



BOARD OF COMMISSIONERS

BOARD OF COUNTY COMMISSIONERS MEETING

1:00 PM, MONDAY, NOVEMBER 24, 2025

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

(541) 388-6570 | 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 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/3h3ogdD>.
- 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 on matters that are not otherwise on the agenda. Time is limited to 3 minutes.

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 or you may leave a brief voicemail at 541.385.1734.

COMMISSIONER ANNOUNCEMENTS

CONSENT AGENDA

- [1.](#) Approval to accept a Community Health Project grant from Central Oregon Health Council for shelter beds for young adults, and further authorize Shannon Brister to sign the Letter of Agreement
- [2.](#) Authorize the Road Department to purchase a wheel loader from Pape Machinery
- [3.](#) Approval of Document No. 2025-1049, Amendment #1 to the Employment Agreement with Nick Lelack
4. Consideration of Board Signature on letter thanking Dr. Peter Boehm for service on the Behavioral Health Advisory Board
5. Consideration of Board Signature on letter thanking Rodney Dieckhoff for service on the Four Rivers Vector Control Board
6. Consideration of Board Signature on letters thanking Phillip Zerzan and appointing Rosemary Norton and David Bresinski for service on the Black Butte Ranch Service District Board
7. Consideration of Board Signature on letter appointing Karl Findling for service on the Wolf Depredation and Financial Assistance Compensation Committee
8. Approval of the BOCC meeting minutes of November 10 and 12, 2025

AGENDA ITEMS

- [9.](#) **1:00 PM** Courthouse Expansion Update

[10.](#) **1:15PM** Distribution of Remaining Grant Funds - Wolf Depredation and Financial Committee

[11.](#) **1:20 PM** Treasury Report for October 2025

[12.](#) **1:35 PM** Finance Report for October 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.

13. Executive Session under ORS 192.660 (2) (h) Litigation

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.



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.



BOARD OF COMMISSIONERS

AGENDA REQUEST & STAFF REPORT

MEETING DATE: November 24, 2025

SUBJECT: Approval to accept a Community Health Project grant from Central Oregon Health Council for shelter beds for young adults, and further authorize Shannon Brister to sign the Letter of Agreement

RECOMMENDED MOTION:

- 1) Move approval of Document No. 2025-1048, accepting a Community Health Project grant from Central Oregon Health Council.
- 2) Move to authorize Shannon Brister to sign the Letter of Agreement.

BACKGROUND AND POLICY IMPLICATIONS:

On July 23, 2025, the Board of County Commissioners (BOCC) approved Deschutes County Health Services (DCHS) to apply for the Central Oregon Health Council's (COHC) Community Health Projects grants. The grant opportunity provided a minimum funding of \$100,000 per year for up to five years. DCHS applied for \$500,000 for a five-year period; however, due to the large number of applicants received—over 75—COHC awarded DCHS \$200,000 for the two-year period of October 1, 2025, through September 30, 2027.

Funding from this grant will be used to ensure access to shelter beds for clients aged 18-29 who are enrolled in Intensive Youth Services. Integrating shelter care with Deschutes County Behavioral Health's professional mental health services can result in the following benefits:

1. **Reduced Health Disparities:** Shelter care facilities directly contribute to reducing health disparities by offering equitable access to essential mental health services, particularly for underserved populations, aligning with the Regional Health Improvement Plan's (RHIP) focus on closing gaps in healthcare access.
2. **Enhanced Stability and Safety:** Shelter care provides a consistent and safe environment, which is crucial for individuals with mental health issues. Stability reduces stress and anxiety, factors that can exacerbate mental health conditions.

3. **Enhanced Integrated Care:** A formal agreement between DCHS and The Bethlehem Inn will be established to coordinate mental health services through holistic and streamline care pathways and improve service delivery.
4. **Improved Health Outcomes:** By providing a structured environment for individuals to receive continuous and comprehensive mental health treatment, shelter care aligns with the RHIP goal to improve long-term health outcomes and quality of life for residents with mental health conditions.
5. **Reduced Societal and Economic Burdens:** Facilitating recovery and stabilization through shelter care contributes to community-wide benefits, such as reduced strain on emergency services and local jails, further supporting the RHIP's aim of sustainable healthcare strategies.

DCHS intends to contract with the Bethlehem Inn to hold 3 beds per night for a maximum of \$86,957 per year for two years. \$13,043 per year will be available to cover indirect costs.

BUDGET IMPACTS:

\$200,000 revenue for the period October 1, 2025, to September 30, 2027.

ATTENDANCE:

Shannon Brister, Interim Deputy Director



Form Name:

Letter of Agreement/Approval Letter (CAC
Community Health Projects)

Deschutes County Health
Services
Integrated Shelter and Behavioral
Health Services for Transitional-Age
Youth (YAT) Deschutes County

FollowUp Snapshot	
	Shannon Brister-Raugust
Contact Phone	541-322-7545
Contact Email	shannon.brister@deschutes.org
Organization Address	2577 NE Courtney Dr. Bend, OR 97701
Website	http://cohealthcouncil.org/
Project Lead	
Project Lead email	

RHIP Workgroup:

Future State Measure:

Note: * indicates required questions

Terms & Conditions

Project Name

Integrated Shelter and Behavioral Health Services for Transitional-Age Youth (YAT) Deschutes County

Project Start Date

10/01/2025

Project End Date

*I. **Term.** This LOA shall commence on the Effective Date and shall terminate on the date indicated below. The COHC may terminate this LOA, without cause, by providing You with written notice at least five (5) business days in advance.*

09/30/2027

\$ Amount Requested

The total amount of funds requested from the Central Oregon Health Council for this project.

\$500,000.00

Amount Awarded

\$200,000.00

Invoice*

Please upload your invoice referencing your project.

*Please address the invoice to:
Central Oregon Health Council*

*PO Box 6689
Bend, OR 97708*

W-9*

Please upload a completed W-9.

W-9 Form - Rev March 2024; Signed 1.3.25.pdf

ACCEPTANCE OF TERMS & CONDITIONS*

This grant is conditional upon Grantee's acceptance of the terms and conditions set forth herein. By selecting the

I Accept Grant Terms and Conditions

Name*

Shannon Brister-Raugust

Title*

Interim Behavioral Health Director

LOA execution date*

Please enter today's date

10/31/2025

FollowUp Files

Applicant File Uploads

- W-9 Form - Rev March 2024; Signed 1.3.25.pdf

Form **W-9**
(Rev. March 2024)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

Go to www.irs.gov/FormW9 for instructions and the latest information.

Give form to the
requester. Do not
send to the IRS.

Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

Print or type. See Specific Instructions on page 3.	1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.) DESCHUTES COUNTY, OREGON	
	2 Business name/disregarded entity name, if different from above.	
	3a Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only one of the following seven boxes. ☐ Individual/sole proprietor ☐ C corporation ☐ S corporation ☐ Partnership ☐ Trust/estate ☐ LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) _____ Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner. ☒ Other (see instructions) POLITICAL SUBDIVISION OF THE STATE OF OREGON	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) 3 Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any) C <i>(Applies to accounts maintained outside the United States.)</i>
	3b If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions ☐	
	5 Address (number, street, and apt. or suite no.). See instructions. PO BOX 6005 6 City, state, and ZIP code BEND, OR, 97708-6005 7 List account number(s) here (optional)	Requester's name and address (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. See also *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number									
			-						
or									
Employer identification number									
9	3	-	6	0	0	2	2	9	2

Part II Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
- I am not subject to backup withholding because (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
- I am a U.S. citizen or other U.S. person (defined below); and
- The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and, generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here	Signature of U.S. person 	Date 1-3-2025
------------------	--	----------------------

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they



BOARD OF COMMISSIONERS

AGENDA REQUEST AND STAFF REPORT

MEETING DATE: November 24, 2025

SUBJECT: Authorize the Road Department to purchase a wheel loader from Pape Machinery

RECOMMENDED MOTION:

Move approval of Document No. 2025-1009, an agreement to purchase one wheel loader from Pape Machinery, Inc.

BACKGROUND AND POLICY IMPLICATIONS:

Within the FY26 budget document, the BOCC approved the purchase of a wheel loader to replace a 23-year-old John Deere 544H. The primary use of the machine is stock piling and loading of aggregate, snow blowing, and shoulder work to support road maintenance operations.

Procurement will occur using the Sourcewell Cooperative Purchasing Contract #011723-JDC.

BUDGET IMPACTS:

The purchase price of \$275,463.65 is \$5,463,65 above the budgeted amount and will be funded via the Road Department's Building/Equipment Fund (330).

ATTENDANCE:

Randy McCulley, Road Department – Fleet Division Manager



Quote Id: 32252397

Prepared For:

DESCHUTES COUNTY ROAD DEPARTMENT



Prepared By: **JESSE NELSON**

Pape Machinery, Inc.
20434 Cady Way
Bend, OR 97701

Tel: 541-389-5869

Fax: 541-389-5081

Email: jnelson@papemachinery.com

Date: 24 January 2025

Offer Expires: 23 February 2025

Confidential



11/24/2025 Item #2.

MACHINERY

Quote Summary

Prepared For

DESCHUTES COUNTY ROAD DEPARTMENT
61150 SE 27TH ST
BEND, OR 97702
Business: 541-388-6581

Prepared By

JESSE NELSON
Pape Machinery, Inc.
20434 Cady Way
Bend, OR 97701
Phone: 541-389-5869
jnelson@papemachinery.com

This sale is subject to Pape's Terms and Conditions of Sale effective on the date hereof, which are incorporated in full by this reference. The Terms and Conditions of Sale are available at www.pape.com/terms, and will also be sent by mail or e-mail to the purchaser upon request.

Quote Id: 32252397
Created On: 24 January 2025
Last Modified On: 18 September 2025
Expiration Date: 23 February 2025

Equipment Summary

JOHN DEERE 624 P-Tier Wheel
Loader

Selling Price	Qty	Extended
\$ 274,402.26	X 1 =	\$ 274,402.26

Extended Warranty

Extended Warranty, 624 P,
Powertrain And Hydraulics, 5000
Total Hours or 60 Total Months, \$0
Deductible

Sub Total

\$ 274,402.26

Equipment Total

\$ 274,402.26

Trade In Total

\$ 0.00

Quote Summary

Equipment Total	\$ 274,402.26
Trade In	
SubTotal	\$ 274,402.26
State Tax - (0.39%)	\$ 1,061.39
Total	\$ 275,463.65
Down Payment	(0.00)
Rental Applied	(0.00)
Balance Due	\$ 275,463.65

10/16/2025

DocuSigned by:

Jesse Nelson

BD31ADB7BEDC471

Salesperson : X

Accepted By : X

Confidential



Selling Equipment

Quote Id: 32252397

Customer: DESCHUTES COUNTY ROAD DEPARTMENT

JOHN DEERE 624 P-Tier Wheel Loader

Hours:

Stock Number:

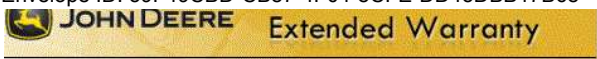
Code	Description	Qty
6041DW	624 P Wheel Loader	1
Standard Options - Per Unit		
183E	JDLink™	1
0202	United States	1
0259	English	1
0351	Translated Text Labels	1
0400	Standard Loader	1
0451	Standard Z-BAR	1
0613	Level 3 Trim	1
0656	Level 2 Performance	1
0952	Rear Camera (Secondary Display)	1
1100	Less Detection System	1
1301	Left Side Steps	1
2206	SmartWeigh	1
4095	John Deere 6.8L - FT4/SV	1
5117	Michelin XSNOPLUS - 20.5R25 L2 1-Star Radial Tires w/ 3 PC Rims	1
5554	Full Coverage Front & Rear Fenders w/ Mudflaps	1
6522	Rear Counterweight & Rear Hitch w/ Pin	1
7026	Joystick Controls	1
7055	Four Function Hydraulics	1
7403	Hydraulic Coupler - JRB 416 Pattern	1
7458	Bolt-On Cutting Edge	1
7500	Less Fork Frame	1
7700	Less Tines	1
7827	3.50 YD (2.70 CM) Enhanced Performance	1
8295	Heated And Powered Exterior Mirrors	1



Selling Equipment

Quote Id: 32252397 **Customer:** DESCHUTES COUNTY ROAD DEPARTMENT

8500	Cold Weather Package	1
8502	Maintenance and Service Package	1
8505	Guards - Transmission & Bottom	1
8508	Auxiliary Equipment Package	1
Dealer Attachments		
	road widener adaptors	1
Other Charges		
	Freight	1
	Setup	1
	Sourcewell Fee	1



Extended Warranty Proposal

PowerGard™ Protection Plan

4WD Loaders

Date : September 18, 2025

Machine/Use Information		Plan Description		Price	
Manufacturer	JOHN DEERE	Plan Type:	Extended Warranty	Deductible:	\$ 0
Equipment Type	4WD Loaders	Coverage:	Powertrain And Hydraulics	Quoted Price	\$ 0.00
Model	624 P	Total Months:	60	Powergard List	
Country	US	Total Hours:	5000	Date Quoted	
MFWD/Tracks	N				

Scrapper Use

Extended Warranty is available only through authorized John Deere Dealers for John Deere Products, and may be purchased at any time before the product's Standard Warranty, or Extended Warranty expires.

Extended Warranty Proposal Prepared for: I have been offered this extended warranty and

Customer Name – Please Print

☒ I ACCEPT the Extended Warranty

☐ I DECLINE the Extended Warranty

Customer Signature

If declined, I fully understand that my equipment listed above is not covered for repair expenses due to component failures beyond the original basic warranty period provided by John Deere.

Note : This is not a contract. For specific Extended Warranty coverage terms and conditions, please refer to the actual Extended Warranty contract for more information and the terms, conditions and limitations of the agreement.

What Extended Warranty is :

The Extended Warranty Program is for the reimbursement on parts and labor for covered components that fail due to faulty material or original workmanship that occur beyond the John Deere Basic Warranty coverage period. The agreement is between Deere & Company and the owners of select John Deere Construction and Forestry equipment, who purchase the Extended Warranty Plans for the desired coverage as indicated in this proposal.

What Extended Warranty is not :

Extended Warranty is not insurance. It also does not cover routine maintenance or high wear items, or insurance-related risks/perils such as collision, overturn, vandalism, wind, fire, hail, etc. It does not cover loss of income during or after an equipment failure. See the actual product-specific Extended Warranty agreement for a complete listing of covered components, and limitations and conditions under the program.

Features/Benefits:

- Extended Warranty includes the following features and benefits under the program :
- Pays for parts and labor costs incurred on failed covered components (less any applicable deductibles),
- Does not require pre-approval before repairs are made by the authorized John Deere dealership,
- Payments are reimbursed directly to the dealership with no prepayment required by the contract holder.



11/24/2025 Item #2.



NICK LELACK

AMENDMENT #1 TO EMPLOYMENT AGREEMENT

Document 2025-1049

This amends Nick Lelack Employment Agreement, Document 2021-610, dated June 30, 2021 as follows:

Section D1. "Base Compensation" is deleted in its entirety and replaced with the following:

Lelack received a satisfactory performance evaluation by the Board on October 6, 2025. As a result, Lelack shall receive a 4 percent base salary increase effective October 1, 2025.

Following satisfactory performance evaluation in October 2026, Lelack shall receive a 4 percent base salary increase effective October 1, 2026.

Nick Lelack

BOARD OF COUNTY COMMISSIONERS
OF DESCHUTES COUNTY, OREGON

Anthony DeBone, Chair

Patti Adair, Vice Chair

Phil Chang, Commissioner

ATTEST:

Recording Secretary



BOARD OF COMMISSIONERS

AGENDA REQUEST & STAFF REPORT

MEETING DATE: November 24, 2025

SUBJECT: Courthouse Expansion Update

RECOMMENDED MOTION:

N/A

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

November 24, 2025



Courthouse Expansion Update



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

Existing Renovation - Phase 1



Exterior Walls



Exterior Walls



Exterior Walls



Public Lobby



Public Lobby



Parking Garage



Mechanical and Plumbing Rough-In



Mechanical and Plumbing Rough-In



Courtrooms



Roof Penthouses



Roofing Installation



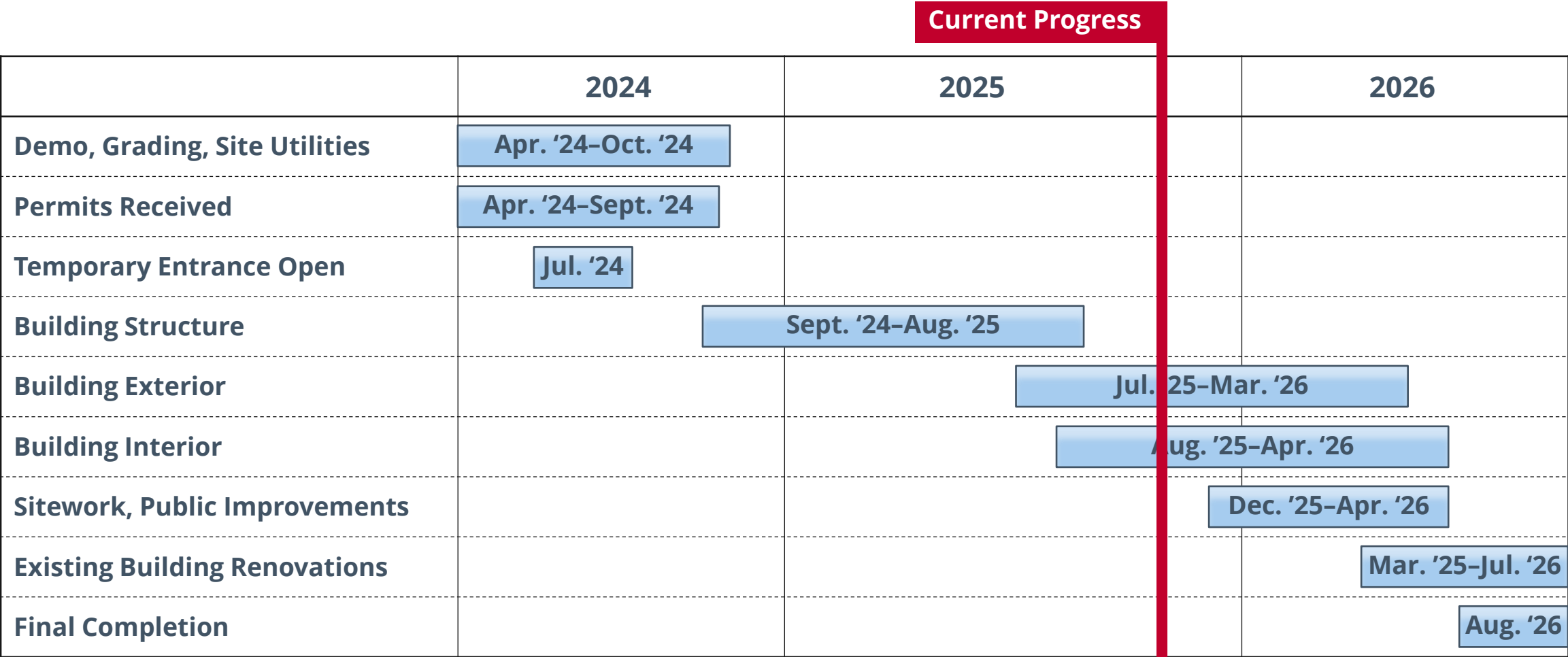
Upcoming Work

In the coming 4 - 6 weeks...

- **Complete Phase 1 Existing Renovations**
- **Roofing installation at main roof and lobby roof**
- **Exterior Walls, Temp. Weather Protection, and Windows**
- **Mechanical, Plumbing, Electrical Rough-In**
- **Drywall, Ceilings, and other Finishes**



CONSTRUCTION TIMELINE



Questions?



Budget Update



Deschutes County
Courthouse Expansion
BUDGET STATUS REPORT
Current Through: 11/18/2025

	Budgeted Amounts		Actual Spend	Remaining	
	Original Budget	Revised Budget	to Date	Balance	Comments
CONSTRUCTION COSTS					
Cost of Work - Construction	\$ 32,510,428	\$ 38,168,204	\$ 25,186,089	\$ 12,982,115	Pence Contract (includes October Pay App #25)
Contractor's Contingency	\$ 1,641,965	\$ 1,641,965	\$ 140,774	\$ 1,501,191	10.36% Contractor's Contingency Remaining
Subtotal	34,152,393	39,810,169	25,326,863	14,483,306	
AJ Tucker - Demolition, Stone Salvage, and Storage	-	138,182	138,182	-	
Subtotal Construction Costs	34,152,393	39,948,351	25,465,045	14,483,306	
DIRECT COSTS					
Architecture / Engineering / Interiors / Low Voltage	2,800,397	2,971,693	2,849,754	121,939	LRS ASAs (added #11,12,14,15,16,19,20R1,21,22)
CM/GC Pre-Construction	62,040	62,040	62,040	-	Pence Contract
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	35,814	61,186	
Traffic Impact Analysis	35,000	6,500	6,500	-	
Hazmat Assessment / Abatement	60,000	30,000	5,430	24,570	
Construction Testing and Special Inspections	100,000	130,383	103,228	27,155	
Miscellaneous (Marketing, Postcards, Prints/reprographics)	-	-	1,661	(1,661)	
Unknown Additional Services Contingency	165,672	-	-	-	
Subtotal Direct Costs	3,479,105	3,344,930	3,096,890	248,040	
ADMINISTRATION COSTS					
Project Management / Owners Representative	401,220	589,754	448,511	141,243	Cumming Contract thru ASA #3
Subtotal Administration Costs	401,220	589,754	448,511	141,243	
OTHER PROFESSIONAL FEES					
Miscellaneous / Insurance	78,394	69,889	69,889	-	
Subtotal Other Professional Fees	78,394	69,889	69,889	-	
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
Subtotal Permits and Fees	902,509	1,132,509	1,161,075	(28,567)	



Deschutes County
Courthouse Expansion
BUDGET STATUS REPORT
Current Through: 11/18/2025

	Budgeted Amounts		Actual Spend to Date	Remaining Balance	Comments
	Original Budget	Revised Budget			
OWNER COSTS / THIRD PARTY CONTRACTS					
FFE (incl A-V Systems / communications, fit-out)	900,000	1,089,092	-	1,089,092	10/22/25 - Moved Travel expenses to this category. Allocated \$75,000 to Revised Budget from County Contingency. Actual Spend to Date includes \$2,418 for AJ Tucker plaque.
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	11,178	38,822	
Misc / Bldg & Grounds R&M / Supplies / Furn & Fixt. / Travel	-	75,000	59,359	15,641	
City Services & Street Improvements & Utility Connections	215,584	165,584	25,858	139,726	6.71% 10/22/25 - includes Pence OCO #9
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	
Subtotal Owner Costs / Third Party Contracts	2,963,818	3,317,573	349,682	2,967,891	
PROJECT TOTALS	\$ 41,977,438	\$ 48,403,006	\$ 30,591,093	\$ 17,811,913	

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	3,525,000
Reserves	1,652,855
Total	\$ 46,800,000

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
Total Budget	\$ 48,403,006



BOARD OF COMMISSIONERS

AGENDA REQUEST & STAFF REPORT

MEETING DATE: November 24, 2025

SUBJECT: Distribution of Remaining Grant Funds - Wolf Depredation and Financial Committee

RECOMMENDED MOTIONS:

Move to approve the distribution of remaining grant funds as recommended by the Wolf Depredation and Financial Compensation Committee.

BACKGROUND:

The Deschutes Board of County Commissioners established a Wolf Depredation and Financial Compensation Committee in May of 2023. The committee has been meeting at least quarterly since June 2023.

The Oregon Department of Agriculture (ODA) granted Deschutes County \$50,000, for the 2025 grant cycle to be used for preventative measures to reduce conflict between wolves and livestock. \$46,128.66 of the grant funds have been distributed. Please see chart below for details on the fund allocations to date.

Allocated Funds: Organizations/Programs	Amount
Carcass Removal Program	\$198
Fox Lights (ODFW/US Fish & Wildlife)	\$930.66
Desert Creek Ranch	\$5,000
Hatfield Hyde Land Trust	\$10,000
McCormack Ranch	\$30,000

Total Spent to Date	\$46,128.66
Remaining Balance	\$3,871.34

The Wolf Committee met on November 17, 2025, and recommended the following grant distribution for Board consideration:

1. Grant an additional \$3,000 to the Hatfield Hyde Land Trust to use for preventative measures.
2. Allocate \$871.34 to the Carcass Removal Program.

Budget Impact:

No budget impact

ATTENDANCE:

Jen Patterson, Strategic Initiatives Manager



BOARD OF COMMISSIONERS

AGENDA REQUEST & STAFF REPORT

MEETING DATE: November 24, 2025

SUBJECT: Treasury Report for October 2025

ATTENDANCE:

Bill Kuhn, County Treasurer



MEMORANDUM

DATE: November 24, 2025
TO: Board of County Commissioners
FROM: Bill Kuhn, Treasurer
SUBJECT: Treasury Report for October 2025

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

Treasury and Investments

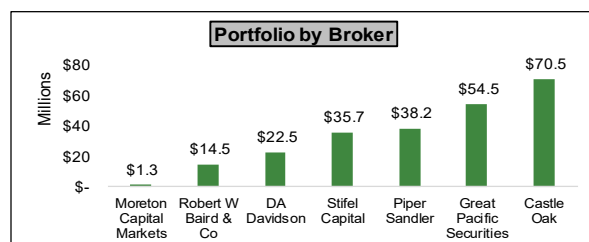
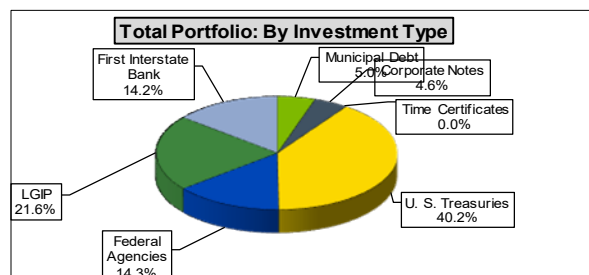
- The portfolio balance at the end of October was \$369.4 million, an increase of \$66.1 million from September and an increase of \$89.6 million from last year (October 2024).
- Net investment income for October was \$1,011.3K, approximately \$5.7k higher than last month and \$198.5k greater than October 2024. YTD earnings of \$4,070.5K are \$1,622.9K more than the YTD earnings last year.
- All portfolio category balances are within policy limits.
- The LGIP interest rate reduced to 4.50% during the month of October. The FIB rate was 3.95%. Benchmark returns for 24-month treasuries were down 5 basis points and 36-month treasuries were down 5 basis points from the prior month.
- The average portfolio yield dipped slightly to 4.18%, which was down 1 bps from last month's average %.
- The portfolio weighted average time to maturity was .83 years.

Deschutes County

10/31/2025



Portfolio Breakdown: Par Value by Investment Type		
Municipal Debt	18,575,000	5.0%
Corporate Notes	17,000,000	4.6%
	-	0.0%
U.S. Treasuries	148,500,000	40.2%
Federal Agencies	53,000,000	14.3%
LGIP	79,908,749	21.6%
First Interstate (Book Balance)	52,447,732	14.2%
Total Investments	\$ 369,431,482	100.0%



Investment Income		
	Oct-25	Y-T-D
Total Investment Income	\$ 1,023,344	\$ 4,118,520
Less Fee: \$12,000 per month	(12,000)	(48,000)
Investment Income - Net	\$ 1,011,344	\$ 4,070,520
Prior Year Comparison	Oct-24	840,727 3,288,276

Category Maximums:	
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%

Maturity (Years)	
Max	Weighted Average
2.78	0.83

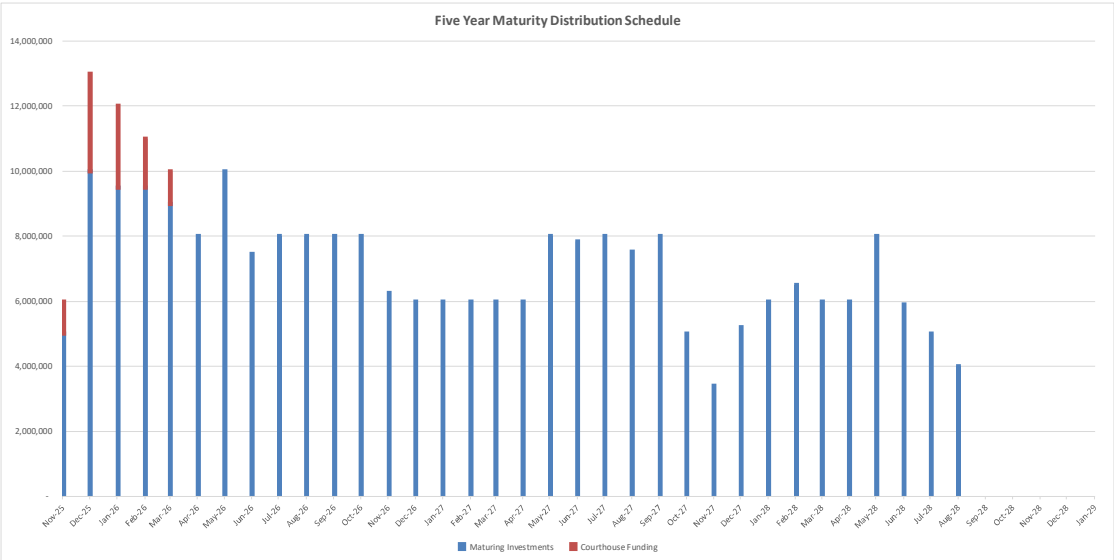
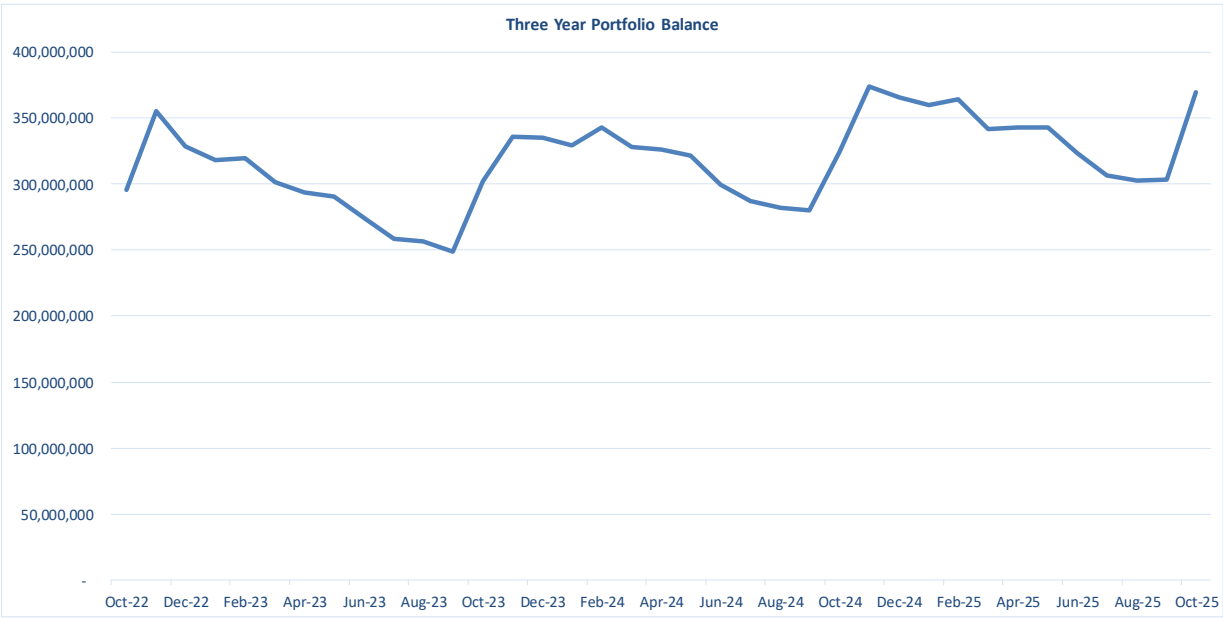
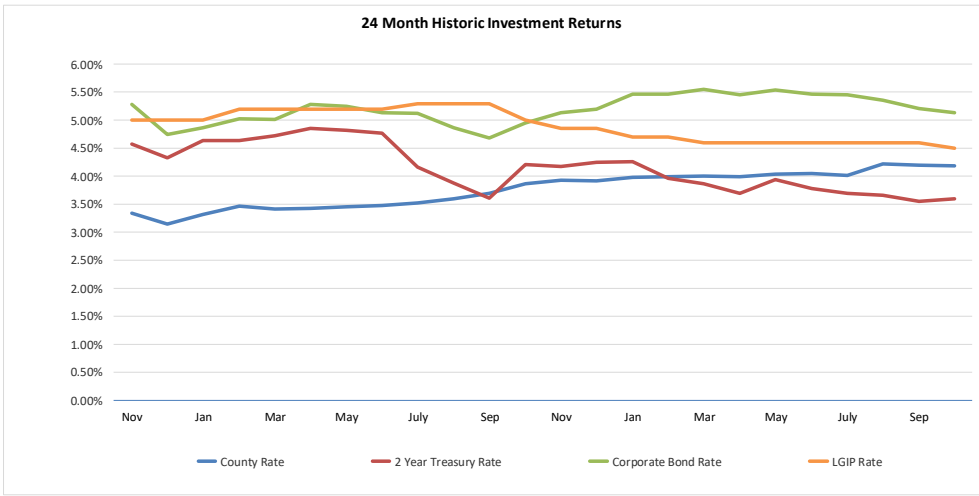
Yield Percentages		
	Current Month	Prior Month
LGIP	4.50%	4.60%
Investments	4.12%	4.13%
Average	4.18%	4.19%

Benchmarks		
24 Month Treasury	3.60%	3.55%
LGIP Rate	4.50%	4.60%
36 Month Treasury	3.61%	3.56%

Term	Minimum	Actual
0 to 30 Days	10%	37.2%
Under 1 Year	25%	63.0%
Under 5 Years	100%	100.0%

Other	Policy	Actual
Corp Issuer	5%	2.4%
Callable	25%	8.3%
Weighted Ave.	AA2	AA1

Investment Activity	
Purchases in Month	\$ -
Sales/Redemptions in Month	\$ 11,060,000



Deschutes County Investments
Portfolio Management
Portfolio Details - Investments
October 31, 2025

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						
10793	FAC	3135GA2N0	Federal National Mtg Assn	R W B	11/4/2020	11/4/2025	3	AA1	AA+	0.55	0.55	2,000,000	1,999,809	2,000,000	- -
10796	FAC	3135G06G3	Federal National Mtg Assn	CASTLE	11/12/2020	11/7/2025	6	AA1	AA+	0.5	0.57	2,000,000	1,999,186	1,999,976	- -
10985	FAC	3133EPC37	Federal Farm Credit Bank	PS	12/8/2023	11/13/2025	12	AA1	AA+	4.875	4.64	1,000,000	1,000,206	1,000,073	- -
11006	FAC	3133EPL37	Federal Farm Credit Bank	R W B	12/19/2023	12/8/2025	37	AA1	AA+	4.625	4.50	2,000,000	2,001,363	2,000,245	- -
10964	FAC	3130AWKM1	Federal Home Loan Bank	R W B	11/16/2023	12/12/2025	41	AA1	AA+	4.75	4.95	2,000,000	2,001,528	1,999,571	- -
11105	FAC	3133EMMR0	Federal Farm Credit Bank	GPAC	6/11/2025	1/12/2026	72	AA1	AA+	0.47	4.25	2,500,000	2,482,986	2,481,780	- -
11104	FAC	3130ALGR9	Federal Home Loan Bank	DA DAV	6/11/2025	2/26/2026	117	AA1	AA+	0.85	4.26	1,500,000	1,485,625	1,484,062	11/26/2025
11106	FAC	3130ALF58	Federal Home Loan Bank	PS	6/11/2025	3/10/2026	129	AA1	AA+	0.8	4.23	1,000,000	989,163	988,011	12/10/2025
10972	FAC	3130AXB31	Federal Home Loan Bank	R W B	11/17/2023	3/13/2026	132	AA1	AA+	4.875	4.78	2,000,000	2,007,564	2,000,635	- -
11005	FAC	3130ALSW5	Federal Home Loan Bank	R W B	12/19/2023	3/13/2026	132	AA1	AA+	0.875	4.39	2,000,000	1,978,669	1,975,708	- -
10971	FAC	3133EPPR0	Federal Farm Credit Bank	GPAC	11/17/2023	4/10/2026	160	AA1	AA+	4.625	4.77	2,000,000	2,006,524	1,998,779	- -
10975	FAC	3133EPPR0	Federal Farm Credit Bank	GPAC	11/22/2023	4/10/2026	160	AA1	AA+	4.625	4.81	2,000,000	2,006,524	1,998,447	- -
10976	FAC	3130ALA37	Federal Farm Credit Bank	PS	11/22/2023	8/25/2026	297	AA1	AA+	0.7	4.97	2,000,000	1,950,513	1,935,634	11/25/2025
10987	FAC	3133EHVV1	Federal Farm Credit Bank	PS	12/12/2023	9/1/2026	304	AA1	AA+	2.4	4.59	2,000,000	1,976,440	1,966,047	- -
11054	FAC	3134GW6C5	Federal Home Loan Mtg Corp	PS	11/15/2024	10/28/2026	361	AA1		0.8	4.31	2,000,000	1,942,545	1,933,983	1/28/2026
11062	FAC	3130AL2X1	Federal Home Loan Bank	DA DAV	11/22/2024	2/17/2027	473	AA1	AA+	0.85	4.35	2,000,000	1,926,613	1,914,522	11/17/2025
11023	FAC	3130AL5A8	Federal Home Loan Bank	STIFEL	3/21/2024	2/26/2027	482	AA1	AA+	0.9	4.57	2,000,000	1,927,512	1,910,268	11/26/2025
11025	FAC	3130AVBC5	Federal Home Loan Bank	PS	4/29/2024	3/12/2027	496	AA1	AA+	4.5	4.87	2,000,000	2,021,529	1,990,532	- -
11024	FAC	31424WHG0	Federal Agriculture Mtg Corp	PS	4/29/2024	4/16/2027	531			4.8	4.88	2,000,000	2,030,003	1,997,717	- -
11047	FAC	3130B2Y33	Federal Home Loan Bank	DA DAV	11/6/2024	6/17/2027	593	AA1	AA+	4.125	4.28	2,000,000	1,997,168	1,995,292	12/17/2025
11041	FAC	3134HATD5	Federal Home Loan Mtg Corp	DA DAV	10/25/2024	10/22/2027	720	AA1	AA+	3.75	4.16	1,000,000	997,549	992,408	- -
11033	FAC	3134GVY8	Federal Home Loan Mtg Corp	GPAC	10/4/2024	11/26/2027	755	AA1		1	3.65	1,000,000	946,979	948,258	11/26/2025
11095	FAC	3133ERT84	Federal Farm Credit Bank	GPAC	1/17/2025	1/14/2028	804	AA1	AA+	4.25	4.31	2,000,000	2,020,191	1,997,732	- -
11115	FAC	3133ETMC8	Federal Farm Credit Bank	GPAC	8/20/2025	4/20/2028	901	Aaa	AA+	3.875	3.71	3,000,000	3,017,257	3,011,251	- -
11094	FAC	3133EMXW7	Federal Farm Credit Bank	DA DAV	1/17/2025	4/28/2028	909	AA1	AA+	1.4	4.39	1,000,000	944,735	931,293	- -
11110	FAC	3133ETNU7	Federal Farm Credit Bank	PS	7/23/2025	7/3/2028	975	Aa1	AA+	3.75	3.77	2,000,000	2,004,641	1,998,965	- -
11111	FAC	3133ETNU7	Federal Farm Credit Bank	CASTLE	8/20/2025	7/3/2028	975	Aa1	AA+	3.75	3.73	3,000,000	3,006,962	3,001,782	- -
10991	TRC	91282CGA3	U.S. Treasury	DA DAV	12/12/2023	12/15/2025	44	AA1		4	4.68	2,000,000	2,000,034	1,998,453	- -
11100	TRC	91282CJS1	U.S. Treasury	STIFEL	3/20/2025	12/31/2025	60	AA1		4.25	4.17	1,000,000	1,000,540	1,000,113	- -
10965	TRC	91282CGE5	U.S. Treasury	CASTLE	11/16/2023	1/15/2026	75	AA1		3.875	4.84	2,000,000	1,999,688	1,996,281	- -
10992	TRC	91282CGE5	U.S. Treasury	R W B	12/12/2023	1/15/2026	75	AA1		3.875	4.64	2,000,000	1,999,688	1,997,028	- -
11004	TRC	91282CGE5	U.S. Treasury	GPAC	12/19/2023	1/15/2026	75	AA1		3.875	4.38	2,000,000	1,999,688	1,998,044	- -
11103	TRC	91282CJV4	U.S. Treasury	CASTLE	3/20/2025	1/31/2026	91	AA1		4.25	4.18	1,000,000	1,000,775	1,000,157	- -
10966	TRC	91282CGL9	U.S. Treasury	CASTLE	11/16/2023	2/15/2026	106	AA1		4	4.82	2,000,000	2,000,305	1,995,527	- -
10977	TRC	91282CGL9	U.S. Treasury	CASTLE	11/22/2023	2/15/2026	106	AA1		4	4.74	2,000,000	2,000,305	1,995,941	- -
10995	TRC	912828P46	U.S. Treasury	STIFEL	12/12/2023	2/15/2026	106	AA1		1.625	4.62	2,000,000	1,987,100	1,983,663	- -
11002	TRC	91282CGL9	U.S. Treasury	GPAC	12/19/2023	2/15/2026	106	AA1		4	4.34	2,000,000	2,000,305	1,998,100	- -
10978	TRC	91282CGR6	U.S. Treasury	CASTLE	11/22/2023	3/15/2026	134	AA1		4.625	4.71	2,000,000	2,005,719	1,999,380	- -
10999	TRC	91282CGV7	U.S. Treasury	CASTLE	12/19/2023	4/15/2026	165	AA1		3.75	4.29	2,000,000	1,999,277	1,995,409	- -
11101	TRC	91282CGV7	U.S. Treasury	CASTLE	3/20/2025	4/15/2026	165	AA1		3.75	4.14	2,000,000	1,999,277	1,996,604	- -
10969	TRC	91282CHB0	U.S. Treasury	PS	11/17/2023	5/15/2026	195	AA1		3.625	4.66	2,000,000	1,997,969	1,989,654	- -
10974	TRC	91282CHB0	U.S. Treasury	GPAC	11/22/2023	5/15/2026	195	AA1		3.625	4.67	2,000,000	1,997,969	1,989,563	- -
10998	TRC	912828R36	U.S. Treasury	CASTLE	12/19/2023	5/15/2026	195	AA1		1.625	4.26	2,000,000	1,977,172	1,973,470	- -
11102	TRC	91282CHB0	U.S. Treasury	CASTLE	3/20/2025	5/15/2026	195	AA1		3.625	4.13	2,000,000	1,997,969	1,994,717	- -
10963	TRC	91282CHM6	U.S. Treasury	STIFEL	9/29/2023	7/15/2026	256	AA1		4.5	4.88	3,000,000	3,014,570	2,992,546	- -
11044	TRC	91282CCP4	U.S. Treasury	GPAC	11/6/2024	7/31/2026	272	AA1		0.625	4.23	2,000,000	1,954,219	1,948,657	- -
11051	TRC	91282CCP4	U.S. Treasury	CASTLE	11/14/2024	7/31/2026	272	AA1		0.625	4.29	2,000,000	1,954,219	1,947,794	- -
11055	TRC	91282CCP4	U.S. Treasury	DA DAV	11/15/2024	7/31/2026	272	AA1		0.625	4.26	1,000,000	977,109	974,097	- -
10970	TRC	91282CHU8	U.S. Treasury	GPAC	11/17/2023	8/15/2026	287	AA1		4.375	4.63	2,000,000	2,009,128	1,996,218	- -
11050	TRC	91282CLH2	U.S. Treasury	CASTLE	11/14/2024	8/31/2026	303	AA1		3.75	4.30	2,000,000	1,999,492	1,991,290	- -
11060	TRC	91282CLH2	U.S. Treasury	CASTLE	11/22/2024	8/31/2026	303	AA1		3.75	4.35	2,000,000	1,999,492	1,990,524	- -
11049	TRC	91282CLP4	U.S. Treasury	CASTLE	11/14/2024	9/30/2026	333	AA1		3.5	4.29	2,000,000	1,995,453	1,986,290	- -
10973	TRC	91282CJC6	U.S. Treasury	STIFEL	11/17/2023	10/15/2026	348	AA1		4.625	4.59	2,000,000	2,016,320	2,000,574	- -
10996	TRC	91282CJC6	U.S. Treasury	STIFEL	12/12/2023	10/15/2026	348	AA1		4.625	4.46	2,000,000	2,016,320	2,002,921	- -
11066	TRC	91282CJC6	U.S. Treasury	PS	11/22/2024	10/15/2026	348	AA1		4.625	4.32	2,000,000	2,016,320	2,005,485	- -
10997	TRC	91282CJK8	U.S. Treasury	STIFEL	12/12/2023	11/15/2026	379	AA1		4.625	4.45	2,000,000	2,017,601	2,003,327	- -
11058	TRC	91282CJK8	U.S. Treasury	CASTLE	11/22/2024	11/15/2026	379	AA1		4.625	4.31	2,000,000	2,017,601	2,006,184	- -
11069	TRC	91282CJK8	U.S. Treasury	GPAC	11/25/2024	11/15/2026	379	AA1		4.625	4.34	2,000,000	2,017,601	2,005,593	- -
11022	TRC	91282CJP7	U.S. Treasury	CASTLE	3/21/2024	12/15/2026	409	AA1		4.375	4.50	2,000,000	2,013,828	1,997,313	- -

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						
11068	TRC	91282CJP7	U.S. Treasury	DA DAV	11/25/2024	12/15/2026	409	AA1		4.375	4.33	2,000,000	2,013,828	2,000,927	- -
11021	TRC	91282CJT9	U.S. Treasury	CASTLE	3/21/2024	1/15/2027	440	AA1		4	4.49	2,000,000	2,006,797	1,989,053	- -
11061	TRC	91282CJT9	U.S. Treasury	CASTLE	11/22/2024	1/15/2027	440	AA1		4	4.31	2,000,000	2,006,797	1,992,853	- -
11070	TRC	91282CJT9	U.S. Treasury	GPAC	11/25/2024	1/15/2027	440	AA1		4	4.32	2,000,000	2,006,797	1,992,650	- -
11077	TRC	91282CKA8	U.S. Treasury	PS	11/25/2024	2/15/2027	471	AA1		4.125	4.32	2,000,000	2,010,703	1,995,104	- -
11063	TRC	91282CKE0	U.S. Treasury	DA DAV	11/22/2024	3/15/2027	499	AA1		4.25	4.28	2,000,000	2,015,313	1,999,136	- -
11075	TRC	91282CKE0	U.S. Treasury	CASTLE	11/25/2024	3/15/2027	499	AA1		4.25	4.32	2,000,000	2,015,313	1,998,051	- -
11059	TRC	91282CKJ9	U.S. Treasury	CASTLE	11/22/2024	4/15/2027	530	AA1		4.5	4.30	2,000,000	2,023,359	2,005,496	- -
11071	TRC	91282CKJ9	U.S. Treasury	GPAC	11/25/2024	4/15/2027	530	AA1		4.5	4.31	2,000,000	2,023,359	2,005,134	- -
11057	TRC	91282CKR1	U.S. Treasury	CASTLE	11/22/2024	5/15/2027	560	AA1		4.5	4.29	2,000,000	2,024,922	2,006,050	- -
11119	TRC	912828X88	U.S. Treasury	STIFEL	9/12/2025	5/15/2027	560	Aa1		2.375	3.53	2,000,000	1,962,266	1,965,794	- -
11086	TRC	91282CKV2	U.S. Treasury	GPAC	12/6/2024	6/15/2027	591	AA1		4.625	4.13	1,500,000	1,522,969	1,511,394	- -
11038	TRC	91282ZV5	U.S. Treasury	GPAC	10/25/2024	6/30/2027	606	AA1		0.5	3.98	1,000,000	950,117	945,661	- -
11031	TRC	91282CFB2	U.S. Treasury	CASTLE	10/4/2024	7/31/2027	637	AA1		2.75	3.62	1,000,000	985,195	985,698	- -
11040	TRC	91282CFB2	U.S. Treasury	CASTLE	10/25/2024	7/31/2027	637	AA1		2.75	4.00	1,000,000	985,195	979,581	- -
11052	TRC	91282CFB2	U.S. Treasury	STIFEL	11/14/2024	7/31/2027	637	AA1		2.75	4.24	2,000,000	1,970,391	1,951,294	- -
11072	TRC	91282CFB2	U.S. Treasury	GPAC	11/25/2024	7/31/2027	637	AA1		2.75	4.30	2,000,000	1,970,391	1,949,318	- -
11085	TRC	91282CFB2	U.S. Treasury	STIFEL	12/6/2024	7/31/2027	637	AA1		2.75	4.13	1,500,000	1,477,793	1,466,047	- -
11032	TRC	9128282R0	U.S. Treasury	CASTLE	10/4/2024	8/15/2027	652	AA1		2.25	3.61	1,000,000	976,406	977,017	- -
11048	TRC	91282CLG4	U.S. Treasury	CASTLE	11/14/2024	8/15/2027	652	AA1		3.75	4.25	2,000,000	2,003,984	1,983,156	- -
11067	TRC	91282CFH9	U.S. Treasury	DA DAV	11/25/2024	8/31/2027	668	AA1		3.125	4.30	2,000,000	1,982,578	1,959,986	- -
11084	TRC	91282CFH9	U.S. Treasury	STIFEL	12/6/2024	8/31/2027	668	AA1		3.125	4.12	2,000,000	1,982,578	1,965,726	- -
11080	TRC	91282CLL3	U.S. Treasury	PS	12/6/2024	9/15/2027	683	AA1		3.375	4.12	2,000,000	1,991,172	1,973,979	- -
11053	TRC	91282CAL5	U.S. Treasury	GPAC	11/14/2024	9/30/2027	698	AA1		0.375	4.25	2,000,000	1,881,719	1,861,906	- -
11074	TRC	91282CAL5	U.S. Treasury	CASTLE	11/25/2024	9/30/2027	698	AA1		0.375	4.30	1,000,000	940,859	929,986	- -
11076	TRC	91282CLQ2	U.S. Treasury	CASTLE	11/25/2024	10/15/2027	713	AA1		3.875	4.30	2,000,000	2,009,688	1,984,462	- -
11046	TRC	91282CFU0	U.S. Treasury	CASTLE	11/6/2024	10/31/2027	729	AA1		4.125	4.16	2,000,000	2,019,766	1,998,536	- -
11087	TRC	9128283F5	U.S. Treasury	GPAC	12/6/2024	11/15/2027	744	AA1		2.25	4.12	2,000,000	1,947,109	1,928,886	- -
11081	TRC	91282CGC9	U.S. Treasury	DA DAV	12/6/2024	12/31/2027	790	AA1		3.875	4.10	2,000,000	2,011,250	1,990,901	- -
11090	TRC	91282CBB6	U.S. Treasury	CASTLE	1/8/2025	12/31/2027	790	AA1		0.625	4.34	2,000,000	1,877,266	1,850,785	- -
11093	TRC	91282CMF5	U.S. Treasury	DA DAV	1/15/2025	1/15/2028	805	AA1		4.25	4.33	2,000,000	2,026,641	1,996,677	- -
11083	TRC	91282CBJ9	U.S. Treasury	STIFEL	12/6/2024	1/31/2028	821	AA1		0.75	4.12	2,000,000	1,878,047	1,859,108	- -
11089	TRC	9128283W8	U.S. Treasury	CASTLE	1/8/2025	2/15/2028	836	AA1		2.75	4.36	2,500,000	2,453,223	2,414,829	- -
11096	TRC	9128283W8	U.S. Treasury	PS	1/17/2025	2/15/2028	836	AA1		2.75	4.29	2,000,000	1,962,578	1,934,548	- -
11082	TRC	91282CGP0	U.S. Treasury	STIFEL	12/6/2024	2/29/2028	850	AA1		4	4.12	2,000,000	2,017,500	1,994,831	- -
11079	TRC	91282CBS9	U.S. Treasury	PS	12/6/2024	3/31/2028	881	AA1		1.25	4.12	2,000,000	1,892,109	1,871,892	- -
11091	TRC	91282CGT2	U.S. Treasury	PS	1/8/2025	3/31/2028	881	AA1		3.625	4.35	2,000,000	2,001,094	1,967,572	- -
11098	TRC	91282CGT2	U.S. Treasury	CASTLE	1/17/2025	3/31/2028	881	AA1		3.625	4.32	2,000,000	2,001,094	1,968,913	- -
11078	TRC	91282CHA2	U.S. Treasury	PS	12/6/2024	4/30/2028	911	AA1		3.5	4.12	2,000,000	1,995,000	1,971,554	- -
11109	TRC	91282CND9	U.S. Treasury	CASTLE	7/23/2025	5/15/2028	926			3.75	3.76	2,000,000	2,006,875	1,999,225	- -
11112	TRC	9128284N7	U.S. Treasury	CASTLE	8/20/2025	5/15/2028	926	AA1		2.875	3.71	3,000,000	2,947,266	2,940,257	- -
11116	TRC	9128284N7	U.S. Treasury	CASTLE	9/12/2025	5/15/2028	926	AA1		2.875	3.48	2,000,000	1,964,844	1,971,092	- -
11097	TRC	91282CCE9	U.S. Treasury	STIFEL	1/17/2025	5/31/2028	942	AA1		1.25	4.32	1,000,000	942,383	926,930	- -
11113	TRC	91282CCH2	U.S. Treasury	STIFEL	8/20/2025	6/30/2028	972	AA1		1.25	3.71	3,000,000	2,821,992	2,815,570	- -
11099	MC1	478160BY9	Johnson & Johnson	GPAC	3/20/2025	3/1/2026	120	Aaa	AAA	2.45	4.20	2,000,000	1,989,761	1,988,670	12/1/2025
10865	MC1	037833DN7	Apple Inc	GPAC	11/18/2021	9/11/2026	314	Aaa	AA+	2.05	1.46	2,000,000	1,969,171	2,009,856	7/11/2026
11064	MC1	037833DN7	Apple Inc	GPAC	11/22/2024	9/11/2026	314	Aaa	AA+	2.05	4.41	2,000,000	1,969,171	1,961,310	7/11/2026
11065	MC1	48125LRU8	JPMorgan Chase - Corporate N	GPAC	11/22/2024	12/8/2026	402	Aa2	AA-	5.11	4.52	2,000,000	2,023,773	2,012,234	11/8/2026
11118	MC1	22160KAM7	COSTCO WHOLESALE CORP	GPAC	9/12/2025	5/18/2027	563	Aa3	AA	3	3.61	2,000,000	1,978,719	1,981,893	2/18/2027
11039	MC1	037833DB3	Apple Inc	GPAC	10/25/2024	9/12/2027	680	Aaa	AA+	2.9	4.10	1,000,000	984,177	979,087	6/12/2027
11045	MC1	037833DB3	Apple Inc	GPAC	11/6/2024	9/12/2027	680	Aaa	AA+	2.9	4.26	2,000,000	1,968,353	1,952,520	6/12/2027
11108	MC1	037833EH9	Apple Inc	GPAC	7/23/2025	8/5/2028	1008	Aaa	AA+	1.4	3.92	2,000,000	1,876,997	1,870,197	6/5/2028
11114	MC1	166756BH8	Chevron Corp	PS	8/20/2025	8/13/2028	1016	AA2	AA-	4.05	3.93	2,000,000	2,012,129	2,006,033	7/13/2028
10871	MUN	250325UL9	DESCHUTES CTY SCH DIST #1	R W B	12/7/2021	6/15/2026	226	Aa1		1.4	1.23	2,000,000	1,970,400	2,002,050	- -
10870	MUN	569280EX4	Salem-Keizer School District	PS	12/7/2021	6/15/2026	226	Aa1		1.438	1.29	2,000,000	1,970,260	2,001,783	- -
10845	MUN	736688MF6	Portland Community College	MORETN	7/23/2021	6/15/2026	226	Aa1		0.899	0.80	1,250,000	1,227,050	1,250,753	- -
11042	MUN	569203MG4	Salem-Keizer School District	PS	11/6/2024	6/30/2026	241	Aa2		3.218	4.36	1,750,000	1,742,878	1,737,305	- -
10875	MUN	68587FAW4	OR EDU DIST FF&C PENSION OBLI	R W B	12/8/2021	6/30/2026	241	AA2	AA	1.104	1.39	250,000	245,498	249,548	- -
10863	MUN	68583RCV2	OR ST COMMUNITY COLLEGE DIST	GPAC	11/18/2021	6/30/2026	241	Aa1	AA+	5.68	1.40	210,000	212,476	215,758	- -
10876	MUN	68607DVC6	ODOT HWY USER TAX REV	R W B	12/8/2021	11/15/2026	379	Aa1	AAA	0.934	1.37	260,000	252,624	258,875	- -
11036	MUN	68609TWF1	Oregon State Lottery	STIFEL	10/23/2024	5/1/2027	546	Aa1	AA+	1.315	4.05	1,000,000	965,360	961,367	- -
11029	MUN	91412HGF4	UNIV OF CALIFORNIA CA REVENUES	STIFEL	9/25/2024	5/15/2027	560	AA2	AA	1.316	3.70	1,000,000	963,360	965,343	- -
11056	MUN	473448EZ7	JEFFERSON COUNTY SCHOOL DIST	STIFEL	11/15/2024	6/15/2027	591	AA1		1.786	4.32	1,580,000	1,532,537	1,519,081	- -
11034	MUN	515390PX4	Lane County School District	PS	10/9/2024	6/15/2027	591	Aa1		1.1	4.01	500,000	479,250	477,864	- -
11037	MUN	68587FAX2	OR EDU DIST FF&C PENSION OBLI	GPAC	10/24/2024	6/30/2027	606	AA2	AA	1.36	4.09	1,260,000	1,211,553	1,206,293	- -

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						
11027	MUN	685869FR5	OR ST COMMUNITY COLLEGE DIST	GPAC	9/25/2024	7/1/2027	607	Aa3	A+	2.60	3.60	505,000	494,026	496,734	- -
11028	MUN	68608USZ0	Oregon State Lottery	GPAC	9/24/2024	8/1/2027	638	Aa1	AA+	3.23	3.64	515,000	510,221	511,487	- -
11035	MUN	68609TNF1	Oregon State Lottery	STIFEL	10/23/2024	11/1/2027	730	Aa1	AA+	2.10	4.11	400,000	387,780	384,991	- -
11073	MUN	0793653X8	City of Bellevue WA	STIFEL	11/25/2024	12/1/2027	760	Aaa	AAA	1.12	4.35	1,200,000	1,137,276	1,125,058	- -
11092	MUN	473448FA1	JEFFERSON COUNTY SCHOOL DIST	PS	1/8/2025	6/15/2028	957	AA1		1.87	4.49	1,920,000	1,831,027	1,798,943	- -
11088	MUN	68587FAY0	OR EDU DIST FF&C PENSION OBLI	STIFEL	12/6/2024	6/30/2028	972	Aa2	AA	1.53	4.21	975,000	919,776	911,048	- -
10078	RRP	SYS10078	Local Govt Investment Pool		7/1/2006	- -	1			4.50	4.50	79,908,749	79,908,749	79,908,749	- -
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			3.95	3.95	43,447,732	43,447,732	43,447,732	- -
11117	AFD	313385WV4	FED HOME LOAN BANK OF DES MOIN	DA DAV	9/12/2025	5/15/2026	195			3.61	3.79	2,000,000	1,960,092	1,960,892	- -
11107	ATD	912797QY6	U.S. Treasury	CASTLE	6/12/2025	12/11/2025	40			4.14	4.35	3,000,000	2,987,712	2,986,200	- -
												369,431,482	367,289,243	366,121,113	



BOARD OF COMMISSIONERS

AGENDA REQUEST & STAFF REPORT

MEETING DATE: November 24, 2025

SUBJECT: Finance Report for October 2025

RECOMMENDED MOTION:

None--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: November 24, 2025

TO: Board of County Commissioners

FROM: Robert Tintle, Chief Financial Officer

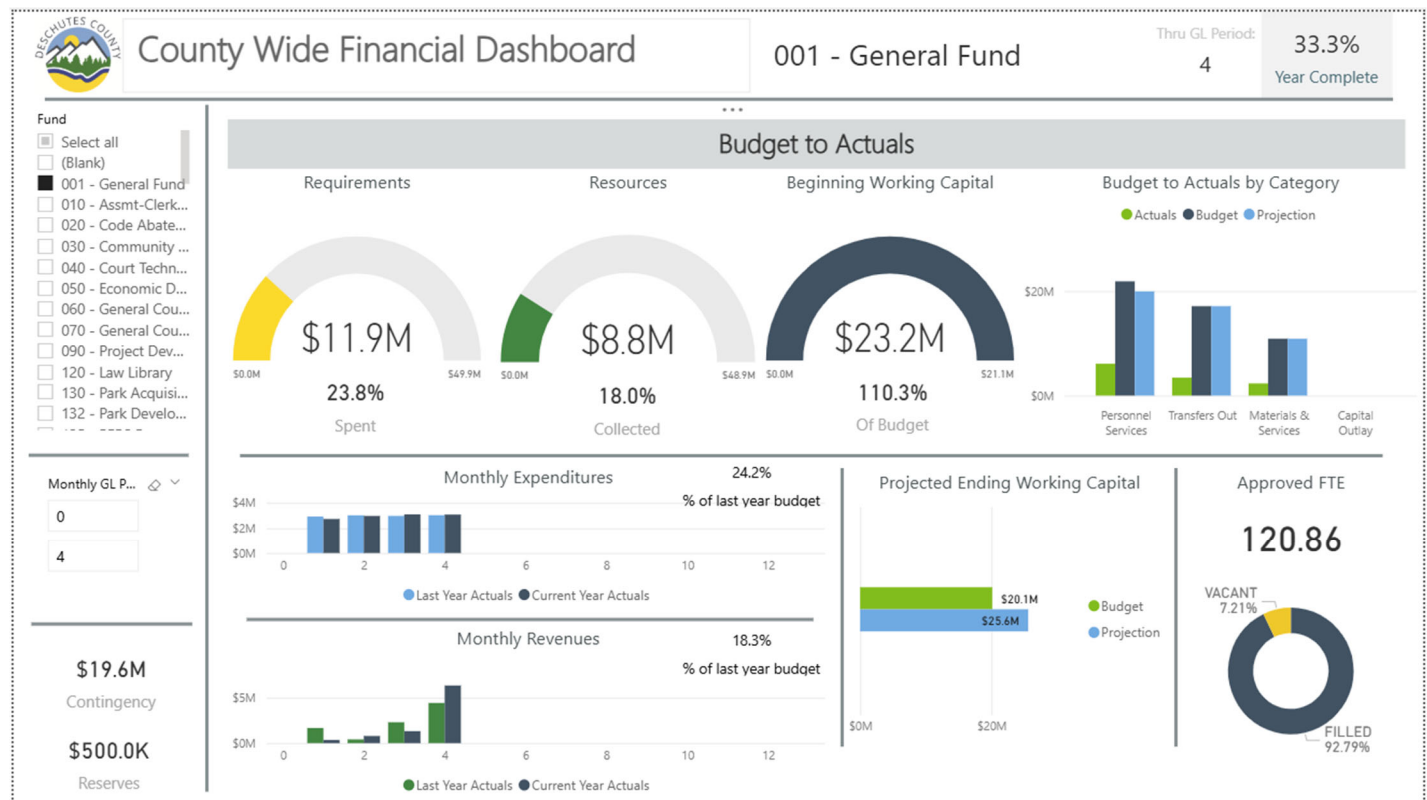
SUBJECT: Finance Report for October 2025

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

Budget to Actuals Report

General Fund

- *Revenue* YTD in the General Fund is \$8.8M or 18.0% of budget. By comparison, last year revenue YTD was \$8.6M or 17.9% of budget.
- *Expenses* YTD are \$11.9M and 23.8% of budget. By comparison, last year expenses YTD were \$11.9M and 24.0% of budget.
- *Beginning Fund Balance* is \$23.2M or 110.3% of the budgeted \$21.1M 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 October 31, 2025.

Position Control Summary FY26												
												July - June Percent Unfilled
Org		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	April	May
Assessor	Filled	32.00	32.00	31.00	31.00							
	Unfilled	3.26	3.26	4.26	4.26							10.66%
Clerk	Filled	9.48	9.48	9.48	9.48							
	Unfilled	1.00	1.00	1.00	1.00							9.54%
BOPTA	Filled	0.52	0.52	0.52	0.52							
	Unfilled	-	-	-	-							0.00%
DA	Filled	58.85	57.05	57.05	57.85							
	Unfilled	2.45	4.25	4.05	3.25							5.72%
Tax	Filled	6.50	5.50	6.50	6.50							
	Unfilled	-	1.00	-	-							3.85%
Veterans'	Filled	5.00	5.00	5.00	5.00							
	Unfilled	-	-	-	-							0.00%
Property Mgmt	Filled	3.00	3.00	3.00	3.00							
	Unfilled	-	-	-	-							0.00%
Total General Fund	Filled	115.35	112.55	112.55	113.35	-	-	-	-	-	-	-
	Unfilled	6.71	9.51	9.31	8.51	-	-	-	-	-	-	6.98%
Justice Court	Filled	4.60	3.60	3.60	3.60							
	Unfilled	-	1.00	1.00	1.00							16.30%
Community Justice	Filled	40.60	41.20	42.20	41.80							
	Unfilled	6.40	5.80	5.80	6.20							12.74%
Sheriff	Filled	235.50	236.50	236.50	234.50							
	Unfilled	35.50	34.50	34.50	36.50							13.01%
Health Svcs	Filled	376.43	371.58	372.50	377.80							
	Unfilled	42.20	47.05	46.13	39.08							10.43%
CDD	Filled	52.00	51.00	51.00	52.00							
	Unfilled	1.00	2.00	3.00	2.00							3.74%
Road	Filled	57.00	56.00	59.00	59.00							
	Unfilled	4.00	5.00	2.00	2.00							5.33%
Adult P&P	Filled	32.63	32.00	31.00	30.00							
	Unfilled	3.38	4.00	4.00	5.00							11.53%
Solid Waste	Filled	45.00	44.00	45.00	44.00							
	Unfilled	3.00	4.00	3.00	4.00							7.29%
Victims Assistance	Filled	5.50	5.50	6.50	6.00							
	Unfilled	4.00	4.00	3.00	2.50							36.49%
GIS Dedicated	Filled	2.00	2.00	2.00	2.00							
	Unfilled	-	-	-	-							0.00%
Fair & Expo	Filled	12.50	12.50	11.50	10.50							
	Unfilled	5.00	5.00	6.00	7.00							32.86%
Natural Resource	Filled	3.00	3.00	3.00	3.00							
	Unfilled	-	-	-	-							0.00%
ISF - Facilities	Filled	25.75	25.75	25.75	25.75							
	Unfilled	2.00	2.00	2.00	2.00							7.21%
ISF - Admin	Filled	8.75	8.75	8.75	8.75							
	Unfilled	0.50	0.50	0.50	0.50							5.41%
ISF - BOCC	Filled	3.00	3.00	3.00	3.00							
	Unfilled	-	-	-	-							0.00%
ISF - Finance	Filled	13.00	13.00	14.00	14.00							
	Unfilled	1.00	1.00	-	-							3.57%
ISF - Legal	Filled	7.00	7.00	7.00	7.00							
	Unfilled	-	-	-	-							0.00%
ISF - HR	Filled	8.00	8.00	8.00	8.00							
	Unfilled	3.00	3.00	3.00	3.00							27.27%
ISF - IT	Filled	19.00	19.00	19.00	19.00							
	Unfilled	1.00	2.00	2.00	2.00							8.43%
ISF - Risk	Filled	3.25	3.25	3.25	3.25							
	Unfilled	-	-	-	-							0.00%
911	Filled	56.00	56.00	57.00	57.00							
	Unfilled	5.00	5.00	4.00	4.00							7.38%
Total:												
	Filled	1,125.86	1,115.18	1,122.10	1,123.30	-	-	-	-	-	-	-
	Unfilled	123.69	135.36	129.24	125.29	-	-	-	-	-	-	-
	Total	1,249.54	1,250.54	1,251.34	1,248.59	A	-	-	-	-	-	-
	% Unfilled	9.90%	10.82%	10.33%	10.03%							10.27%

A 1.75 FTE decrease to Health Services due to expiration of limited duration positions.
1.00 FTE decrease to Victim's Assistance due to expiration of limited duration positions.



Budget to Actuals - Total Personnel and Overtime Report
FY26 YTD October 31, 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	\$ 21,878,293	\$ 6,094,954	\$ 19,955,662	\$ 1,922,631	\$ 70,800	\$ 19,103	\$ 51,697
030	030 - Juvenile	7,952,601	2,181,705	7,201,672	750,929	150,000	36,078	113,922
160	160/170 - TRT	284,576	87,016	284,576	-	110	-	110
200	200 - ARPA	-	-	-	-	-	-	-
220	220 - Justice Court	680,892	189,508	624,201	56,691	-	164	(164)
255	255 - Sheriff's Office	53,651,796	15,656,626	53,577,444	74,352	2,365,500	778,770	1,586,730
274	274 - Health Services	64,152,894	18,328,268	62,267,153	1,885,741	179,900	67,943	111,957
295	295 - CDD	8,960,882	2,648,657	9,038,316	(77,434)	28,750	10,468	18,282
325	325 - Road	10,434,868	3,019,371	9,974,832	460,036	200,000	43,152	156,848
355	355 - Adult P&P	6,363,227	1,762,502	5,814,879	548,348	10,000	1,067	8,933
465	465 - Road CIP	-	-	-	-	-	-	-
610	610 - Solid Waste	6,742,398	1,994,657	6,742,398	-	150,000	34,026	115,974
615	615 - Fair & Expo	2,018,500	533,917	1,798,169	220,331	40,000	27,536	12,464
616	616 - Annual County Fair	284,780	94,372	291,917	(7,137)	2,500	2,825	(325)
617	617 - Fair & Expo Capital Reserve	-	-	-	-	-	-	-
618	618 - RV Park	172,715	47,146	165,799	6,916	4,000	737	3,263
619	619 - RV Park Reserve	-	-	-	-	-	-	-
670	670 - Risk Management	575,411	172,773	571,567	3,844	-	-	-
675	675 - Health Benefits	-	-	-	-	-	-	-
705	705 - 911	11,064,394	3,111,125	10,334,568	729,826	400,000	74,581	325,419
	999 - All Other Funds	19,917,527	5,445,295	19,917,527	-	61,700	6,591	55,109
	Total	<u>\$ 215,135,754</u>	<u>\$ 61,367,890</u>	<u>\$ 208,560,680</u>	<u>\$ 6,575,074</u>	<u>\$ 3,663,260</u>	<u>\$ 1,103,042</u>	<u>\$ 2,560,218</u>



Budget to Actuals - Countywide Summary

All Departments

FY26 YTD October 31, 2025 (unaudited)

11/24/2025 Item #12.

Year Complete

RESOURCES	Fiscal Year 2025			Fiscal Year 2026				
	Budget	Actuals	%	Budget	Actuals	%	Projection	%
001 - General Fund	47,226,179	49,169,365	104%	48,888,319	8,815,290	18%	50,260,864	103%
030 - Juvenile	926,504	1,091,010	118%	1,012,772	367,780	36%	1,368,172	135%
160/170 - TLT	12,400,800	12,638,380	102%	12,449,000	7,533,060	61%	13,449,000	108%
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%	542,597	191,557	35%	543,697	100%
255 - Sheriff's Office	64,030,262	65,685,433	103%	67,205,539	10,457,178	16%	67,412,539	100%
270 - OHP & Capital Reserves	6,016,100	13,901,753	231%	11,829,200	482,181	4%	12,457,802	105%
274 - Health Services	69,034,749	67,097,990	97%	65,210,754	13,479,253	21%	63,868,101	98%
295 - CDD	9,401,238	9,902,984	105%	9,923,169	3,549,431	36%	10,172,169	103%
325 - Road	27,585,291	28,539,189	103%	27,423,030	7,924,332	29%	27,449,065	100%
355 - Adult P&P	6,323,657	6,499,960	103%	6,888,500	1,357,950	20%	6,137,349	89%
465 - Road CIP	1,357,339	1,499,037	110%	1,384,712	229,129	17%	1,493,212	108%
610 - Solid Waste	19,769,001	20,286,179	103%	22,198,501	8,463,811	38%	22,247,806	100%
615 - Fair & Expo	3,206,000	3,094,772	97%	3,677,500	1,008,691	27%	2,653,997	72%
616 - Annual County Fair	2,350,667	2,672,649	114%	2,656,367	2,713,296	102%	2,807,124	106%
617 - Fair & Expo Capital Reserve	88,000	229,192	260%	117,000	50,813	43%	130,000	111%
618 - RV Park	489,000	550,566	113%	493,800	231,144	47%	512,859	104%
619 - RV Park Reserve	45,000	60,431	134%	58,000	23,309	40%	59,700	103%
670 - Risk Management	3,398,791	3,630,416	107%	3,401,406	1,336,172	39%	3,431,306	101%
675 - Health Benefits	42,854,789	43,355,886	101%	43,475,500	12,668,914	29%	43,669,200	100%
705 - 911	14,733,900	15,112,121	103%	15,281,100	1,928,323	13%	15,341,500	100%
999 - Other	60,974,212	58,869,234	97%	49,160,747	16,357,239	33%	49,157,747	100%
TOTAL RESOURCES	402,444,366	414,134,876	103%	394,262,472	99,688,535	25%	395,608,168	100%



Budget to Actuals - Countywide Summary

All Departments

FY26 YTD October 31, 2025 (unaudited)

11/24/2025 Item #12.

Year Complete

REQUIREMENTS	Fiscal Year 2025			Fiscal Year 2026				
	Budget	Actuals	%	Budget	Actuals	%	Projection	%
001 - General Fund	33,458,125	27,885,291	83%	32,773,367	8,422,490	26%	30,850,736	94%
030 - Juvenile	9,381,846	8,396,293	89%	10,005,365	2,749,465	27%	9,254,436	92%
160/170 - TLT	5,897,854	5,862,939	99%	3,787,748	1,906,500	50%	3,952,748	104%
200 - ARPA	987,540	983,441	100%	984,959	163,639	17%	984,959	100%
220 - Justice Court	863,097	849,040	98%	911,837	264,885	29%	855,146	94%
255 - Sheriff's Office	66,610,275	62,055,934	93%	68,836,488	19,611,667	28%	68,762,136	100%
270 - OHP & Capital Reserves	-	-		-	-		-	999%
274 - Health Services	84,148,302	76,486,004	91%	85,239,096	23,360,973	27%	85,444,459	100%
295 - CDD	9,991,245	9,642,090	97%	10,858,928	3,314,419	31%	10,950,032	101%
325 - Road	19,655,197	18,084,696	92%	19,713,342	5,784,588	29%	19,256,113	98%
355 - Adult P&P	8,371,685	7,310,310	87%	8,310,376	2,217,892	27%	7,419,994	89%
465 - Road CIP	16,323,504	8,402,847	51%	19,022,701	2,367,192	12%	18,054,649	95%
610 - Solid Waste	17,321,744	15,347,950	89%	18,981,700	4,222,653	22%	18,981,700	100%
615 - Fair & Expo	4,838,162	4,267,724	88%	5,180,328	1,290,758	25%	3,748,169	72%
616 - Annual County Fair	2,671,901	2,735,983	102%	2,733,905	2,452,991	90%	2,741,042	100%
617 - Fair & Expo Capital Reserve	1,260,000	287,354	23%	1,265,000	67,613	5%	1,265,000	100%
618 - RV Park	726,864	581,262	80%	584,318	183,730	31%	582,965	100%
619 - RV Park Reserve	170,000	-	0%	170,000	-	0%	170,000	100%
670 - Risk Management	5,631,442	4,358,642	77%	6,555,370	2,164,990	33%	6,551,526	100%
675 - Health Benefits	38,819,094	35,110,004	90%	42,410,545	9,165,353	22%	42,410,545	100%
705 - 911	17,254,619	14,334,091	83%	17,381,915	4,551,501	26%	16,652,089	96%
999 - Other	108,891,467	68,035,264	62%	93,830,811	22,092,080	24%	93,903,032	100%
TOTAL REQUIREMENTS	453,273,963	371,017,159	82%	449,538,099	116,355,379	26%	442,791,476	98%



Budget to Actuals - Countywide Summary

All Departments

FY26 YTD October 31, 2025 (unaudited)

11/24/2025 Item #12.

Year Complete

TRANSFERS

	Fiscal Year 2025			Fiscal Year 2026				
	Budget	Actuals	%	Budget	Actuals	%	Projection	%
001 - General Fund	(14,367,610)	(13,526,961)	94%	(17,064,685)	(3,439,295)	20%	(17,064,685)	100%
030 - Juvenile	8,068,153	8,068,153	100%	8,332,617	2,777,539	33%	8,332,617	100%
160/170 - TLT	(8,502,946)	(8,439,250)	99%	(8,504,172)	(2,333,641)	27%	(9,496,252)	112%
200 - ARPA	(9,038,089)	(9,038,089)	100%	-	-		-	
220 - Justice Court	380,521	323,301	85%	391,417	130,472	33%	391,417	100%
255 - Sheriff's Office	3,399,187	3,434,772	101%	3,319,909	1,212,803	37%	3,319,909	100%
270 - OHP & Capital Reserves	(4,234,163)	(1,154,341)	27%	(11,130,299)	-	0%	(12,051,503)	108%
274 - Health Services	10,671,364	7,655,897	72%	17,813,229	102,723	1%	18,734,433	105%
295 - CDD	(123,668)	(125,725)	102%	790,941	(12,517)	-2%	790,941	100%
325 - Road	(10,720,695)	(10,720,695)	100%	(9,690,281)	(4,328,519)	45%	(9,690,281)	100%
355 - Adult P&P	626,964	626,964	100%	583,198	194,399	33%	583,198	100%
465 - Road CIP	10,631,333	9,015,761	85%	9,600,781	4,315,667	45%	9,600,781	100%
610 - Solid Waste	(4,564,141)	(4,564,141)	100%	(4,673,934)	(7,978)	0%	(4,673,934)	100%
615 - Fair & Expo	1,227,123	1,219,136	99%	1,312,508	437,503	33%	1,365,008	104%
616 - Annual County Fair	(121,900)	(121,900)	100%	(235,000)	(78,333)	33%	(235,000)	100%
617 - Fair & Expo Capital Reserve	615,396	609,544	99%	448,946	149,649	33%	471,446	105%
618 - RV Park	57,858	57,858	100%	(41,600)	(13,867)	33%	(41,600)	100%
619 - RV Park Reserve	122,142	122,142	100%	221,600	73,867	33%	221,600	100%
670 - Risk Management	(4,500)	(4,500)	100%	(4,800)	(1,600)	33%	(4,800)	100%
705 - 911	-	-		-	-		-	
999 - Other	15,877,671	16,562,074	104%	8,529,625	821,127	10%	9,446,705	111%
TOTAL TRANSFERS	-	-		-	-		-	



Budget to Actuals - Countywide Summary

All Departments

FY26 YTD October 31, 2025 (unaudited)

11/24/2025 Item #12.

Year Complete

ENDING FUND BALANCE	Fiscal Year 2025			Fiscal Year 2026			
	Budget	Actuals	%	Budget	Actuals	Projection	%
001 - General Fund	14,892,974	23,249,642	156%	20,120,267	20,203,147	25,595,085	127%
030 - Juvenile	977,419	2,127,478	218%	1,040,024	2,523,332	2,573,831	247%
160/170 - TLT	1,163,809	1,500,000	129%	1,500,000	4,792,919	1,500,000	100%
200 - ARPA	-	-		-	356,043	-	
220 - Justice Court	23,624	-	0%	22,177	57,144	79,968	361%
255 - Sheriff's Office	16,386,036	22,631,133	138%	20,188,960	14,689,447	24,601,445	122%
270 - OHP & Capital Reserves	27,993,362	38,958,838	139%	36,284,703	39,441,019	39,365,137	108%
274 - Health Services	8,014,338	10,724,410	134%	7,529,160	945,414	7,882,485	105%
295 - CDD	38,691	887,535	999%	900,299	1,110,031	900,613	100%
325 - Road	3,206,945	5,731,344	179%	2,440,000	3,542,569	4,234,015	174%
355 - Adult P&P	905,760	2,143,438	237%	861,322	1,477,896	1,443,991	168%
465 - Road CIP	11,340,452	17,787,235	157%	7,349,914	19,964,838	10,826,579	147%
610 - Solid Waste	1,921,897	4,412,870	230%	1,984,768	8,646,050	3,005,042	151%
615 - Fair & Expo	126,731	577,955	456%	212,680	733,390	848,791	399%
616 - Annual County Fair	66,317	324,216	489%	58,462	506,188	155,298	266%
617 - Fair & Expo Capital Reserve	2,622,728	3,730,714	142%	2,914,946	3,863,563	3,067,160	105%
618 - RV Park	132,760	339,929	256%	66,882	373,476	228,223	341%
619 - RV Park Reserve	1,518,531	1,703,962	112%	1,639,600	1,801,138	1,815,262	111%
670 - Risk Management	5,931,013	7,435,437	125%	5,841,236	6,605,019	4,310,417	74%
675 - Health Benefits	7,895,427	12,105,614	153%	8,564,955	15,609,175	13,364,269	156%
705 - 911	11,850,746	15,149,495	128%	10,813,185	12,526,317	13,838,906	128%
999 - Other	70,001,484	109,331,736	156%	70,692,730	104,418,021	72,080,612	102%
TOTAL FUND BALANCE	187,011,044	280,852,980	150%	201,026,270	264,186,136	231,717,128	115%



Budget to Actuals Report

General Fund - Fund 001

FY26 YTD October 31, 2025 (unaudited)

11/24/2025 Item #12.

33.3%

Year Complete

RESOURCES	Fiscal Year 2025			Fiscal Year 2026					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
PVAB	11,000	11,483	104%	11,000	-	0%	11,000	100%	-
Property Taxes - Current	39,604,000	39,978,464	101%	41,196,000	5,800,361	14%	42,057,000	102%	861,000: A
Property Taxes - Prior	328,000	448,776	137%	338,000	249,638	74%	338,000	100%	-
Other General Revenues	4,059,656	4,683,508	115%	4,111,171	1,567,724	38%	4,500,100	109%	388,929: B
Assessor	849,000	868,511	102%	821,000	11,619	1%	821,000	100%	-
Clerk	1,426,160	1,583,352	111%	1,331,240	521,944	39%	1,331,240	100%	-
District Attorney	427,077	511,255	120%	206,832	154,932	75%	206,832	100%	-
Tax Office	146,200	152,257	104%	142,700	24,440	17%	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	33,417	34%	97,000	100%	-
Non-Departmental	-	636,279	-	438,928	400,853	91%	554,544	126%	115,616
TOTAL RESOURCES	47,226,179	49,169,365	104%	48,888,319	8,815,290	18%	50,260,864	103%	1,372,545

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
PVAB	96,193	91,103	95%	100,980	33,706	33%	100,336	99%	644: D
Assessor	6,709,361	5,883,228	88%	6,898,967	2,011,286	29%	6,379,065	92%	519,902: E
Clerk	2,719,443	2,407,704	89%	2,416,514	553,640	23%	2,149,232	89%	267,282: F
District Attorney	13,369,290	12,488,557	93%	14,143,428	3,929,941	28%	13,064,325	92%	1,079,103: G
Medical Examiner	466,854	396,143	85%	465,653	73,230	16%	465,653	100%	-
Tax Office	1,065,042	1,024,623	96%	1,054,084	375,989	36%	1,023,241	97%	30,843: H
Veterans	1,068,340	985,944	92%	1,012,065	299,140	30%	988,126	98%	23,939: I
Property Management	596,494	576,461	97%	640,822	195,768	31%	639,904	100%	918: J
Non-Departmental	7,367,108	4,031,528	55%	6,040,854	949,791	16%	6,040,854	100%	-
TOTAL REQUIREMENTS	33,458,125	27,885,291	83%	32,773,367	8,422,490	26%	30,850,736	94%	1,922,631

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers In	5,519,522	5,476,511	99%	61,500	-	0%	61,500	100%	-
Transfers Out	(19,887,132)	(19,003,472)	96%	(17,126,185)	(3,439,295)	20%	(17,126,185)	100%	-
TOTAL TRANSFERS	(14,367,610)	(13,526,961)	94%	(17,064,685)	(3,439,295)	20%	(17,064,685)	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	15,492,530	15,492,530	100%	21,070,000	23,249,642	110%	23,249,642	110%	2,179,642
Resources over Requirements	13,768,054	21,284,074	-	16,114,952	392,800	-	19,410,128	-	3,295,176
Net Transfers - In (Out)	(14,367,610)	(13,526,961)	-	(17,064,685)	(3,439,295)	-	(17,064,685)	-	-
TOTAL FUND BALANCE	\$ 14,892,974	\$ 23,249,642	156%	\$ 20,120,267	\$ 20,203,147	100%	\$ 25,595,085	127%	\$ 5,474,818: K

- 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** Projected Personnel savings estimated at 0.8% based on YTD actual vacancy rate.
- E** Projected Personnel savings estimated at 9.3% based on YTD actual vacancy rate.
- F** Projected Personnel savings estimated at 16.3% based on YTD actual vacancy rate.
- G** Projected Personnel savings estimated at 8.6% based on YTD actual vacancy rate.
- H** Projected Personnel savings estimated at 4.2% based on YTD actual vacancy rate.
- I** Projected Personnel savings estimated at 3.1% based on YTD actual vacancy rate.
- J** Projected Personnel savings estimated at 0.2% based on YTD actual vacancy rate.
- K** Out of the total ending fund balance, \$13,594,731 are required contingency balances, \$663,000 are restricted Opioid Settlement Funds, \$616,610 are recategorized ARPA funds that haven't been allocated and \$500K is Emergency Reserves.



Budget to Actuals Report

Juvenile - Fund 030

FY26 YTD October 31, 2025 (unaudited)

11/24/2025 Item #12.

33.3%

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	-	0%	112,772	100%	-
Leases	97,500	97,594	100%	101,000	33,832	33%	101,000	100%	-
Inmate/Prisoner Housing	65,000	100,080	154%	75,000	16,920	23%	75,000	100%	-
Gen Fund-Opioid Settlement	-	-		74,000	-	0%	74,000	100%	-
Interest on Investments	49,000	87,043	178%	57,000	36,290	64%	87,400	153%	30,400
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%	35,000	100%	-
Miscellaneous	6,811	26,728	392%	26,000	142,239	547%	350,000	999%	324,000 A
OJD Court Fac/Sec SB 1065	12,000	17,801	148%	12,000	4,732	39%	12,000	100%	-
Contract Payments	4,000	-	0%	-	760		1,000		1,000 B
Food Subsidy	10,000	5,790	58%	-	-		-		-
TOTAL RESOURCES	926,504	1,091,010	118%	1,012,772	367,780	36%	1,368,172	135%	355,400

REQUIREMENTS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Personnel Services	7,497,894	6,686,218	89%	7,952,601	2,181,705	27%	7,201,672	91%	750,929 C
Materials and Services	1,863,952	1,690,256	91%	2,052,764	567,760	28%	2,052,764	100%	-
Capital Outlay	20,000	19,819	99%	-	-		-		-
TOTAL REQUIREMENTS	9,381,846	8,396,293	89%	10,005,365	2,749,465	27%	9,254,436	92%	750,929

TRANSFERS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers In- General Funds	8,143,712	8,143,712	100%	8,409,500	2,803,167	33%	8,409,500	100%	-
Transfers Out	-	-		(1,324)	(441)	33%	(1,324)	100%	-
Transfers Out-Veh Reserve	(75,559)	(75,559)	100%	(75,559)	(25,186)	33%	(75,559)	100%	-
TOTAL TRANSFERS	8,068,153	8,068,153	100%	8,332,617	2,777,539	33%	8,332,617	100%	-

FUND BALANCE

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	1,364,608	1,364,608	100%	1,700,000	2,127,478	125%	2,127,478	125%	427,478
Resources over Requirements	(8,455,342)	(7,305,284)		(8,992,593)	(2,381,685)		(7,886,264)		1,106,329
Net Transfers - In (Out)	8,068,153	8,068,153		8,332,617	2,777,539		8,332,617		-
TOTAL FUND BALANCE	\$ 977,419	\$ 2,127,478	218%	\$ 1,040,024	\$ 2,523,332	243%	\$ 2,573,831	247%	\$1,533,807

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

B Work crew contract for cleanup services.

C Projected Personnel savings estimated at 9.8% based on YTD actual vacancy rate.



Budget to Actuals Report

TLT - Fund 160/170

FY26 YTD October 31, 2025 (unaudited)

11/24/2025 Item #12.

33.3%
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	7,426,491	60%	12,940,000	105%	600,000 A
Interest on Investments	68,000	98,403	145%	108,000	46,866	43%	108,000	100%	-
Miscellaneous	-	1,460		1,000	153	15%	1,000	100%	-
Certificate of Authority Revenue	-	-		-	59,550		400,000		400,000 B
TOTAL RESOURCES	12,400,800	12,638,380	102%	12,449,000	7,533,060	61%	13,449,000	108%	1,000,000

REQUIREMENTS

	Fiscal Year 2025			Fiscal Year 2026					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
VCO	3,376,105	3,355,769	99%	3,305,854	1,729,653	52%	3,470,854	105%	(165,000) C
Administrative	287,388	280,559	98%	325,976	97,005	30%	325,976	100%	-
Interfund Charges	186,611	186,611	100%	113,168	37,723	33%	113,168	100%	-
Software	47,750	40,000	84%	42,750	42,120	99%	42,750	100%	-
Grants & Contributions	2,000,000	2,000,000	100%	-	-		-		-
TOTAL REQUIREMENTS	5,897,854	5,862,939	99%	3,787,748	1,906,500	50%	3,952,748	104%	(165,000)

TRANSFERS

	Fiscal Year 2025			Fiscal Year 2026					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfer Out - CDD	(100,000)	(100,000)	100%	-	-		-		-
Transfer Out - RV Park	(20,000)	(20,000)	100%	(20,000)	(6,667)	33%	(20,000)	100%	-
Transfer Out - Annual Fair	(75,000)	(75,000)	100%	(75,000)	(25,000)	33%	(75,000)	100%	-
Transfer Out - Health	(276,572)	(276,572)	100%	(376,572)	(125,524)	33%	(376,572)	100%	-
Transfer Out - Justice Court	(380,521)	(323,301)	85%	(400,521)	(133,507)	33%	(400,521)	100%	-
Transfer Out - F&E Reserve	(465,396)	(459,544)	99%	(448,946)	(149,649)	33%	(471,446)	105%	(22,500) D
Transfer Out - F&E	(1,011,000)	(1,003,013)	99%	(978,285)	(326,095)	33%	(1,030,785)	105%	(52,500)
Transfer Out - General County Reserve	(921,670)	(929,033)	101%	(1,049,811)	(349,937)	33%	(1,966,891)	187%	(917,080)
Transfer Out - Courthouse Debt Service	(1,501,000)	(1,501,000)	100%	(1,503,250)	-	0%	(1,503,250)	100%	-
Transfer Out - Sheriff	(3,751,787)	(3,751,787)	100%	(3,651,787)	(1,217,262)	33%	(3,651,787)	100%	-
TOTAL TRANSFERS	(8,502,946)	(8,439,250)	99%	(8,504,172)	(2,333,641)	27%	(9,496,252)	112%	(992,080)

FUND BALANCE

	Fiscal Year 2025			Fiscal Year 2026					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	3,163,809	3,163,809	100%	1,342,920	1,500,000	112%	1,500,000	112%	157,080
Resources over Requirements	6,502,946	6,775,441		8,661,252	5,626,559		9,496,252		835,000
Net Transfers - In (Out)	(8,502,946)	(8,439,250)		(8,504,172)	(2,333,641)		(9,496,252)		(992,080)
TOTAL FUND BALANCE	\$ 1,163,809	\$ 1,500,000	129%	\$ 1,500,000	\$ 4,792,919	320%	\$ 1,500,000	100%	\$- E

- A** Lodging Tax revenue up 4.9% from FY25, up 6.6% 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 October 31, 2025 (unaudited)

11/24/2025 Item #12.

33.3%
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%	-	-	-	-	-	-
TOTAL RESOURCES	9,726,687	9,722,588	100%	984,959	519,683	53%	984,959	100%	-

REQUIREMENTS

	Fiscal Year 2025			Fiscal Year 2026					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Infrastructure	-	(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	-	-	-	-	-	-	-	-	-
TOTAL REQUIREMENTS	987,540	983,441	100%	984,959	163,639	17%	984,959	100%	-

TRANSFERS

	Fiscal Year 2025			Fiscal Year 2026					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers Out -Campus Improvement	(4,756,307)	(4,756,307)	100%	-	-	-	-	-	-
Transfers Out - General Fund	(4,281,782)	(4,281,782)	100%	-	-	-	-	-	-
TOTAL TRANSFERS	(9,038,089)	(9,038,089)	100%	-	-	-	-	-	-

FUND BALANCE

	Fiscal Year 2025			Fiscal Year 2026					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	298,942	298,942	100%	-	-	-	-	-	-
Resources over Requirements	8,739,147	8,739,147	-	-	356,043	-	-	-	-
Net Transfers - In (Out)	(9,038,089)	(9,038,089)	-	-	-	-	-	-	-
TOTAL FUND BALANCE	-	-	-	-	\$ 356,043	999%	-	-	\$-



Budget to Actuals Report

Justice Court - Fund 220

FY26 YTD October 31, 2025 (unaudited)

11/24/2025 Item #12.

33.3%

Year Complete

RESOURCES

	Fiscal Year 2025			Fiscal Year 2026					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Court Fines & Fees	504,200	523,360	104%	534,597	187,288	35%	534,597	100%	-
Other	-	-		7,300	3,535	48%	7,300	100%	-
Interest on Investments	2,000	2,380	119%	700	734	105%	1,800	257%	1,100
TOTAL RESOURCES	506,200	525,739	104%	542,597	191,557	35%	543,697	100%	1,100

REQUIREMENTS

	Fiscal Year 2025			Fiscal Year 2026					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Personnel Services	641,713	632,704	99%	680,892	189,508	28%	624,201	92%	56,691 ^A
Materials and Services	221,384	216,336	98%	230,945	75,377	33%	230,945	100%	-
TOTAL REQUIREMENTS	863,097	849,040	98%	911,837	264,885	29%	855,146	94%	56,691

TRANSFERS

	Fiscal Year 2025			Fiscal Year 2026					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers In - TRT	380,521	323,301	85%	400,521	133,507	33%	400,521	100%	-
Transfers Out	-	-		(9,104)	(3,035)	33%	(9,104)	100%	-
TOTAL TRANSFERS	380,521	323,301	85%	391,417	130,472	33%	391,417	100%	-

FUND BALANCE

	Fiscal Year 2025			Fiscal Year 2026					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	-	-		-	-		-	0%	-
Resources over Requirements	(356,897)	(323,301)		(369,240)	(73,328)		(311,449)		57,791
Net Transfers - In (Out)	380,521	323,301		391,417	130,472		391,417		-
TOTAL FUND BALANCE	\$ 23,624	-	0%	\$ 22,177	\$ 57,144	258%	\$ 79,968	361%	\$57,791

^A Projected Personnel savings estimated at 7.7% based on YTD actual vacancy rate.



Budget to Actuals Report

Sheriff's Office - Fund 255

FY26 YTD October 31, 2025 (unaudited)

11/24/2025 Item #12.

33.3%

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	5,751,404	14%	41,687,000	100%	157,000 A
LED #2 Property Tax Current	15,958,353	15,923,358	100%	16,573,000	2,289,252	14%	16,592,000	100%	19,000 A
Sheriff's Office Revenues	7,034,935	8,294,428	118%	7,924,539	1,986,808	25%	7,955,539	100%	31,000
LED #1 Interest	400,000	745,621	186%	504,000	147,282	29%	504,000	100%	-
LED #1 Property Tax Prior	300,000	413,618	138%	310,000	161,810	52%	310,000	100%	-
LED #2 Interest	150,000	296,571	198%	239,000	54,843	23%	239,000	100%	-
LED #2 Property Tax Prior	120,000	169,749	141%	125,000	65,780	53%	125,000	100%	-
LED #1 Foreclosed Properties	-	767		-	-		-		-
LED #2 Foreclosed Properties	-	306		-	-		-		-
TOTAL RESOURCES	64,030,262	65,685,433	103%	67,205,539	10,457,178	16%	67,412,539	100%	207,000

REQUIREMENTS

	Fiscal Year 2025			Fiscal Year 2026					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Digital Forensics	1,419,216	1,441,638	102%	1,518,547	510,794	34%	1,537,958	101%	(19,411) B
Concealed Handgun Licenses	592,803	511,534	86%	681,414	214,937	32%	679,547	100%	1,867 B
Rickard Ranch	610,205	404,885	66%	489,653	146,285	30%	525,468	107%	(35,815) B
Sheriff's Services	5,230,244	5,518,536	106%	5,483,124	1,897,621	35%	5,948,291	108%	(465,167) B
Civil/Special Units	1,281,834	1,164,741	91%	1,359,767	258,256	19%	950,022	70%	409,745 B
Automotive/Communications	4,152,483	3,833,856	92%	3,775,328	918,565	24%	3,656,600	97%	118,728 B
Detective	4,710,801	4,009,608	85%	5,097,713	1,197,020	23%	4,082,354	80%	1,015,359 B
Patrol	15,307,105	14,861,899	97%	14,967,896	4,954,810	33%	17,418,525	116%	(2,450,629) B
Records	875,606	855,082	98%	1,056,150	279,210	26%	959,213	91%	96,937 B
Adult Jail	25,112,557	23,173,027	92%	27,212,459	7,722,996	28%	27,092,237	100%	120,222 B
Court Security	649,844	549,212	85%	670,951	204,267	30%	675,458	101%	(4,507) B
Emergency Services	888,223	697,226	78%	863,808	267,639	31%	908,159	105%	(44,351) B
Special Services	3,055,000	2,733,323	89%	2,895,912	636,616	22%	2,324,129	80%	571,783 B
Training	1,765,299	1,124,946	64%	1,505,100	259,478	17%	997,929	66%	507,171 B
Other Law Enforcement	959,055	675,545	70%	858,666	143,172	17%	606,246	71%	252,420 B
Non - Departmental	-	500,875	999%	400,000	-	0%	400,000	100%	-
TOTAL REQUIREMENTS	66,610,275	62,055,934	93%	68,836,488	19,611,667	28%	68,762,136	100%	74,352

TRANSFERS

	Fiscal Year 2025			Fiscal Year 2026					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfer In - TRT	3,751,787	3,751,787	100%	3,651,787	1,217,262	33%	3,651,787	100%	-
Transfer In - Video Lottery	-	-		2,500	-	0%	2,500	100%	-
Transfers Out	(94,100)	(59,668)	63%	(74,878)	(4,459)	6%	(74,878)	100%	-
Transfers Out - Debt Service	(258,500)	(257,347)	100%	(259,500)	-	0%	(259,500)	100%	-
TOTAL TRANSFERS	3,399,187	3,434,772	101%	3,319,909	1,212,803	37%	3,319,909	100%	-

FUND BALANCE

	Fiscal Year 2025			Fiscal Year 2026					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	15,566,862	15,566,861	100%	18,500,000	22,631,133	122%	22,631,133	122%	4,131,133
Resources over Requirements	(2,580,013)	3,629,499		(1,630,949)	(9,154,489)		(1,349,597)		281,352
Net Transfers - In (Out)	3,399,187	3,434,772		3,319,909	1,212,803		3,319,909		-
TOTAL FUND BALANCE	\$ 16,386,036	\$ 22,631,133	138%	\$ 20,188,960	\$ 14,689,447	73%	\$ 24,601,445	122%	\$4,412,485

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 October 31, 2025 (unaudited)

11/24/2025 Item #12.

33.3%

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%	10,922,200	100%	-
Interest on Investments	576,000	1,029,885	179%	907,000	482,181	53%	1,191,900	131%	284,900
OHP Capitation	690,000	776,151	112%	-	-		343,702		343,702
TOTAL RESOURCES	6,016,100	13,901,753	231%	11,829,200	482,181	4%	12,457,802	105%	628,602

REQUIREMENTS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Expenditures	-	-		-	-		-	0%	-
TOTAL REQUIREMENTS	-	-		-	-		-	0%	-

TRANSFERS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers In	32,000	32,000	100%	-	-		-		-
Transfers Out	(4,266,163)	(1,186,341)	28%	(11,130,299)	-	0%	(12,051,503)	108%	(921,204) ^A
TOTAL TRANSFERS	(4,234,163)	(1,154,341)	27%	(11,130,299)	-	0%	(12,051,503)	108%	(921,204)

FUND BALANCE

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	26,211,425	26,211,425	100%	35,585,802	38,958,838	109%	38,958,838	109%	3,373,036
Resources over Requirements	6,016,100	13,901,753		11,829,200	482,181		12,457,802		628,602
Net Transfers - In (Out)	(4,234,163)	(1,154,341)		(11,130,299)	-		(12,051,503)		(921,204)
TOTAL FUND BALANCE	\$ 27,993,362	\$ 38,958,838	139%	\$ 36,284,703	\$ 39,441,019	109%	\$ 39,365,137	108%	\$3,080,434

^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 October 31, 2025 (unaudited)

11/24/2025 Item #12.

33.3%
Year Complete

RESOURCES

	Fiscal Year 2025			Fiscal Year 2026					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
State Grant	28,477,273	22,424,512	79%	26,868,127	3,737,584	14%	26,264,523	98%	(603,604)
OHP Capitation	17,529,405	17,070,198	97%	17,407,429	5,862,161	34%	17,411,818	100%	4,389
OHP Fee for Service	4,788,744	6,647,545	139%	5,680,220	1,304,262	23%	5,589,090	98%	(91,130)
State Miscellaneous	7,330,050	10,099,940	138%	4,912,787	958,020	20%	4,660,524	95%	(252,263)
Local Grants	2,763,131	2,662,346	96%	2,053,887	27,225	1%	1,504,149	73%	(549,738)
Environmental Health Fees	1,637,892	1,727,069	105%	1,746,506	174,689	10%	1,746,506	100%	-
Medicaid	627,276	1,417,080	226%	1,168,850	415,075	36%	1,475,023	126%	306,173
Interfund Contract- Gen Fund	169,000	171,101	101%	1,094,969	42,333	4%	1,094,969	100%	-
State - Medicaid/Medicare	1,587,117	1,119,629	71%	981,950	264,527	27%	801,486	82%	(180,464)
Other	1,293,235	837,210	65%	847,130	30,249	4%	1,166,276	138%	319,146
Interest on Investments	317,000	717,053	226%	752,000	196,702	26%	547,700	73%	(204,300)
Patient Fees	761,626	847,673	111%	740,630	211,783	29%	669,070	90%	(71,560)
State - Medicare	195,057	437,817	224%	380,938	124,825	33%	380,687	100%	(251)
Vital Records	318,000	363,086	114%	325,000	100,583	31%	325,000	100%	-
Liquor Revenue	177,574	157,079	88%	177,799	27,736	16%	177,799	100%	-
Federal Grants	987,369	369,515	37%	72,532	1,500	2%	53,481	74%	(19,051)
State Shared- Family Planning	75,000	29,140	39%	-	-		-		-
TOTAL RESOURCES	69,034,749	67,097,990	97%	65,210,754	13,479,253	21%	63,868,101	98%	(1,342,653)

REQUIREMENTS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Administration Allocation	-	-	0%	-	-		-		-
Personnel Services	58,905,375	56,722,488	96%	64,152,894	18,328,268	29%	62,267,153	97%	1,885,741
Materials and Services	23,310,927	19,088,068	82%	15,909,360	4,980,533	31%	16,750,292	105%	(840,932)
Capital Outlay	1,932,000	675,448	35%	5,176,842	52,172	1%	6,427,014	124%	(1,250,172)
TOTAL REQUIREMENTS	84,148,302	76,486,004	91%	85,239,096	23,360,973	27%	85,444,459	100%	(205,363)

TRANSFERS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers In- OHP Mental Health	4,266,163	1,186,341	28%	11,130,299	-	0%	12,051,503	108%	921,204
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	125,524	33%	376,572	100%	-
Transfers In - Video Lottery	250,000	250,000	100%	108,770	108,770	100%	108,770	100%	-
Transfers In- Sheriff's Office	30,000	30,000	100%	-	-		-		-
Transfers In- Acute Care Service	626,000	621,684	99%	-	-		-		-
Transfers Out	(1,996,086)	(1,622,815)	81%	(610,712)	(131,571)	22%	(610,712)	100%	-
TOTAL TRANSFERS	10,671,364	7,655,897	72%	17,813,229	102,723	1%	18,734,433	105%	921,204

FUND BALANCE

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	12,456,527	12,456,527	100%	9,744,273	10,724,410	110%	10,724,410	110%	980,137
Resources over Requirements	(15,113,553)	(9,388,014)		(20,028,342)	(9,881,720)		(21,576,358)		(1,548,016)
Net Transfers - In (Out)	10,671,364	7,655,897		17,813,229	102,723		18,734,433		921,204
TOTAL FUND BALANCE	\$ 8,014,338	\$ 10,724,410	134%	\$ 7,529,160	\$ 945,414	13%	\$ 7,882,485	105%	\$353,325



Budget to Actuals Report

Health Services - Admin - Fund 274

FY26 YTD October 31, 2025 (unaudited)

11/24/2025 Item #12.

33.3%

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	196,702	26%	547,700	73%	(204,300)
State Miscellaneous	-	-		350,000	-	0%	350,000	100%	-
Vital Records	-	-		325,000	100,583	31%	325,000	100%	-
Other	511,588	320,554	63%	256,035	10,051	4%	248,346	97%	(7,689)
State Grant	132,289	133,091	101%	12,380	-	0%	12,380	100%	-
OHP Capitation	474,674	461,653	97%	-	-		-		-
TOTAL RESOURCES	1,435,551	1,632,350	114%	1,695,415	307,336	18%	1,483,426	87%	(211,989)

REQUIREMENTS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Personnel Services	7,890,669	7,654,588	97%	9,660,203	2,801,067	29%	9,607,269	99%	52,934 ^A
Materials and Services	8,988,940	8,825,581	98%	9,893,148	3,202,679	32%	9,885,838	100%	7,310
Capital Outlay	-	8,651	999%	-	-		-		-
Administration Allocation	(15,263,182)	(15,263,182)	100%	(17,606,513)	(4,374,864)	25%	(17,606,513)	100%	-
TOTAL REQUIREMENTS	1,616,427	1,225,638	76%	1,946,838	1,628,881	84%	1,886,594	97%	60,244

TRANSFERS

	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)	(131,571)	33%	(394,712)	100%	-
TOTAL TRANSFERS	(377,446)	(377,446)	100%	(219,712)	(131,571)	60%	(219,712)	100%	-

FUND BALANCE

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	3,470,762	3,470,762	100%	3,375,000	3,500,029	104%	3,500,029	104%	125,029
Resources over Requirements	(180,876)	406,713		(251,423)	(1,321,545)		(403,168)		(151,745)
Net Transfers - In (Out)	(377,446)	(377,446)		(219,712)	(131,571)		(219,712)		-
TOTAL FUND BALANCE	\$ 2,912,441	\$ 3,500,029	120%	\$ 2,903,865	\$ 2,046,914	70%	\$ 2,877,149	99%	(\$26,716)

^A Personnel projections assume 5% vacancy and pay equity estimates.



Budget to Actuals Report

Health Services - Behavioral Health - Fund 274

FY26 YTD October 31, 2025 (unaudited)

11/24/2025 Item #12.

33.3%
Year Complete

RESOURCES	Fiscal Year 2025			Fiscal Year 2026					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
State Grant	21,305,001	14,799,346	69%	20,697,708	2,643,711	13%	20,603,405	100%	(94,303) A
OHP Capitation	16,694,731	16,251,505	97%	17,016,429	5,763,450	34%	17,016,429	100%	-
OHP Fee for Service	4,764,259	6,613,411	139%	5,645,320	1,284,956	23%	5,529,968	98%	(115,352)
State Miscellaneous	6,861,414	9,161,437	134%	3,624,187	937,618	26%	3,736,573	103%	112,386
Local Grants	2,427,949	2,166,426	89%	1,477,702	-	0%	918,654	62%	(559,048) B
Medicaid	627,276	1,417,080	226%	1,168,850	415,075	36%	1,475,023	126%	306,173
Interfund Contract- Gen Fund	127,000	171,101	135%	830,239	42,333	5%	830,239	100%	-
Patient Fees	575,975	728,616	127%	661,110	186,063	28%	589,187	89%	(71,923)
State - Medicare	195,057	437,817	224%	380,938	124,825	33%	380,687	100%	(251)
Liquor Revenue	177,574	157,079	88%	177,799	27,736	16%	177,799	100%	-
Other	6,241	44,050	706%	10	4,695	999%	4,705	999%	4,695
Federal Grants	824,623	197,998	24%	-	-	-	-	-	-
TOTAL RESOURCES	54,587,100	52,145,865	96%	51,680,292	11,430,461	22%	51,262,669	99%	(417,623)
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%	41,950,930	12,095,373	29%	41,119,383	98%	831,547 C
Materials and Services	11,393,406	7,617,493	67%	4,221,104	1,407,855	33%	5,206,204	123%	(985,100) D
Capital Outlay	1,932,000	666,797	35%	5,176,842	52,172	1%	6,427,014	124%	(1,250,172)
TOTAL REQUIREMENTS	62,799,147	56,317,275	90%	65,166,505	17,009,806	26%	66,570,230	102%	(1,403,725)
TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers In- OHP Mental Health	3,962,859	987,408	25%	10,821,962	-	0%	11,770,787	109%	948,825 E
Transfers In- General Fund	2,088,273	1,783,674	85%	1,396,236	-	0%	1,396,236	100%	-
Transfers In- Sheriff's Office	30,000	30,000	100%	-	-	-	-	-	-
Transfers In- Acute Care Service	626,000	621,684	99%	-	-	-	-	-	-
Transfers Out	(445,000)	(80,309)	18%	(216,000)	-	0%	(216,000)	100%	-
TOTAL TRANSFERS	6,262,132	3,342,457	53%	12,002,198	-	0%	12,951,023	108%	948,825
FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	4,946,976	4,946,976	100%	3,554,722	4,118,022	116%	4,118,022	116%	563,300
Resources over Requirements	(8,212,047)	(4,171,410)		(13,486,213)	(5,579,345)		(15,307,561)		(1,821,348)
Net Transfers - In (Out)	6,262,132	3,342,457		12,002,198	-		12,951,023		948,825
TOTAL FUND BALANCE	\$ 2,997,062	\$ 4,118,022	137%	\$ 2,070,707	(\$ 1,461,323)	-71%	\$ 1,761,484	85%	(\$309,223)

- A** DCHS is working with OHA to determine amounts of FY25 State Grant carryover & FY26 base awards.
- B** CHOICE FY26 originally budgeted in Grants - Private, transitioned to OHA BH Main Agreement SE 06 via State Grant Funds.
- C** Personnel projection assumes an average of 7% vacancy and pay equity estimates.
- D** Due to consistent personnel vacancy within crisis services, projected increased costs for Temp-Help labor. Internal budget adjustment forthcoming moving budgeted personnel expenses to materials & services.
- E** 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 - Public Health - Fund 274

FY26 YTD October 31, 2025 (unaudited)

11/24/2025 Item #12.

33.3%
Year Complete

RESOURCES

	Fiscal Year 2025			Fiscal Year 2026					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
State Grant	7,039,983	7,492,075	106%	6,158,039	1,093,873	18%	5,648,738	92%	(509,301) A
Environmental Health Fees	1,637,892	1,727,069	105%	1,746,506	174,689	10%	1,746,506	100%	-
State - Medicaid/Medicare	1,587,117	1,119,629	71%	981,950	264,527	27%	801,486	82%	(180,464)
State Miscellaneous	468,636	938,503	200%	938,600	20,402	2%	573,951	61%	(364,649)
Other	775,406	472,606	61%	591,085	15,503	3%	913,225	154%	322,140 B
Local Grants	335,182	495,920	148%	576,185	27,225	5%	585,495	102%	9,310 C
OHP Capitation	360,000	357,039	99%	391,000	98,711	25%	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	25,720	32%	79,883	100%	363
Federal Grants	162,746	171,517	105%	72,532	1,500	2%	53,481	74%	(19,051)
OHP Fee for Service	24,485	34,134	139%	34,900	19,307	55%	59,122	169%	24,222
State Shared- Family Planning	75,000	29,140	39%	-	-	-	-	-	-
Vital Records	318,000	363,086	114%	-	-	-	-	-	-
TOTAL RESOURCES	13,012,098	13,319,775	102%	11,835,047	1,741,456	15%	11,122,006	94%	(713,041)

REQUIREMENTS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Administration Allocation	3,788,266	3,788,266	100%	3,788,884	920,457	24%	3,788,884	100%	-
Personnel Services	13,015,881	12,509,831	96%	12,541,761	3,431,829	27%	11,540,501	92%	1,001,260 D
Materials and Services	2,928,582	2,644,994	90%	1,795,108	370,000	21%	1,658,250	92%	136,858
TOTAL REQUIREMENTS	19,732,729	18,943,092	96%	18,125,753	4,722,286	26%	16,987,635	94%	1,138,118

TRANSFERS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
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	125,524	33%	376,572	100%	-
Transfers In- OHP Mental Health	303,304	198,933	66%	308,337	-	0%	280,716	91%	(27,621)
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%	-	-	-	-	-	-
TOTAL TRANSFERS	4,786,678	4,690,886	98%	6,030,743	234,294	4%	6,003,122	100%	(27,621)

FUND BALANCE

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	4,038,789	4,038,789	100%	2,814,551	3,106,359	110%	3,106,359	110%	291,808
Resources over Requirements	(6,720,631)	(5,623,316)	-	(6,290,706)	(2,980,830)	-	(5,865,629)	-	425,077
Net Transfers - In (Out)	4,786,678	4,690,886	-	6,030,743	234,294	-	6,003,122	-	(27,621)
TOTAL FUND BALANCE	\$ 2,104,836	\$ 3,106,359	148%	\$ 2,554,588	\$ 359,823	14%	\$ 3,243,852	127%	\$689,264

- A** DCHS is working with OHA to determine amounts of FY25 State Grant carryover & FY26 base awards.
- B** Includes PacificSource Immunization Quality Improvement Program Grant (\$200k). Budget adjustment forthcoming.
- C** Projections include \$100k originally budgeted to be received in State Grant for regional modernization work.
- D** Personnel projection assumes an average of 4% vacancy and pay equity estimates.



Budget to Actuals Report

Community Development - Fund 295

FY26 YTD October 31, 2025 (unaudited)

11/24/2025 Item #12.

33.3%
Year Complete

RESOURCES

	Fiscal Year 2025			Fiscal Year 2026					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Admin - Operations	144,238	139,218	97%	144,500	53,965	37%	154,500	107%	10,000 A
Code Compliance	1,003,933	1,148,109	114%	1,085,878	368,638	34%	1,085,878	100%	-
Building Safety	3,414,568	3,293,374	96%	3,243,170	1,207,368	37%	3,295,170	102%	52,000 A
Electrical	918,502	882,298	96%	1,039,420	392,488	38%	1,041,420	100%	2,000 A
Onsite Wastewater	1,028,065	972,267	95%	1,144,292	385,487	34%	1,194,292	104%	50,000 A
Current Planning	1,916,960	2,290,585	119%	2,205,985	809,064	37%	2,340,985	106%	135,000 A
Long Range Planning	974,972	1,177,134	121%	1,059,924	332,421	31%	1,059,924	100%	-
TOTAL RESOURCES	9,401,238	9,902,984	105%	9,923,169	3,549,431	36%	10,172,169	103%	249,000

REQUIREMENTS

	Fiscal Year 2025			Fiscal Year 2026					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Admin - Operations	3,552,093	3,478,840	98%	3,640,125	1,136,742	31%	3,672,444	101%	(32,319) B
Code Compliance	801,574	759,220	95%	870,608	280,548	32%	843,824	97%	26,784
Building Safety	2,133,076	1,994,118	93%	2,298,843	796,285	35%	2,675,379	116%	(376,536) C
Electrical	612,818	626,628	102%	809,673	159,743	20%	517,290	64%	292,383 C
Onsite Wastewater	724,202	707,052	98%	841,118	255,189	30%	844,318	100%	(3,200)
Current Planning	1,410,470	1,289,259	91%	1,556,999	448,756	29%	1,437,535	92%	119,464 D
Long Range Planning	757,012	786,973	104%	841,562	237,155	28%	959,242	114%	(117,680) D
TOTAL REQUIREMENTS	9,991,245	9,642,090	97%	10,858,928	3,314,419	31%	10,950,032	101%	(91,104)

TRANSFERS

	Fiscal Year 2025			Fiscal Year 2026					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers In – CDD Building Reserve	622,630	550,874	88%	633,865	-	0%	828,491	131%	194,626
Transfers In - CDD Electrical Reserve	222,200	220,025	99%	194,626	-	0%	-	0%	(194,626)
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 - CDD Reserve	(1,300,000)	(1,018,500)	78%	-	-	-	-	-	-
Transfers Out	-	-	-	(37,550)	(12,517)	33%	(37,550)	100%	-
TOTAL TRANSFERS	(123,668)	(125,725)	102%	790,941	(12,517)	-2%	790,941	100%	-

FUND BALANCE

	Fiscal Year 2025			Fiscal Year 2026					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	752,366	752,366	100%	1,045,117	887,535	85%	887,535	85%	(157,582)
Resources over Requirements	(590,007)	260,895	-	(935,759)	235,012	-	(777,863)	-	157,896
Net Transfers - In (Out)	(123,668)	(125,725)	-	790,941	(12,517)	-	790,941	-	-
TOTAL FUND BALANCE	\$ 38,691	\$ 887,535	999%	\$ 900,299	\$ 1,110,031	123%	\$ 900,613	100%	\$314

- A Revenue collection is anticipated to be higher than budgeted.
- B Projection reflects increased cost in retiree health benefits.
- C Projections reflect payroll allocation revisions between the Building Safety and Electrical Divisions.
- D Projection includes 1.0 FTE Principal Planner transferred from Current Planning to Long Range Planning.



Budget to Actuals Report

Road - Fund 325

FY26 YTD October 31, 2025 (unaudited)

11/24/2025 Item #12.

33.3%

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	7,487,152	34%	21,908,000	100%	-
Federal - PILT Payment	2,741,447	2,401,480	88%	2,401,500	-	0%	2,401,500	100%	-
Other Inter-fund Services	1,473,576	1,924,352	131%	1,642,616	239,153	15%	1,642,616	100%	-
Sale of Equip & Material	486,300	605,063	124%	431,000	36,908	9%	431,000	100%	-
Forest Receipts	-	-		426,750	-	0%	426,750	100%	-
Interest on Investments	158,000	301,549	191%	299,000	124,367	42%	312,200	104%	13,200
Cities-Bend/Red/Sis/La Pine	988,063	806,535	82%	180,000	-	0%	180,000	100%	-
Miscellaneous	61,132	91,058	149%	63,164	21,280	34%	63,164	100%	-
Mineral Lease Royalties	50,000	179,852	360%	50,000	4,066	8%	50,000	100%	-
Federal Reimbursements	137,000	94,531	69%	21,000	-	0%	21,000	100%	-
Assessment Payments (P&I)	5,000	2,571	51%	-	1,197		2,200		2,200
State Miscellaneous	-	-		-	10,210		10,635		10,635
IF Capital Projects - Revenue	-	121,966		-	-		-		-
TOTAL RESOURCES	27,585,291	28,539,189	103%	27,423,030	7,924,332	29%	27,449,065	100%	26,035

REQUIREMENTS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Personnel Services	9,662,228	9,437,147	98%	10,434,868	3,019,371	29%	9,974,832	96%	460,036 ^A
Materials and Services	9,992,969	8,647,549	87%	9,278,474	2,765,217	30%	9,281,281	100%	(2,807)
TOTAL REQUIREMENTS	19,655,197	18,084,696	92%	19,713,342	5,784,588	29%	19,256,113	98%	457,229

TRANSFERS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers Out	(10,720,695)	(10,720,695)	100%	(9,690,281)	(4,328,519)	45%	(9,690,281)	100%	-
TOTAL TRANSFERS	(10,720,695)	(10,720,695)	100%	(9,690,281)	(4,328,519)	45%	(9,690,281)	100%	-

FUND BALANCE

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	5,997,546	5,997,546	100%	4,420,593	5,731,344	130%	5,731,344	130%	1,310,751
Resources over Requirements	7,930,094	10,454,493		7,709,688	2,139,744		8,192,952		483,264
Net Transfers - In (Out)	(10,720,695)	(10,720,695)		(9,690,281)	(4,328,519)		(9,690,281)		-
TOTAL FUND BALANCE	\$ 3,206,945	\$ 5,731,344	179%	\$ 2,440,000	\$ 3,542,569	145%	\$ 4,234,015	174%	\$1,794,015

^A Projected Personnel savings estimated at 5.3% based on YTD actual vacancy rate.



Budget to Actuals Report

Adult P&P - Fund 355

FY26 YTD October 31, 2025 (unaudited)

11/24/2025 Item #12.

33.3%
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%	5,400,000	1,167,413	22%	4,562,804	84%	(837,196) A
CJC Justice Reinvestment	1,167,810	1,285,830	110%	950,000	78,359	8%	950,000	100%	-
DOC Measure 57	259,307	253,517	98%	270,000	55,598	21%	350,545	130%	80,545 B
Interest on Investments	73,000	125,990	173%	101,000	34,564	34%	101,700	101%	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	20,000	33%	60,000	100%	-
State Miscellaneous	19,709	-	0%	20,000	-	0%	20,000	100%	-
Miscellaneous	500	18,306	999%	500	2,017	403%	5,300	999%	4,800 C
Oregon BOPPPS	-	12,632		-	-		-		-
TOTAL RESOURCES	6,323,657	6,499,960	103%	6,888,500	1,357,950	20%	6,137,349	89%	(751,151)

REQUIREMENTS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Personnel Services	6,387,456	5,599,770	88%	6,363,227	1,762,502	28%	5,814,879	91%	548,348 D
Materials and Services	1,984,229	1,710,539	86%	1,947,149	455,389	23%	1,605,115	82%	342,034 E
TOTAL REQUIREMENTS	8,371,685	7,310,310	87%	8,310,376	2,217,892	27%	7,419,994	89%	890,382

TRANSFERS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers In- General Funds	703,369	703,369	100%	673,300	224,433	33%	673,300	100%	-
Transfers Out	-	-		(13,297)	(4,432)	33%	(13,297)	100%	-
Transfer to Vehicle Maint	(76,405)	(76,405)	100%	(76,805)	(25,602)	33%	(76,805)	100%	-
TOTAL TRANSFERS	626,964	626,964	100%	583,198	194,399	33%	583,198	100%	-

FUND BALANCE

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	2,326,824	2,326,824	100%	1,700,000	2,143,438	126%	2,143,438	126%	443,438
Resources over Requirements	(2,048,028)	(810,350)		(1,421,876)	(859,941)		(1,282,645)		139,231
Net Transfers - In (Out)	626,964	626,964		583,198	194,399		583,198		-
TOTAL FUND BALANCE	\$ 905,760	\$ 2,143,438	237%	\$ 861,322	\$ 1,477,896	172%	\$ 1,443,991	168%	\$582,669

- A** Final Grant In Aid Allocation based on legislative changes.
- B** Final M57 Allocation based on legislative changes.
- C** Entered into lease with Vigilnet at Bend P&P Office (electronic monitoring provider).
- D** Projected Personnel savings estimated at 8.6% based on YTD actual vacancy rate.
- E** 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 October 31, 2025 (unaudited)

11/24/2025 Item #12.

33.3%
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	229,129	46%	608,500	122%	108,500
Miscellaneous	-	-		-	-		-		-
TOTAL RESOURCES	1,357,339	1,499,037	110%	1,384,712	229,129	17%	1,493,212	108%	108,500

REQUIREMENTS

	Fiscal Year 2025			Fiscal Year 2026					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Materials and Services	134,492	134,492	100%	111,704	37,235	33%	111,704	100%	-
Capital Outlay	16,189,012	8,268,355	51%	18,910,997	2,329,957	12%	17,942,945	95%	968,052
TOTAL REQUIREMENTS	16,323,504	8,402,847	51%	19,022,701	2,367,192	12%	18,054,649	95%	968,052

TRANSFERS

	Fiscal Year 2025			Fiscal Year 2026					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers In	10,631,333	9,015,761	85%	9,600,781	4,315,667	45%	9,600,781	100%	-
TOTAL TRANSFERS	10,631,333	9,015,761	85%	9,600,781	4,315,667	45%	9,600,781	100%	-

FUND BALANCE

	Fiscal Year 2025			Fiscal Year 2026					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	15,675,284	15,675,284	100%	15,387,122	17,787,235	116%	17,787,235	116%	2,400,113
Resources over Requirements	(14,966,165)	(6,903,810)		(17,637,989)	(2,138,063)		(16,561,437)		1,076,552
Net Transfers - In (Out)	10,631,333	9,015,761		9,600,781	4,315,667		9,600,781		-
TOTAL FUND BALANCE	\$ 11,340,452	\$ 17,787,235	157%	\$ 7,349,914	\$ 19,964,838	272%	\$ 10,826,579	147%	\$3,476,665



Budget to Actuals Report
Road CIP (Fund 465) - Capital Outlay Summary by Project
FY26 YTD October 31, 2025

11/24/2025 Item #12.

33.33%
Year Completed

	Fiscal Year 2025			Fiscal Year 2026					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	
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%	40,000	100%	-
NW Lower Bridge Way: 43rd St to Holmes Rd	1,650,000	301,337	18%	810,844		0%	810,844	100%	-
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	45,823	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	7,158	2%	350,000	100%	-
S Century Dr / Spring River Rd Roun	1,650,000	770,413		4,012,300	177,978	4%	4,012,300	100%	-
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	2,091,948		2,091,948	119%	(331,948)
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			100,000	100%	-
S Century Dr Bridge # 16181 Rehab				300,000			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			740,000	100%	-
Knott Rd/Baker Rd: US 97 Interchange				300,000			-		300,000
Guardrail Improvements	-			150,000		0%	-	0%	150,000
Sidewalk Ramp Improvements	100,000		0%	100,000		0%	100,000	100%	-
TOTAL CAPITAL OUTLAY	\$ 16,189,012	\$ 8,268,355	51%	\$ 18,910,997	2,329,957	12%	17,942,945	95%	\$ 968,052



Budget to Actuals Report

Solid Waste - Fund 610

FY26 YTD October 31, 2025 (unaudited)

11/24/2025 Item #12.

33.3%
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	4,022,960	35%	11,440,000	100%	- A
Commercial Disp. Fee	4,450,000	4,430,805	100%	4,710,000	2,154,803	46%	4,710,000	100%	- A
Private Disposal Fees	3,420,000	3,722,944	109%	4,070,000	1,577,193	39%	4,070,000	100%	- A
Franchise 5% Fees	635,000	772,676	122%	750,000	202,481	27%	750,000	100%	- B
Yard Debris	440,000	499,699	114%	450,000	233,783	52%	450,000	100%	- C
State Grants	-	-		250,000	-	0%	250,000	100%	-
Miscellaneous	170,000	193,390	114%	185,000	80,055	43%	185,000	100%	-
Interest on Investments	62,000	225,339	363%	168,000	88,550	53%	204,100	121%	36,100 D
Special Waste	645,000	150,613	23%	167,500	90,083	54%	167,500	100%	-
Recyclables	7,000	16,984	243%	8,000	7,698	96%	15,000	188%	7,000 E
Leases	1	1	100%	1	-	0%	1	100%	-
Local Grants	-	13,455		-	6,205		6,205		6,205 F
Other Inter-fund Services	-	40,000		-	-		-		-
TOTAL RESOURCES	19,769,001	20,286,179	103%	22,198,501	8,463,811	38%	22,247,806	100%	49,305

REQUIREMENTS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Personnel Services	5,739,145	5,263,056	92%	6,742,398	1,994,657	30%	6,742,398	100%	-
Materials and Services	8,994,999	7,689,612	85%	9,460,502	2,166,118	23%	9,460,502	100%	-
Capital Outlay	282,000	90,226	32%	477,000	61,877	13%	477,000	100%	-
Debt Service	2,305,600	2,305,057	100%	2,301,800	-	0%	2,301,800	100%	-
TOTAL REQUIREMENTS	17,321,744	15,347,950	89%	18,981,700	4,222,653	22%	18,981,700	100%	-

TRANSFERS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers Out - SW Capital & Equipment Reserve	(4,564,141)	(4,564,141)	100%	(4,673,934)	(7,978)	0%	(4,673,934)	100%	-
TOTAL TRANSFERS	(4,564,141)	(4,564,141)	100%	(4,673,934)	(7,978)	0%	(4,673,934)	100%	-

FUND BALANCE

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	4,038,781	4,038,781	100%	3,441,901	4,412,870	128%	4,412,870	128%	970,969 G
Resources over Requirements	2,447,257	4,938,229		3,216,801	4,241,159		3,266,106		49,305
Net Transfers - In (Out)	(4,564,141)	(4,564,141)		(4,673,934)	(7,978)		(4,673,934)		-
TOTAL FUND BALANCE	\$ 1,921,897	\$ 4,412,870	230%	\$ 1,984,768	\$ 8,646,050	436%	\$ 3,005,042	151%	\$1,020,274

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.

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 Investment Income projected to come in higher than budget.

E Recyclables revenue is positively impacted by larger than anticipated battery proceeds.

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

G Delayed FY25 siting efforts, equipment orders and other project costs positively impacted the Beginning Fund Balance.



Budget to Actuals Report

Fair & Expo - Fund 615

FY26 YTD October 31, 2025 (unaudited)

11/24/2025 Item #12.

33.3%
Year Complete

RESOURCES

	Fiscal Year 2025			Fiscal Year 2026					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Events Revenue	1,390,000	1,336,756	96%	2,150,000	392,022	18%	1,023,000	48%	(1,127,000) A
Food & Beverage	1,535,000	1,480,399	96%	1,222,500	491,573	40%	1,264,000	103%	41,500
Rights & Signage	110,000	83,900	76%	135,000	43,000	32%	134,000	99%	(1,000)
Other Inter-fund Services	-	-		60,000	20,000	33%	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	15,196	41%	46,000	123%	8,500
Miscellaneous	5,000	23,714	474%	19,000	2,608	14%	16,000	84%	(3,000)
Interest on Investments	16,000	23,482	147%	6,000	8,074	135%	18,500	308%	12,500
Interfund Payment	-	-		-	497		497		497
Storage	45,000	-	0%	-	-		1,000		1,000
TOTAL RESOURCES	3,206,000	3,094,772	97%	3,677,500	1,008,691	27%	2,653,997	72%	(1,023,503)

REQUIREMENTS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Personnel Services	1,851,584	1,633,354	88%	1,843,250	533,917	29%	1,681,336	91%	161,914 B
Personnel Services - F&B	187,439	28,244	15%	175,250	-	0%	116,833	67%	58,417 B
Materials and Services	1,917,689	1,646,515	86%	2,337,378	480,383	21%	1,159,000	50%	1,178,378 A
Materials and Services - F&B	781,750	860,402	110%	741,450	276,459	37%	708,000	95%	33,450
Debt Service	99,700	99,208	100%	83,000	-	0%	83,000	100%	-
TOTAL REQUIREMENTS	4,838,162	4,267,724	88%	5,180,328	1,290,758	25%	3,748,169	72%	1,432,159

TRANSFERS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers In - Room Tax	1,011,000	1,003,013	99%	978,285	326,095	33%	1,030,785	105%	52,500
Transfers In - County Fair	196,900	196,900	100%	310,000	103,333	33%	310,000	100%	-
Transfers In - Park Fund	30,000	30,000	100%	35,000	11,667	33%	35,000	100%	-
Transfers Out	(10,777)	(10,777)	100%	(10,777)	(3,592)	33%	(10,777)	100%	-
TOTAL TRANSFERS	1,227,123	1,219,136	99%	1,312,508	437,503	33%	1,365,008	104%	52,500

FUND BALANCE

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	531,770	531,770	100%	403,000	577,955	143%	577,955	143%	174,955
Resources over Requirements	(1,632,162)	(1,172,951)		(1,502,828)	(282,068)		(1,094,172)		408,656
Net Transfers - In (Out)	1,227,123	1,219,136		1,312,508	437,503		1,365,008		52,500
TOTAL FUND BALANCE	\$ 126,731	\$ 577,955	456%	\$ 212,680	\$ 733,390	345%	\$ 848,791	399%	\$636,111

A Reflects zero event production revenue or expense since no self-produced events are planned.

B Projected Personnel savings estimated at 11.8% based on YTD actual vacancy rate.



Budget to Actuals Report

Annual County Fair - Fund 616

FY26 YTD October 31, 2025 (unaudited)

11/24/2025 Item #12.

33.3%

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	886,997	105%	886,997	105%	45,497
Carnival	430,000	468,142	109%	455,000	458,545	101%	458,585	101%	3,585
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	135,800	108%	135,800	108%	10,300
State Grant	53,167	53,167	100%	53,167	3,620	7%	79,782	150%	26,615 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	10,374	58%	28,000	156%	10,000
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		-	-		-		-
TOTAL RESOURCES	2,350,667	2,672,649	114%	2,656,367	2,713,296	102%	2,807,124	106%	150,757

REQUIREMENTS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Personnel Services	229,798	243,949	106%	284,780	94,372	33%	291,917	103%	(7,137) B
Materials and Services	2,442,103	2,492,034	102%	2,449,125	2,358,619	96%	2,449,125	100%	-
TOTAL REQUIREMENTS	2,671,901	2,735,983	102%	2,733,905	2,452,991	90%	2,741,042	100%	(7,137)

TRANSFERS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfer In - TLT 1%	75,000	75,000	100%	75,000	25,000	33%	75,000	100%	-
Transfer Out - Fair & Expo	(196,900)	(196,900)	100%	(310,000)	(103,333)	33%	(310,000)	100%	-
TOTAL TRANSFERS	(121,900)	(121,900)	100%	(235,000)	(78,333)	33%	(235,000)	100%	-

FUND BALANCE

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	509,451	509,451	100%	371,000	324,216	87%	324,216	87%	(46,784)
Resources over Requirements	(321,234)	(63,335)		(77,538)	260,305		66,082		143,620
Net Transfers - In (Out)	(121,900)	(121,900)		(235,000)	(78,333)		(235,000)		-
TOTAL FUND BALANCE	\$ 66,317	\$ 324,216	489%	\$ 58,462	\$ 506,188	866%	\$ 155,298	266%	\$96,836

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 October 31, 2025 (unaudited)

11/24/2025 Item #12.

	Fair 2024	Fair 2025 Actuals to Date	2025 Projection
RESOURCES			
Gate Receipts	\$ 926,552	\$ 1,007,067	\$ 1,007,067
Carnival	468,142	458,545	458,545
Commercial Exhibitors	463,575	507,453	507,453
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	510,775	510,775
Fair Sponsorship	147,752	163,892	163,892
TOTAL FAIR REVENUES	\$ 2,553,296	\$ 2,690,795	\$ 2,690,795
OTHER RESOURCES			
State Grant	635	56,787	136,569
Interest	27,388	22,342	27,942
Miscellaneous	-	-	-
TOTAL RESOURCES	\$ 2,581,319	\$ 2,769,924	\$ 2,855,306
REQUIREMENTS			
Personnel	222,365	219,481	258,703
Materials & Services	2,524,960	2,513,052	2,567,838
TOTAL REQUIREMENTS	\$ 2,747,324	\$ 2,732,533	\$ 2,826,541
TRANSFERS			
Transfer In - TRT 1%	75,000	62,500	75,000
Transfer Out - F&E Reserve	(54,753)	-	-
Transfer Out - Fair & Expo	(98,450)	(201,783)	(253,450)
TOTAL TRANSFERS	\$ (78,203)	\$ (139,283)	\$ (178,450)
Net Fair	\$ (244,209)	\$ (101,893)	\$ (149,686)
Beginning Fund Balance on Jan 1	\$ 1,020,140	\$ 775,931	\$ 775,931
Ending Balance	\$ 775,931	\$ 674,038	\$ 626,246



Budget to Actuals Report

Fair & Expo Capital Reserve - Fund 617

FY26 YTD October 31, 2025 (unaudited)

11/24/2025 Item #12.

33.3%
Year Complete

RESOURCES

	Fiscal Year 2025			Fiscal Year 2026					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Interest on Investments	88,000	135,080	154%	117,000	50,813	43%	130,000	111%	13,000
Miscellaneous	-	94,112		-	-		-		-
TOTAL RESOURCES	88,000	229,192	260%	117,000	50,813	43%	130,000	111%	13,000

REQUIREMENTS

	Fiscal Year 2025			Fiscal Year 2026					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Materials and Services	475,000	256,097	54%	475,000	67,613	14%	475,000	100%	-
Capital Outlay	785,000	31,257	4%	790,000	-	0%	790,000	100%	-
TOTAL REQUIREMENTS	1,260,000	287,354	23%	1,265,000	67,613	5%	1,265,000	100%	-

TRANSFERS

	Fiscal Year 2025			Fiscal Year 2026					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers In - TLT 1%	465,396	459,544	99%	448,946	149,649	33%	471,446	105%	22,500
Transfers In - Fund 165	150,000	150,000	100%	-	-		-		-
TOTAL TRANSFERS	615,396	609,544	99%	448,946	149,649	33%	471,446	105%	22,500

FUND BALANCE

	Fiscal Year 2025			Fiscal Year 2026					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	3,179,332	3,179,332	100%	3,614,000	3,730,714	103%	3,730,714	103%	116,714
Resources over Requirements	(1,172,000)	(58,162)		(1,148,000)	(16,799)		(1,135,000)		13,000
Net Transfers - In (Out)	615,396	609,544		448,946	149,649		471,446		22,500
TOTAL FUND BALANCE	\$ 2,622,728	\$ 3,730,714	142%	\$ 2,914,946	\$ 3,863,563	133%	\$ 3,067,160	105%	\$152,214

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 October 31, 2025 (unaudited)

11/24/2025 Item #12.

33.3%
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	204,099	45%	452,115	100%	2,115
Cancellation Fees	7,000	30,627	438%	17,500	7,355	42%	18,450	105%	950
RV Park Fees > 30 Days	15,000	12,391	83%	11,000	5,624	51%	16,624	151%	5,624
Interest on Investments	8,000	12,072	151%	8,000	4,927	62%	12,500	156%	4,500
Washer / Dryer	5,000	6,978	140%	5,000	5,144	103%	7,944	159%	2,944
Miscellaneous	2,500	2,797	112%	1,500	3,000	200%	4,040	269%	2,540
Vending Machines	1,500	1,060	71%	800	996	125%	1,186	148%	386
TOTAL RESOURCES	489,000	550,566	113%	493,800	231,144	47%	512,859	104%	19,059

REQUIREMENTS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Personnel Services	159,210	150,138	94%	172,715	47,146	27%	165,799	96%	6,916
Materials and Services	344,054	207,824	60%	355,503	136,584	38%	361,066	102%	(5,563)
Debt Service	223,600	223,299	100%	56,100	-	0%	56,100	100%	-
TOTAL REQUIREMENTS	726,864	581,262	80%	584,318	183,730	31%	582,965	100%	1,353

TRANSFERS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers In - Park Fund	160,000	160,000	100%	160,000	53,333	33%	160,000	100%	-
Transfers In - TLT Fund	20,000	20,000	100%	20,000	6,667	33%	20,000	100%	-
Transfer Out - RV Reserve	(122,142)	(122,142)	100%	(221,600)	(73,867)	33%	(221,600)	100%	-
TOTAL TRANSFERS	57,858	57,858	100%	(41,600)	(13,867)	33%	(41,600)	100%	-

FUND BALANCE

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	312,766	312,766	100%	199,000	339,929	171%	339,929	171%	140,929
Resources over Requirements	(237,864)	(30,695)		(90,518)	47,414		(70,106)		20,412
Net Transfers - In (Out)	57,858	57,858		(41,600)	(13,867)		(41,600)		-
TOTAL FUND BALANCE	\$ 132,760	\$ 339,929	256%	\$ 66,882	\$ 373,476	558%	\$ 228,223	341%	\$161,341



Budget to Actuals Report

RV Park Reserve - Fund 619

FY26 YTD October 31, 2025 (unaudited)

11/24/2025 Item #12.

33.3%

Year Complete

RESOURCES

Fiscal Year 2025			Fiscal Year 2026					
Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
45,000	60,431	134%	58,000	23,309	40%	59,700	103%	1,700
45,000	60,431	134%	58,000	23,309	40%	59,700	103%	1,700

REQUIREMENTS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Materials and Services	100,000	-	0%	100,000	-	0%	100,000	100%	-
Capital Outlay	70,000	-	0%	70,000	-	0%	70,000	100%	-
TOTAL REQUIREMENTS	170,000	-	0%	170,000	-	0%	170,000	100%	-

TRANSFERS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfer In - RV Park Ops	122,142	122,142	100%	221,600	73,867	33%	221,600	100%	-
TOTAL TRANSFERS	122,142	122,142	100%	221,600	73,867	33%	221,600	100%	-

FUND BALANCE

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	1,521,389	1,521,389	100%	1,530,000	1,703,962	111%	1,703,962	111%	173,962
Resources over Requirements	(125,000)	60,431		(112,000)	23,309		(110,300)		1,700
Net Transfers - In (Out)	122,142	122,142		221,600	73,867		221,600		-
TOTAL FUND BALANCE	\$ 1,518,531	\$ 1,703,962	112%	\$ 1,639,600	\$ 1,801,138	110%	\$ 1,815,262	111%	\$175,662

A Capital Outlay appropriations are a placeholder.



Budget to Actuals Report

Risk Management - Fund 670

FY26 YTD October 31, 2025 (unaudited)

11/24/2025 Item #12.

33.3%
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	384,548	35%	1,111,329	100%	-
General Liability	943,414	943,414	100%	941,127	313,709	33%	941,127	100%	- A
Property Damage	419,983	419,983	100%	430,181	143,394	33%	430,181	100%	-
Unemployment	362,214	345,948	96%	364,469	308,364	85%	364,469	100%	- B
Vehicle	250,030	250,030	100%	245,300	81,767	33%	245,300	100%	-
Interest on Investments	254,000	284,190	112%	219,000	95,847	44%	248,900	114%	29,900
Skid Car Training	30,000	46,926	156%	45,000	6,332	14%	45,000	100%	-
Claims Reimbursement	20,000	77,121	386%	40,000	1,827	5%	40,000	100%	-
Process Fee- Events/ Parades	2,000	1,705	85%	3,000	385	13%	3,000	100%	-
Miscellaneous	200	88,568	999%	2,000	-	0%	2,000	100%	-
TOTAL RESOURCES	3,398,791	3,630,416	107%	3,401,406	1,336,172	39%	3,431,306	101%	29,900
REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Workers' Compensation	2,000,000	2,093,352	105%	2,000,000	924,589	46%	2,000,000	100%	-
General Liability	1,500,000	752,821	50%	1,880,000	364,579	19%	1,880,000	100%	-
Insurance Administration	831,187	807,561	97%	1,025,110	260,623	25%	1,021,266	100%	3,844
Vehicle	700,000	242,431	35%	800,000	94,138	12%	800,000	100%	-
Property Damage	400,255	386,590	97%	600,260	467,723	78%	600,260	100%	-
Unemployment	200,000	75,887	38%	250,000	53,339	21%	250,000	100%	-
TOTAL REQUIREMENTS	5,631,442	4,358,642	77%	6,555,370	2,164,990	33%	6,551,526	100%	3,844
TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers Out - Vehicle Replacement	(4,500)	(4,500)	100%	(4,800)	(1,600)	33%	(4,800)	100%	-
TOTAL TRANSFERS	(4,500)	(4,500)	100%	(4,800)	(1,600)	33%	(4,800)	100%	-
FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	8,168,164	8,168,164	100%	9,000,000	7,435,437	83%	7,435,437	83%	(1,564,563)
Resources over Requirements	(2,232,651)	(728,226)		(3,153,964)	(828,818)		(3,120,220)		33,744
Net Transfers - In (Out)	(4,500)	(4,500)		(4,800)	(1,600)		(4,800)		-
TOTAL FUND BALANCE	\$ 5,931,013	\$ 7,435,437	125%	\$ 5,841,236	\$ 6,605,019	113%	\$ 4,310,417	74%	(\$1,530,819)

- 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 October 31, 2025 (unaudited)

11/24/2025 Item #12.

33.3%

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	10,692,654	30%	35,820,000	100%	- A
COIC Premiums	3,091,915	3,218,586	104%	3,122,834	851,830	27%	3,122,834	100%	-
Employee Co-Pay	1,556,257	1,552,278	100%	1,556,257	516,855	33%	1,556,257	100%	-
Retiree / COBRA Premiums	1,061,802	1,141,704	108%	1,268,401	116,952	9%	1,268,401	100%	-
Claims Reimbursement & Other	800,000	1,881,666	235%	800,000	7,305	1%	800,000	100%	- B
Prescription Rebates	626,446	1,180,698	188%	666,008	308,315	46%	666,008	100%	-
Interest on Investments	211,200	307,732	146%	242,000	175,003	72%	435,700	180%	193,700
TOTAL RESOURCES	42,854,789	43,355,886	101%	43,475,500	12,668,914	29%	43,669,200	100%	193,700

REQUIREMENTS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Health Benefits	32,172,026	29,641,211	92%	35,790,482	7,833,239	22%	35,790,482	100%	-
Deschutes On-Site Pharmacy	4,942,177	4,097,283	83%	5,108,296	990,873	19%	5,108,296	100%	-
Deschutes On-Site Clinic	1,600,661	1,332,311	83%	1,466,802	331,763	23%	1,466,802	100%	-
Wellness	104,230	39,199	38%	44,965	9,477	21%	44,965	100%	-
TOTAL REQUIREMENTS	38,819,094	35,110,004	90%	42,410,545	9,165,353	22%	42,410,545	100%	-
TOTAL	-	-	-	-	-	-	-	-	-

FUND BALANCE

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	3,859,732	3,859,732	100%	7,500,000	12,105,614	161%	12,105,614	161%	4,605,614
Resources over Requirements	4,035,695	8,245,882		1,064,955	3,503,561		1,258,655		193,700
Net Transfers - In (Out)	-	-		-	-		-		-
TOTAL FUND BALANCE	\$ 7,895,427	\$ 12,105,614	153%	\$ 8,564,955	\$ 15,609,175	182%	\$ 13,364,269	156%	\$4,799,314 C

- 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 October 31, 2025 (unaudited)

11/24/2025 Item #12.

33.3%

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	1,665,007	14%	12,068,000	100%	48,000 A
Telephone User Tax	1,800,500	1,934,091	107%	1,800,500	-	0%	1,800,500	100%	- B
Interest on Investments	426,000	601,311	141%	468,000	177,434	38%	480,400	103%	12,400
Police RMS User Fees	255,000	274,257	108%	274,200	-	0%	274,200	100%	- C
Contract Payments	179,300	184,671	103%	185,600	6,438	3%	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	47,829	50%	95,000	100%	-
State Reimbursement	93,000	101,948	110%	80,000	16,500	21%	80,000	100%	- D
Property Taxes - Jefferson Co.	42,500	39,803	94%	42,500	990	2%	42,500	100%	-
Miscellaneous	36,500	42,421	116%	36,000	7,627	21%	36,000	100%	-
TOTAL RESOURCES	14,733,900	15,112,121	103%	15,281,100	1,928,323	13%	15,341,500	100%	60,400

REQUIREMENTS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Personnel Services	10,237,093	9,569,368	93%	11,064,394	3,111,125	28%	10,334,568	93%	729,826 E
Materials and Services	4,267,026	3,221,390	75%	4,437,521	1,347,667	30%	4,437,521	100%	-
Capital Outlay	2,750,500	1,543,333	56%	1,880,000	92,709	5%	1,880,000	100%	-
TOTAL REQUIREMENTS	17,254,619	14,334,091	83%	17,381,915	4,551,501	26%	16,652,089	96%	729,826

TRANSFERS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers In	515,000	515,000	100%	630,000	-	0%	630,000	100%	-
Transfers Out	(515,000)	(515,000)	100%	(630,000)	-	0%	(630,000)	100%	-
TOTAL TRANSFERS	-	-		-	-		-		-

FUND BALANCE

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	14,371,465	14,371,465	100%	12,914,000	15,149,495	117%	15,149,495	117%	2,235,495
Resources over Requirements	(2,520,719)	778,030		(2,100,815)	(2,623,178)		(1,310,589)		790,226
Net Transfers - In (Out)	-	-		-	-		-		-
TOTAL FUND BALANCE	\$ 11,850,746	\$ 15,149,495	128%	\$ 10,813,185	\$ 12,526,317	116%	\$ 13,838,906	128%	\$3,025,721

- 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 7.4% based on YTD actual vacancy rate.