - CDD	9,991,245	9,642,090	97%	10,858,928	5,042,257	46%	10,760,750	99%
325 - Road	19,655,197	18,084,696	92%	19,713,342	8,200,498	42%	19,184,036	97%
355 - Adult P&P	8,371,685	7,310,310	87%	7,825,835	3,286,604	42%	7,321,869	94%
465 - Road CIP	16,323,504	8,402,847	51%	19,022,701	3,161,154	17%	16,689,133	88%
610 - Solid Waste	17,321,744	15,347,950	89%	18,981,700	7,161,958	38%	18,981,700	100%
615 - Fair & Expo	4,838,162	4,267,724	88%	4,130,328	1,858,466	45%	3,829,811	93%
616 - Annual County Fair	2,671,901	2,735,983	102%	2,733,905	2,512,622	92%	2,734,578	100%
617 - Fair & Expo Capital Reserve	1,260,000	287,354	23%	1,265,000	170,248	13%	1,265,000	100%
618 - RV Park	726,864	581,262	80%	584,318	246,574	42%	572,831	98%
619 - RV Park Reserve	170,000	-	0%	170,000	15,278	9%	170,000	100%
670 - Risk Management	5,631,442	4,358,642	77%	6,555,370	2,563,916	39%	6,551,541	100%
675 - Health Benefits	38,819,094	35,110,004	90%	42,410,545	13,797,324	33%	42,410,545	100%
705 - 911	17,254,619	14,334,091	83%	17,381,915	7,148,881	41%	16,659,807	96%
999 - Other	108,891,467	68,035,264	62%	99,971,539	35,807,861	36%	94,734,078	95%
<b>TOTAL REQUIREMENTS</b>	<b>453,273,963</b>	<b>371,017,159</b>	<b>82%</b>	<b>450,473,561</b>	<b>177,067,814</b>	<b>39%</b>	<b>442,028,173</b>	<b>98%</b>



# Budget to Actuals - Countywide Summary

## All Departments

FY26 YTD December 31, 2025 (unaudited)

01/26/2026 Item #5.

Year Complete

TRANSFERS	Fiscal Year 2025			Fiscal Year 2026			Projection	%
	Budget	Actuals	%	Budget	Actuals	%		
<b>001 - General Fund</b>	(14,367,610)	(13,526,961)	94%	(18,279,648)	(6,373,905)	35%	(18,279,648)	100%
<b>030 - Juvenile</b>	8,068,153	8,068,153	100%	8,332,617	4,166,309	50%	8,332,617	100%
<b>160/170 - TLT</b>	(8,502,946)	(8,439,250)	99%	(8,504,172)	(4,252,086)	50%	(9,396,252)	110%
<b>200 - ARPA</b>	(9,038,089)	(9,038,089)	100%	-	-	-	-	-
<b>220 - Justice Court</b>	380,521	323,301	85%	391,417	195,708	50%	391,417	100%
<b>255 - Sheriff's Office</b>	3,399,187	3,434,772	101%	3,319,909	1,689,455	51%	3,319,909	100%
<b>270 - OHP &amp; Capital Reserves</b>	(4,234,163)	(1,154,341)	27%	(8,586,594)	-	0%	(12,469,904)	145%
<b>274 - Health Services</b>	10,671,364	7,655,897	72%	15,269,524	248,245	2%	19,301,380	126%
<b>295 - CDD</b>	(123,668)	(125,725)	102%	790,941	144,225	18%	625,757	79%
<b>325 - Road</b>	(10,720,695)	(10,720,695)	100%	(9,690,281)	(6,084,945)	63%	(9,690,281)	100%
<b>355 - Adult P&amp;P</b>	626,964	626,964	100%	583,198	291,599	50%	583,198	100%
<b>465 - Road CIP</b>	10,631,333	9,015,761	85%	9,600,781	4,315,667	45%	9,600,781	100%
<b>610 - Solid Waste</b>	(4,564,141)	(4,564,141)	100%	(4,673,934)	(2,336,967)	50%	(4,673,934)	100%
<b>615 - Fair &amp; Expo</b>	1,227,123	1,219,136	99%	1,312,508	656,254	50%	1,365,008	104%
<b>616 - Annual County Fair</b>	(121,900)	(121,900)	100%	(235,000)	(117,500)	50%	(235,000)	100%
<b>617 - Fair &amp; Expo Capital Reserve</b>	615,396	609,544	99%	448,946	224,473	50%	471,446	105%
<b>618 - RV Park</b>	57,858	57,858	100%	(41,600)	(20,800)	50%	(41,600)	100%
<b>619 - RV Park Reserve</b>	122,142	122,142	100%	221,600	110,800	50%	221,600	100%
<b>670 - Risk Management</b>	(4,500)	(4,500)	100%	(4,800)	(2,400)	50%	(4,800)	100%
<b>705 - 911</b>	-	-	-	-	-	-	-	-
<b>999 - Other</b>	15,877,671	16,562,074	104%	9,744,588	7,145,868	73%	10,578,306	109%
<b>TOTAL TRANSFERS</b>	-	-	-	-	-	-	-	-



# Budget to Actuals - Countywide Summary

## All Departments

FY26 YTD December 31, 2025 (unaudited)

01/26/2026 Item #5.

Year Complete

ENDING FUND BALANCE	Fiscal Year 2025			Fiscal Year 2026			
	Budget	Actuals	%	Budget	Actuals	Projection	%
<b>001 - General Fund</b>	<b>14,892,974</b>	<b>23,249,642</b>	<b>156%</b>	<b>22,133,320</b>	<b>48,268,145</b>	<b>25,803,347</b>	<b>117%</b>
<b>030 - Juvenile</b>	<b>977,419</b>	<b>2,127,478</b>	<b>218%</b>	<b>1,934,538</b>	<b>2,622,373</b>	<b>2,604,840</b>	<b>135%</b>
<b>160/170 - TLT</b>	<b>1,163,809</b>	<b>1,500,000</b>	<b>129%</b>	<b>1,500,000</b>	<b>3,396,407</b>	<b>1,510,400</b>	<b>101%</b>
<b>200 - ARPA</b>	<b>-</b>	<b>-</b>	<b>999%</b>	<b>-</b>	<b>356,043</b>	<b>-</b>	<b>-</b>
<b>220 - Justice Court</b>	<b>23,624</b>	<b>-</b>	<b>0%</b>	<b>22,177</b>	<b>60,091</b>	<b>63,624</b>	<b>287%</b>
<b>255 - Sheriff's Office</b>	<b>16,386,036</b>	<b>22,631,133</b>	<b>138%</b>	<b>24,320,093</b>	<b>51,539,246</b>	<b>24,348,341</b>	<b>100%</b>
<b>270 - OHP &amp; Capital Reserves</b>	<b>27,993,362</b>	<b>38,958,838</b>	<b>139%</b>	<b>42,201,444</b>	<b>39,706,534</b>	<b>38,789,543</b>	<b>92%</b>
<b>274 - Health Services</b>	<b>8,014,338</b>	<b>10,724,410</b>	<b>134%</b>	<b>8,264,312</b>	<b>2,272,836</b>	<b>7,607,869</b>	<b>92%</b>
<b>295 - CDD</b>	<b>38,691</b>	<b>887,535</b>	<b>999%</b>	<b>742,717</b>	<b>1,023,791</b>	<b>1,016,746</b>	<b>137%</b>
<b>325 - Road</b>	<b>3,206,945</b>	<b>5,731,344</b>	<b>179%</b>	<b>3,750,751</b>	<b>6,214,713</b>	<b>4,565,185</b>	<b>122%</b>
<b>355 - Adult P&amp;P</b>	<b>905,760</b>	<b>2,143,438</b>	<b>237%</b>	<b>1,304,759</b>	<b>1,075,307</b>	<b>1,683,873</b>	<b>129%</b>
<b>465 - Road CIP</b>	<b>11,340,452</b>	<b>17,787,235</b>	<b>157%</b>	<b>9,750,027</b>	<b>19,302,378</b>	<b>12,254,895</b>	<b>126%</b>
<b>610 - Solid Waste</b>	<b>1,921,897</b>	<b>4,412,870</b>	<b>230%</b>	<b>2,955,737</b>	<b>6,615,290</b>	<b>3,297,442</b>	<b>112%</b>
<b>615 - Fair &amp; Expo</b>	<b>126,731</b>	<b>577,955</b>	<b>456%</b>	<b>387,635</b>	<b>810,418</b>	<b>938,949</b>	<b>242%</b>
<b>616 - Annual County Fair</b>	<b>66,317</b>	<b>324,216</b>	<b>489%</b>	<b>11,678</b>	<b>512,311</b>	<b>186,980</b>	<b>999%</b>
<b>617 - Fair &amp; Expo Capital Reserve</b>	<b>2,622,728</b>	<b>3,730,714</b>	<b>142%</b>	<b>3,031,660</b>	<b>3,861,871</b>	<b>3,079,960</b>	<b>102%</b>
<b>618 - RV Park</b>	<b>132,760</b>	<b>339,929</b>	<b>256%</b>	<b>207,811</b>	<b>350,501</b>	<b>260,799</b>	<b>125%</b>
<b>619 - RV Park Reserve</b>	<b>1,518,531</b>	<b>1,703,962</b>	<b>112%</b>	<b>1,813,562</b>	<b>1,835,064</b>	<b>1,821,362</b>	<b>100%</b>
<b>670 - Risk Management</b>	<b>5,931,013</b>	<b>7,435,437</b>	<b>125%</b>	<b>4,276,673</b>	<b>6,757,104</b>	<b>4,329,402</b>	<b>101%</b>
<b>675 - Health Benefits</b>	<b>7,895,427</b>	<b>12,105,614</b>	<b>153%</b>	<b>13,170,569</b>	<b>17,593,877</b>	<b>13,429,569</b>	<b>102%</b>
<b>705 - 911</b>	<b>11,850,746</b>	<b>15,149,495</b>	<b>128%</b>	<b>13,048,680</b>	<b>20,164,201</b>	<b>13,900,988</b>	<b>107%</b>
<b>999 - Other</b>	<b>70,001,484</b>	<b>109,331,736</b>	<b>156%</b>	<b>68,320,529</b>	<b>110,735,812</b>	<b>71,853,914</b>	<b>105%</b>
<b>TOTAL FUND BALANCE</b>	<b>187,011,044</b>	<b>280,852,980</b>	<b>150%</b>	<b>223,148,672</b>	<b>345,074,314</b>	<b>233,348,028</b>	<b>105%</b>



# Budget to Actuals Report

## General Fund - Fund 001

FY26 YTD December 31, 2025 (unaudited)

01/26/2026 Item #5.

50.0%

Year Complete

RESOURCES	Fiscal Year 2025			Fiscal Year 2026					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
PVAB	11,000	11,483	104%	11,000	3,660	33%	11,000	100%	-
Property Taxes - Current	39,604,000	39,978,464	101%	41,196,000	38,820,838	94%	42,057,000	102%	861,000 A
Property Taxes - Prior	328,000	448,776	137%	338,000	330,323	98%	338,000	100%	-
Other General Revenues	4,059,656	4,683,508	115%	4,111,171	3,193,972	78%	4,707,900	115%	596,729 B
Assessor	849,000	868,511	102%	821,000	270,142	33%	821,000	100%	-
Clerk	1,426,160	1,583,352	111%	1,331,240	803,449	60%	1,331,240	100%	-
District Attorney	427,077	511,255	120%	267,027	183,630	69%	267,027	100%	-
Tax Office	146,200	152,257	104%	142,700	67,025	47%	142,700	100%	-
Veterans	305,086	220,206	72%	194,448	50,362	26%	201,448	104%	7,000 C
Property Management	70,000	75,275	108%	97,000	49,500	51%	97,000	100%	-
Non-Departmental	-	636,279		438,928	400,853	91%	554,544	126%	115,616 D
<b>TOTAL RESOURCES</b>	<b>47,226,179</b>	<b>49,169,365</b>	<b>104%</b>	<b>48,948,514</b>	<b>44,173,754</b>	<b>90%</b>	<b>50,528,859</b>	<b>103%</b>	<b>1,580,345</b>
REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
PVAB	96,193	91,103	95%	100,980	47,787	47%	100,298	99%	682 E
Assessor	6,709,361	5,883,228	88%	6,898,967	2,983,980	43%	6,348,457	92%	550,510 F
Clerk	2,719,443	2,407,704	89%	2,416,514	875,050	36%	2,148,805	89%	267,709 G
District Attorney	13,369,290	12,488,557	93%	14,203,623	6,091,228	43%	13,128,488	92%	1,075,135 H
Medical Examiner	466,854	396,143	85%	465,653	123,295	26%	465,653	100%	-
Tax Office	1,065,042	1,024,623	96%	1,054,084	559,254	53%	1,051,824	100%	2,260 I
Veterans	1,068,340	985,944	92%	1,012,065	446,598	44%	986,697	97%	25,368 J
Property Management	596,494	576,461	97%	640,822	301,144	47%	639,393	100%	1,429 K
Non-Departmental	7,367,108	4,031,528	55%	4,992,480	1,353,011	27%	4,825,891	97%	166,589
<b>TOTAL REQUIREMENTS</b>	<b>33,458,125</b>	<b>27,885,291</b>	<b>83%</b>	<b>31,785,188</b>	<b>12,781,346</b>	<b>40%</b>	<b>29,695,506</b>	<b>93%</b>	<b>2,089,682</b>
TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers In	5,519,522	5,476,511	99%	131,500	70,000	53%	131,500	100%	-
Transfers Out	(19,887,132)	(19,003,472)	96%	(18,411,148)	(6,443,905)	35%	(18,411,148)	100%	-
<b>TOTAL TRANSFERS</b>	<b>(14,367,610)</b>	<b>(13,526,961)</b>	<b>94%</b>	<b>(18,279,648)</b>	<b>(6,373,905)</b>	<b>35%</b>	<b>(18,279,648)</b>	<b>100%</b>	<b>-</b>
FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	15,492,530	15,492,530	100%	23,249,642	23,249,642	100%	23,249,642	100%	-
Resources over Requirements	13,768,054	21,284,074		17,163,326	31,392,408		20,833,353		3,670,027
Net Transfers - In (Out)	(14,367,610)	(13,526,961)		(18,279,648)	(6,373,905)		(18,279,648)		-
<b>TOTAL FUND BALANCE</b>	<b>\$ 14,892,974</b>	<b>\$ 23,249,642</b>	<b>156%</b>	<b>\$ 22,133,320</b>	<b>\$ 48,268,145</b>	<b>218%</b>	<b>\$ 25,803,347</b>	<b>117%</b>	<b>\$ 3,670,027</b>

**A** Current Year taxes received primarily in November, February, and May; actual FY 2026 TAV is 4.90% over FY 2025 vs. 4.58% budgeted. Additionally, the County is expecting higher than usual penalties from late filings.

**B** PILT funds received were \$600K more than budget of \$500K; interest earnings projected to be higher than budget.

**C** Oregon Dept. of Veteran's Affairs grant reimbursed quarterly.

**D** Expecting new opioid settlement funds.

- E** Projected personnel savings estimated at 0.9% based on YTD actual vacancy rate.
- F** Projected personnel savings estimated at 9.7% based on YTD actual vacancy rate.
- G** Projected personnel savings estimated at 16.1% based on YTD actual vacancy rate.
- H** Projected personnel savings estimated at 8.5% based on YTD actual vacancy rate.
- I** Projected personnel based on overage to date.
- J** Projected personnel savings estimated at 3.2% based on YTD actual vacancy rate.
- K** Projected personnel savings estimated at 0.3% based on YTD actual vacancy rate.
- L** Out of the total ending fund balance, \$13,878,810 is the required contingency balance, \$616,610 are restricted Opioid Settlement Funds and \$1.0 million is Emergency Reserves.

01/26/2026 Item #5.



# Budget to Actuals Report

## Juvenile - Fund 030

FY26 YTD December 31, 2025 (unaudited)

01/26/2026 Item #5.

50.0%

Year Complete

RESOURCES	Fiscal Year 2025			Fiscal Year 2026					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
OYA Basic & Diversion	477,421	503,583	105%	480,000	123,627	26%	480,000	100%	-
ODE Juvenile Crime Prev	112,772	130,796	116%	112,772	31,267	28%	112,772	100%	-
Miscellaneous	6,811	26,728	392%	111,000	215,070	194%	350,000	315%	239,000 A
Leases	97,500	97,594	100%	101,000	50,749	50%	101,000	100%	-
Inmate/Prisoner Housing	65,000	100,080	154%	75,000	20,340	27%	45,000	60%	(30,000) B
Gen Fund-Opioid Settlement	-	-	-	74,000	-	0%	74,000	100%	-
Interest on Investments	49,000	87,043	178%	57,000	57,357	101%	101,000	177%	44,000
Expungements	40,000	68,236	171%	40,000	9,379	23%	40,000	100%	-
DOC Unif Crime Fee/HB2712	52,000	53,359	103%	35,000	-	0%	-	0%	(35,000) C
OJD Court Fac/Sec SB 1065	12,000	17,801	148%	12,000	6,975	58%	12,000	100%	-
Contract Payments	4,000	-	0%	-	760	-	1,000	-	1,000 D
Food Subsidy	10,000	5,790	58%	-	-	-	-	-	-
<b>TOTAL RESOURCES</b>	<b>926,504</b>	<b>1,091,010</b>	<b>118%</b>	<b>1,097,772</b>	<b>515,524</b>	<b>47%</b>	<b>1,316,772</b>	<b>120%</b>	<b>219,000</b>
<b>REQUIREMENTS</b>	<b>Budget</b>	<b>Actuals</b>	<b>%</b>	<b>Budget</b>	<b>Actuals</b>	<b>%</b>	<b>Projection</b>	<b>%</b>	<b>\$ Variance</b>
Personnel Services	7,497,894	6,686,218	89%	7,570,565	3,353,318	44%	7,182,043	95%	388,522 E
Materials and Services	1,863,952	1,690,256	91%	2,052,764	833,619	41%	1,989,984	97%	62,780 F
Capital Outlay	20,000	19,819	99%	-	-	-	-	-	-
<b>TOTAL REQUIREMENTS</b>	<b>9,381,846</b>	<b>8,396,293</b>	<b>89%</b>	<b>9,623,329</b>	<b>4,186,938</b>	<b>44%</b>	<b>9,172,027</b>	<b>95%</b>	<b>451,302</b>
<b>TRANSFERS</b>	<b>Budget</b>	<b>Actuals</b>	<b>%</b>	<b>Budget</b>	<b>Actuals</b>	<b>%</b>	<b>Projection</b>	<b>%</b>	<b>\$ Variance</b>
Transfers In- General Funds	8,143,712	8,143,712	100%	8,409,500	4,204,750	50%	8,409,500	100%	-
Transfers Out	-	-	-	(1,324)	(662)	50%	(1,324)	100%	-
Transfers Out-Veh Reserve	(75,559)	(75,559)	100%	(75,559)	(37,779)	50%	(75,559)	100%	-
<b>TOTAL TRANSFERS</b>	<b>8,068,153</b>	<b>8,068,153</b>	<b>100%</b>	<b>8,332,617</b>	<b>4,166,309</b>	<b>50%</b>	<b>8,332,617</b>	<b>100%</b>	<b>-</b>
<b>FUND BALANCE</b>	<b>Budget</b>	<b>Actuals</b>	<b>%</b>	<b>Budget</b>	<b>Actuals</b>	<b>%</b>	<b>Projection</b>	<b>%</b>	<b>\$ Variance</b>
Beginning Fund Balance	1,364,608	1,364,608	100%	2,127,478	2,127,478	100%	2,127,478	100%	-
Resources over Requirements	(8,455,342)	(7,305,284)	-	(8,525,557)	(3,671,414)	-	(7,855,255)	-	670,302
Net Transfers - In (Out)	8,068,153	8,068,153	-	8,332,617	4,166,309	-	8,332,617	-	-
<b>TOTAL FUND BALANCE</b>	<b>\$ 977,419</b>	<b>\$ 2,127,478</b>	<b>218%</b>	<b>\$ 1,934,538</b>	<b>\$ 2,622,373</b>	<b>136%</b>	<b>\$ 2,604,840</b>	<b>135%</b>	<b>\$ 670,302</b>

A Deferred revenue from FY25 for COHC grant and OHA funding for FFT Treatment.

B Out of County detention usage down compared to FY25 and projected use.

C DOC proposed cutting due to funding shortfalls.

D Work crew contract for cleanup services.

E Projected personnel savings estimated at 9.9% based on YTD actual vacancy rate.

F Materials and services projections based on current spending trends.



# Budget to Actuals Report

## TLT - Fund 160/170

FY26 YTD December 31, 2025 (unaudited)

01/26/2026 Item #5.

50.0%

Year Complete

RESOURCES	Fiscal Year 2025			Fiscal Year 2026					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Lodging Taxes	12,332,800	12,538,517	102%	12,340,000	8,391,567	68%	12,940,000	105%	600,000 <span style="color: red;">A</span>
Interest on Investments	68,000	98,403	145%	108,000	70,349	65%	118,400	110%	10,400
Miscellaneous	-	1,460		1,000	517	52%	1,000	100%	-
Certificate of Authority Revenue	-	-		-	103,200		300,000		300,000 <span style="color: red;">B</span>
<b>TOTAL RESOURCES</b>	<b>12,400,800</b>	<b>12,638,380</b>	<b>102%</b>	<b>12,449,000</b>	<b>8,565,632</b>	<b>69%</b>	<b>13,359,400</b>	<b>107%</b>	<b>910,400</b>
REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	3,376,105	3,355,769	99%	3,462,934	2,173,599	63%	3,470,854	100%	(7,920) <span style="color: red;">C</span>
VCO	287,388	280,559	98%	325,976	144,836	44%	325,976	100%	-
Administrative	186,611	186,611	100%	113,168	56,584	50%	113,168	100%	-
Interfund Charges	47,750	40,000	84%	42,750	42,120	99%	42,750	100%	-
Software	2,000,000	2,000,000	100%	-	-		-		-
Grants & Contributions	5,897,854	5,862,939	99%	3,944,828	2,417,139	61%	3,952,748	100%	(7,920)
<b>TOTAL REQUIREMENTS</b>	<b>(8,502,946)</b>	<b>(8,439,250)</b>	<b>99%</b>	<b>(8,504,172)</b>	<b>(4,252,086)</b>	<b>50%</b>	<b>(9,396,252)</b>	<b>110%</b>	<b>(892,080)</b>
TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	(100,000)	(100,000)	100%	-	-		-		-
Transfer Out - CDD	(20,000)	(20,000)	100%	(20,000)	(10,000)	50%	(20,000)	100%	-
Transfer Out - RV Park	(75,000)	(75,000)	100%	(75,000)	(37,500)	50%	(75,000)	100%	-
Transfer Out - Annual Fair	(276,572)	(276,572)	100%	(376,572)	(188,286)	50%	(376,572)	100%	-
Transfer Out - Health	(380,521)	(323,301)	85%	(400,521)	(200,261)	50%	(400,521)	100%	-
Transfer Out - Justice Court	(465,396)	(459,544)	99%	(448,946)	(224,473)	50%	(471,446)	105%	(22,500) <span style="color: red;">D</span>
Transfer Out - F&E Reserve	(1,011,000)	(1,003,013)	99%	(978,285)	(489,143)	50%	(1,030,785)	105%	(52,500)
Transfer Out - F&E	(921,670)	(929,033)	101%	(1,049,811)	(524,906)	50%	(1,866,891)	178%	(817,080)
Transfer Out - General County Reserve	(1,501,000)	(1,501,000)	100%	(1,503,250)	(751,625)	50%	(1,503,250)	100%	-
Transfer Out - Courthouse Debt Service	(3,751,787)	(3,751,787)	100%	(3,651,787)	(1,825,893)	50%	(3,651,787)	100%	-
<b>TOTAL TRANSFERS</b>	<b>(8,502,946)</b>	<b>(8,439,250)</b>	<b>99%</b>	<b>(8,504,172)</b>	<b>(4,252,086)</b>	<b>50%</b>	<b>(9,396,252)</b>	<b>110%</b>	<b>(892,080)</b>
FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	3,163,809	3,163,809	100%	1,500,000	1,500,000	100%	1,500,000	100%	-
Beginning Fund Balance	6,502,946	6,775,441		8,504,172	6,148,493		9,406,652		902,480
Resources over Requirements	(8,502,946)	(8,439,250)		(8,504,172)	(4,252,086)		(9,396,252)		(892,080)
<b>TOTAL FUND BALANCE</b>	<b>\$ 1,163,809</b>	<b>\$ 1,500,000</b>	<b>129%</b>	<b>\$ 1,500,000</b>	<b>\$ 3,396,407</b>	<b>226%</b>	<b>\$ 1,510,400</b>	<b>101%</b>	<b>\$ 10,400</b>

A Lodging Tax revenue up 5.2% from FY25, up 6.9% compared to FY26 budget.

B Estimated Certificate of Authority Fee revenue.

C Payments to VCO based on a percent of TLT collections.

D The balance of the 1% F&E TLT is transferred to F&E reserves.

E Remaining funds will be reserved in the TLT fund to cover one year's worth of debt service of \$1.5 million.



# Budget to Actuals Report

## ARPA – Fund 200

FY26 YTD December 31, 2025 (unaudited)

01/26/2026 Item #5.

**50.0%**

Year Complete

RESOURCES	Fiscal Year 2025			Fiscal Year 2026					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
State & Local Coronavirus Fiscal Recovery Funds	4,921,150	4,917,051	100%	984,959	519,683	53%	984,959	100%	-
Interest on Investments	183,392	183,392	100%	-	-	-	-	-	-
Local Assistance & Tribal Consistency	4,622,145	4,622,145	100%	-	-	-	-	-	-
<b>TOTAL RESOURCES</b>	<b>9,726,687</b>	<b>9,722,588</b>	<b>100%</b>	<b>984,959</b>	<b>519,683</b>	<b>53%</b>	<b>984,959</b>	<b>100%</b>	<b>-</b>
REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	-	(149,988)		625,719	7,725	1%	625,719	100%	-
Services to Disproportionately Impacted Communities	727,947	839,230	115%	359,240	155,915	43%	359,240	100%	-
Administrative	46,860	92,716	198%	-	-	-	-	-	-
Public Health	212,733	201,482	95%	-	-	-	-	-	-
Negative Economic Impacts	-	-		-	-	-	-	-	-
<b>TOTAL REQUIREMENTS</b>	<b>987,540</b>	<b>983,441</b>	<b>100%</b>	<b>984,959</b>	<b>163,639</b>	<b>17%</b>	<b>984,959</b>	<b>100%</b>	<b>-</b>
TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	(4,756,307)	(4,756,307)	100%	-	-	-	-	-	-
Transfers Out -Campus Improvement	(4,281,782)	(4,281,782)	100%	-	-	-	-	-	-
<b>TOTAL TRANSFERS</b>	<b>(9,038,089)</b>	<b>(9,038,089)</b>	<b>100%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	298,942	298,942	100%	-	-	-	-	-	-
Beginning Fund Balance	8,739,147	8,739,147		-	356,043		-	-	-
Resources over Requirements	(9,038,089)	(9,038,089)		-	-	-	-	-	-
<b>TOTAL FUND BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 356,043</b>	<b>999%</b>	<b>-</b>	<b>-</b>	<b>\$</b>



# Budget to Actuals Report

## Justice Court - Fund 220

FY26 YTD December 31, 2025 (unaudited)

01/26/2026 Item #5.

50.0%

Year Complete

RESOURCES	Fiscal Year 2025			Fiscal Year 2026					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Court Fines & Fees	504,200	523,360	104%	674,597	261,912	39%	674,597	100%	- A
Other	-	-		7,300	4,405	60%	7,300	100%	-
Interest on Investments	2,000	2,380	119%	700	1,202	172%	2,800	400%	2,100
<b>TOTAL RESOURCES</b>	<b>506,200</b>	<b>525,739</b>	<b>104%</b>	<b>682,597</b>	<b>267,519</b>	<b>39%</b>	<b>684,697</b>	<b>100%</b>	<b>2,100</b>
REQUIREMENTS	Budget			Budget			Projection		
	Actuals	%		Actuals	%		%	\$ Variance	
Personnel Services	641,713	632,704	99%	774,892	301,963	39%	735,545	95%	39,347 B
Materials and Services	221,384	216,336	98%	276,945	101,174	37%	276,945	100%	-
<b>TOTAL REQUIREMENTS</b>	<b>863,097</b>	<b>849,040</b>	<b>98%</b>	<b>1,051,837</b>	<b>403,136</b>	<b>38%</b>	<b>1,012,490</b>	<b>96%</b>	<b>39,347</b>
TRANSFERS	Budget			Budget			Projection		
	Actuals	%		Actuals	%		%	\$ Variance	
Transfers In - TRT	380,521	323,301	85%	400,521	200,261	50%	400,521	100%	-
Transfers Out	-	-		(9,104)	(4,552)	50%	(9,104)	100%	-
<b>TOTAL TRANSFERS</b>	<b>380,521</b>	<b>323,301</b>	<b>85%</b>	<b>391,417</b>	<b>195,708</b>	<b>50%</b>	<b>391,417</b>	<b>100%</b>	<b>-</b>
FUND BALANCE	Budget			Budget			Projection		
	Actuals	%		Actuals	%		%	\$ Variance	
Beginning Fund Balance	-	-		-	-		-	100%	-
Resources over Requirements	(356,897)	(323,301)		(369,240)	(135,617)		(327,793)		41,447
Net Transfers - In (Out)	380,521	323,301		391,417	195,708		391,417		-
<b>TOTAL FUND BALANCE</b>	<b>\$ 23,624</b>	<b>- 0%</b>		<b>\$ 22,177</b>	<b>\$ 60,091</b>	<b>271%</b>	<b>\$ 63,624</b>	<b>287%</b>	<b>\$41,447</b>

**A** Reflects increased citation revenue for City of Redmond traffic cameras.

**B** Projected personnel savings estimated at 5.3% based on YTD actual vacancy rate. Includes 1.00 FTE approved on Resolution No. 2025-045 for traffic camera citations.



# Budget to Actuals Report

## Sheriff's Office - Fund 255

FY26 YTD December 31, 2025 (unaudited)

01/26/2026 Item #5.

50.0%

Year Complete

RESOURCES	Fiscal Year 2025			Fiscal Year 2026					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
LED #1 Property Tax Current	40,066,974	39,841,015	99%	41,530,000	38,619,616	93%	41,687,000	100%	157,000 <span style="color: red;">A</span>
LED #2 Property Tax Current	15,958,353	15,923,358	100%	16,573,000	15,371,195	93%	16,592,000	100%	19,000 <span style="color: red;">A</span>
Sheriff's Office Revenues	7,034,935	8,294,428	118%	7,932,989	2,792,454	35%	7,958,639	100%	25,650
LED #1 Interest	400,000	745,621	186%	504,000	376,358	75%	504,000	100%	-
LED #1 Property Tax Prior	300,000	413,618	138%	310,000	234,197	76%	310,000	100%	-
LED #2 Interest	150,000	296,571	198%	239,000	138,667	58%	239,000	100%	-
LED #2 Property Tax Prior	120,000	169,749	141%	125,000	94,913	76%	125,000	100%	-
LED #1 Foreclosed Properties	-	767		-	-		-		-
LED #2 Foreclosed Properties	-	306		-	-		-		-
<b>TOTAL RESOURCES</b>	<b>64,030,262</b>	<b>65,685,433</b>	<b>103%</b>	<b>67,213,989</b>	<b>57,627,400</b>	<b>86%</b>	<b>67,415,639</b>	<b>100%</b>	<b>201,650</b>
REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Digital Forensics	1,419,216	1,441,638	102%	1,518,547	769,380	51%	1,599,344	105%	(80,797) <span style="color: red;">B</span>
Concealed Handgun Licenses	592,803	511,534	86%	681,414	303,240	45%	649,244	95%	32,170 <span style="color: red;">B</span>
Rickard Ranch	610,205	404,885	66%	489,653	258,955	53%	577,336	118%	(87,683) <span style="color: red;">B</span>
Sheriff's Services	5,230,244	5,518,536	106%	5,483,124	2,731,409	50%	5,833,885	106%	(350,761) <span style="color: red;">B</span>
Civil/Special Units	1,281,834	1,164,741	91%	1,359,767	492,711	36%	951,624	70%	408,143 <span style="color: red;">B</span>
Automotive/Communications	4,152,483	3,833,856	92%	3,775,328	1,364,448	36%	3,671,886	97%	103,442 <span style="color: red;">B</span>
Detective	4,710,801	4,009,608	85%	5,097,713	1,933,503	38%	4,262,450	84%	835,263 <span style="color: red;">B</span>
Patrol	15,307,105	14,861,899	97%	14,967,896	7,818,785	52%	17,169,950	115%	(2,202,054) <span style="color: red;">B</span>
Records	875,606	855,082	98%	1,056,150	442,618	42%	993,528	94%	62,622 <span style="color: red;">B</span>
Adult Jail	25,112,557	23,173,027	92%	27,212,459	11,897,144	44%	27,377,590	101%	(165,131) <span style="color: red;">B</span>
Court Security	649,844	549,212	85%	679,401	318,747	47%	691,996	102%	(12,595) <span style="color: red;">B</span>
Emergency Services	888,223	697,226	78%	863,808	382,134	44%	916,881	106%	(53,073) <span style="color: red;">B</span>
Special Services	3,055,000	2,733,323	89%	2,895,912	1,021,739	35%	2,256,553	78%	639,359 <span style="color: red;">B</span>
Training	1,765,299	1,124,946	64%	1,505,100	468,536	31%	1,025,220	68%	479,880 <span style="color: red;">B</span>
Other Law Enforcement	959,055	675,545	70%	858,666	205,392	24%	640,853	75%	217,813 <span style="color: red;">B</span>
Non - Departmental	-	500,875	999%	400,000	-	0%	400,000	100%	-
<b>TOTAL REQUIREMENTS</b>	<b>66,610,275</b>	<b>62,055,934</b>	<b>93%</b>	<b>68,844,938</b>	<b>30,408,741</b>	<b>44%</b>	<b>69,018,340</b>	<b>100%</b>	<b>(173,402)</b>
TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfer In - TRT	3,751,787	3,751,787	100%	3,651,787	1,825,893	50%	3,651,787	100%	-
Transfer In - Video Lottery	-	-		2,500	-	0%	2,500	100%	-
Transfers Out	(94,100)	(59,668)	63%	(74,878)	(6,689)	9%	(74,878)	100%	-
Transfers Out - Debt Service	(258,500)	(257,347)	100%	(259,500)	(129,750)	50%	(259,500)	100%	-
<b>TOTAL TRANSFERS</b>	<b>3,399,187</b>	<b>3,434,772</b>	<b>101%</b>	<b>3,319,909</b>	<b>1,689,455</b>	<b>51%</b>	<b>3,319,909</b>	<b>100%</b>	<b>-</b>
FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	15,566,862	15,566,861	100%	22,631,133	22,631,133	100%	22,631,133	100%	-
Resources over Requirements	(2,580,013)	3,629,499		(1,630,949)	27,218,659		(1,602,701)		28,248
Net Transfers - In (Out)	3,399,187	3,434,772		3,319,909	1,689,455		3,319,909		-
<b>TOTAL FUND BALANCE</b>	<b>\$ 16,386,036</b>	<b>\$ 22,631,133</b>	<b>138%</b>	<b>\$ 24,320,093</b>	<b>\$ 51,539,246</b>	<b>212%</b>	<b>\$ 24,348,341</b>	<b>100%</b>	<b>\$ 28,248</b>

A Current Year taxes received primarily in November, February, and May; actual FY 2026 TAV is 4.90% over FY 2025 vs. 4.58% budgeted.

B Reflects projected personnel savings and potential wage equity impacts.



# Budget to Actuals Report

## OHP & Capital Reserves - Fund 270

FY26 YTD December 31, 2025 (unaudited)

01/26/2026 Item #5.

50.0%

Year Complete

RESOURCES	Fiscal Year 2025			Fiscal Year 2026					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
CCBHC Grant	4,750,100	12,095,717	255%	10,922,200	-	0%	10,608,507	97%	(313,693)
Interest on Investments	576,000	1,029,885	179%	907,000	747,695	82%	1,348,400	149%	441,400
OHP Capitation	690,000	776,151	112%	-	-	-	343,702	-	343,702
<b>TOTAL RESOURCES</b>	<b>6,016,100</b>	<b>13,901,753</b>	<b>231%</b>	<b>11,829,200</b>	<b>747,695</b>	<b>6%</b>	<b>12,300,609</b>	<b>104%</b>	<b>471,409</b>
REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Expenditures	-	-	-	-	-	-	-	0%	-
<b>TOTAL REQUIREMENTS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>	<b>-</b>
TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers In	32,000	32,000	100%	-	-	-	-	-	-
Transfers Out	(4,266,163)	(1,186,341)	28%	(8,586,594)	-	0%	(12,469,904)	145%	(3,883,310)
<b>TOTAL TRANSFERS</b>	<b>(4,234,163)</b>	<b>(1,154,341)</b>	<b>27%</b>	<b>(8,586,594)</b>	<b>-</b>	<b>0%</b>	<b>(12,469,904)</b>	<b>145%</b>	<b>(3,883,310)</b>
FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	26,211,425	26,211,425	100%	38,958,838	38,958,838	100%	38,958,838	100%	-
Resources over Requirements	6,016,100	13,901,753	-	11,829,200	747,695	-	12,300,609	-	471,409
Net Transfers - In (Out)	(4,234,163)	(1,154,341)	-	(8,586,594)	-	-	(12,469,904)	-	(3,883,310)
<b>TOTAL FUND BALANCE</b>	<b>\$ 27,993,362</b>	<b>\$ 38,958,838</b>	<b>139%</b>	<b>\$ 42,201,444</b>	<b>\$ 39,706,534</b>	<b>94%</b>	<b>\$ 38,789,543</b>	<b>92%</b>	<b>(\$3,411,901)</b>

**A** Includes estimated costs for additional space in the Bend area. Purchase and remodel options will be forthcoming for Board consideration.



# Budget to Actuals Report

## Health Services - Fund 274

FY26 YTD December 31, 2025 (unaudited)

01/26/2026 Item #5.

50.0%

Year Complete

RESOURCES	Fiscal Year 2025			Fiscal Year 2026					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
State Grant	28,477,273	22,424,512	79%	26,639,991	10,029,611	38%	25,900,779	97%	(739,212)
OHP Capitation	17,529,405	17,070,198	97%	17,407,429	8,740,174	50%	17,411,818	100%	4,389
OHP Fee for Service	4,788,744	6,647,545	139%	5,680,220	2,123,794	37%	5,826,281	103%	146,061
State Miscellaneous	7,330,050	10,099,940	138%	4,795,605	1,125,518	23%	4,500,684	94%	(294,921)
Local Grants	2,763,131	2,662,346	96%	1,891,887	974,132	51%	1,755,477	93%	(136,410)
Environmental Health Fees	1,637,892	1,727,069	105%	1,746,506	1,302,592	75%	1,746,602	100%	96
Medicaid	627,276	1,417,080	226%	1,168,850	739,205	63%	1,489,186	127%	320,336
Interfund Contract- Gen Fund	169,000	171,101	101%	1,094,969	63,500	6%	1,094,969	100%	-
Other	1,293,235	837,210	65%	1,047,130	464,092	44%	1,174,948	112%	127,818
State - Medicaid/Medicare	1,587,117	1,119,629	71%	981,950	381,462	39%	803,479	82%	(178,471)
Interest on Investments	317,000	717,053	226%	752,000	287,835	38%	570,500	76%	(181,500)
Patient Fees	761,626	847,673	111%	740,630	353,251	48%	666,689	90%	(73,941)
State - Medicare	195,057	437,817	224%	380,938	200,886	53%	380,811	100%	(127)
Vital Records	318,000	363,086	114%	325,000	159,688	49%	355,000	109%	30,000
Liquor Revenue	177,574	157,079	88%	177,799	55,692	31%	177,799	100%	-
Federal Grants	987,369	369,515	37%	72,532	31,981	44%	53,481	74%	(19,051)
State Shared- Family Planning	75,000	29,140	39%	-	-	-	-	-	-
<b>TOTAL RESOURCES</b>	<b>69,034,749</b>	<b>67,097,990</b>	<b>97%</b>	<b>64,903,436</b>	<b>27,033,415</b>	<b>42%</b>	<b>63,908,503</b>	<b>98%</b>	<b>(994,933)</b>
REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Administration Allocation	-	0	999%	-	-	-	-	-	-
Personnel Services	58,905,375	56,722,488	96%	62,723,644	28,269,771	45%	63,380,681	101%	(657,037)
Materials and Services	23,310,927	19,088,068	82%	16,732,570	7,402,681	44%	16,510,118	99%	222,452
Capital Outlay	1,932,000	675,448	35%	3,176,842	60,782	2%	6,435,625	203%	(3,258,783)
<b>TOTAL REQUIREMENTS</b>	<b>84,148,302</b>	<b>76,486,004</b>	<b>91%</b>	<b>82,633,056</b>	<b>35,733,235</b>	<b>43%</b>	<b>86,326,424</b>	<b>104%</b>	<b>(3,693,368)</b>
TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers In- OHP Mental Health	4,266,163	1,186,341	28%	8,586,594	-	0%	12,469,905	145%	3,883,311
Transfers In- General Fund	7,218,715	6,914,116	96%	6,808,300	-	0%	6,808,300	100%	-
Transfers In - TRT	276,572	276,572	100%	376,572	188,286	50%	376,572	100%	-
Transfers In - Video Lottery	250,000	250,000	100%	108,770	108,770	100%	108,770	100%	-
Transfers In- Acute Care Service	626,000	621,684	99%	-	148,545	-	148,545	-	148,545
Transfers In- Sheriff's Office	30,000	30,000	100%	-	-	-	-	-	-
Transfers Out	(1,996,086)	(1,622,815)	81%	(610,712)	(197,356)	32%	(610,712)	100%	-
<b>TOTAL TRANSFERS</b>	<b>10,671,364</b>	<b>7,655,897</b>	<b>72%</b>	<b>15,269,524</b>	<b>248,245</b>	<b>2%</b>	<b>19,301,380</b>	<b>126%</b>	<b>4,031,856</b>
FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	12,456,527	12,456,527	100%	10,724,408	10,724,410	100%	10,724,410	100%	2
Resources over Requirements	(15,113,553)	(9,388,014)	-	(17,729,620)	(8,699,820)	-	(22,417,921)	-	(4,688,301)
Net Transfers - In (Out)	10,671,364	7,655,897	-	15,269,524	248,245	-	19,301,380	-	4,031,856
<b>TOTAL FUND BALANCE</b>	<b>\$ 8,014,338</b>	<b>\$ 10,724,410</b>	<b>134%</b>	<b>\$ 8,264,312</b>	<b>\$ 2,272,836</b>	<b>28%</b>	<b>\$ 7,607,869</b>	<b>92%</b>	<b>(\$656,443)</b>



# Budget to Actuals Report

## Health Services - Admin - Fund 274

FY26 YTD December 31, 2025 (unaudited)

01/26/2026 Item #5.

50.0%

Year Complete

RESOURCES	Fiscal Year 2025			Fiscal Year 2026					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Interest on Investments	317,000	717,053	226%	752,000	287,835	38%	570,500	76%	(181,500)
State Miscellaneous	-	-	-	350,000	-	0%	350,000	100%	-
Vital Records	-	-	-	325,000	159,688	49%	355,000	109%	30,000
Other	511,588	320,554	63%	256,035	13,916	5%	249,588	97%	(6,447)
State Grant	132,289	133,091	101%	12,380	6,375	51%	12,305	99%	(75)
Local Grants	-	-	-	-	53,766	-	53,766	-	53,766
OHP Capitation	474,674	461,653	97%	-	-	-	-	-	-
<b>TOTAL RESOURCES</b>	<b>1,435,551</b>	<b>1,632,350</b>	<b>114%</b>	<b>1,695,415</b>	<b>521,581</b>	<b>31%</b>	<b>1,591,159</b>	<b>94%</b>	<b>(104,256)</b>
REQUIREMENTS	Budget			Budget			Projection		
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Personnel Services	7,890,669	7,654,588	97%	9,660,203	4,310,888	45%	9,563,274	99%	96,929
Materials and Services	8,988,940	8,825,581	98%	9,919,235	4,740,605	48%	9,841,666	99%	77,569
Capital Outlay	-	8,651	999%	-	-	-	-	-	-
Administration Allocation	(15,263,182)	(15,263,182)	100%	(17,632,600)	(4,374,864)	25%	(17,632,600)	100%	-
<b>TOTAL REQUIREMENTS</b>	<b>1,616,427</b>	<b>1,225,638</b>	<b>76%</b>	<b>1,946,838</b>	<b>4,676,629</b>	<b>240%</b>	<b>1,772,340</b>	<b>91%</b>	<b>174,498</b>
TRANSFERS	Budget			Budget			Projection		
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers In- General Fund	-	-	-	175,000	-	0%	175,000	100%	-
Transfers Out	(377,446)	(377,446)	100%	(394,712)	(197,356)	50%	(394,712)	100%	-
<b>TOTAL TRANSFERS</b>	<b>(377,446)</b>	<b>(377,446)</b>	<b>100%</b>	<b>(219,712)</b>	<b>(197,356)</b>	<b>90%</b>	<b>(219,712)</b>	<b>100%</b>	<b>-</b>
FUND BALANCE	Budget			Budget			Projection		
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	3,470,762	3,470,762	100%	3,500,029	3,500,029	100%	3,500,029	100%	-
Resources over Requirements	(180,876)	406,713	-	(251,423)	(4,155,048)	-	(181,181)	-	70,242
Net Transfers - In (Out)	(377,446)	(377,446)	-	(219,712)	(197,356)	-	(219,712)	-	-
<b>TOTAL FUND BALANCE</b>	<b>\$ 2,912,441</b>	<b>\$ 3,500,029</b>	<b>120%</b>	<b>\$ 3,028,894</b>	<b>(\$ 852,375)</b>	<b>-28%</b>	<b>\$ 3,099,136</b>	<b>102%</b>	<b>\$ 70,242</b>

**A** Personnel projections assume 5% vacancy and include internal estimates for pay equity adjustments, which are to be determined in June 2026.



# Budget to Actuals Report

## Health Services - Behavioral Health - Fund 274

FY26 YTD December 31, 2025 (unaudited)

01/26/2026 Item #5.

**50.0%**  
Year Complete

RESOURCES	Fiscal Year 2025			Fiscal Year 2026					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
State Grant	21,305,001	14,799,346	69%	20,609,400	7,983,288	39%	20,560,450	100%	(48,950)
OHP Capitation	16,694,731	16,251,505	97%	17,016,429	8,575,646	50%	17,016,429	100%	-
OHP Fee for Service	4,764,259	6,613,411	139%	5,645,320	2,099,445	37%	5,767,148	102%	121,828
State Miscellaneous	6,861,414	9,161,437	134%	3,507,005	1,082,156	31%	3,567,771	102%	60,766
Local Grants	2,427,949	2,166,426	89%	1,315,702	520,165	40%	990,166	75%	(325,536) <span style="color:red">A</span>
Medicaid	627,276	1,417,080	226%	1,168,850	739,205	63%	1,489,186	127%	320,336
Interfund Contract- Gen Fund	127,000	171,101	135%	830,239	63,500	8%	830,239	100%	-
Patient Fees	575,975	728,616	127%	661,110	307,375	46%	589,394	89%	(71,716)
State - Medicare	195,057	437,817	224%	380,938	200,886	53%	380,811	100%	(127)
Liquor Revenue	177,574	157,079	88%	177,799	55,692	31%	177,799	100%	-
Other	6,241	44,050	706%	10	5,865	999%	5,876	999%	5,866
Federal Grants	824,623	197,998	24%	-	-	-	-	-	-
<b>TOTAL RESOURCES</b>	<b>54,587,100</b>	<b>52,145,865</b>	<b>96%</b>	<b>51,312,802</b>	<b>21,633,223</b>	<b>42%</b>	<b>51,375,269</b>	<b>100%</b>	<b>62,467</b>
REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Administration Allocation	11,474,916	11,474,916	100%	13,817,629	3,454,407	25%	13,817,629	100%	-
Personnel Services	37,998,825	36,558,069	96%	40,892,775	18,662,533	46%	41,972,387	103%	(1,079,612) <span style="color:red">B</span>
Materials and Services	11,393,406	7,617,493	67%	4,958,227	2,099,294	42%	5,095,612	103%	(137,385) <span style="color:red">C</span>
Capital Outlay	1,932,000	666,797	35%	3,176,842	60,782	2%	6,435,625	203%	(3,258,783)
<b>TOTAL REQUIREMENTS</b>	<b>62,799,147</b>	<b>56,317,275</b>	<b>90%</b>	<b>62,845,473</b>	<b>24,277,017</b>	<b>39%</b>	<b>67,321,253</b>	<b>107%</b>	<b>(4,475,780)</b>
TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers In- OHP Mental Health	3,962,859	987,408	25%	8,278,257	-	0%	12,200,876	147%	3,922,619 <span style="color:red">D</span>
Transfers In- General Fund	2,088,273	1,783,674	85%	1,396,236	-	0%	1,396,236	100%	-
Transfers In- Acute Care Service	626,000	621,684	99%	-	148,545	-	148,545	-	148,545 <span style="color:red">E</span>
Transfers In- Sheriff's Office	30,000	30,000	100%	-	-	-	-	-	-
Transfers Out	(445,000)	(80,309)	18%	(216,000)	-	0%	(216,000)	100%	-
<b>TOTAL TRANSFERS</b>	<b>6,262,132</b>	<b>3,342,457</b>	<b>53%</b>	<b>9,458,493</b>	<b>148,545</b>	<b>2%</b>	<b>13,529,657</b>	<b>143%</b>	<b>4,071,164</b>
FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	4,946,976	4,946,976	100%	4,118,021	4,118,022	100%	4,118,022	100%	1
Resources over Requirements	(8,212,047)	(4,171,410)	-	(11,532,671)	(2,643,794)	-	(15,945,984)	-	(4,413,313)
Net Transfers - In (Out)	6,262,132	3,342,457	-	9,458,493	148,545	-	13,529,657	-	4,071,164
<b>TOTAL FUND BALANCE</b>	<b>\$ 2,997,062</b>	<b>\$ 4,118,022</b>	<b>137%</b>	<b>\$ 2,043,843</b>	<b>\$ 1,622,774</b>	<b>79%</b>	<b>\$ 1,701,695</b>	<b>83%</b>	<b>(\$342,148)</b>

A CHOICE FY26 originally budgeted in Grants - Private, transitioned to OHA BH Main Agreement SE 06 via State Grant Funds.

B Personnel projection assumes an average of 7% vacancy and include internal estimates for pay equity adjustments, which are to be determined in June 2026.

C Additional expense for Telecare contract. Budget adjustment forthcoming.

D Includes estimated transfer to cover costs for additional space in the Bend area as well as funds to cover estimated pay equity adjustments to personnel. Purchase and remodel options will be forthcoming for Board consideration, as will a budget adjustment if supported.

E Fund 276 funds previously held in Advance Payments and will be used in accordance with BH IGA requirements.



# Budget to Actuals Report

## Health Services - Public Health - Fund 274

FY26 YTD December 31, 2025 (unaudited)

01/26/2026 Item #5.

50.0%

Year Complete

RESOURCES	Fiscal Year 2025			Fiscal Year 2026					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
State Grant	7,039,983	7,492,075	106%	6,018,211	2,039,948	34%	5,328,024	89%	(690,187) <span style="color: red;">A</span>
Environmental Health Fees	1,637,892	1,727,069	105%	1,746,506	1,302,592	75%	1,746,602	100%	96
State - Medicaid/Medicare	1,587,117	1,119,629	71%	981,950	381,462	39%	803,479	82%	(178,471) <span style="color: red;">B</span>
State Miscellaneous	468,636	938,503	200%	938,600	43,362	5%	582,913	62%	(355,687) <span style="color: red;">C</span>
Other	775,406	472,606	61%	791,085	444,311	56%	919,484	116%	128,399 <span style="color: red;">D</span>
Local Grants	335,182	495,920	148%	576,185	400,200	69%	711,545	123%	135,360 <span style="color: red;">E</span>
OHP Capitation	360,000	357,039	99%	391,000	164,529	42%	395,389	101%	4,389
Interfund Contract- Gen Fund	42,000	-	0%	264,730	-	0%	264,730	100%	-
Patient Fees	185,651	119,057	64%	79,520	45,876	58%	77,295	97%	(2,225)
Federal Grants	162,746	171,517	105%	72,532	31,981	44%	53,481	74%	(19,051)
OHP Fee for Service	24,485	34,134	139%	34,900	24,349	70%	59,133	169%	24,233
State Shared- Family Planning	75,000	29,140	39%	-	-	-	-	-	-
Vital Records	318,000	363,086	114%	-	-	-	-	-	-
<b>TOTAL RESOURCES</b>	<b>13,012,098</b>	<b>13,319,775</b>	<b>102%</b>	<b>11,895,219</b>	<b>4,878,610</b>	<b>41%</b>	<b>10,942,075</b>	<b>92%</b>	<b>(953,144)</b>
<b>REQUIREMENTS</b>	<b>Budget</b>	<b>Actuals</b>	<b>%</b>	<b>Budget</b>	<b>Actuals</b>	<b>%</b>	<b>Projection</b>	<b>%</b>	<b>\$ Variance</b>
Administration Allocation	3,788,266	3,788,266	100%	3,814,971	920,457	24%	3,814,971	100%	-
Personnel Services	13,015,881	12,509,831	96%	12,170,666	5,296,350	44%	11,845,020	97%	325,646 <span style="color: red;">F</span>
Materials and Services	2,928,582	2,644,994	90%	1,855,108	562,782	30%	1,572,840	85%	282,268
<b>TOTAL REQUIREMENTS</b>	<b>19,732,729</b>	<b>18,943,092</b>	<b>96%</b>	<b>17,840,745</b>	<b>6,779,588</b>	<b>38%</b>	<b>17,232,831</b>	<b>97%</b>	<b>607,914</b>
<b>TRANSFERS</b>	<b>Budget</b>	<b>Actuals</b>	<b>%</b>	<b>Budget</b>	<b>Actuals</b>	<b>%</b>	<b>Projection</b>	<b>%</b>	<b>\$ Variance</b>
Transfers In- General Fund	5,130,442	5,130,442	100%	5,237,064	-	0%	5,237,064	100%	-
Transfers In - TRT	276,572	276,572	100%	376,572	188,286	50%	376,572	100%	-
Transfers In- OHP Mental Health	303,304	198,933	66%	308,337	-	0%	269,029	87%	(39,308)
Transfers In - Video Lottery	250,000	250,000	100%	108,770	108,770	100%	108,770	100%	-
Transfers Out	(1,173,640)	(1,165,061)	99%	-	-	-	-	-	-
<b>TOTAL TRANSFERS</b>	<b>4,786,678</b>	<b>4,690,886</b>	<b>98%</b>	<b>6,030,743</b>	<b>297,056</b>	<b>5%</b>	<b>5,991,435</b>	<b>99%</b>	<b>(39,308)</b>
<b>FUND BALANCE</b>	<b>Budget</b>	<b>Actuals</b>	<b>%</b>	<b>Budget</b>	<b>Actuals</b>	<b>%</b>	<b>Projection</b>	<b>%</b>	<b>\$ Variance</b>
Beginning Fund Balance	4,038,789	4,038,789	100%	3,106,358	3,106,359	100%	3,106,359	100%	1
Resources over Requirements	(6,720,631)	(5,623,316)		(5,945,526)	(1,900,978)		(6,290,756)		(345,230)
Net Transfers - In (Out)	4,786,678	4,690,886		6,030,743	297,056		5,991,435		(39,308)
<b>TOTAL FUND BALANCE</b>	<b>\$ 2,104,836</b>	<b>\$ 3,106,359</b>	<b>148%</b>	<b>\$ 3,191,575</b>	<b>\$ 1,502,437</b>	<b>47%</b>	<b>\$ 2,807,038</b>	<b>88%</b>	<b>(\$384,537)</b>

A Decrease in projected state grant award due to vacancies. Majority of funds will roll over into FY27 for future use.

B Medicaid tracking lower than budgeted.

C Projected Medicaid Administrative Claim funding less than budgeted.

D Additional revenue includes PacificSource Immunization Quality Improvement Program Grant (\$200k), revenue from sale of equipment and van for the clinic (\$83K), and rollover of unspent Bend La Pine School funds from Healthy Schools Program.

E Projections include \$100k originally budgeted to be received in State Grant for regional modernization work.

F Personnel projection assumes an average of 4% vacancy and pay equity estimates.



# Budget to Actuals Report

## Community Development - Fund 295

FY26 YTD December 31, 2025 (unaudited)

01/26/2026 Item #5.

50.0%

Year Complete

RESOURCES	Fiscal Year 2025			Fiscal Year 2026					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Admin - Operations	144,238	139,218	97%	144,500	71,153	49%	167,000	116%	22,500 A
Code Compliance	1,003,933	1,148,109	114%	1,085,878	530,418	49%	1,085,878	100%	-
Building Safety	3,414,568	3,293,374	96%	3,243,170	1,671,000	52%	3,338,870	103%	95,700 A
Electrical	918,502	882,298	96%	1,039,420	533,948	51%	1,049,420	101%	10,000 A
Onsite Wastewater	1,028,065	972,267	95%	1,144,292	607,761	53%	1,259,627	110%	115,335 A
Current Planning	1,916,960	2,290,585	119%	2,205,985	1,180,551	54%	2,390,985	108%	185,000 A
Long Range Planning	974,972	1,177,134	121%	1,059,924	439,458	41%	972,424	92%	(87,500) B
<b>TOTAL RESOURCES</b>	<b>9,401,238</b>	<b>9,902,984</b>	<b>105%</b>	<b>9,923,169</b>	<b>5,034,288</b>	<b>51%</b>	<b>10,264,204</b>	<b>103%</b>	<b>341,035</b>
REQUIREMENTS	Budget			Budget			Projection		
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Admin - Operations	3,552,093	3,478,840	98%	3,640,125	1,730,855	48%	3,633,304	100%	6,821
Code Compliance	801,574	759,220	95%	870,608	420,584	48%	850,514	98%	20,094
Building Safety	2,133,076	1,994,118	93%	2,298,843	1,224,116	53%	2,657,272	116%	(358,429) C
Electrical	612,818	626,628	102%	809,673	234,564	29%	525,251	65%	284,422 C
Onsite Wastewater	724,202	707,052	98%	841,118	392,557	47%	887,122	105%	(46,004)
Current Planning	1,410,470	1,289,259	91%	1,556,999	675,979	43%	1,422,345	91%	134,654 D
Long Range Planning	757,012	786,973	104%	841,562	363,603	43%	784,942	93%	56,620 D
<b>TOTAL REQUIREMENTS</b>	<b>9,991,245</b>	<b>9,642,090</b>	<b>97%</b>	<b>10,858,928</b>	<b>5,042,257</b>	<b>46%</b>	<b>10,760,750</b>	<b>99%</b>	<b>98,178</b>
TRANSFERS	Budget			Budget			Projection		
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers In – CDD Building Reserve	622,630	550,874	88%	633,865	389,000	61%	975,368	154%	341,503 E
Transfers In - CDD Electrical Reserve	222,200	220,025	99%	194,626	-	0%	-	0%	(194,626) E
Transfers Out - CDD Reserve	(1,300,000)	(1,018,500)	78%	-	(226,000)	999%	(312,061)	999%	(312,061)
Transfers In - CDD Operating Fund	131,502	-	0%	-	-	-	-	-	-
Transfers in - General Fund	100,000	21,876	22%	-	-	-	-	-	-
Transfers In - TRT	100,000	100,000	100%	-	-	-	-	-	-
Transfers Out	-	-	-	(37,550)	(18,775)	50%	(37,550)	100%	-
<b>TOTAL TRANSFERS</b>	<b>(123,668)</b>	<b>(125,725)</b>	<b>102%</b>	<b>790,941</b>	<b>144,225</b>	<b>18%</b>	<b>625,757</b>	<b>79%</b>	<b>(165,184)</b>
FUND BALANCE	Budget			Budget			Projection		
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	752,366	752,366	100%	887,535	887,535	100%	887,535	100%	-
Resources over Requirements	(590,007)	260,895	-	(935,759)	(7,969)	-	(496,546)	-	439,213
Net Transfers - In (Out)	(123,668)	(125,725)	-	790,941	144,225	-	625,757	-	(165,184)
<b>TOTAL FUND BALANCE</b>	<b>\$ 38,691</b>	<b>\$ 887,535</b>	<b>999%</b>	<b>\$ 742,717</b>	<b>\$ 1,023,791</b>	<b>138%</b>	<b>\$ 1,016,746</b>	<b>137%</b>	<b>\$ 274,029</b>

**A** Revenue collection is anticipated to be higher than budgeted.

**B** Projection reflects higher percentage of advanced planning fees being remitted to the cities than budgeted.

**C** Projection reflects payroll allocation revisions between the Building Safety and Electrical Divisions.

**D** Projection reflects cost savings from unfilled positions and use of Oregon Paid Leave.

**E** Projected transfers to/from reserves as a result of payroll revisions between the Building Safety and Electrical Divisions.



# Budget to Actuals Report

## Road - Fund 325

FY26 YTD December 31, 2025 (unaudited)

01/26/2026 Item #5.

50.0%

Year Complete

RESOURCES	Fiscal Year 2025			Fiscal Year 2026					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Motor Vehicle Revenue	21,484,773	22,010,232	102%	21,908,000	11,356,099	52%	21,908,000	100%	-
Federal - PILT Payment	2,741,447	2,401,480	88%	2,401,500	2,401,500	100%	2,401,500	100%	-
Other Inter-fund Services	1,473,576	1,924,352	131%	1,642,616	421,950	26%	1,642,616	100%	-
Sale of Equip & Material	486,300	605,063	124%	431,000	277,207	64%	431,000	100%	-
Forest Receipts	-	-	-	426,750	-	0%	642,337	151%	215,587
Interest on Investments	158,000	301,549	191%	299,000	160,920	54%	318,800	107%	19,800
Cities-Bend/Red/Sis/La Pine	988,063	806,535	82%	180,000	65,405	36%	180,000	100%	-
Miscellaneous	61,132	91,058	149%	63,164	35,411	56%	63,164	100%	-
Mineral Lease Royalties	50,000	179,852	360%	50,000	4,301	9%	50,000	100%	-
Federal Reimbursements	137,000	94,531	69%	21,000	-	0%	21,000	100%	-
State Miscellaneous	-	-	-	-	7,657	-	10,635	-	10,635
IF Capital Projects - Revenue	-	121,966	-	-	36,906	-	36,906	-	36,906
Assessment Payments (P&I)	5,000	2,571	51%	-	1,457	-	2,200	-	2,200
<b>TOTAL RESOURCES</b>	<b>27,585,291</b>	<b>28,539,189</b>	<b>103%</b>	<b>27,423,030</b>	<b>14,768,812</b>	<b>54%</b>	<b>27,708,158</b>	<b>101%</b>	<b>285,128</b>
REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Personnel Services	9,662,228	9,437,147	98%	10,434,868	4,640,689	44%	9,983,893	96%	450,975
Materials and Services	9,992,969	8,647,549	87%	9,278,474	3,559,810	38%	9,200,143	99%	78,331
<b>TOTAL REQUIREMENTS</b>	<b>19,655,197</b>	<b>18,084,696</b>	<b>92%</b>	<b>19,713,342</b>	<b>8,200,498</b>	<b>42%</b>	<b>19,184,036</b>	<b>97%</b>	<b>529,306</b>
TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers Out	(10,720,695)	(10,720,695)	100%	(9,690,281)	(6,084,945)	63%	(9,690,281)	100%	-
<b>TOTAL TRANSFERS</b>	<b>(10,720,695)</b>	<b>(10,720,695)</b>	<b>100%</b>	<b>(9,690,281)</b>	<b>(6,084,945)</b>	<b>63%</b>	<b>(9,690,281)</b>	<b>100%</b>	<b>-</b>
FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	5,997,546	5,997,546	100%	5,731,344	5,731,344	100%	5,731,344	100%	-
Resources over Requirements	7,930,094	10,454,493	-	7,709,688	6,568,314	-	8,524,122	-	814,434
Net Transfers - In (Out)	(10,720,695)	(10,720,695)	-	(9,690,281)	(6,084,945)	-	(9,690,281)	-	-
<b>TOTAL FUND BALANCE</b>	<b>\$ 3,206,945</b>	<b>\$ 5,731,344</b>	<b>179%</b>	<b>\$ 3,750,751</b>	<b>\$ 6,214,713</b>	<b>166%</b>	<b>\$ 4,565,185</b>	<b>122%</b>	<b>\$814,434</b>

**A** Projected personnel savings estimated at 5.4% based on YTD actual vacancy rate.



# Budget to Actuals Report

## Adult P&P - Fund 355

FY26 YTD December 31, 2025 (unaudited)

01/26/2026 Item #5.

50.0%

Year Complete

RESOURCES	Fiscal Year 2025			Fiscal Year 2026					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
DOC Grant in Aid SB 1145	4,693,331	4,717,803	101%	4,915,459	1,167,413	24%	4,562,804	93%	(352,655) A
CJC Justice Reinvestment	1,167,810	1,285,830	110%	950,000	626,438	66%	1,096,157	115%	146,157 B
DOC Measure 57	259,307	253,517	98%	270,000	55,598	21%	350,545	130%	80,545 C
Interest on Investments	73,000	125,990	173%	101,000	44,609	44%	97,300	96%	(3,700)
Gen Fund-Opioid Settlement	50,000	25,883	52%	87,000	-	0%	87,000	100%	-
Interfund- Sheriff	60,000	60,000	100%	60,000	30,000	50%	60,000	100%	-
State Miscellaneous	19,709	-	0%	20,000	-	0%	20,000	100%	-
Miscellaneous	500	18,306	999%	500	2,817	563%	5,300	999%	4,800 D
Oregon BOPPS	-	12,632		-	-		-		-
<b>TOTAL RESOURCES</b>	<b>6,323,657</b>	<b>6,499,960</b>	<b>103%</b>	<b>6,403,959</b>	<b>1,926,874</b>	<b>30%</b>	<b>6,279,106</b>	<b>98%</b>	<b>(124,853)</b>
<b>REQUIREMENTS</b>	<b>Budget</b>	<b>Actuals</b>	<b>%</b>	<b>Budget</b>	<b>Actuals</b>	<b>%</b>	<b>Projection</b>	<b>%</b>	<b>\$ Variance</b>
Personnel Services	6,387,456	5,599,770	88%	6,078,686	2,650,299	44%	5,721,869	94%	356,817 E
Materials and Services	1,984,229	1,710,539	86%	1,747,149	636,305	36%	1,600,000	92%	147,149 F
<b>TOTAL REQUIREMENTS</b>	<b>8,371,685</b>	<b>7,310,310</b>	<b>87%</b>	<b>7,825,835</b>	<b>3,286,604</b>	<b>42%</b>	<b>7,321,869</b>	<b>94%</b>	<b>503,966</b>
<b>TRANSFERS</b>	<b>Budget</b>	<b>Actuals</b>	<b>%</b>	<b>Budget</b>	<b>Actuals</b>	<b>%</b>	<b>Projection</b>	<b>%</b>	<b>\$ Variance</b>
Transfers In- General Funds	703,369	703,369	100%	673,300	336,650	50%	673,300	100%	-
Transfers Out	-	-		(13,297)	(6,648)	50%	(13,297)	100%	-
Transfer to Vehicle Maint	(76,405)	(76,405)	100%	(76,805)	(38,403)	50%	(76,805)	100%	-
<b>TOTAL TRANSFERS</b>	<b>626,964</b>	<b>626,964</b>	<b>100%</b>	<b>583,198</b>	<b>291,599</b>	<b>50%</b>	<b>583,198</b>	<b>100%</b>	<b>-</b>
<b>FUND BALANCE</b>	<b>Budget</b>	<b>Actuals</b>	<b>%</b>	<b>Budget</b>	<b>Actuals</b>	<b>%</b>	<b>Projection</b>	<b>%</b>	<b>\$ Variance</b>
Beginning Fund Balance	2,326,824	2,326,824	100%	2,143,437	2,143,438	100%	2,143,438	100%	1
Resources over Requirements	(2,048,028)	(810,350)		(1,421,876)	(1,359,730)		(1,042,763)		379,113
Net Transfers - In (Out)	626,964	626,964		583,198	291,599		583,198		-
<b>TOTAL FUND BALANCE</b>	<b>\$ 905,760</b>	<b>\$ 2,143,438</b>	<b>237%</b>	<b>\$ 1,304,759</b>	<b>\$ 1,075,307</b>	<b>82%</b>	<b>\$ 1,683,873</b>	<b>129%</b>	<b>\$379,114</b>

A Final Grant In Aid Allocation based on legislative changes.

B Final JRP Allocation based on formula and competitive funding.

C Final M57 Allocation based on legislative changes.

D Entered into lease with Vigilnet at Bend P&P Office (electronic monitoring provider).

E Projected personnel savings estimated at 9.8% based on YTD actual vacancy rate.

F Based on reduced funding from the state working on strategy to reduce materials and services.



# Budget to Actuals Report

## Road CIP - Fund 465

FY26 YTD December 31, 2025 (unaudited)

01/26/2026 Item #5.

**50.0%**

Year Complete

RESOURCES	Fiscal Year 2025			Fiscal Year 2026					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
State Miscellaneous	881,339	890,115	101%	884,712	-	0%	884,712	100%	-
Interest on Investments	476,000	608,922	128%	500,000	360,630	72%	671,300	134%	171,300
Miscellaneous	-	-	-	-	-	-	-	-	-
<b>TOTAL RESOURCES</b>	<b>1,357,339</b>	<b>1,499,037</b>	<b>110%</b>	<b>1,384,712</b>	<b>360,630</b>	<b>26%</b>	<b>1,556,012</b>	<b>112%</b>	<b>171,300</b>
REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	134,492	134,492	100%	111,704	55,852	50%	111,704	100%	-
Materials and Services	16,189,012	8,268,355	51%	18,910,997	3,105,302	16%	16,577,429	88%	2,333,568
<b>TOTAL REQUIREMENTS</b>	<b>16,323,504</b>	<b>8,402,847</b>	<b>51%</b>	<b>19,022,701</b>	<b>3,161,154</b>	<b>17%</b>	<b>16,689,133</b>	<b>88%</b>	<b>2,333,568</b>
TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	10,631,333	9,015,761	85%	9,600,781	4,315,667	45%	9,600,781	100%	-
<b>TOTAL TRANSFERS</b>	<b>10,631,333</b>	<b>9,015,761</b>	<b>85%</b>	<b>9,600,781</b>	<b>4,315,667</b>	<b>45%</b>	<b>9,600,781</b>	<b>100%</b>	<b>-</b>
FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	15,675,284	15,675,284	100%	17,787,235	17,787,235	100%	17,787,235	100%	-
Beginning Fund Balance	(14,966,165)	(6,903,810)		(17,637,989)	(2,800,524)		(15,133,121)		2,504,868
Resources over Requirements									
Net Transfers - In (Out)	10,631,333	9,015,761		9,600,781	4,315,667		9,600,781		-
<b>TOTAL FUND BALANCE</b>	<b>\$ 11,340,452</b>	<b>\$ 17,787,235</b>	<b>157%</b>	<b>\$ 9,750,027</b>	<b>\$ 19,302,378</b>	<b>198%</b>	<b>\$ 12,254,895</b>	<b>126%</b>	<b>\$ 2,504,868</b>



# Budget to Actuals Report

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

FY26 YTD December 31, 2025

01/26/2026 Item #5.

50.00%

Year Completed

	Fiscal Year 2025			Fiscal Year 2026					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Hunnel Rd: Loco Rd to Tumalo Rd		218,471							
Powell Butte Hwy/Butler Market RB	1,095,760	845,205	77%						
Wilcox Ave Bridge #2171-03 Replacement	160,000	139,480	87%						
Paving Tumalo Rd/Deschutes Mkt Rd	520,000	471,376	91%						
Hamehook Rd Bridge #16181 Rehabilitation	1,930,500	1,747,935	91%	40,000	7,051	18%	7,051	18%	32,949
NW Lower Bridge Way: 43rd St to Holmes Rd	1,650,000	301,337	18%	810,844	63,014	8%	516,224	64%	294,620
Northwest Way: NW Coyner Ave to NW Altmeter Wy	85,000	0%		1,085,000		0%	1,085,000	100%	
Tumalo Reservoir Rd: OB Riley to Sisemore Rd	2,417,752	234,127	10%	4,846,453	48,896	1%	4,846,453	100%	
Local Road Pavement Preservation	-			500,000		0%	-	0%	500,000
Paving Of Horse Butte Rd	630,000			1,023,000		0%	1,023,000	100%	
Paving Of Obr Hwy: Tumalo To Helmho	2,520,000	291,406							
Slurry Seal 2024		11,489							
La Pine Uic Stormwater Improvements	240,000			350,000	186,389	53%	350,000	100%	
S Century Dr / Spring River Rd Roun	1,650,000	770,413		4,012,300	703,573	18%	3,070,000	77%	942,300
Burgess Rd/Day Rd Traffic Signal	50,000			90,000		0%	90,000	100%	
Powell Butte Hwy: McGrath Rd to US20	2,290,000	2,228,991		350,000		0%		0%	350,000
Slurry Seal 2025	350,000	381,083		500,000		0%		0%	500,000
Hamby Road School Zone Improvements	-	111,715							
ODOT ARTS Program - Driver Speed Feedback Signs	24,161	24,161							
Lazy River Dr Mailbox Improvements	150,000	108,477							
Asphalt Leveling 2024	200,000	381,916							
Paving of Skyline Ranch Rd: Century Dr to City limits				1,370,000			1,370,000	100%	
Tumalo Rd		774		1,760,000	2,096,301	119%	2,096,301	119%	(336,301)
Buckhorn Rd: Hwy 126 to MP 1.6 (FLAP				83,400			83,400	100%	
Buckhorn Rd: MP 1.6 to Lower Bridge Way				250,000			250,000	100%	
Lower Bridge Way Repair				100,000			-	0%	100,000
S Century Dr Bridge # 16181 Rehab				300,000	77	0%	300,000	100%	
Signage improvements	125,839			150,000		0%	-	0%	150,000
Cline Falls Hwy-Coopers Hawk Safety Imp							100,000		(100,000)
La Pine School Zone Improvements							50,000		(50,000)
Slurry Seal 2026							500,000		(500,000)
Indian Ford Rd				740,000		0%	740,000	100%	
Knott Rd/Baker Rd: US 97 Interchange				300,000		0%	-		300,000
Guardrail Improvements	-			150,000		0%	-	0%	150,000
Sidewalk Ramp Improvements		100,000	0%	100,000		0%	100,000	100%	
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 16,189,012</b>	<b>\$ 8,268,355</b>	<b>51%</b>	<b>\$ 18,910,997</b>	<b>3,105,302</b>	<b>16%</b>	<b>16,577,429</b>	<b>88%</b>	<b>\$ 2,333,568</b>



# Budget to Actuals Report

## Solid Waste - Fund 610

FY26 YTD December 31, 2025 (unaudited)

01/26/2026 Item #5.

50.0%

Year Complete

RESOURCES	Fiscal Year 2025			Fiscal Year 2026					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Franchise Disposal Fees	9,940,000	10,220,274	103%	11,440,000	5,328,300	47%	11,440,000	100%	- A
Commercial Disp. Fee	4,450,000	4,430,805	100%	4,710,000	3,184,477	68%	4,710,000	100%	- A
Private Disposal Fees	3,420,000	3,722,944	109%	4,070,000	2,204,428	54%	4,070,000	100%	- A
Franchise 5% Fees	635,000	772,676	122%	750,000	253,739	34%	750,000	100%	- B
Yard Debris	440,000	499,699	114%	450,000	325,721	72%	450,000	100%	- C
State Grants	-	-	-	250,000	-	0%	483,000	193%	233,000 D
Miscellaneous	170,000	193,390	114%	185,000	110,856	60%	185,000	100%	-
Interest on Investments	62,000	225,339	363%	168,000	147,068	88%	248,500	148%	80,500 E
Special Waste	645,000	150,613	23%	167,500	129,061	77%	167,500	100%	-
Recyclables	7,000	16,984	243%	8,000	11,490	144%	30,000	375%	22,000 F
Leases	1	1	100%	1	-	0%	1	100%	-
Local Grants	-	13,455	-	-	6,205	-	6,205	-	6,205 G
Other Inter-fund Services	-	40,000	-	-	-	-	-	-	-
<b>TOTAL RESOURCES</b>	<b>19,769,001</b>	<b>20,286,179</b>	<b>103%</b>	<b>22,198,501</b>	<b>11,701,345</b>	<b>53%</b>	<b>22,540,206</b>	<b>102%</b>	<b>341,705</b>
REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Personnel Services	5,739,145	5,263,056	92%	6,742,398	3,018,112	45%	6,742,398	100%	-
Materials and Services	8,994,999	7,689,612	85%	9,460,502	3,335,178	35%	9,460,502	100%	-
Capital Outlay	282,000	90,226	32%	477,000	76,407	16%	477,000	100%	-
Debt Service	2,305,600	2,305,057	100%	2,301,800	732,260	32%	2,301,800	100%	-
<b>TOTAL REQUIREMENTS</b>	<b>17,321,744</b>	<b>15,347,950</b>	<b>89%</b>	<b>18,981,700</b>	<b>7,161,958</b>	<b>38%</b>	<b>18,981,700</b>	<b>100%</b>	<b>-</b>
TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers Out - SW Capital & Equipment Reserve	(4,564,141)	(4,564,141)	100%	(4,673,934)	(2,336,967)	50%	(4,673,934)	100%	-
<b>TOTAL TRANSFERS</b>	<b>(4,564,141)</b>	<b>(4,564,141)</b>	<b>100%</b>	<b>(4,673,934)</b>	<b>(2,336,967)</b>	<b>50%</b>	<b>(4,673,934)</b>	<b>100%</b>	<b>-</b>
FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	4,038,781	4,038,781	100%	4,412,870	4,412,870	100%	4,412,870	100%	-
Resources over Requirements	2,447,257	4,938,229	-	3,216,801	4,539,387	-	3,558,506	-	341,705
Net Transfers - In (Out)	(4,564,141)	(4,564,141)	-	(4,673,934)	(2,336,967)	-	(4,673,934)	-	-
<b>TOTAL FUND BALANCE</b>	<b>\$ 1,921,897</b>	<b>\$ 4,412,870</b>	<b>230%</b>	<b>\$ 2,955,737</b>	<b>\$ 6,615,290</b>	<b>224%</b>	<b>\$ 3,297,442</b>	<b>112%</b>	<b>\$ 341,705</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; fiscal YTD disposal tons are running ~5% greater than last year-to-date. Franchise disposal fee payments of \$638K were not received from Republic Services (Bend Garbage, High Country, Wilderness) by closing.

**B** Annual fees due April 15, 2026; received monthly installments from Republic.

**C** Yard Debris revenue is seasonal with higher utilization in summer months.

**D** State Grants funding for the Recycling Modernization Act (RMA) CAA year one Contamination Reduction Program is projected to be higher than budget.

**E** Investment Income projected to come in higher than budget.

**F** Recyclables revenue is positively impacted by larger than anticipated battery proceeds and projected RMA CAA glass funding.

**G** Local Grants include remaining funds for the Bend EventCycle Solutions grant.



# Budget to Actuals Report

## Fair & Expo - Fund 615

FY26 YTD December 31, 2025 (unaudited)

01/26/2026 Item #5.

50.0%

Year Complete

RESOURCES	Fiscal Year 2025			Fiscal Year 2026						
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance	
Food & Beverage	1,535,000	1,480,399	96%	1,222,500	578,668	47%	1,267,000	104%	44,500	
Rights & Signage	110,000	83,900	76%	135,000	43,000	32%	111,000	82%	(24,000)	
Other Inter-fund Services	-	-	-	60,000	30,000	50%	60,000	100%	-	
Horse Stall Rental	67,500	104,350	155%	47,500	35,720	75%	91,000	192%	43,500	
Camping Fee	37,500	42,171	112%	37,500	23,296	62%	54,000	144%	16,500	
Miscellaneous	5,000	23,714	474%	19,000	3,988	21%	14,000	74%	(5,000)	
Interest on Investments	16,000	23,482	147%	6,000	13,129	219%	22,300	372%	16,300	
Interfund Payment	-	-	-	-	497	-	497	-	497	
Storage	45,000	-	0%	-	-	-	-	-	-	
Events Revenue	1,390,000	1,336,756	96%	1,100,000	706,377	64%	1,206,000	110%	106,000	
<b>TOTAL RESOURCES</b>	<b>3,206,000</b>	<b>3,094,772</b>	<b>97%</b>	<b>2,627,500</b>	<b>1,434,675</b>	<b>55%</b>	<b>2,825,797</b>	<b>108%</b>	<b>198,297</b>	
REQUIREMENTS	Budget			Budget			Projection			
	Actuals	%		Actuals	%		%	\$ Variance		
Personnel Services	1,851,584	1,633,354	88%	1,843,250	733,224	40%	1,697,582	92%	145,668	A
Personnel Services - F&B	187,439	28,244	15%	175,250	-	0%	102,229	58%	73,021	A
Materials and Services	1,917,689	1,646,515	86%	1,287,378	756,838	59%	1,234,000	96%	53,378	
Materials and Services - F&B	781,750	860,402	110%	741,450	329,172	44%	713,000	96%	28,450	
Debt Service	99,700	99,208	100%	83,000	39,232	47%	83,000	100%	-	
<b>TOTAL REQUIREMENTS</b>	<b>4,838,162</b>	<b>4,267,724</b>	<b>88%</b>	<b>4,130,328</b>	<b>1,858,466</b>	<b>45%</b>	<b>3,829,811</b>	<b>93%</b>	<b>300,517</b>	
TRANSFERS	Budget			Budget			Projection			
	Actuals	%		Actuals	%		%	\$ Variance		
Transfers In - Room Tax	1,011,000	1,003,013	99%	978,285	489,143	50%	1,030,785	105%	52,500	
Transfers In - County Fair	196,900	196,900	100%	310,000	155,000	50%	310,000	100%	-	
Transfers In - Park Fund	30,000	30,000	100%	35,000	17,500	50%	35,000	100%	-	
Transfers Out	(10,777)	(10,777)	100%	(10,777)	(5,388)	50%	(10,777)	100%	-	
<b>TOTAL TRANSFERS</b>	<b>1,227,123</b>	<b>1,219,136</b>	<b>99%</b>	<b>1,312,508</b>	<b>656,254</b>	<b>50%</b>	<b>1,365,008</b>	<b>104%</b>	<b>52,500</b>	
FUND BALANCE	Budget			Budget			Projection			
	Actuals	%		Actuals	%		%	\$ Variance		
Beginning Fund Balance	531,770	531,770	100%	577,955	577,955	100%	577,955	100%	-	
Resources over Requirements	(1,632,162)	(1,172,951)		(1,502,828)	(423,791)		(1,004,014)		498,814	
Net Transfers - In (Out)	1,227,123	1,219,136		1,312,508	656,254		1,365,008		52,500	
<b>TOTAL FUND BALANCE</b>	<b>\$ 126,731</b>	<b>\$ 577,955</b>	<b>456%</b>	<b>\$ 387,635</b>	<b>\$ 810,418</b>	<b>209%</b>	<b>\$ 938,949</b>	<b>242%</b>	<b>\$ 551,314</b>	

**A** Projected personnel savings estimated at 11.2% based on YTD actual vacancy rate.



# Budget to Actuals Report

## Annual County Fair - Fund 616

FY26 YTD December 31, 2025 (unaudited)

01/26/2026 Item #5.

50.0%

Year Complete

RESOURCES	Fiscal Year 2025			Fiscal Year 2026					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Gate Receipts	780,000	923,260	118%	950,000	1,007,067	106%	1,007,067	106%	57,067
Concessions and Catering	797,500	831,939	104%	841,500	895,170	106%	895,170	106%	53,670
Carnival	430,000	468,142	109%	455,000	458,545	101%	458,545	101%	3,545
Commercial Exhibitors	115,000	138,741	121%	132,500	130,230	98%	130,230	98%	(2,270)
Fair Sponsorship	99,000	139,900	141%	125,500	143,800	115%	143,800	115%	18,300
State Grant	53,167	53,167	100%	53,167	87,943	165%	87,943	165%	34,776 A
Rodeo Sponsorship	30,000	49,610	165%	45,000	37,150	83%	37,150	83%	(7,850)
R/V Camping/Horse Stall Rental	18,500	35,974	194%	30,000	38,319	128%	38,319	128%	8,319
Interest on Investments	23,000	25,894	113%	18,000	13,974	78%	28,100	156%	10,100
Livestock Entry Fees	2,000	3,130	157%	3,450	4,694	136%	4,694	136%	1,244
Merchandise Sales	2,500	1,608	64%	2,250	500	22%	500	22%	(1,750)
Miscellaneous	-	1,284		-	824		824		824
<b>TOTAL RESOURCES</b>	<b>2,350,667</b>	<b>2,672,649</b>	<b>114%</b>	<b>2,656,367</b>	<b>2,818,216</b>	<b>106%</b>	<b>2,832,342</b>	<b>107%</b>	<b>175,975</b>
REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Personnel Services	229,798	243,949	106%	284,780	129,046	45%	285,453	100%	(673) B
Materials and Services	2,442,103	2,492,034	102%	2,449,125	2,383,576	97%	2,449,125	100%	-
<b>TOTAL REQUIREMENTS</b>	<b>2,671,901</b>	<b>2,735,983</b>	<b>102%</b>	<b>2,733,905</b>	<b>2,512,622</b>	<b>92%</b>	<b>2,734,578</b>	<b>100%</b>	<b>(673)</b>
TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfer In - TLT 1%	75,000	75,000	100%	75,000	37,500	50%	75,000	100%	-
Transfer Out - Fair & Expo	(196,900)	(196,900)	100%	(310,000)	(155,000)	50%	(310,000)	100%	-
<b>TOTAL TRANSFERS</b>	<b>(121,900)</b>	<b>(121,900)</b>	<b>100%</b>	<b>(235,000)</b>	<b>(117,500)</b>	<b>50%</b>	<b>(235,000)</b>	<b>100%</b>	<b>-</b>
FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	509,451	509,451	100%	324,216	324,216	100%	324,216	100%	-
Resources over Requirements	(321,234)	(63,335)		(77,538)	305,594		97,764		175,302
Net Transfers - In (Out)	(121,900)	(121,900)		(235,000)	(117,500)		(235,000)		-
<b>TOTAL FUND BALANCE</b>	<b>\$ 66,317</b>	<b>\$ 324,216</b>	<b>489%</b>	<b>\$ 11,678</b>	<b>\$ 512,311</b>	<b>999%</b>	<b>\$ 186,980</b>	<b>999%</b>	<b>\$ 175,302</b>

A Additional state grant funds received in November due to legislative change.

B Projected personnel based on overage to date.



# Budget to Actuals Report

## Annual County Fair - Fund 616

CY25 YTD December 31, 2025 (unaudited)

01/26/2026 Item #5.

	Fair 2024	Fair 2025 Actuals to Date	2025 Projection
<b>RESOURCES</b>			
Gate Receipts	\$ 926,552	\$ 1,007,067	\$ 1,007,067
Carnival	468,142	458,545	458,545
Commercial Exhibitors	463,575	514,293	514,293
Livestock Entry Fees	3,139	4,685	4,685
R/V Camping/Horse Stall Rental	35,788	37,879	37,879
Merchandise Sales	1,608	500	500
Concessions and Catering	506,742	512,108	512,108
Fair Sponsorship	147,752	171,892	171,892
<b>TOTAL FAIR REVENUES</b>	<b>\$ 2,553,296</b>	<b>\$ 2,706,968</b>	<b>\$ 2,706,968</b>
<b>OTHER RESOURCES</b>			
State Grant	635	141,110	141,110
Interest	27,388	25,943	25,943
Miscellaneous	-	824	824
<b>TOTAL RESOURCES</b>	<b>\$ 2,581,319</b>	<b>\$ 2,874,844</b>	<b>\$ 2,874,844</b>
<b>REQUIREMENTS</b>			
Personnel	222,365	254,155	254,155
Materials & Services	2,524,960	2,539,670	2,573,732
<b>TOTAL REQUIREMENTS</b>	<b>\$ 2,747,324</b>	<b>\$ 2,793,825</b>	<b>\$ 2,827,887</b>
<b>TRANSFERS</b>			
Transfer In - TRT 1%	75,000	75,000	75,000
Transfer Out - F&E Reserve	(54,753)	-	-
Transfer Out - Fair & Expo	(98,450)	(253,450)	(253,450)
<b>TOTAL TRANSFERS</b>	<b>\$ (78,203)</b>	<b>\$ (178,450)</b>	<b>\$ (178,450)</b>
Net Fair	\$ (244,209)	\$ (97,431)	\$ (131,493)
<b>Beginning Fund Balance on Jan 1</b>	<b>\$ 1,020,140</b>	<b>\$ 775,931</b>	<b>\$ 775,931</b>
<b>Ending Balance</b>	<b>\$ 775,931</b>	<b>\$ 678,500</b>	<b>\$ 644,438</b>



# Budget to Actuals Report

## Fair & Expo Capital Reserve - Fund 617

FY26 YTD December 31, 2025 (unaudited)

01/26/2026 Item #5.

**50.0%**

Year Complete

	Fiscal Year 2025			Fiscal Year 2026					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
<b>RESOURCES</b>									
Interest on Investments	88,000	135,080	154%	117,000	76,932	66%	142,800	122%	25,800
Miscellaneous	-	94,112		-	-		-		
<b>TOTAL RESOURCES</b>	<b>88,000</b>	<b>229,192</b>	<b>260%</b>	<b>117,000</b>	<b>76,932</b>	<b>66%</b>	<b>142,800</b>	<b>122%</b>	<b>25,800</b>
<b>REQUIREMENTS</b>									
Materials and Services	475,000	256,097	54%	475,000	105,596	22%	475,000	100%	-
Capital Outlay	785,000	31,257	4%	790,000	64,652	8%	790,000	100%	A
<b>TOTAL REQUIREMENTS</b>	<b>1,260,000</b>	<b>287,354</b>	<b>23%</b>	<b>1,265,000</b>	<b>170,248</b>	<b>13%</b>	<b>1,265,000</b>	<b>100%</b>	<b>-</b>
<b>TRANSFERS</b>									
Transfers In - TLT 1%	465,396	459,544	99%	448,946	224,473	50%	471,446	105%	22,500
Transfers In - Fund 165	150,000	150,000	100%	-	-		-		
<b>TOTAL TRANSFERS</b>	<b>615,396</b>	<b>609,544</b>	<b>99%</b>	<b>448,946</b>	<b>224,473</b>	<b>50%</b>	<b>471,446</b>	<b>105%</b>	<b>22,500</b>
<b>FUND BALANCE</b>									
Beginning Fund Balance	3,179,332	3,179,332	100%	3,730,714	3,730,714	100%	3,730,714	100%	0
Resources over Requirements	(1,172,000)	(58,162)		(1,148,000)	(93,315)		(1,122,200)		25,800
Net Transfers - In (Out)	615,396	609,544		448,946	224,473		471,446		22,500
<b>TOTAL FUND BALANCE</b>	<b>\$ 2,622,728</b>	<b>\$ 3,730,714</b>	<b>142%</b>	<b>\$ 3,031,660</b>	<b>\$ 3,861,871</b>	<b>127%</b>	<b>\$ 3,079,960</b>	<b>102%</b>	<b>\$48,300</b>

**A** Capital Outlay appropriations are a placeholder should viable projects be recommended and approved for construction.



# Budget to Actuals Report

## RV Park - Fund 618

FY26 YTD December 31, 2025 (unaudited)

01/26/2026 Item #5.

**50.0%**

Year Complete

RESOURCES	Fiscal Year 2025			Fiscal Year 2026					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
RV Park Fees < 31 Days	450,000	484,640	108%	450,000	237,176	53%	465,176	103%	15,176
Cancellation Fees	7,000	30,627	438%	17,500	8,260	47%	16,660	95%	(840)
RV Park Fees > 30 Days	15,000	12,391	83%	11,000	14,814	135%	26,614	242%	15,614
Interest on Investments	8,000	12,072	151%	8,000	7,369	92%	13,700	171%	5,700
Washer / Dryer	5,000	6,978	140%	5,000	6,030	121%	7,980	160%	2,980
Miscellaneous	2,500	2,797	112%	1,500	3,289	219%	4,003	267%	2,503
Vending Machines	1,500	1,060	71%	800	1,008	126%	1,168	146%	368
<b>TOTAL RESOURCES</b>	<b>489,000</b>	<b>550,566</b>	<b>113%</b>	<b>493,800</b>	<b>277,946</b>	<b>56%</b>	<b>535,301</b>	<b>108%</b>	<b>41,501</b>
REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Personnel Services	159,210	150,138	94%	172,715	71,173	41%	164,309	95%	8,406
Materials and Services	344,054	207,824	60%	355,503	174,486	49%	352,422	99%	3,081
Debt Service	223,600	223,299	100%	56,100	915	2%	56,100	100%	-
<b>TOTAL REQUIREMENTS</b>	<b>726,864</b>	<b>581,262</b>	<b>80%</b>	<b>584,318</b>	<b>246,574</b>	<b>42%</b>	<b>572,831</b>	<b>98%</b>	<b>11,487</b>
TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers In - Park Fund	160,000	160,000	100%	160,000	80,000	50%	160,000	100%	-
Transfers In - TLT Fund	20,000	20,000	100%	20,000	10,000	50%	20,000	100%	-
Transfer Out - RV Reserve	(122,142)	(122,142)	100%	(221,600)	(110,800)	50%	(221,600)	100%	-
<b>TOTAL TRANSFERS</b>	<b>57,858</b>	<b>57,858</b>	<b>100%</b>	<b>(41,600)</b>	<b>(20,800)</b>	<b>50%</b>	<b>(41,600)</b>	<b>100%</b>	<b>-</b>
FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	312,766	312,766	100%	339,929	339,929	100%	339,929	100%	-
Resources over Requirements	(237,864)	(30,695)		(90,518)	31,372		(37,530)		52,988
Net Transfers - In (Out)	57,858	57,858		(41,600)	(20,800)		(41,600)		-
<b>TOTAL FUND BALANCE</b>	<b>\$ 132,760</b>	<b>\$ 339,929</b>	<b>256%</b>	<b>\$ 207,811</b>	<b>\$ 350,501</b>	<b>169%</b>	<b>\$ 260,799</b>	<b>125%</b>	<b>\$ 52,988</b>



# Budget to Actuals Report

## RV Park Reserve - Fund 619

FY26 YTD December 31, 2025 (unaudited)

01/26/2026 Item #5.

**50.0%**

Year Complete

RESOURCES	Fiscal Year 2025			Fiscal Year 2026					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Interest on Investments	45,000	60,431	134%	58,000	35,580	61%	65,800	113%	7,800
<b>TOTAL RESOURCES</b>	<b>45,000</b>	<b>60,431</b>	<b>134%</b>	<b>58,000</b>	<b>35,580</b>	<b>61%</b>	<b>65,800</b>	<b>113%</b>	<b>7,800</b>
<b>REQUIREMENTS</b>	<b>Budget</b>	<b>Actuals</b>	<b>%</b>	<b>Budget</b>	<b>Actuals</b>	<b>%</b>	<b>Projection</b>	<b>%</b>	<b>\$ Variance</b>
Materials and Services	100,000	-	0%	100,000	15,278	15%	100,000	100%	-
Capital Outlay	70,000	-	0%	70,000	-	0%	70,000	100%	-
<b>TOTAL REQUIREMENTS</b>	<b>170,000</b>	<b>-</b>	<b>0%</b>	<b>170,000</b>	<b>15,278</b>	<b>9%</b>	<b>170,000</b>	<b>100%</b>	<b>-</b>
<b>TRANSFERS</b>	<b>Budget</b>	<b>Actuals</b>	<b>%</b>	<b>Budget</b>	<b>Actuals</b>	<b>%</b>	<b>Projection</b>	<b>%</b>	<b>\$ Variance</b>
Transfer In - RV Park Ops	122,142	122,142	100%	221,600	110,800	50%	221,600	100%	-
<b>TOTAL TRANSFERS</b>	<b>122,142</b>	<b>122,142</b>	<b>100%</b>	<b>221,600</b>	<b>110,800</b>	<b>50%</b>	<b>221,600</b>	<b>100%</b>	<b>-</b>
<b>FUND BALANCE</b>	<b>Budget</b>	<b>Actuals</b>	<b>%</b>	<b>Budget</b>	<b>Actuals</b>	<b>%</b>	<b>Projection</b>	<b>%</b>	<b>\$ Variance</b>
Beginning Fund Balance	1,521,389	1,521,389	100%	1,703,962	1,703,962	100%	1,703,962	100%	-
Resources over Requirements	(125,000)	60,431		(112,000)	20,302		(104,200)		7,800
Net Transfers - In (Out)	122,142	122,142		221,600	110,800		221,600		-
<b>TOTAL FUND BALANCE</b>	<b>\$ 1,518,531</b>	<b>\$ 1,703,962</b>	<b>112%</b>	<b>\$ 1,813,562</b>	<b>\$ 1,835,064</b>	<b>101%</b>	<b>\$ 1,821,362</b>	<b>100%</b>	<b>\$ 7,800</b>

**A** Capital Outlay appropriations are a placeholder.



# Budget to Actuals Report

## Risk Management - Fund 670

FY26 YTD December 31, 2025 (unaudited)

01/26/2026 Item #5.

50.0%

Year Complete

RESOURCES	Fiscal Year 2025			Fiscal Year 2026					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Workers' Compensation	1,116,950	1,172,530	105%	1,111,329	577,021	52%	1,111,329	100%	-
General Liability	943,414	943,414	100%	941,127	470,564	50%	941,127	100%	-
Property Damage	419,983	419,983	100%	430,181	215,090	50%	430,181	100%	-
Unemployment	362,214	345,948	96%	364,469	329,296	90%	364,469	100%	-
Vehicle	250,030	250,030	100%	245,300	122,650	50%	245,300	100%	-
Interest on Investments	254,000	284,190	112%	219,000	141,311	65%	267,900	122%	48,900
Skid Car Training	30,000	46,926	156%	45,000	19,532	43%	45,000	100%	-
Claims Reimbursement	20,000	77,121	386%	40,000	12,079	30%	40,000	100%	-
Process Fee- Events/ Parades	2,000	1,705	85%	3,000	440	15%	3,000	100%	-
Miscellaneous	200	88,568	999%	2,000	-	0%	2,000	100%	-
<b>TOTAL RESOURCES</b>	<b>3,398,791</b>	<b>3,630,416</b>	<b>107%</b>	<b>3,401,406</b>	<b>1,887,983</b>	<b>56%</b>	<b>3,450,306</b>	<b>101%</b>	<b>48,900</b>
REQUIREMENTS	Budget			Budget			Projection		
	Actuals	%		Actuals	%		%	\$ Variance	
Workers' Compensation	2,000,000	2,093,352	105%	2,000,000	1,114,423	56%	2,000,000	100%	-
General Liability	1,500,000	752,821	50%	1,880,000	379,165	20%	1,880,000	100%	-
Insurance Administration	831,187	807,561	97%	1,025,110	399,226	39%	1,021,281	100%	3,829
Vehicle	700,000	242,431	35%	800,000	149,217	19%	800,000	100%	-
Property Damage	400,255	386,590	97%	600,260	468,547	78%	600,260	100%	-
Unemployment	200,000	75,887	38%	250,000	53,339	21%	250,000	100%	-
<b>TOTAL REQUIREMENTS</b>	<b>5,631,442</b>	<b>4,358,642</b>	<b>77%</b>	<b>6,555,370</b>	<b>2,563,916</b>	<b>39%</b>	<b>6,551,541</b>	<b>100%</b>	<b>3,829</b>
TRANSFERS	Budget			Budget			Projection		
	Actuals	%		Actuals	%		%	\$ Variance	
Transfers Out - Vehicle Replacement	(4,500)	(4,500)	100%	(4,800)	(2,400)	50%	(4,800)	100%	-
<b>TOTAL TRANSFERS</b>	<b>(4,500)</b>	<b>(4,500)</b>	<b>100%</b>	<b>(4,800)</b>	<b>(2,400)</b>	<b>50%</b>	<b>(4,800)</b>	<b>100%</b>	<b>-</b>
FUND BALANCE	Budget			Budget			Projection		
	Actuals	%		Actuals	%		%	\$ Variance	
Beginning Fund Balance	8,168,164	8,168,164	100%	7,435,437	7,435,437	100%	7,435,437	100%	-
Resources over Requirements	(2,232,651)	(728,226)		(3,153,964)	(675,933)		(3,101,235)		52,729
Net Transfers - In (Out)	(4,500)	(4,500)		(4,800)	(2,400)		(4,800)		-
<b>TOTAL FUND BALANCE</b>	<b>\$ 5,931,013</b>	<b>\$ 7,435,437</b>	<b>125%</b>	<b>\$ 4,276,673</b>	<b>\$ 6,757,104</b>	<b>158%</b>	<b>\$ 4,329,402</b>	<b>101%</b>	<b>\$ 52,729</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.



# Budget to Actuals Report

## Health Benefits - Fund 675

FY26 YTD December 31, 2025 (unaudited)

01/26/2026 Item #5.

50.0%

Year Complete

RESOURCES	Fiscal Year 2025			Fiscal Year 2026					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Internal Premium Charges	35,507,169	34,073,222	96%	35,820,000	16,467,333	46%	35,820,000	100%	- A
COIC Premiums	3,091,915	3,218,586	104%	3,122,834	1,475,835	47%	3,122,834	100%	-
Employee Co-Pay	1,556,257	1,552,278	100%	1,556,257	777,376	50%	1,556,257	100%	-
Retiree / COBRA Premiums	1,061,802	1,141,704	108%	1,268,401	175,770	14%	1,268,401	100%	-
Claims Reimbursement & Other	800,000	1,881,666	235%	800,000	107,745	13%	800,000	100%	- B
Prescription Rebates	626,446	1,180,698	188%	666,008	-	0%	666,008	100%	-
Interest on Investments	211,200	307,732	146%	242,000	281,530	116%	501,000	207%	259,000
<b>TOTAL RESOURCES</b>	<b>42,854,789</b>	<b>43,355,886</b>	<b>101%</b>	<b>43,475,500</b>	<b>19,285,588</b>	<b>44%</b>	<b>43,734,500</b>	<b>101%</b>	<b>259,000</b>
REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	32,172,026	29,641,211	92%	35,790,482	11,546,918	32%	35,790,482	100%	-
Health Benefits	4,942,177	4,097,283	83%	5,108,296	1,700,346	33%	5,108,296	100%	-
Deschutes On-Site Pharmacy	1,600,661	1,332,311	83%	1,466,802	537,619	37%	1,466,802	100%	-
Deschutes On-Site Clinic	104,230	39,199	38%	44,965	12,441	28%	44,965	100%	-
<b>TOTAL REQUIREMENTS</b>	<b>38,819,094</b>	<b>35,110,004</b>	<b>90%</b>	<b>42,410,545</b>	<b>13,797,324</b>	<b>33%</b>	<b>42,410,545</b>	<b>100%</b>	<b>-</b>
FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	3,859,732	3,859,732	100%	12,105,614	12,105,614	100%	12,105,614	100%	-
Beginning Fund Balance	4,035,695	8,245,882	-	1,064,955	5,488,264	-	1,323,955	-	259,000
Resources over Requirements	-	-	-	-	-	-	-	-	-
Net Transfers - In (Out)	-	-	-	-	-	-	-	-	-
<b>TOTAL FUND BALANCE</b>	<b>\$ 7,895,427</b>	<b>\$ 12,105,614</b>	<b>153%</b>	<b>\$ 13,170,569</b>	<b>\$ 17,593,877</b>	<b>134%</b>	<b>\$ 13,429,569</b>	<b>102%</b>	<b>\$ 259,000</b>

A Reflects a 1% increase to departments.

B Budget estimate is based on claims which are difficult to predict.

C 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

FY26 YTD December 31, 2025 (unaudited)

01/26/2026 Item #5.

50.0%

Year Complete

RESOURCES	Fiscal Year 2025			Fiscal Year 2026					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Property Taxes - Current Yr	11,556,000	11,532,626	100%	12,020,000	11,180,224	93%	12,068,000	100%	48,000 <span style="color: red;">A</span>
Telephone User Tax	1,800,500	1,934,091	107%	1,800,500	486,110	27%	1,800,500	100%	- <span style="color: red;">B</span>
Interest on Investments	426,000	601,311	141%	468,000	310,797	66%	550,200	118%	82,200
Police RMS User Fees	255,000	274,257	108%	274,200	-	0%	274,200	100%	- <span style="color: red;">C</span>
Contract Payments	179,300	184,671	103%	185,600	31,203	17%	185,600	100%	-
User Fee	148,600	157,106	106%	157,000	6,500	4%	157,000	100%	-
Data Network Reimbursement	106,500	119,919	113%	122,300	-	0%	122,300	100%	-
Property Taxes - Prior Yr	90,000	123,969	138%	95,000	68,934	73%	95,000	100%	-
State Reimbursement	93,000	101,948	110%	80,000	33,000	41%	80,000	100%	- <span style="color: red;">D</span>
Property Taxes - Jefferson Co.	42,500	39,803	94%	42,500	37,172	87%	42,500	100%	-
Miscellaneous	36,500	42,421	116%	36,000	9,648	27%	36,000	100%	-
<b>TOTAL RESOURCES</b>	<b>14,733,900</b>	<b>15,112,121</b>	<b>103%</b>	<b>15,281,100</b>	<b>12,163,587</b>	<b>80%</b>	<b>15,411,300</b>	<b>101%</b>	<b>130,200</b>
REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Personnel Services	10,237,093	9,569,368	93%	11,064,394	4,817,298	44%	10,342,286	93%	722,108 <span style="color: red;">E</span>
Materials and Services	4,267,026	3,221,390	75%	4,377,521	2,090,081	48%	4,437,521	101%	(60,000)
Capital Outlay	2,750,500	1,543,333	56%	1,940,000	241,501	12%	1,880,000	97%	60,000
<b>TOTAL REQUIREMENTS</b>	<b>17,254,619</b>	<b>14,334,091</b>	<b>83%</b>	<b>17,381,915</b>	<b>7,148,881</b>	<b>41%</b>	<b>16,659,807</b>	<b>96%</b>	<b>722,108</b>
TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers In	515,000	515,000	100%	630,000	630,000	100%	630,000	100%	-
Transfers Out	(515,000)	(515,000)	100%	(630,000)	(630,000)	100%	(630,000)	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	14,371,465	14,371,465	100%	15,149,495	15,149,495	100%	15,149,495	100%	-
Resources over Requirements	(2,520,719)	778,030		(2,100,815)	5,014,706		(1,248,507)		852,308
Net Transfers - In (Out)	-	-		-	-		-		-
<b>TOTAL FUND BALANCE</b>	<b>\$ 11,850,746</b>	<b>\$ 15,149,495</b>	<b>128%</b>	<b>\$ 13,048,680</b>	<b>\$ 20,164,201</b>	<b>155%</b>	<b>\$ 13,900,988</b>	<b>107%</b>	<b>\$ 852,308</b>

A Current Year taxes received primarily in November, February, and May; actual FY 2026 TAV is 4.90% over FY 2025 vs. 4.58% budgeted.

B Telephone tax payments are received quarterly.

C Invoices are mailed in the Spring.

D State GIS reimbursements are received quarterly.

E Projected personnel savings estimated at 7.3% based on YTD actual vacancy rate.