



BOARD OF COMMISSIONERS

BOARD OF COUNTY COMMISSIONERS MEETING

9:00 AM, WEDNESDAY, FEBRUARY 25, 2026

Barnes Sawyer Rooms - 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 Board of Commissioners provides time during its public meetings for Citizen Input. Alternatively, comments may be submitted on any topic at any time by emailing or leaving a voice message at 541-385-1734.

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

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

- To join the meeting via Zoom from a computer, use this link: <http://bit.ly/3h3oqdD>.
- To join by phone, call 253-215-8782 and enter webinar ID # 899 4635 9970 followed by the passcode 013510.
- If joining by a browser, use the raise hand icon to indicate you would like to provide public comment, if and when allowed. If using a phone, press *9 to indicate you would like to speak and *6 to unmute yourself when you are called on.
- When it is your turn to provide testimony, you will be promoted from an attendee to a panelist. You may experience a brief pause as your meeting status changes. Once you have joined as a panelist, you will be able to turn on your camera, if you would like to.

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

CALL TO ORDER

PLEDGE OF ALLEGIANCE

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. Citizen Input is not available for matters that have closed records, are presently scheduled for a quasi-judicial public hearing, or are anticipated or likely to come before the Commissioners as a future quasi-judicial public hearing. 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. Authorize the purchase of real property located at 2100 NE Wyatt Court, Bend from Getz Properties LLC
2. Authorize the sale of real property located at 51575 Russell Road in La Pine to Harlan Ross Investments LLC
3. Consideration of Board Signature on letters reappointing Carrie Huddleston and Eli Ashley for service on the Deschutes County Historic Landmarks Commission
4. Consideration of Board Signature on letters appointing Joe Tucker and Shawn Hill, and thanking Amy Varner, for service on the Four Rivers Vector Control District
5. Approval of the minutes of the February 12, 2026 BOCC Legislative Update meeting

ACTION ITEMS

6. **9:10 AM** Public Hearing: Modification of application for a proposed commercial activity in conjunction with farm use (winery / Lava Terrace Cellars) in the Multiple Use Agricultural Zone at 20520 Bowery Lane, Bend
7. **10:40 AM** Consideration of First Reading of Ordinance No. 2026-005 – Cascades Academy Plan Amendment and Zone Change

8. **10:50 AM** Request to extend a 0.8 limited duration FTE Community Health Specialist II position through June 30, 2027 using grant funding
9. **11:00 AM** Courthouse Expansion Update
10. **11:15 AM** Treasury Report for January 2026
11. **11:30 AM** Finance Report for January 2026
12. **11:50 AM** Request from SLED to sponsor a table at its annual luncheon on April 30th

LUNCH RECESS

Continued ACTION ITEMS

13. **1:00 PM** 2026 Legislative Session Update

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.

14. Executive Session under ORS 192.660 (2) (e) Real Property Negotiations

ADJOURN



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



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: February 25, 2026

SUBJECT: Authorize the purchase of real property located at 2100 NE Wyatt Court, Bend from Getz Properties LLC

RECOMMENDED MOTION:

Move approval of Board Order No. 2026-012 authorizing the purchase of real property located at 2100 NE Wyatt Court in Bend (Map and Tax Lot 171227DA02305) from Getz Properties LLC, and further authorizing the Deschutes County Property Manager to execute the documents associated with the purchase.

BACKGROUND AND POLICY IMPLICATIONS:

In 2023, Deschutes County executed a 5-year lease (Lease) with Getz Properties LLC (Owners) to lease a +/- 10,700 square foot office building at 2100 NE Wyatt Court, Bend (Property) to provide additional space for Deschutes County Health Services. The Lease included Offer to Purchase language to provide the County the opportunity to acquire the Property in the event the Owners opted to sell.

In May 2025, the Ownership notified the County of its intent to list the Property for sale. The Board of County Commissioners confirmed support to proceed with a third-party appraisal and subsequently, the parties agreed to a purchase/sale price of \$3,650,000. Upon completing Property inspections, staff identified some immediate maintenance requirements and requested a price reduction of \$200,000, which was accepted by the Ownership for a revised purchase/sale price of \$3,450,000.

Additionally, during the Property inspection process, staff identified an underground injection control (UIC) that was bisected by the south property line. A condition to purchase the Property included the Ownership completing necessary survey work and a property line adjustment (PLA) at the Owner's sole cost and expense to adjust the property line further south to fully include the UIC on the Property.

The Ownership is nearing the completion of the PLA and the parties desire to close the transaction in March 2026 or thereafter. Note, the Property purchase will be funded by Deschutes County Behavioral Health reserves.

BUDGET IMPACTS:

Purchase price and associated closing costs will be funded by Deschutes County Behavioral Health reserves (Fund 270 OHA-Mental Health Services).

ATTENDANCE:

Kristie Bollinger, County Property Manager
Holly Harris, Health Services Director

REVIEWED

LEGAL COUNSEL

02/25/2026 Item #1.

For Recording Stamp Only

BEFORE THE BOARD OF COUNTY COMMISSIONERS OF DESCHUTES COUNTY, OREGON

An Order Designating the Deschutes County *
Property Manager, Kristie Bollinger as the * ORDER NO. 2026-012
Deschutes County Representative to complete the *
purchase of real property located at 2100 NE *
Wyatt Court, Bend, Oregon 97701 known as Map
and Tax Lot 171227DA02305

WHEREAS, the Board of County Commissioners of Deschutes County has authorized the purchase of real property located at 2100 NE Wyatt Court, Bend, Oregon 97701 known as Map and Tax Lot 171227DA02305 from Getz Properties LLC; and

WHEREAS, in 2023, Deschutes County executed a 5-year lease (Lease) with Getz Properties LLC (Owners) to lease a +/- 10,700 square foot office building at 2100 NE Wyatt Court, Bend (Property) to provide space for Deschutes County Health Services; and

WHEREAS, the Lease included Offer to Purchase language to provide the County the opportunity to acquire the Property in the event the Owners opted to sell; and

WHEREAS, in May 2025, the Ownership notified the County of its intent to list the Property for sale, and the Board of County Commissioner supported proceeding with a third-party appraisal; and

WHEREAS, post appraisal, the parties agreed to a purchase/sale price of \$3,650,000; and

WHEREAS, subsequently, during the Property inspection process, staff identified some immediate maintenance requirements and requested a price reduction of \$200,000, which was accepted by the Ownership for a revised purchase/sale price of \$3,450,000; and

WHEREAS, the parties desire to close the transaction in March 2026 or thereafter; now, THEREFORE

THE BOARD OF COUNTY COMMISSIONERS OF DESCHUTES COUNTY, OREGON, HEREBY ORDERS as follows:

Section 1. The Deschutes County Property Manager, Kristie Bollinger is designated as the Deschutes County representative for the purpose of executing the necessary documents to complete the purchase and acceptance of real property located at 2100 NE Wyatt Court, Bend, Oregon 97701 known and Map and Tax Lot 171227DA02305.

SIGNATURES ON FOLLOWING PAGE

Dated this _____ of _____, 2026

BOARD OF COUNTY COMMISSIONERS
OF DESCHUTES COUNTY, OREGON

PHIL CHANG, Chair

ANTHONY DEBONE, Vice Chair

ATTEST:

Recording Secretary

PATTI ADAIR, Commissioner



BOARD OF COMMISSIONERS

AGENDA REQUEST & STAFF REPORT

MEETING DATE: February 25, 2026

SUBJECT: Authorize the sale of real property located at 51575 Russell Road in La Pine to Harlan Ross Investments LLC

RECOMMENDED MOTION:

Move approval of Board Order No. 2026-013 authorizing the sale of real property located at 51575 Russell Road in La Pine (Map and Tax Lot 221013B001900) to Harlan Ross Investments LLC, and further authorizing the Deschutes County Property Manager to execute the documents associated with the sale.

BACKGROUND AND POLICY IMPLICATIONS:

Deschutes County owns a 3.07-acre lot at 51575 Russell Road in the La Pine Industrial area. The property known as Map and Tax Lot 221013B001900 has a Real Market Value of \$224,200 as determined by the Deschutes County Assessor’s Office.

Harlan Ross Investments LLC (HRI) submitted an offer to purchase said property. HRI has been located in La Pine since 2021 and its business consists of two operating and traded sector companies; Hortitech Greenhouse specializes in greenhouse design, materials, and solutions for cultivators and farmers throughout the country, and Helios Industries manufactures and installs steel buildings locally and across the Pacific Northwest, providing durable structures for residential, agricultural, commercial, and industrial applications.

The 3.07-acre lot is located adjacent to and south of HRI’s current location, and upon acquisition, HRI will expand its operations to include the development of a +/- 5,000 square foot building with an estimated \$250,000 investment. The expansion would result in the creation of 5-10 new jobs with a starting wage of at least \$25/hour. It is anticipated the building development will be completed within 22 months from time the transaction closes.

HRI offered the advertised rate of \$1.75 per square foot for the 3.07-acre lot (estimated 133,729 square feet) for a total of \$234,026.

Highlights of the offer

- 1. Purchase price of \$234,026 (\$1.75 per square foot)
- 2. \$12,000 refundable earnest money (becomes nonrefundable after purchaser removes contingency)
- 3. 60-day (calendar) contingency/due diligence period
- 4. Closing to occur within 20-days (calendar) after purchaser accepts the condition of property

In 2019, the County and City of La Pine entered into an intergovernmental agreement (IGA) to provide the City full power and authority for the marketing, promotion and sale negotiations for County-owned property located in the industrial area (La Pine Industrial, Newberry Business Park and Finley Butte Industrial Park) for the purpose of economic development. The IGA provides for a 50/50 split of sales proceeds.

The City of La Pine and SLED support the transaction including the sales price and the City Manager, Geoff Wullschlager will sign the purchase and sale agreement accordingly.

BUDGET IMPACTS:

\$234,026 gross proceeds will be allocated between the County and the City per the terms of the Intergovernmental Agreement.

ATTENDANCE:

Kristie Bollinger, County Property Manager

REVIEWED

LEGAL COUNSEL

02/25/2026 Item #2.

For Recording Stamp Only

BEFORE THE BOARD OF COUNTY COMMISSIONERS OF DESCHUTES COUNTY, OREGON

An Order Designating the Deschutes County *
Property Manager, Kristie Bollinger as the *
Deschutes County Representative to complete the *
sale of real property located at 51575 Russell *
Road, La Pine, Oregon 97739 known as Map and
Tax Lot 221013B001900

ORDER NO. 2026-013

WHEREAS, the Board of County Commissioners of Deschutes County has authorized the sale of real property located at 51575 Russell Road, La Pine, Oregon 97739 known as Map and Tax Lot 221013B001900 to Harlan Ross Investments LLC or its assignee; and

WHEREAS, Deschutes County received an offer from Harlan Ross Investments LLC (Buyer) to purchase (purchase and sale agreement or PSA) a 3.07-acre lot for \$234,026 or \$1.75 per square foot, subject to a 60-day due diligence period; and

WHEREAS, upon the execution of the PSA, Buyer will deposit \$12,000 earnest money with a title company, which will be applied to the purchase price at closing; and

WHEREAS, the transaction is estimated to close no more than 30-days (calendar) after the due diligence period or when Buyer removes contingencies, at which time documents to close the transaction need to be signed on behalf of Deschutes County as the seller; now, THEREFORE,

THE BOARD OF COUNTY COMMISSIONERS OF DESCHUTES COUNTY, OREGON, HEREBY ORDERS as follows:

Section 1. The Deschutes County Property Manager, Kristie Bollinger is designated as the Deschutes County representative for the purpose of executing the necessary documents to complete the sale of real property located at 51575 Russell Road, La Pine, Oregon 97739 known and Map and Tax Lot 221013B001900.

SIGNATURES ON FOLLOWING PAGE

Dated this _____ of _____, 2026

BOARD OF COUNTY COMMISSIONERS
OF DESCHUTES COUNTY, OREGON

PHIL CHANG, Chair

ANTHONY DEBONE, Vice Chair

ATTEST:

Recording Secretary

PATTI ADAIR, Commissioner



BOARD OF COMMISSIONERS

AGENDA REQUEST & STAFF REPORT

MEETING DATE: February 25, 2026

SUBJECT: Public Hearing: Modification of application for a proposed commercial activity in conjunction with farm use (winery / Lava Terrace Cellars) in the Multiple Use Agricultural Zone at 20520 Bowery Lane, Bend

RECOMMENDED MOTION:

At the conclusion of the public hearing, the Board can choose one of the following options:

- Continue the hearing to a date and time certain;
• Close the oral portion of the hearing and leave the written record open to a date and time certain;
• Close the hearing and commence deliberations; or
• Close the hearing and schedule deliberations for a date and time to be determined.

BACKGROUND AND POLICY IMPLICATIONS:

The Board of County Commissioners will conduct a public hearing on February 25, 2026 regarding a modification of application for a proposed commercial activity in conjunction with farm use to establish a winery (file nos. 247-22-000464-CU, 466-SP, 018-A, 25-734-MA) at 20520 Bowery Lane in Bend (Lava Terrace Cellars).

BUDGET IMPACTS:

None

ATTENDANCE:

Nathaniel Miller, Associate Planner
Anthony Raguine, Principal Planner



MEMORANDUM

TO: Deschutes County Board of County Commissioners

FROM: Nathaniel Miller, AICP, Associate Planner

DATE: February 25, 2026

RE: Public Hearing: A Commercial Activity in Conjunction with Farm Use (Winery) in the Multiple Use Agricultural Zone – Modification of Application.

The Board of County Commissioners (Board) is conducting a Public Hearing on February 25, 2026, to consider a Modification of Application (247-25-000734-MA) for a commercial activity in conjunction with farm use to establish a Winery in the Multiple Use Agricultural Zone (MUA10). The Applicants applied for a conditional use permit and site plan review for the proposed use. A Hearings Officer approved the applications; an appeal to the Board was thereafter filed and remains pending. In response to issues raised in the appeal, the Applicants now seek to modify the original applications. The applications and appeal are identified as file nos. 247-22-000464-CU, 466-SP, 24-018-A. The property is addressed at 20520 Bowery Lane, Bend, and is further identified on County Assessor's Map 17-12-09B as Tax Lot 1000. A location map is included as **Attachment A**.

I. BACKGROUND

The Applicants, Duane and Dina Barker, have requested a Conditional Use Permit and Site Plan review for a Commercial Activity in Conjunction with Farm Use to establish a Winery with associated uses in the Multiple Use Agricultural Zone (MUA10). The property owners propose to convert a portion of an existing accessory building into a tasting room and office space. The proposal also includes the conversion of an existing barn for small-scale wine production and wine storage. The proposal includes the production of up to 1,500 cases of wine annually as well as hosting wine related events on the property such as wine tastings, wine dinners, and other wine marketing events directly related to the sale and promotion of wine produced from the vineyard.

The applications were initially referred to a Public Hearing on August 4, 2023, with a continued hearing conducted on August 24, 2023. On September 15, 2023, the applicants waived the 150-day clock for the Conditional Use Permit and Site Plan Review applications.

II. HEARING OFFICER DECISION

The Deschutes County Hearings Officer rendered a decision approving the Applicant’s request for a Conditional Use Permit and Site Plan Review for the Winery on January 2, 2024.

Staff notes the following salient elements of the Hearings Officer Decision:

- The Hearings Officer addressed issues raised in the Staff Report specific to Title 22 and the Deschutes County Procedures Ordinance. These include:
 - The open Code Enforcement Case on the property; and
 - The noticing requirements for the application.
- The Hearings Officer determined the proposal meets the requirements of DCC 18.32.030(C) and qualifies as a Commercial Activity in Conjunction with Farm Use.
- The Hearings Officer determined the proposal likely conforms to the Site Plan Review standards of DCC 18.116 and DCC 18.124, however the Decision states that additional details are required. The Hearing Officer included 33 conditions of approval in the decision.

III. APPEAL

The Appellant (Toby Bayard) submitted a timely appeal to the Hearings Officer’s Decision on January 9, 2024. The Appellant requested the Board to initiate a review and conduct a hearing to evaluate the following issues:

- Whether wineries can only be cited on property in the Exclusive Farm Use Zone pursuant to ORS 215.452, and not in any other zone.
- Whether the Hearings Officer erred in finding that a winery can be approved on MUA10-zoned property as a Commercial Activity in Conjunction with Farm Use.
- Whether the Hearings Officer’s Decision is inconsistent with the previous approval under Deschutes County File nos. 247-22-000024-CU, 22-025-SP, 22-757-A, 22-914-A (Commercial Activity in Conjunction with Farm Use for a Meadery in the EFU Zone).
- Whether the Hearings Officer erred in the incorporation of testimony placed into the public record.

IV. BOARD PUBLIC HEARING TIMELINE

- April 10, 2024: Board public hearing;
- Mary 21, 2024: Prior to Board deliberations, applicant requested the record be reopened;
- May 24, 2024: Board Order 2024-019 reopened the record;
- February 26, 2025: Prior to Board deliberations, applicant requested the record be reopened to allow submittal of the Modification of Application;
- March 5, 2025: Board Order 2025-006 reopened the record;
- December 11, 2025: Applicant submitted the Modification of Application;
- February 25, 2026: Continued Board public hearing date.

V. MODIFICATION OF APPLICATION (247-25-000734-MA)

The Modification of Application was submitted in response to issues raised in staff's draft Deliberation Matrix. The Modification provides both additional information and new requests. The following is a brief summary of the new content submitted with the modification:

- Changes to the application to address various issues areas previously raised. These include:
 - Revised site plan to address clear vision areas, drive aisle, and parking.
 - Proposed alteration to the Winery Building for compliance and re-permitting.
 - New information from the Oregon Department of Environmental Quality (DEQ) and onsite wastewater treatment.
 - New information from Bend Fire and Rescue approving the site plan and confirming access to the site.
 - A reduction in annual wine output from 2,000 cases to 1,500 cases.
 - Permitting for the Tasting Room.

- Changes proposed as part of the Modification of Application.
 - A reduction in the parking space requirement from 21 spaces to 14 spaces.
 - A reduction in required landscaping in response to the reduction in parking.
 - Adjustment of Condition of Approval EE. A delay in the time requirement to remove private property, including fences, posts, walls, crops, landscaping, and other features, from the public right of way for Bowery Lane.

Further details are within the submitted application materials for the modification (ref. file no. 247-25-000734-MA). The materials are located on the proposal website and official record here: <https://www.deschutes.org/cd/page/247-22-000464-cu-247-22-000466-sp-24-018-25-734-ma-lava-terrace-cellar-winery-vinyard>. Staff included the revised site plan as **Attachment B**.

VI. NEW PUBLIC AND AGENCY COMMENTS

Notice of the Modification of Application was mailed on December 17, 2025, in accordance with Deschutes County Procedure Ordinance, Title 22. New agency and public comments were uploaded to the digital record and can be accessed through the links provided above. No new comments of support were received.

Comments were received from nine individuals in opposition. A summary of the letters are as follows:

- Not a good use of space and wine making could have toxic byproducts.
- Winery activity could damage the local aquifer.
- Incompatibility with neighborhood due to impacts.
- Wineries should be sited on Exclusive Farm Use-zoned properties.
- Artificial Intelligence (AI) analysis of the MUA10 Zone and function.

- The volume of wastewater anticipated to be produced by the proposed winery cannot be considered *de minimus*.
- Suggestions to limit neighborhood impacts.
- An analysis as to why wineries cannot be sited on properties in the MUA10 Zone.
- A winery proposed at this location violates state law and the intent of the Oregon statewide planning program.
- Additional traffic impacts on the north side of Hunnell Road.
- Insufficient space on the property for a winery.
- Unpermitted activity.
- Traffic impacts on Bowery Lane.
- Noise Impacts.

The applicant submitted a response to some of the objections raised in the above comments on February 6, 2026.

Three individuals submitted letters in support of the proposal. A summary of the letters are as follows:

- Good location.
- Supports tourism and economy.
- Represents local agritourism.

VII. 150-DAY LAND USE CLOCK

On September 15, 2023, the applicants waived the 150-day clock for applications 247-22-464-CU, 466-SP. The 150-day clock restarted when the applicant submitted the Modification of Application on December 11, 2025. The 150th day on which the County must take final action on these applications is May 11, 2026.

VIII. RECOMMENDED MOTION CONCLUDING THE PUBLIC HEARING

The Board will consider whether an Open Record Period after the public hearing is merited to receive more information on the proposal. Alternatively, the record could be closed, and staff can prepare for Deliberations to be scheduled at a date and time certain.

IX. RECORD

The record for file nos. 247-22-000464-CU, 466-SP, 24-018-A, 25-734-MA is as presented at the following Deschutes County Community Development Department website:

<https://www.deschutes.org/cd/page/247-22-000464-cu-247-22-000466-sp-24-018-25-734-ma-lava-terrace-cellars-winery-vinyard>

X. OUTSTANDING RECORD ISSUES

Staff notes that three public comments were received after the allotted phase in the First Reopened Record Period. These comments are identified as:

- 2024-08-22 D. Gant - (Outside Record Phase) Email and Public Comment 22-464-CU, 466-SP, 018-A
- 2024-08-27 R. Freed - (Outside Record Phase) Email and Public Comment 22-464-CU, 466-SP, 018-A
- 2024-08-28 D. Voiles - (Outside Record Phase) Email and Public Comment 22-464-CU, 466-SP, 018-A

The Board should address whether it will accept these three public comments as part of the record.

XI. ATTACHMENTS

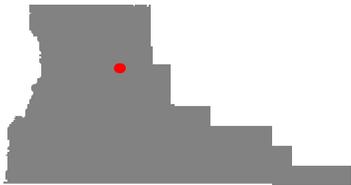
- Attachment A:** Location Map
- Attachment B:** Revised Site Plan

File: 22-464-CU, 466-SP, 24-018-A, 25-734-MA

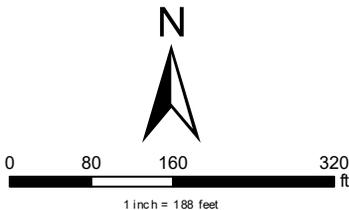
20520 Bowery Lane, Bend



Oregon Statewide Imagery Program (OSIP) - Oregon Imagery Framework Implementation Team, Deschutes County GIS



Date: 2/9/2026





BOARD OF COMMISSIONERS

AGENDA REQUEST & STAFF REPORT

MEETING DATE: February 25, 2026

SUBJECT: Consideration of First Reading of Ordinance No. 2026-005 – Cascades Academy Plan Amendment and Zone Change

RECOMMENDED MOTION:

Move approval of first reading of Ordinance No. 2026-005 by title only.

BACKGROUND AND POLICY IMPLICATIONS:

The applicant, Cascades Academy, requests approval to change the Comprehensive Plan designation (land use file no. 247-24-000392-PA) of the subject property from Agriculture and Surface Mining to Rural Residential Exception Area, and approval to change the zone (land use file no. 247-24-000393-ZC) of the subject properties from Exclusive Farm Use and Surface Mine to Multiple Use Agricultural. The subject property is approximately 22.5 acres in size and is located immediately south of the Tumalo Rural Community and west of State Highway 20. The Board held a public hearing on June 18, 2025, and deliberated on this application on August 27, 2025, voting 2-1 to approve the application.

The entirety of the record can be viewed from the project website at:

<https://bit.ly/CascadesAcademy>

BUDGET IMPACTS:

None

ATTENDANCE:

Nicole Mardell, Principal Planner
Will Groves, Planning Manager



MEMORANDUM

TO: Deschutes County Board of Commissioners (Board)

FROM: Nicole Mardell, AICP, Principal Planner

DATE: February 25, 2025

SUBJECT: Consideration of First Reading of Ordinance 2026-005 – Cascades Academy Plan Amendment and Zone Change

The Board of County Commissioners (Board) will consider a first reading of Ordinance 2026-005 on February 25, 2026, for a Plan Amendment and Zone Change (File nos. 247-24-000392-PA, 393-ZC)

The record is available for inspection at the following link: <https://bit.ly/CascadesAcademy>

I. BACKGROUND

The subject property is comprised of seven (7) tax lots with a total area of 22.5 acres, including 4.03 acres zoned Surface Mine and 18.47 acres zoned EFU-Tumalo/Redmond/Bend Subzone. Four (4) tax lots are partially within the Landscape Management Combining Zone associated with State Highway 20 and the Deschutes River. The EFU properties are also within the Surface Mining Impact Area Combining Zone associated with Mining Site No. 370. The property is irregular in shape and is located immediately south of the Tumalo Rural Community and west of State Highway 20.

Cascades Academy, the applicant and property owners, request a change to the Comprehensive Plan designation of the subject property from Agricultural (AG) and Surface Mining (SM) to Rural Residential Exception Area (RREA) and a corresponding Zone Change from Exclusive Farm Use – Tumalo/ Redmond/ Bend subzone (EFU-TRB) & Surface Mining (SM) to Multiple Use Agricultural (MUA-10). The applicant intends to rezone the property to allow for expansion of the existing school on an adjacent parcel, although they are not requesting approval for the school or other specific development as part of this application.

A public hearing was conducted by a Hearings Officer on November 14, 2024. On February 26, 2025, the Hearings Officer issued a recommendation of denial for the proposed Plan Amendment and Zone Change, citing a lack of evidence demonstrating compliance with Statewide Planning Goal 5 pertaining to wetland, scenic road, and scenic water resources associated with the subject property.

Following the recommendation, the applicant provided additional materials into the record, including an Economic, Social, Environmental, and Energy (ESEE) analysis.

On June 18, 2025, the Board held a public hearing to hear additional testimony on the applications and the open record period closed on July 16, 2025. On August 27, 2025, the Board deliberated and voted 2-1 to approve the applications.

II. NEXT STEPS / SECOND READING

The Board is tentatively scheduled to conduct the second reading of Ordinance 2026-005 on March 11, 2026, fourteen (14) days following the first reading.

ATTACHMENTS:

- 1. Draft Ordinance 2026-005 and Exhibits
 - Exhibit A: Legal Descriptions
 - Exhibit B: Proposed Plan Amendment Map
 - Exhibit C: Proposed Zone Change Map
 - Exhibit D: Comprehensive Plan Section 23.01.010, Introduction
 - Exhibit E: Comprehensive Plan Section 5.12, Legislative History
 - Exhibit F: Board Decision
 - Exhibit G: Hearings Officer Recommendation

REVIEWED _____
LEGAL COUNSEL

For Recording Stamp Only

BEFORE THE BOARD OF COUNTY COMMISSIONERS OF DESCHUTES COUNTY, OREGON

An Ordinance Amending Deschutes County *
Code Title 23, the Deschutes County *
Comprehensive Plan, to Change the *
Comprehensive Plan Map Designation for *
Certain Property From Agriculture and Surface *
Mining to Rural Residential Exception Area, *
and Amending Deschutes County Code Title *
18, the Deschutes County Zoning Map, to *
Change the Zone Designation for Certain *
Property From Exclusive Farm Use and Surface *
Mine to Multiple Use Agricultural.

ORDINANCE NO. 2026-005

WHEREAS, Cascades Academy, LLC (“Applicant”), applied for changes to both the Deschutes County Comprehensive Plan Map (247-24-000392-PA) and the Deschutes County Zoning Map (247-24-000393-ZC), to change the Comprehensive Plan designation of the subject property from Agricultural (AG) and Surface Mining (SM) to Rural Residential Exception Area (RREA), and a corresponding Zone Change from Exclusive Farm Use (EFU) and Surface Mine (SM) to Multiple Use Agricultural (MUA-10); and

WHEREAS, after notice was given in accordance with applicable law, a public hearing was held on November 14, 2024, before the Deschutes County Hearings Officer and, on February 26, 2025, the Hearings Officer recommended denial of the Comprehensive Plan Amendment and Zone Change;

WHEREAS, pursuant to DCC 22.28.030(C), on June 18, 2025, the Board of County Commissioners (“Board”) heard *de novo* the applications to change the Comprehensive Plan designation of the subject property from Agricultural (AG) and Surface Mining (SM) to Rural Residential Exception Area (RREA), and a corresponding Zone Change from Exclusive Farm Use (EFU) and Surface Mine (SM) to Multiple Use Agricultural (MUA-10); now, therefore,

THE BOARD OF COUNTY COMMISSIONERS OF DESCHUTES COUNTY, OREGON, ORDAINS as follows:

Section 1. AMENDMENT. DCC Title 23, Deschutes County Comprehensive Plan Map, is amended to change the plan designation for certain property described in Exhibit "A" and depicted on the map set forth as Exhibit "B" from AG and SM to RREA, with both exhibits attached and incorporated by reference herein.

Section 2. AMENDMENT. DCC Title 18, Zoning Map, is amended to change the zone designation from EFU and SM to MUA-10 for certain property described in Exhibit "A" and depicted on the map set forth as Exhibit "C", with both exhibits attached and incorporated by reference herein.

Section 3. AMENDMENT. DCC Section 23.01.010, Introduction, is amended to read as described in Exhibit "D" attached and incorporated by reference herein, with new language underlined.

Section 4. AMENDMENT. Deschutes County Comprehensive Plan Section 5.12, Legislative History, is amended to read as described in Exhibit "E" attached and incorporated by reference herein, with new language underlined.

Section 5. FINDINGS. The Board adopts as its findings in support of this Ordinance the Decision of the Board of County Commissioners as set forth in Exhibit "F" and incorporated by reference herein. The Board also incorporates in its findings in support of this decision, the Recommendation of the Hearings Officer, attached as Exhibit "G".

Section 6. EFFECTIVE DATE. This Ordinance takes effect on the 90th day after the date of adoption.

Dated this _____ of _____, 2026

BOARD OF COUNTY COMMISSIONERS
OF DESCHUTES COUNTY, OREGON

PHIL CHANG, Chair

ANTHONY DEBONE, Vice Chair

ATTEST:

Recording Secretary

PATTI ADAIR, Commissioner

Date of 1st Reading: ____ day of _____, 20 .

Date of 2nd Reading: ____ day of _____, 20 .

Record of Adoption Vote

Commissioner	Yes	No	Abstained	Excused
Patti Adair	_____			
Anthony DeBone	_____			
Phil Chang	_____			

Effective date: ____ day of _____, 20 .

ATTEST

Recording Secretary

EXHIBIT A to Ordinance 2026-005

Legal Description

Parcel 1

The North 500 feet of that portion of the Northwest quarter of the Northeast quarter of Section 6, Township 17 South, Range 12 East of the Willamette Meridian, Deschutes County, Oregon lying West of Old Hwy #20. Except that portion deeded in dedication deed recorded November 08, 2001, in Volume 2001, Page 55232.

Parcel 2

All of Blocks 67 and 68 of LAIDLAW, Deschutes County, Oregon, Together with those portions of vacated Fifteenth Street, Bruce Avenue and alleyways inuring thereto.

Parcel 3

All of Block 69 of LAIDLAW, Deschutes County, Oregon, Together with those portions of vacated Fifteenth Street, Bruce Avenue and alleyways inuring thereto.

Excepting therefrom that portion dedicated to the public by instrument recorded November 8, 2001 in Volume 2001, Page 55232.

Also excepting therefrom a parcel of land located in the Southwest quarter of the Southeast quarter of Section 31, Township 16 South, Range 12 East of the Willamette Meridian, Deschutes County, Oregon, being more particularly described as follows:

Beginning at the Northeast corner of Block 69 of Townsite of Laidlaw being on the West right-of-way of Cook Avenue; thence North along said West right-of-way 30 feet to the centerline of vacated Fifteenth Street; thence West along said centerline to the Easterly right-of way of Cook Avenue realignment as re-aligned by Deschutes County Road Department; thence along said Easterly right-of-way, Southeasterly to the East line of said Block 69; thence North along the East line of said Block 69 to the point of beginning.

Parcel 4

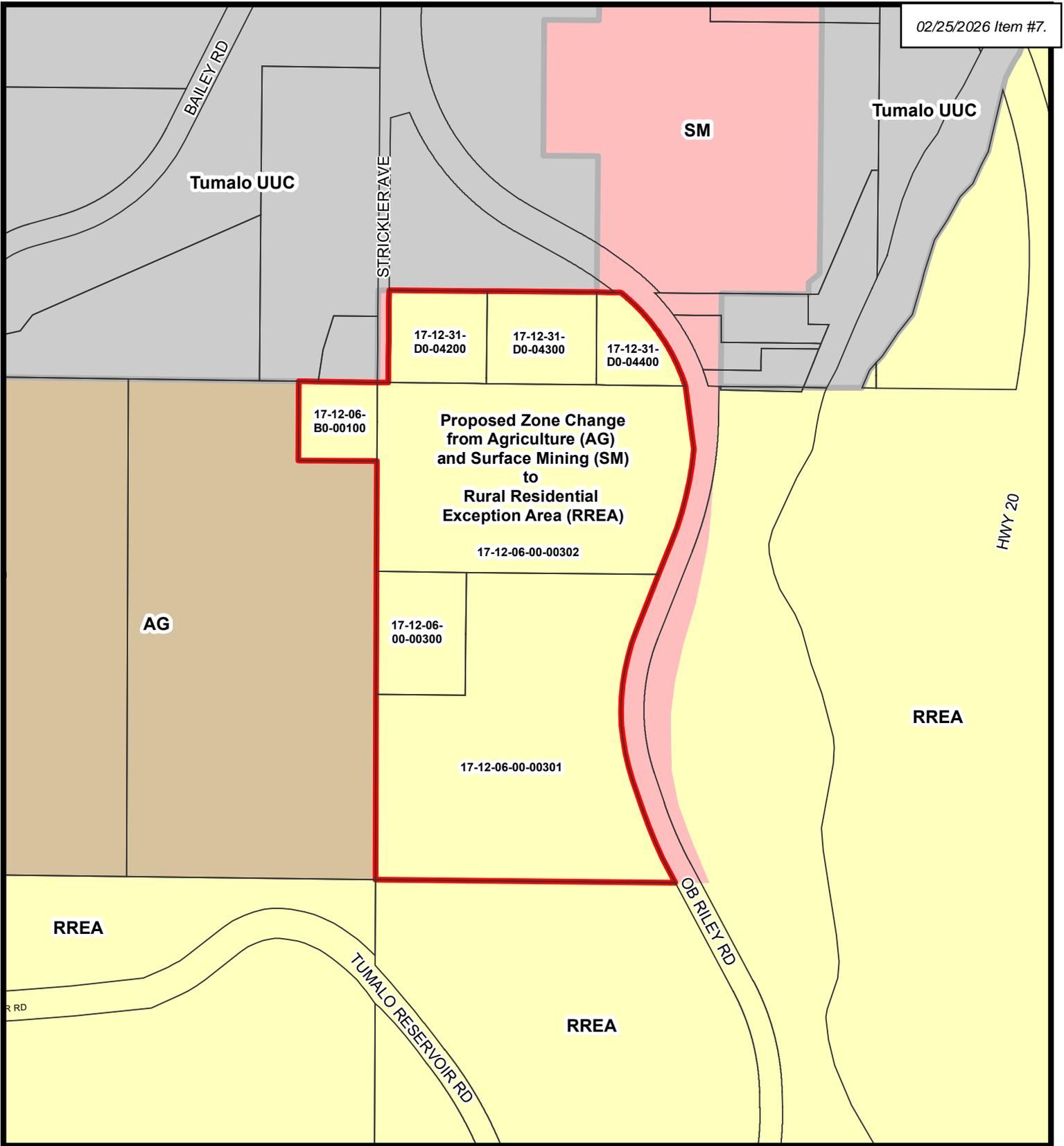
A Tract of land located in the East half of the Northeast quarter of the Northwest quarter of Section 6, Township 17 South, Range 12 East of the Willamette Meridian, Deschutes County, Oregon, described as follows:

All that certain tract of land described in Volume 1999, Page 23794, Deschutes County Deed Records, more particularly described as follows:

One acre of land, 208 feet square, in the Northeast corner of the East one-half of the Northeast Quarter of the Northwest Quarter (E1/2 NE1/4 NW1/4) of Section Six (6), Township Seventeen (17) South, Range Twelve (12), East of the Willamette Meridian, Deschutes County, Oregon.

Parcel 5

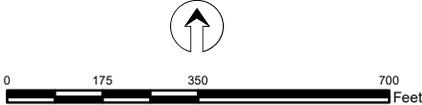
The Northwest Quarter of the Northeast Quarter (NW1/4 NE1/4) of Section 6, Township 17 South, Range 12 East of the Willamette Meridian, Deschutes County, Oregon, lying west of the Old Highway #20, EXCEPT the North 500 feet thereof.



PROPOSED COMPREHENSIVE PLAN

Exhibit "B"
to Ordinance 2026-005

- Zone Change Boundary
 - Tumalo Unincorporated Community (UUC)
- Zoning**
- AG - Agriculture
 - RREA - Rural Residential Exception Area
 - SM - Surface Mining



January 28, 2026

BOARD OF COUNTY COMMISSIONERS
OF DESCHUTES COUNTY, OREGON

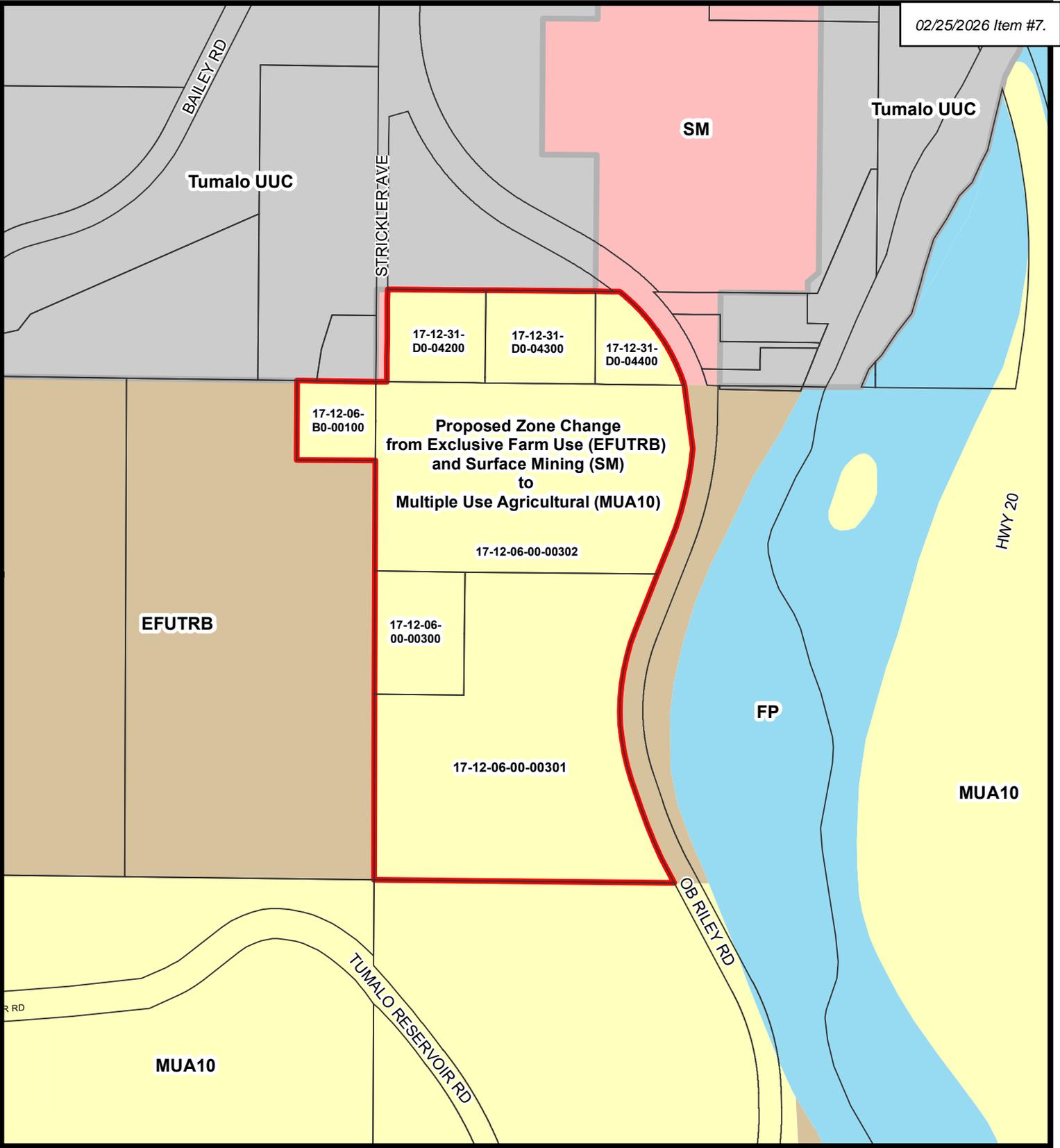
Phil Chang, Chair

Anthony DeBone, Vice Chair

Patti Adair, Commissioner

ATTEST: Recording Secretary

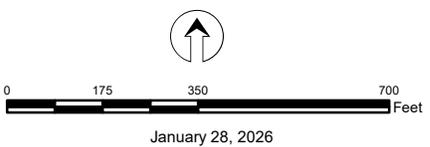
Dated this _____ day of _____, 2026
Effective Date: _____, 2026



- Zone Change Boundary
 - Tumalo Unincorporated Community (UUC)
- Zoning**
- EFUTRB - Exclusive Farm Use
 - FP - Flood Plain
 - MUA10 - Multiple Use Agricultural
 - SM - Surface Mining

PROPOSED ZONING

Exhibit "C"
to Ordinance 2026-005



BOARD OF COUNTY COMMISSIONERS
OF DESCHUTES COUNTY, OREGON

Phil Chang, Chair

Anthony DeBone, Vice Chair

Patti Adair, Commissioner

ATTEST: Recording Secretary

Dated this _____ day of _____, 2026
Effective Date: _____, 2026

Exhibit "D" to Ordinance 2026-004

TITLE 23 COMPREHENSIVE PLAN

CHAPTER 23.01 COMPREHENSIVE PLAN

- A. The Deschutes County Comprehensive Plan, adopted by the Board in Ordinance 2011-003 and found on the Deschutes County Community Development Department website, is incorporated by reference herein.
- B. The Deschutes County Comprehensive Plan amendments, adopted by the Board in Ordinance 2011-027, are incorporated by reference herein.
- C. [Repealed by Ordinance 2013-001, §1]
- D. [Repealed by Ordinance 2023-017]
- E. The Deschutes County Comprehensive Plan amendments, adopted by the Board in Ordinance 2012-012, are incorporated by reference herein.
- F. The Deschutes County Comprehensive Plan amendments, adopted by the Board in Ordinance 2012-016, are incorporated by reference herein.
- G. The Deschutes County Comprehensive Plan amendments, adopted by the Board in Ordinance 2013-002, are incorporated by reference herein.
- H. The Deschutes County Comprehensive Plan amendments, adopted by the Board in Ordinance 2013-009, are incorporated by reference herein.
- I. The Deschutes County Comprehensive Plan amendments, adopted by the Board in Ordinance 2013-012, are incorporated by reference herein.
- J. The Deschutes County Comprehensive Plan amendments, adopted by the Board in Ordinance 2013-007, are incorporated by reference herein.
- K. The Deschutes County Comprehensive Plan amendments, adopted by the Board in Ordinance 2014-005, are incorporated by reference herein.
- L. The Deschutes County Comprehensive Plan amendments, adopted by the Board in Ordinance 2014-006, are incorporated by reference herein.
- M. The Deschutes County Comprehensive Plan amendments, adopted by the Board in Ordinance 2014-012, are incorporated by reference herein.
- N. The Deschutes County Comprehensive Plan amendments, adopted by the Board in Ordinance 2014-021, are incorporated by reference herein.
- O. The Deschutes County Comprehensive Plan amendments, adopted by the Board in Ordinance 2014-027, are incorporated by reference herein.
- P. The Deschutes County Comprehensive Plan amendments, adopted by the Board in Ordinance 2015-021, are incorporated by reference herein.

- Q. The Deschutes County Comprehensive Plan amendments, adopted by the Board in Ordinance 2015-029, are incorporated by reference herein.
- R. The Deschutes County Comprehensive Plan amendments, adopted by the Board in Ordinance 2015-018, are incorporated by reference herein.
- S. The Deschutes County Comprehensive Plan amendments, adopted by the Board in Ordinance 2015-010, are incorporated by reference herein.
- T. [Repealed by Ordinance 2016-027 §1]
- U. The Deschutes County Comprehensive Plan amendments, adopted by the Board in Ordinance 2016-022, are incorporated by reference herein.
- V. The Deschutes County Comprehensive Plan amendments, adopted by the Board in Ordinance 2016-005, are incorporated by reference herein.
- W. The Deschutes County Comprehensive Plan amendments, adopted by the Board in Ordinance 2016-027, are incorporated by reference herein.
- X. The Deschutes County Comprehensive Plan amendments, adopted by the Board in Ordinance 2016-029, are incorporated by reference herein.
- Y. The Deschutes County Comprehensive Plan amendments, adopted by the Board in Ordinance 2017-007, are incorporated by reference herein.
- Z. The Deschutes County Comprehensive Plan amendments, adopted by the Board in Ordinance 2018-002, are incorporated by reference herein.
- AA. The Deschutes County Comprehensive Plan amendments, adopted by the Board in Ordinance 2018-006, are incorporated by reference herein.
- AB. The Deschutes County Comprehensive Plan amendments, adopted by the Board in Ordinance 2018-011, are incorporated by reference herein.
- AC. [repealed by Ord. 2019-010 §1, 2019]
- AD. The Deschutes County Comprehensive Plan amendments, adopted by the Board in Ordinance 2018-008, are incorporated by reference herein.
- AE. The Deschutes County Comprehensive Plan amendments, adopted by the Board in Ordinance 2019-002, are incorporated by reference herein.
- AF. The Deschutes County Comprehensive Plan amendments, adopted by the Board in Ordinance 2019-001, are incorporated by reference herein.
- AG. The Deschutes County Comprehensive Plan amendments, adopted by the Board in Ordinance 2019-003, are incorporated by reference herein.
- AH. The Deschutes County Comprehensive Plan amendments, adopted by the Board in Ordinance 2019-004, are incorporated by reference herein.

AI. The Deschutes County Comprehensive Plan amendments, adopted by the Board in Ordinance 2019-011, are incorporated by reference herein.

AJ. The Deschutes County Comprehensive Plan amendments, adopted by the Board in Ordinance 2019-006, are incorporated by reference herein.

AK. The Deschutes County Comprehensive Plan amendments, adopted by the Board in Ordinance 2019-019, are incorporated by reference herein.

AL. The Deschutes County Comprehensive Plan amendments, adopted by the Board in Ordinance 2019-016, are incorporated by reference herein.

AM. The Deschutes County Comprehensive Plan amendments, adopted by the Board in Ordinance 2020-001, are incorporated by reference herein.

AN. The Deschutes County Comprehensive Plan amendments, adopted by the Board in Ordinance 2020-002, are incorporated by reference herein.

AO. The Deschutes County Comprehensive Plan amendments, adopted by the Board in Ordinance 2020-003, are incorporated by reference herein.

AP. The Deschutes County Comprehensive Plan amendments, adopted by the Board in Ordinance 2020-008, are incorporated by reference herein.

AQ. The Deschutes County Comprehensive Plan amendments, adopted by the Board in Ordinance 2020-007, are incorporated by reference herein.

AR. The Deschutes County Comprehensive Plan amendments, adopted by the Board in Ordinance 2020-006, are incorporated by reference herein.

AS. The Deschutes County Comprehensive Plan amendments, adopted by the Board in Ordinance 2020-009, are incorporated by reference herein.

AT. The Deschutes County Comprehensive Plan amendments, adopted by the Board in Ordinance 2020-013, are incorporated by reference herein.

AU. The Deschutes County Comprehensive Plan amendments, adopted by the Board in Ordinance 2021-002, are incorporated by reference herein.

AV. The Deschutes County Comprehensive Plan amendments, adopted by the Board in Ordinance 2021-005, are incorporated by reference herein.

AW. The Deschutes County Comprehensive Plan amendments, adopted by the Board in Ordinance 2021-008, are incorporated by reference herein.

AX. The Deschutes County Comprehensive Plan amendments, adopted by the Board in Ordinance 2022-001, are incorporated by reference herein.

AY. The Deschutes County Comprehensive Plan amendments, adopted by the Board in Ordinance 2022-003, are incorporated by reference herein.

- AZ. The Deschutes County Comprehensive Plan amendments, adopted by the Board in Ordinance 2022-006, are incorporated by reference herein.
- BA. The Deschutes County Comprehensive Plan amendments, adopted by the Board in Ordinance 2022-010, are incorporated by reference herein.
- BB. The Deschutes County Comprehensive Plan amendments, adopted by the Board in Ordinance 2022-011, are incorporated by reference herein. (superseded by Ord. 2023-015)
- BC. The Deschutes County Comprehensive Plan amendments, adopted by the Board in Ordinance 2022-013, are incorporated by reference herein. (supplemented and controlled by Ord. 2024-010)
- BD. The Deschutes County Comprehensive Plan amendments, adopted by the Board in Ordinance 2023-001, are incorporated by reference herein.
- BE. The Deschutes County Comprehensive Plan amendments, adopted by the Board in Ordinance 2023-007, are incorporated by reference herein.
- BF. The Deschutes County Comprehensive Plan amendments, adopted by the Board in Ordinance 2023-010 are incorporated by reference herein.
- BG. The Deschutes County Comprehensive Plan amendments, adopted by the Board in Ordinance 2023-018, are incorporated by reference herein.
- BH. The Deschutes County Comprehensive Plan amendments, adopted by the Board in Ordinance 2023-015, are incorporated by reference herein.
- BI. The Deschutes County Comprehensive Plan amendments, adopted by the Board in Ordinance 2023-025, are incorporated by reference herein.
- BJ. The Deschutes County Comprehensive Plan amendments, adopted by the Board in Ordinance 2024-001, are incorporated by reference herein.
- BK. The Deschutes County Comprehensive Plan amendments, adopted by the Board in Ordinance 2024-003, are incorporated by reference herein.
- BL. The Deschutes County Comprehensive Plan, adopted by the Board in Ordinance 2024-007 and found on the Deschutes County Community Development Department website, is incorporated by reference herein (superseded by Ord. 2025-007).
- BM. The Deschutes County Comprehensive Plan amendments, adopted by the Board in Ordinance 2024-010, are incorporated by reference herein.
- BN. The Deschutes County Comprehensive Plan amendments, adopted by the Board in Ordinance 2023-017, are incorporated by reference herein.
- BO. The Deschutes County Comprehensive Plan amendments, adopted by the Board in Ordinance 2023-016, are incorporated by reference herein.

BP. The Deschutes County Comprehensive Plan amendments, adopted by the Board in Ordinance 2024-011, are incorporated by reference herein.

BQ. The Deschutes County Comprehensive Plan amendments, adopted by the Board in Ordinance 2024-012, are incorporated by reference herein.

BR. The Deschutes County Comprehensive Plan amendments, adopted by the Board in Ordinance 2025-001, are incorporated by reference herein.

BS. The Deschutes County Comprehensive Plan amendments, adopted by the Board in Ordinance 2025-003, are incorporated by reference herein.

BT. The Deschutes County Comprehensive Plan amendments, adopted by the Board in Ordinance 2025-010, are incorporated by reference herein.

BU. The Deschutes County Comprehensive Plan amendments, adopted by the Board in Ordinance 2025-007, are incorporated by reference herein.

BV. The Deschutes County Comprehensive Plan amendments, adopted by the Board in Ordinance 2025-014, are incorporated by reference herein.

BW. The Deschutes County Comprehensive Plan amendments, adopted by the Board in Ordinance 2026-004, are incorporated by reference herein.

[BW. The Deschutes County Comprehensive Plan amendments, adopted by the Board in Ordinance 2026-005, are incorporated by reference herein.](#)

Click here to be directed to the Comprehensive Plan (<http://www.deschutes.org/compplan>)

Section 5.12 Legislative History

Background

This section contains the legislative history of this Comprehensive Plan.

Table 5.12.1 Comprehensive Plan Ordinance History

Ordinance	Date Adopted/ Effective	Chapter/Section	Amendment
2011-003	8-10-11/11-9-11	All, except Transportation, Tumalo and Terrebonne Community Plans, Deschutes Junction, Destination Resorts and ordinances adopted in 2011	Comprehensive Plan update
2011-027	10-31-11/11-9-11	2.5, 2.6, 3.4, 3.10, 3.5, 4.6, 5.3, 5.8, 5.11, 23.40A, 23.40B, 23.40.065, 23.01.010	Housekeeping amendments to ensure a smooth transition to the updated Plan
2012-005	8-20-12/11-19-12	23.60, 23.64 (repealed), 3.7 (revised), Appendix C (added)	Updated Transportation System Plan
2012-012	8-20-12/8-20-12	4.1, 4.2	La Pine Urban Growth Boundary
2012-016	12-3-12/3-4-13	3.9	Housekeeping amendments to Destination Resort Chapter
2013-002	1-7-13/1-7-13	4.2	Central Oregon Regional Large-lot Employment Land Need Analysis
2013-009	2-6-13/5-8-13	1.3	Comprehensive Plan Map Amendment, changing designation of certain property from Agriculture to Rural Residential Exception Area
2013-012	5-8-13/8-6-13	23.01.010	Comprehensive Plan Map Amendment, including certain property within City of Bend Urban Growth Boundary
2013-007	5-29-13/8-27-13	3.10, 3.11	Newberry Country: A Plan for Southern Deschutes County

2013-016	10-21-13/10-21-13	23.01.010	Comprehensive Plan Map Amendment, including certain property within City of Sisters Urban Growth Boundary
2014-005	2-26-14/2-26-14	23.01.010	Comprehensive Plan Map Amendment, including certain property within City of Bend Urban Growth Boundary
2014-012	4-2-14/7-1-14	3.10, 3.11	Housekeeping amendments to Title 23.
2014-021	8-27-14/11-25-14	23.01.010, 5.10	Comprehensive Plan Map Amendment, changing designation of certain property from Sunriver Urban Unincorporated Community Forest to Sunriver Urban Unincorporated Community Utility
2014-021	8-27-14/11-25-14	23.01.010, 5.10	Comprehensive Plan Map Amendment, changing designation of certain property from Sunriver Urban Unincorporated Community Forest to Sunriver Urban Unincorporated Community Utility
2014-027	12-15-14/3-31-15	23.01.010, 5.10	Comprehensive Plan Map Amendment, changing designation of certain property from Agriculture to Rural Industrial
2015-021	11-9-15/2-22-16	23.01.010	Comprehensive Plan Map Amendment, changing designation of certain property from Agriculture to Surface Mining.

2015-029	11-23-15/11-30-15	23.01.010	Comprehensive Plan Map Amendment, changing designation of certain property from Tumalo Residential 5-Acre Minimum to Tumalo Industrial
2015-018	12-9-15/3-27-16	23.01.010, 2.2, 4.3	Housekeeping Amendments to Title 23.
2015-010	12-2-15/12-2-15	2.6	Comprehensive Plan Text and Map Amendment recognizing Greater Sage-Grouse Habitat Inventories
2016-001	12-21-15/04-5-16	23.01.010; 5.10	Comprehensive Plan Map Amendment, changing designation of certain property from, Agriculture to Rural Industrial (exception area)
2016-007	2-10-16/5-10-16	23.01.010; 5.10	Comprehensive Plan Amendment to add an exception to Statewide Planning Goal 11 to allow sewers in unincorporated lands in Southern Deschutes County
2016-005	11-28-16/2-16-17	23.01.010, 2.2, 3.3	Comprehensive Plan Amendment recognizing non-resource lands process allowed under State law to change EFU zoning
2016-022	9-28-16/11-14-16	23.01.010, 1.3, 4.2	Comprehensive plan Amendment, including certain property within City of Bend Urban Growth Boundary
2016-029	12-14-16/12/28/16	23.01.010	Comprehensive Plan Map Amendment, changing designation of certain property from, Agriculture to Rural Industrial

2017-007	10-30-17/10-30-17	23.01.010	Comprehensive Plan Map Amendment, changing designation of certain property from Agriculture to Rural Residential Exception Area
2018-002	1-3-18/1-25-18	23.01, 2.6	Comprehensive Plan Amendment permitting churches in the Wildlife Area Combining Zone
2018-006	8-22-18/11-20-18	23.01.010, 5.8, 5.9	Housekeeping Amendments correcting tax lot numbers in Non-Significant Mining Mineral and Aggregate Inventory; modifying Goal 5 Inventory of Cultural and Historic Resources
2018-011	9-12-18/12-11-18	23.01.010	Comprehensive Plan Map Amendment, changing designation of certain property from Agriculture to Rural Residential Exception Area
2018-005	9-19-18/10-10-18	23.01.010, 2.5, Tumalo Community Plan, Newberry Country Plan	Comprehensive Plan Map Amendment, removing Flood Plain Comprehensive Plan Designation; Comprehensive Plan Amendment adding Flood Plain Combining Zone purpose statement.
2018-008	9-26-18/10-26-18	23.01.010, 3.4	Comprehensive Plan Amendment allowing for the potential of new properties to be designated as Rural Commercial or Rural Industrial

2019-002	1-2-19/4-2-19	23.01.010, 5.8	Comprehensive Plan Map Amendment changing designation of certain property from Surface Mining to Rural Residential Exception Area; Modifying Goal 5 Mineral and Aggregate Inventory; Modifying Non-Significant Mining Mineral and Aggregate Inventory
2019-001	1-16-19/4-16-19	1.3, 3.3, 4.2, 5.10, 23.01	Comprehensive Plan and Text Amendment to add a new zone to Title 19: Westside Transect Zone.
2019-003	02-12-19/03-12-19	23.01.010, 4.2	Comprehensive Plan Map Amendment changing designation of certain property from Agriculture to Redmond Urban Growth Area for the Large Lot Industrial Program
2019-004	02-12-19/03-12-19	23.01.010, 4.2	Comprehensive Plan Map Amendment changing designation of certain property from Agriculture to Redmond Urban Growth Area for the expansion of the Deschutes County Fairgrounds and relocation of Oregon Military Department National Guard Armory.
2019-011	05-01-19/05-16/19	23.01.010, 4.2	Comprehensive Plan Map Amendment to adjust the Bend Urban Growth Boundary to accommodate the refinement of the Skyline Ranch Road alignment and the refinement of the West Area Master Plan Area I boundary. The ordinance also amends the Comprehensive Plan designation of Urban Area Reserve for those lands leaving the UGB.

2019-006	03-13-19/06-11-19	23.01.010,	Comprehensive Plan Map Amendment, changing designation of certain property from Agriculture to Rural Residential Exception Area
2019-016	11-25-19/02-24-20	23.01.01, 2.5	Comprehensive Plan and Text amendments incorporating language from DLCDD's 2014 Model Flood Ordinance and Establishing a purpose statement for the Flood Plain Zone.
2019-019	12-11-19/12-11-19	23.01.01, 2.5	Comprehensive Plan and Text amendments to provide procedures related to the division of certain split zoned properties containing Flood Plain zoning and involving a former or piped irrigation canal.
2020-001	12-11-19/12-11-19	23.01.01, 2.5	Comprehensive Plan and Text amendments to provide procedures related to the division of certain split zoned properties containing Flood Plain zoning and involving a former or piped irrigation canal.

2020-002	2-26-20/5-26-20	23.01.01, 4.2, 5.2	Comprehensive Plan Map Amendment to adjust the Redmond Urban Growth Boundary through an equal exchange of land to/from the Redmond UGB. The exchange property is being offered to better achieve land needs that were detailed in the 2012 SB 1544 by providing more development ready land within the Redmond UGB. The ordinance also amends the Comprehensive Plan designation of Urban Area Reserve for those lands leaving the UGB.
2020-003	02-26-20/05-26-20	23.01.01, 5.10	Comprehensive Plan Amendment with exception to Statewide Planning Goal 11 (Public Facilities and Services) to allow sewer on rural lands to serve the City of Bend Outback Water Facility.
2020-008	06-24-20/09-22-20	23.01.010, Appendix C	Comprehensive Plan Transportation System Plan Amendment to add roundabouts at US 20/Cook-O.B. Riley and US 20/Old Bend-Redmond Hwy intersections; amend Tables 5.3.T1 and 5.3.T2 and amend TSP text.
2020-007	07-29-20/10-27-20	23.01.010, 2.6	Housekeeping Amendments correcting references to two Sage Grouse ordinances.

2020-006	08-12-20/11-10-20	23.01.01, 2.11, 5.9	Comprehensive Plan and Text amendments to update the County's Resource List and Historic Preservation Ordinance to comply with the State Historic Preservation Rule.
2020-009	08-19-20/11-17-20	23.01.010, Appendix C	Comprehensive Plan Transportation System Plan Amendment to add reference to J turns on US 97 raised median between Bend and Redmond; delete language about disconnecting Vandever Road from US 97.
2020-013	08-26-20/11/24/20	23.01.01, 5.8	Comprehensive Plan Text And Map Designation for Certain Properties from Surface Mine (SM) and Agriculture (AG) To Rural Residential Exception Area (RREA) and Remove Surface Mining Site 461 from the County's Goal 5 Inventory of Significant Mineral and Aggregate Resource Sites.
2021-002	01-27-21/04-27-21	23.01.01	Comprehensive Plan Map Designation for Certain Property from Agriculture (AG) To Rural Industrial (RI)
2021-005	06-16-21/06-16-21	23.01.01, 4.2	Comprehensive Plan Map Amendment Designation for Certain Property from Agriculture (AG) To Redmond Urban Growth Area (RUGA) and text amendment
2021-008	06-30-21/09-28-21	23.01.01	Comprehensive Plan Map Amendment Designation for Certain Property Adding Redmond Urban Growth Area (RUGA) and Fixing Scrivener's Error in Ord. 2020-022

2022-001	04-13-22/07-12-22	23.01.010	Comprehensive Plan Map Amendment, changing designation of certain property from Agriculture (AG) to Rural Residential Exception Area (RREA)
2022-003	04-20-22/07-19-22	23.01.010	Comprehensive Plan Map Amendment, changing designation of certain property from Agriculture (AG) to Rural Residential Exception Area (RREA)
2022-006	06-22-22/08-19-22	23.01.010	Comprehensive Plan Map Amendment, changing designation of certain property from Rural Residential Exception Area (RREA) to Bend Urban Growth Area
2022-011	07-27-22/10-25-22 (superseded by Ord. 2023-015)	23.01.010	Comprehensive Plan Map Designation for Certain Property from Agriculture (AG) To Rural Industrial (RI)
2022-013	12-14-22/03-14-23 (supplemented and controlled by Ord. 2024-010)	23.01.010	Comprehensive Plan Map Designation for Certain Property from Agriculture (AG) to Rural Residential Exception Area (RREA)
2023-001	03-01-23/05-30-23	23.01.010, 5.9	Housekeeping Amendments correcting the location for the Lynch and Roberts Store Advertisement, a designated Cultural and Historic Resource
2023-007	04-26-23/6-25-23	23.01.010	Comprehensive Plan Map Designation for Certain Property from Agriculture (AG) to Rural Residential Exception Area (RREA)

2023-010	06-21-23/9-17-23	23.01.010	Comprehensive Plan Map Designation for Certain Property from Agriculture (AG) to Rural Residential Exception Area (RREA)
2023-018	08-30-23/11-28-23	23.01.010	Comprehensive Plan Map Designation for Certain Property from Agriculture (AG) to Rural Residential Exception Area (RREA)
2023-015	9-13-23/12-12-23	23.01.010	Comprehensive Plan Map Designation for Certain Property from Agriculture (AG) to Rural Industrial (RI)
2023-025	11-29-23/2-27-24	23.01.010	Comprehensive Plan Map Amendment, changing designation of certain property from Rural Residential Exception Area (RREA) to Bend Urban Growth Area
2024-001	1-31-24/4-30-24	23.01.010	Comprehensive Plan Map Amendment for Certain Property from Agriculture (AG) to Rural Residential Exception Area (RREA)
2023-016	5-8-24/8-6-24	23.01(BM) (added), 4.7 (amended), Appendix B (replaced)	Updated Tumalo Community Plan
2023-017	3-20-24/6-20-24	23.01(D) (repealed), 23.01(BJ) (added), 3.7 (amended), Appendix C (replaced)	Updated Transportation System Plan

2024-003	2-21-24/5-21-24	23.01.010, 5.8	Comprehensive Plan Map Amendment, changing designation of certain property from Surface Mining (SM) to Rural Residential Exception Area (RREA); Modifying Goal 5 Mineral and Aggregate Inventory
2024-007	10-02-24/12-31-24 (superseded by Ord. 2025-007)	23.01(A)(repealed) 23.01(BK) (added)	Repeal and Replacement of 2030 Comprehensive Plan with 2040 Comprehensive Plan
2024-010	10-16-24/01-14-25	23.01.010	Comprehensive Plan Map Designation for Certain Property from Agriculture (AG) to Rural Residential Exception Area (RREA)
2024-011	11-18-24/02-17-25	23.01.010	Comprehensive Plan Map Designation for Certain Property from Agriculture (AG) to Redmond Urban Growth Area (RUGA)
2024-012	1-8-25/4-8-25	23.01.010	Comprehensive Plan Map Designation for Certain Property from Agriculture (AG) to Rural Residential Exception Area (RREA)
2025-001	2-5-25/2-5-25	23.01.010	Comprehensive Plan and Zoning Map Amendment updating the Greater Sage-Grouse Area Combining Zone boundary.
2025-003	4-2-25/7-1-25	23.01.010	Comprehensive Plan Designation for Certain Property from Agriculture (AG) to Rural Industrial (RI)

2025-010	6-25-25/9-23-25	23.01.010	Comprehensive Plan Map Designation for Certain Property from Agriculture (AG) to Rural Residential Exception Area (RREA)
2025-007	08-27-25/11-25-25	23.01(BU)	Amendments to Comprehensive Plan resulting from Deschutes County 2040 Update process.
2025-014	10-6-25/10-6-25	23.01.010	Comprehensive Plan Map Designation for Certain Property from Forest (F) to Rural Residential Exception Area (RREA)
2026-004	01-28-26/04-28-26	23.01.010	Comprehensive Plan Map Designation for Certain Property from Agriculture (AG) to Rural Residential Exception Area (RREA)
<u>2026-005</u>	<u>TBD</u>	<u>23.01.010</u>	<u>Comprehensive Plan Map Designation for Certain Property from Agriculture (AG) and Surface Mine (SM) to Rural Residential Exception Area (RREA)</u>

Exhibit "F" to Ordinance 2026-005

**BOARD OF COUNTY COMMISSIONERS OF DESCHUTES COUNTY,
OREGON FINDINGS OF FACT AND CONCLUSIONS OF LAW**

FILE NUMBERS: 247-24-000392-PA / 247-24-000393-ZC

**APPLICANT/
SUBJECT
PROPERTY**

OWNER: Cascades Academy of Central Oregon

REQUEST: Comprehensive Plan Amendment from Surface Mine and Agricultural to Rural Residential Exemption Area and Zone Change from Surface Mine ("SM") and Exclusive Farm Use ("EFU") to Multiuse Agricultural ("MUA-1").

I. SUMMARY OF DECISION

In this decision, the Board of County Commissioners ("Board") considers whether to approve the proposed Comprehensive Plan Amendment and Zone Change. Hearings Officer Brooks found the Applicant met all applicable approval criteria except those implementing Statewide Planning Goal 5 related to the Goal 5 scenic resources. Hearings Officer Brooks therefore recommended denial in his February 21, 2025, recommendation ("Recommendation"), after a Public Hearing held on November 14, 2024. In the Board's *de novo* consideration of the applications, the Applicant introduced evidence addressing the requirements of Statewide Planning Goal 5. The Board considered the applications *de novo*, incorporating the Record below, and a public hearing before the Board was held on June 18, 2025.

On August 27, 2025, following deliberation, the Board voted 2-1 finding the applicant had met their burden of proof, and approved the Comprehensive Plan Amendment and Zone Change applications on the subject property.

The Hearings Officer Recommendation is hereby incorporated as part of this Decision, including any and all Hearings Officer interpretations of the County Code, and modified as follows. In the event of conflict, the findings in this Decision control.

II. **BASIC FINDINGS OF FACT:**

The Board adopts and incorporates by reference the code interpretations, findings of fact, and conclusions of law in the Recommendation as set forth in Section I, Applicable Criteria, and Section II, Basic Findings. The Recommendation is attached as Exhibit F to Ordinance 2026-005. The Board adds the following to the basic findings in the Recommendation.

- A. PROCEDURAL HISTORY:** A public hearing was held before a Hearings Officer on November 14, 2024, and the Recommendation was issued on February 21, 2025. Following the Hearings Officer Recommendation of denial based on a determination the applicant had not demonstrated consistency with Goal 5, the Applicant submitted an Environmental, Social, Economic and Energy (“ESEE”) Analysis prepared by DOWL Engineering and Planning to address the Goal 5 issues and related administrative rules and criteria related to scenic resources along Highway 20 and the Deschutes River. The Board conducted a *de novo* hearing on June 18, 2025, and left the written record open post-hearing to allow submission of additional evidence and argument.

The Board rendered its oral decision after deliberation on August 27, 2025, approving the proposed Comprehensive Plan Amendment and Zone Change and modifying the Recommendation findings as described herein. This written Decision memorializes that oral decision.

- B. PROCEDURAL OBJECTION:** The Board closed the oral portion of the public hearing on June 18, 2025, and established an open record period of fourteen (14) days for new evidence, seven (7) days for rebuttal and seven (7) days for the Applicant’s final legal argument.

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In its final legal argument, the Applicant objected to the Rebuttal submission by Central Oregon LandWatch (“COLW”) on the basis it contained new evidence, not rebuttal, in violation of the Board’s order regarding the post-hearing record. At its August 27, 2025, deliberations, the Board agreed not to consider the rebuttal testimony submitted by Central Oregon Landwatch, as it constituted new evidence, and proceeded with deliberations.

III. FINDINGS

This Board adopts the Hearings Officer Recommendation except as supplemented and/or modified by this Decision as set forth below.

A. Can the Zoning be changed for the subject properties under DCC 18.52.200(A)?

FINDING: Central Oregon LandWatch reasserts the position it argued before the Hearings Officer that the rezoning request for Tax Lots 300, 301, and 302 violates DCC 18.52.200(A) because they were previously zoned SM and were changed to EFU in 2001. According to COLW, the rezoning would be a collateral attack on the prior decision. A majority of the Board disagrees. The present request is a separate, subsequent land use application filed almost 25 years after the prior rezone and is fully supported by the evidence in the present record. There is nothing in the SM zone criteria or elsewhere that the Board can find to prevent a rezone request based on COLW arguments. The cited criteria apply to lands zoned SM, not lands formerly zoned SM.

B. Is the property in violation of previous land use approval and subject to DCC 22.20.015(A)(2)?

FINDING: COLW asserts conditions of approval in SP-93-59 associated with a previous reclamation on the subject property are unmet and therefore the County cannot make any further land use decisions concerning the subject property until those conditions are met. The Hearings Officer disagreed, finding the subject property was rezoned in 2001 and past conditions related to the surface mining activity are no longer applicable. A majority of the Board agrees with the Hearings Officer that the property is not in violation of a

previous land use approval, DCC 22.20.015(A)(2) is not applicable, and the 2001 rezoning Decision concerning the surface mining is valid and binding.

C. Subject Property as "Agricultural Land" with respect to Soils

Statewide Planning Goal 3, OAR 660-033-0020(1)(a)(A)

FINDING: A majority of the Board adopts the Hearings Officer Recommendation, finding that the Subject Property is predominantly NRCS Class VII and VIII soils, and consequently is not Agricultural Land.

D. Subject Property as "Suitable" for Farm Use with respect to Factors

Statewide Planning Goal 3, OAR 660-033-0020(1)(a)(B)

FINDING: A majority of the Board adopts the Hearings Officer Recommendation, finding that the Subject Property is not suitable for farm Use and is not Agricultural Land when considering factors established by the Goal, the Administrative Rules, Oregon Revised Statutes, and relevant common law.

A review of the substantial evidence submitted by the Applicant addressing the seven suitability factors of OAR 660-033-0020(1)(a)(B) shows that the property alone or in conjunction with adjacent or nearby lands is not suitable for farm use nor for construction and maintenance uses that serve farm uses occurring elsewhere based on the seven suitability factors including soil fertility, suitability for grazing, climatic conditions, water availability, existing land pattern and technological and energy impacts.

E. Subject Property necessary to permit Farm Practices on Adjacent or Nearby Agricultural Lands

Statewide Planning Goal 3, OAR 660-033-0020(1)(a)(C)

FINDING: COLW argues the application has not demonstrated compliance with OAR 660-033-0020(1)(a)(C) with respect to Tax Lot 300 because there is

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existing farm use which will be impacted. The Applicant submitted evidence from the owners of adjacent and nearby properties, including historic owners of Tax Lot 300 refuting the alleged farm use and supporting the applicant's request. A majority of the Board agrees with the Hearings Officer and the Applicant that the subject property is not necessary to permit farm practices adjacent or nearby Agricultural lands.

F. Goal 14 – Will the zone change results in urbanization such that an exception to Goal 14 is required.

FINDING: The Applicant addressed the *Curry* factors by providing a site-specific analysis to demonstrate the use is rural in nature, with rural lot sizes, a rural density and the proposed MUA-10 zone places size and operational limits on what could be considered “magnet” uses that would draw UGB residents to rural properties. The Applicant submitted evidence showing the property will be served by on-site sewer and wells and not by urban services. A majority of the Board finds the substantial evidence in the record demonstrates the proposal is rural in nature and does not require an exception to Goal 14.

G. Goal 5 and Conflicting Uses

Statewide Planning Goal 5, OAR 660-23-0250(3)

FINDING: As noted previously, Hearings Officer Brooks found that the applicant did not adequately address Goal 5 and recommended denial on that basis. Hearings Officer Brooks noted that the Applicant may be able to show that the County's prior Goal 5 analysis considered the proposed development allowed by the MUA-10 zone on the subject property or demonstrate that the new uses allowed on the subject property do not significantly affect a Goal 5 resource.

In response to the Hearings Officer Recommendation of denial, the applicant submitted the 1992 ESEE analysis associated with the Highway 20 and Deschutes River scenic corridors, as well as a current, site-specific ESEE prepared by DOWL Engineering and Planning to demonstrate the uses allowed under the MUA-10 zone will not introduce new uses which conflict with the Highway 20 and Deschutes River scenic corridors. Based on the ESEE

prepared by DOWL, the Board agrees with the conclusions within that report that the uses allowed in the MUA-10 zone will not conflict with the Highway 20 and Deschutes River scenic corridors.

The evidence shows there is significant development in and around the subject property which is visually more prominent in both the highway and river corridors than any uses which could occur on the subject property, including the aggregate storage and processing site and the nearby mini-storage development. The subject property is well screened from the highway and river corridors by distance, intervening vegetation and topography. The provisions of the LM zone will continue to apply to future development of the subject property. For these reasons, a majority of the Board finds Goal 5 is satisfied and any new uses allowed under the MUA-10 zone will not conflict with the Goal 5 scenic resources.

IV. **DECISION:**

Based upon the foregoing Findings of Fact and Conclusions of Law, the Board of County Commissioners hereby **APPROVES** the Applicant's application for a Deschutes Comprehensive Plan Amendment and Zone Change for the Subject Property.

**RECOMMENDATION AND FINDINGS OF
THE DESCHUTES COUNTY HEARINGS OFFICER**

FILE NUMBERS: 247-24-000392-PA, 393-ZC

HEARING DATE: November 14, 2025, 1:00 p.m.

HEARING LOCATION: Videoconference and
Barnes & Sawyer Rooms
Deschutes Services Center
1300 NW Wall Street
Bend, OR 97708

APPLICANT: Cascades Academy of Central Oregon

SUBJECT PROPERTY:

- 64325 O.B. Riley Rd; Assessor map 17-12-06, tax lot 301
- 64345 O.B. Riley Rd; Assessor map 17-12-06, tax lot 300
- 64375 O.B. Riley Rd; Assessor map 17-12-06, tax lot 302
- 64385 O.B. Riley Rd; Assessor map 17-12-06B, tax lot 100
- No address; Assessor map 16-12-31D, tax lot 4200
- No address; Assessor map 16-12-31D, tax lot 4300
- 64411 O.B. Riley Rd; Assessor map 16-12-31D, tax lot 4400

REQUEST: Applicant requests approval of a Comprehensive Plan Amendment to change the designation of the Subject Property. If approved, Tax Lots 4200, 4300, and 4400 would change from the Surface Mine (SM) designation to Rural Residential Exception Area (RREA), and Tax Lots 100, 300, 301, and 302 would change from Agriculture (AG) to Rural Residential Exception Area (RREA). Applicant also requests a corresponding Zone Change to rezone all Tax Lots on the Subject Property from either Surface Mining (SM) or Exclusive Farm Use (EFU) to Multiple Use Agricultural (MUA-10).

HEARINGS OFFICER: Tommy A. Brooks

SUMMARY OF RECOMMENDATION: The Hearings Officer finds that the record is not sufficient to support the requested Comprehensive Plan Amendment and Zone Change, specifically with respect to the requirements of Statewide Planning Goal 5. The Hearings Officer therefore recommends the Deschutes County Board of Commissioners DENY the Application unless the Applicant demonstrates the requested Comprehensive Plan Amendment and Zone Change are consistent with Statewide Planning Goal 5.

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I. STANDARDS AND CRITERIA

Title 18 of the Deschutes County Code, the County Zoning Ordinance:

- Chapter 18.04, Title, Purpose, and Definitions
- Chapter 18.16, Exclusive Farm Use Zones (EFU)
- Chapter 18.32, Multiple Use Agricultural (MUA-10)
- Chapter 18.52, Surface Mining (SM)
- Chapter 18.136, Amendments

Title 22, Deschutes County Development Procedures Ordinance

Deschutes County Comprehensive Plan

- Chapter 2, Resource Management
- Chapter 3, Rural Growth Management
- Appendix C, Transportation System Plan

Oregon Administrative Rules (OAR), Chapter 660

- Division 12, Transportation Planning
- Division 15, Statewide Planning Goals and Guidelines
- Division 23, Procedures and Requirements for Complying with Goal 5
- Division 33, Agricultural Land

Oregon Revised Statutes (ORS)

- Chapter 215.010, Definitions
- Chapter 215.211, Agricultural Land, Detailed Soils Assessment

II. BACKGROUND AND PROCEDURAL FINDINGS

A. Nature of Proceeding

The Subject Property consists of seven Tax Lots. Tax Lots 4200, 4300, and 4400 currently carry the Surface Mine (SM) Comprehensive Plan designation and are zoned Surface Mining (SM). Tax Lots 100, 300, 301, and 302 currently carry the Agriculture (AG) Comprehensive Plan designation and are zoned Exclusive Farm Use-Tumalo/Redmond/Bend subzone (EFU). This matter comes before the Hearings Officer as a request for approval of a Comprehensive Plan Map Amendment (“Plan Amendment”) to change the designation of the Subject Property from Surface Mining (SM) and Agriculture (AG) to Rural Residential Exception Area (RREA). The Applicant also requests approval of a corresponding Zoning Map Amendment (“Zone Change”) to change the zoning of the Subject Property to Multiple Use Agricultural (MUA-10).

The primary bases of the request in the Application are the Applicants’ assertions that: (1) the Subject Property does not contain a significant Goal 5 resource; (2) the Subject Property is not part of the

remaining surface mining operation; and (3) the Subject Property does not qualify as “agricultural land” under the applicable provisions of the Oregon Revised Statutes or Oregon Administrative Rules governing agricultural land. Based on those assertions, the Applicant is not seeking an exception to Statewide Planning Goal (“Goal”) 3 for the Plan Amendment or Zone Change. Although the Applicant intends to use the Subject Property for the expansion of an existing school on an adjacent parcel, the Applicant is not requesting the approval of the school or of any other specific development as part of the Application.

B. Notices and Hearing

The Application is dated June 24, 2024. On July 16, 2024, the County issued a Notice of Application to several public agencies and to property owners in the vicinity of the Subject Property (together, “Application Notice”). The Application Notice invited comments on the Application. The County also provided notice of the Plan Amendment to the Department of Land Conservation and Development (“DLCDC”) on September 27, 2024.

The County mailed a Notice of Public Hearing on September 30, 2024 (“Hearing Notice”) announcing an evidentiary hearing (“Hearing”) for the requests in the Application. Pursuant to the Hearing Notice, I presided over the Hearing as the Hearings Officer on November 14, 2024, opening the Hearing at 1:00 p.m. The Hearing was held via videoconference, with Staff, representatives of the Applicant, and other participants in the hearing room. The Hearings Officer appeared remotely. The Hearing concluded at 2:06 p.m.

At the beginning of the Hearing, I provided an overview of the quasi-judicial process and instructed participants to direct comments to the approval criteria and standards, and to raise any issues a participant wanted to preserve for appeal if necessary. I stated I had no *ex parte* contacts to disclose or bias to declare. I asked for but received no objections to the County’s jurisdiction over the matter or to my participation as the Hearings Officer.

Prior to the conclusion of the Hearing, the Applicant requested and agreed to leaving the written record open to take additional evidence. At the conclusion of the Hearing, I announced that the written record would remain open: (1) until December 5, 2024, for any participant to provide additional evidence (“Open Record Period”); (2) until December 19, 2024, for any participant to provide rebuttal evidence to evidence submitted during the Open Record Period; and (3) until January 2, 2025, for the Applicant only to provide a final legal argument, without additional evidence.

C. Review Period

Because the Application includes the request for the Plan Amendment, the 150-day review period set forth in ORS 215.427(1) is not applicable.¹ The Staff Report also notes that the 150-day review period is not applicable by virtue of Deschutes County Code (“DCC” or “Code”) 22.20.040(D). No participant in the proceeding disputed that conclusion.

¹ ORS 215.427(7).

III. SUBSTANTIVE FINDINGS AND CONCLUSIONS

A. Staff Report

Prior to the Hearing, on November 4, 2024, the Deschutes County Planning Division (“Staff”) issued a report setting forth the applicable criteria and presenting the evidence in the record at that time (“Staff Report”).

The Staff Report concludes that the Applicant has met the burden of proof necessary to justify the Plan Amendment and Zone Change, and it makes several findings with respect to the approval standards. Because some of the information, analysis, and findings provided in the Staff Report are not refuted, portions of the findings below refer to the Staff Report and, in some cases, adopt sections of the Staff Report as my findings. In the event of a conflict between the findings in this Decision and the Staff Report, the findings in this Decision control.

B. Code, Plan, and Statewide Planning Goal Findings

The legal criteria applicable to the requested Plan Amendment and Zone Change were set forth in the Application Notice and appear in the Staff Report. This Recommendation addresses each of those criteria, as set forth below, in addition to other issues raised by the participants.

1. Title 18 of the Deschutes County Code, County Zoning

Section 18.136.010, Amendments

DCC Title 18 may be amended as set forth in DCC 18.136. The procedures for text or legislative map changes shall be as set forth in DCC 22.12. A request by a property owner for a quasi-judicial map amendment shall be accomplished by filing an application on forms provided by the Planning Department and shall be subject to applicable procedures of DCC Title 22.

The Applicant is the owner of the Subject Property and submitted the Application and the necessary Application form. The Applicant has requested a quasi-judicial Plan Amendment and filed the Application for that purpose, together with the request for the Zone Change. It is therefore appropriate to review the Application using the applicable procedures contained in Title 22 of the Deschutes County Code.

Section 18.136.020, Rezoning Standards

The applicant for a quasi-judicial rezoning must establish that the public interest is best served by rezoning the property. Factors to be demonstrated by the applicant are:

- A. That the change conforms with the Comprehensive Plan, and the change is consistent with the plan's introductory statement and goals.*

According to the Applicant and the Staff Report, the County’s application of this Code provision does not necessarily involve the direct application of the Plan’s introductory statements and goals as approval

criteria. Rather, consistency with the Plan can be determined by assessing whether the proposal is consistent with specific Plan goals and policies that may be applicable to the proposal.

The Applicant identified multiple Plan goals and policies it believes are relevant to the Application.² Among those goals and policies are those set forth in: (1) Section 2.2 of Chapter 2, relating to Agricultural Land Policies; (2) Section 2.4 of Chapter 2, relating to Goal 5; (3) Section 2.10 of Chapter 2, relating to surface mining; (4) Section 2.7 of Chapter 2, relating to Open Spaces, Scenic Views and Sites; (5) Section 3.2 of Chapter 3, relating to Rural Development; (6) Section 3.3 of Chapter 3, relating to rural housing; and (7) Section 3.7 of Chapter 3, relating to transportation. The Application explains how the Plan Amendment and Zone Change is consistent with these goals and policies.

No participant asserts that the Application does not comply with DCC 18.136.020(A), disputes the Applicant’s characterization of the Plan’s goals and policies presented in the Application, or identifies other Plan goals and policies requiring consideration. Central Oregon LandWatch (“COLW”) does raise issues related to some of these policies – e.g., whether the Subject Property constitutes agricultural land and the Applicant’s compliance with transportation rules – but does so in the context of whether the Application satisfies various state administrative rules, and COLW does not go as far to say that the Application is inconsistent with these Comprehensive Plan policies. COLW’s specific arguments are addressed below in separate findings responding to the specific issues COLW raises.

Based on the foregoing, I find that this Code provision is satisfied.

B. That the change in classification for the subject property is consistent with the purpose and intent of the proposed zone classification.

The purpose of the MUA-10 zoning district is stated in DCC 18.32.010 as follows:

The purposes of the Multiple Use Agricultural Zone are to preserve the rural character of various areas of the County while permitting development consistent with that character and with the capacity of the natural resources of the area; to preserve and maintain agricultural lands not suited to full-time commercial farming for diversified or part-time agricultural uses; to conserve forest lands for forest uses; to conserve open spaces and protect natural and scenic resources; to maintain and improve the quality of the air, water and land resources of the County; to establish standards and procedures for the use of those lands designated unsuitable for intense development by the Comprehensive Plan, and to provide for an orderly and efficient transition from rural to urban land use.

The Applicant’s Burden of Proof asserts that “[a]pproval of the application is consistent with the purpose of the MUA-10 zoning district,” and quotes the purpose set forth above. The Applicant supports that assertion by stating that the Subject Property is not suited to full-time commercial farming, and that the

² See page 8-16 of the Applicant’s Burden of Proof Statement submitted with the Application (“Application Narrative”).

zone change will allow the expansion of a school, which the Applicant asserts is a low-density development that conserves open spaces and protects natural and scenic resources. The Staff Report repeats the Applicant’s assertions and agrees that the requested Zone Change is consistent with the purpose of the proposed zoning.

COLW disputes the Applicant’s assertion that the Subject Property is not suitable for farming, but it does not dispute the Applicant’s other assertions that the requested zone change is consistent with the purpose of the zone. Nor does COLW assert that this Code provision is not satisfied. Although COLW argues that the zone change is not “necessary” to allow the contemplated school expansion (because some schools are allowed on EFU land), that argument does not describe why the requested zone change would be inconsistent with the purpose of the MUA-10 designation. Nor does this Code provision require a showing that the Zone Change is “necessary.” COLW’s arguments relating to the suitability of the Subject Property for farming are addressed in other findings below.

Based on the foregoing, and in the absence of persuasive countervailing evidence or argument, I find that the requested zone change is consistent with the purpose of the MUA-10 zone and this Code provision is satisfied.

C. *That changing the zoning will presently serve the public health, safety and welfare considering the following factors:*

1. *The availability and efficiency of providing necessary public services and facilities.*

As noted in the Staff Report, this criterion specifically asks if the Zone Change will *presently* serve public health, safety, and welfare. The Applicant provided the following as support for why this criterion is met:

- Necessary public facilities and services are available to serve the Subject Property, including electric power and water
- Transportation access to the Subject Property is available, and the impact of increased traffic on the transportation system is non-existent and, to the contrary, the planned rezone results in a reduction in potential trips generated from the Subject Property
- The Subject Property receives police services from the Deschutes County Sheriff and fire service from Rural Fire Protection District # 2
- There are no known deficiencies in public services or facilities that would negatively impact public health, safety, or welfare

The Staff Report confirms that, prior to development of the Subject Property, the Applicant would be required to comply with the applicable requirements of the Code, at which time additional assurances of adequate public services and facilities will also be verified.

No participant in this proceeding disputed the Applicant’s or Staff’s characterization of this Code provision or the Applicant’s evidence presented to show compliance with this Code provision.

Based on the foregoing, I find that services are currently available and sufficient for the Subject Property, and that they can remain available and sufficient if the Subject Property is developed under the MUA-10 zone. I therefore find this Code provision is satisfied.

- 2. *The impacts on surrounding land use will be consistent with the specific goals and policies contained within the Comprehensive Plan.*

The Applicant asserts the following:

The MUA-10 zoning is consistent with the specific goals and policies in the comprehensive plan discussed above. The MUA-10 zoning allows rural uses consistent with the uses of many other properties in the area of the subject property.

The zone change will not impose new impacts on the EFU-zoned land adjacent to or nearby the subject property because many of those properties are residential properties, hobby farms, already developed with dwellings, not engaged in commercial farm use, are idle, or are otherwise not suited for farm use due to soil conditions, topography, or ability to make a profit farming.

As discussed below, the subject property is not agricultural land, is comprised of predominantly Class 7 and 8 soils, and as described by the soil scientist, Mr. Kitzrow, the nonproductive soils on the subject property make it not suitable for commercial farming or livestock grazing. The subject property is not land that historically has been or could be used in conjunction with the adjacent irrigated property for any viable agricultural use and any future development of the subject property would be subject to building setbacks.

The Staff Report agrees that the Applicant has demonstrated the impacts on surrounding land use will be consistent with the specific goals and policies contained within the Plan. COLW disputes the Applicant’s assertion that the Subject Property is not suitable for agriculture, or that it is predominantly composed of Class 7 and Class 8 soils, but COLW does not assert that any potential impacts are inconsistent with Plan goals and policies. Nor does COLW dispute the Applicant’s characterization of the applicable goals and policies. COLW’s arguments relating to farming suitability and soil classifications are addressed below.

Based on the foregoing, and in the absence of persuasive countervailing evidence or argument, I find that this Code provision is satisfied.

- D. That there has been a change in circumstances since the property was last zoned, or a mistake was made in the zoning of the property in question.*

The Applicant’s Burden of Proof addresses this Code provision, in part, with an explanation that purports to describe a mistake in the zoning of the property. However, that explanation simply describes the history

of EFU zoning in the state and the fact that resource zoning was originally applied “using a broad brush.” But this portion of the Burden of Proof also acknowledges that “[t]he EFU zoning designation was likely based on the best soils data that was available to the County at the time it was originally zoned.” I find that the Applicant has not established that an actual mistake was made when the property was zoned EFU. According to the Applicant, a change in circumstances exists since the Subject Property was originally zoned for agriculture in the 1970’s, including: (1) the collection of new soils data showing the property does not have agricultural soils; (2) the transfer of the property from the owner of mining Site No. 370; (3) market changes reducing the viability of commercial farming both on the Subject Property and in the area in general; and (4) encroaching development. The Staff Report agrees with the Applicant’s findings regarding the existence of a change in circumstances.

COLW submitted comments asserting that the Application does not satisfy CDC DCC 18.136.020(D), but those comments simply state that the property was rezoned to EFU in 2001 and “there has neither been a change in circumstances since that decision, nor was any mistake made in that decision.” COLW repeated that conclusion in oral comments during the Hearing. COLW does not attempt to explain the portion of its comments relating to an absence of changed circumstance, nor does it attempt to refute the evidence provided by the Applicant that circumstances have indeed changed. COLW’s argument in this regard is therefore not developed enough for me to respond to, and lacks supporting evidence that allows me to infer the basis on which it makes its claim.

Based on the Applicant’s evidence, and in the absence of evidence or a developed argument challenging the Applicant’s evidence, I find that this Code provision is satisfied.

Section 18.52, Surface Mining Zone

Section 18.52.200, Termination of the Surface Mining Zoning and Surrounding Surface Mining Impact Area Combining Zone

- A. *When a surface mining site has been fully or partially mined, and the operator demonstrates that a significant resource no longer exists on the site, and that the site has been reclaimed in accordance with the reclamation plan approved by DOGAMI or the reclamation provisions of DCC 18, the property shall be rezoned to the subsequent use zone identified in the surface mining element of the Comprehensive Plan.*

This Code provision contemplates that a property with the SM zoning designation may be rezoned under certain circumstances. Specifically, property can be rezoned once the “surface mining site” has been fully or partially mined, no longer has a significant resource, and has been reclaimed in accordance with applicable reclamation plans and Code provisions. The Code also contemplates that a post-mining “subsequent use zone” will be identified and that, through the rezoning process, that subsequent use zone will apply to the property.

The Applicant asserts that this criterion is not applicable. Currently, only tax lots 4200, 4300, and 4400 of the Subject Property retain the SM zoning designation. The Applicant notes that those parcels, which are part of Site No. 370, were included in the County’s inventory of mineral and aggregate sites only for “storage” uses. According to the Applicant, it was never intended that these tax lots would be mined, no

minerals were ever extracted from these tax lots, no Department of Geology and Mineral Industries (“DOGAMI”) or County reclamation plan applies to these tax lots, and the soils reports confirms that there is no significant resource on these tax lots. The Staff Report agrees with the Applicant’s analysis. COLW asserts that the Application does not satisfy DCC 18.52.200, but only as it relates to tax lots 300, 301, and 302, which is discussed in more detail below. COLW does not dispute the Applicant’s assertion that DCC 18.52.200 is not applicable to tax lots 4200, 4300, and 4400.

I agree with the Applicant that DCC 18.52.200 is not applicable in this context. Looking at the language in that Code provision, it applies to a “surface mining site” that was identified as having a significant resource and that is capable of being mined (wholly or partially) and later reclaimed. The inventory of mineral and aggregate sites included in the record shows that Site No. 370 is not such a site, as evidenced by the fact that it is listed as a “storage” site rather than as a mining type (e.g. sand and gravel or pumice) and the fact that no quantity of mineral is listed for that site. The absence of any intended mining is further evidenced by the fact that no reclamation plan applies to these tax lots.

As just noted, COLW asserts that the Application nevertheless violates DCC 18.52.200 with respect to tax lots 300, 301, and 302. Those tax lots previously carried the SM zoning designation, but have been zoned EFU since 2001 when the County adopted Ordinance No. 2001-027 (the “2001 Rezoning Decision”). The 2001 Rezoning Designation applied DCC 18.52.200 to these three tax lots, which were part of mining Site No. 304. According to COLW, DCC 18.52.200 states that when the County removes the SM zone from a surface mining site, “the property shall be rezoned to the subsequent use zone identified in the surface mining element of the Comprehensive Plan.” As a result of that language, according to COLW, once that subsequent use zone is in place, it cannot be changed again. Specifically, COLW states that “[a]pproving the current application would violate DCC 18.52.200 by rezoning the subject property to a different zone than the zone identified in the County’s comprehensive plan.”

I disagree with COLW’s argument for multiple reasons. First, DCC 18.52.200 applies to properties that are zoned SM. Tax lots 300, 301, and 302, however, are zoned EFU. Nothing in the language of this Code provision states or implies that it can or should be applied to properties in zones other than the SM zone. This Code provision therefore does not apply to these three tax lots. Second, this Code provision is silent with respect to subsequent applications for rezoning property. The language simply states that, once a site no longer has a significant resource it can be rezoned and, if it is rezoned, the County must apply the identified subsequent use zone. The 2001 Rezoning Decision did just that – by rezoning these three tax lots to the EFU zone. If the Code were intended to prohibit a future property owner from rezoning the property again, one would expect to find such a limitation in the Code language, but no such limitation exists. Third, the 2001 Rezoning Decision itself is silent on this matter. It contains no conditions of approval or other limiting language preventing the property owner from seeking to rezone the property in the future. Finally, this Code provision must be read in context with other language in the Code. DCC 18.136.020 establishes the criteria for rezoning property. Those criteria contain no exceptions for properties that were already rezoned pursuant to DCC 18.52.200.

Based on the foregoing, I find that a Plan Amendment and Zone Change is available to the Applicant as long as all other criteria are satisfied, and that DCC 18.52.200 is not applicable to any of the tax lots comprising the Subject Property under these circumstances.

B. Concurrent with such rezoning, any surface mining impact area combining zone which surrounds the rezoned surface mining site shall be removed. Rezoning shall be subject to DCC 18.136 and all other applicable sections of DCC 18, the Comprehensive Plan and DCC Title 22, the Uniform Development Procedures Ordinance.

As proposed by the Applicant, the Surface Mining Impact Area (SMIA) combining zone associated with the Subject Property and the remaining properties within Site No. 370 would remain in place. No participant objects to that portion of the Applicant’s proposal. Based on the foregoing, I find that this Code provision will be implemented if the Application is approved as part of the final action by the County’s Board of Commissioners (“Board”).

2. DCC 22.20.015(A)(2)

COLW asserts that the Application cannot be approved because the Applicant is in violation of a condition of approval applicable to portions of the Subject Property. DCC 22.20.015(A)(2) provides that the County cannot make a land use decision for a property if the “property is in violation of applicable land use regulations, and/or the conditions of approval of any previous land use decisions or building permits previously issued by the County.”

According to COLW, prior County decision SP-93-59 approved a site plan for surface mining and reclamation on tax lots 300, 301, and 302. As part of that decision, the County imposed certain reclamation requirements, including the reclamation plan associated with a DOGAMI permit, and incorporated those into the conditions of approval for that decision. COLW asserts that the conditions of the Subject Property as described in the Applicant’s Soil Report demonstrates that these reclamation requirements are unmet and, therefore, in violation of the conditions of approval in the County’s prior decision. COLW further asserts that, until the site reclamation is complete, the County cannot make any land use decisions concerning the Subject Property.

The Applicant responds that the County has previously determined that the reclamation requirements from the SP-92-59 decision have been completed. According to the Applicant, the 2001 Rezoning Decision discussed above conclusively establishes that the conditions of SP-92-59, the DOGAMI reclamation plan, and a related development agreement containing the same requirements were met, which is what justified the rezoning of tax lots 300, 301, and 302 back to the EFU zone. The Applicant asserts that COLW’s arguments constitute an impermissible “collateral attack” on the 2001 Rezoning Decision.

I find that this issue can be resolved without the need to determine whether COLW’s arguments amount to a collateral attack of the County’s prior decision for three distinct and independent reasons. First, the restriction set forth in DCC 22.20.015(A) applies only where there has been a “violation” of a condition of approval. DCC 22.20.015(C) defines a “violation” as existing when “the property has been determined to not be in compliance either through a prior decision by the County or other tribunal, or through the review process of the current application, or through an acknowledgement by the alleged violator in a signed voluntary compliance agreement.” Here, not only has a violation not been determined to exist, the only prior adjudication of the issue came to the opposite conclusion and determined no violation existed.

Second, the evidence in the record is that the County and DOGAMI each determined that the reclamation activities that occurred were satisfactory. Those determinations were made in 2001 and were closer in time to when the reclamation activities occurred. The result of the reclamation as it exists today may not be what COLW would expect them to be, but the entities reviewing the results at the time provide better evidence of whether and how the reclamation activities were implemented.

Finally, I disagree with COLW that the reclamation conditions it points to are ongoing obligations of the property owner. Those conditions were imposed as part of the review of a site plan allowing surface mining activities. With the approval of the 2001 Rezoning Decision, the property was rezoned and the surface mining use was no longer allowed on the property. The conditions of approval relating to surface mining therefore no longer had any purpose. Absent any condition of approval in the 2001 Rezoning Decision that kept those conditions alive, there is simply no basis to apply a condition of approval where there is no longer an approved use to be conditioned.

Based on the foregoing, I find that DCC 22.20.015(A)(2) does not prevent the Applicant from seeking the Plan Amendment or Zone Change, and that the County is not precluded from approving the Application on that basis.

3. Deschutes County Comprehensive Plan Goals and Policies

As previously noted, the Applicant and Staff Report both identify several Plan goals and policies potentially relevant to this Application. Staff’s discussion of those goals and policies appears on pages 14 through 23 of the Staff Report. No participant in this proceeding identified other applicable goals and policies, or otherwise asserted that the proposal is inconsistent with the plans and policies the Applicant and Staff identified. I therefore adopt the findings in the Staff Report as my findings relating to the Plan goals and policies. The issues raised by COLW that are related to the County’s Plan goals and policies, but which specifically address various state administrative rules, are addressed in later findings.

4. Oregon Administrative Rules

The participants to this proceeding have identified several state administrative rules that may be directly applicable to the Applicant’s proposal. The findings in this section address each of those rules.

a. OAR 660-023-0180

The Applicant and the Staff Report identify multiple provisions in OAR 660-023-0180 as being applicable to the Application. In summary, those provisions provide a process by which a County should amend an acknowledged inventory or plan with regard to mineral and aggregate resources, including a process for determining the significance of a resource, whether for the purpose of listing a new resource or de-listing an existing resource. Only the Applicant and the Staff Report address this administrative rule, and no other participant asserts that the Application does not satisfy the provisions in OAR 660-023-0180. I therefore adopt the findings on pages 23-26 of the Staff Report addressing this administrative rule as my findings.

b. OAR 660-006-0005

The Applicant addresses OAR 660-006-0005 to demonstrate that the Subject Property does not qualify as “forest lands” and, therefore, that Goal 4 is not applicable to the request in the Application. The Staff Report indicates that it agrees with the Applicant’s analysis, and no other participant objects to the Applicant’s conclusion that the Subject Property does not qualify as “forest lands”. For the reasons stated in the Application and the Staff Report, I agree that the Subject Property does not qualify as "forest lands” and, therefore, that Goal 4 does not apply.

c. Goal 3 Administrative Rules

A major issue in this proceeding is whether the Subject Property qualifies as “agricultural land” under Goal 3 and its implementing rules. The Applicant seeks to establish that the Subject Property is not agricultural land. In support of its position, the Applicant submitted to the record an Order 1 Soil Survey (“Soil Study”) prepared by a certified professional soil scientist, Gary A. Kitzrow of Growing Soils Environmental Associates (GSEA). The Staff Report agrees with the Applicant’s position and the findings in the Soil Study, concluding that the Subject Property consists predominantly of Class VII and VIII soils and, therefore, does not constitute agricultural lands. COLW, on the other hand, asserts that the Subject Property is not only agricultural land, but that it is high value farmland that must be zoned EFU, and that the EFU designation cannot be changed without first taking an exception to Goal 3.

As a starting point, COLW argues that the Applicant cannot rely on ORS 215.211 and the Soil Study to change the zoning designation of the Subject Property because the property qualifies as high value farmland using U.S. Natural Resources Conservation Service (“NRCS”) classifications. COLW’s argument is rooted in OAR 660-033-0030(8), which COLW believes requires that the NRCS must be used for the approval of certain land use applications on high-value farmland and that additional soil information cannot be used. According to COLW, OAR 660-033-0090 and OAR 660-033-0120, which are referenced in OAR 660-033-0030(8), mean, together, that “[w]hen the NRCS soil classes and rating show that a property is high-value farmland, the only uses allowed on that land are those specified in OAR 660-033-0120, and counties must apply EFU zoning to such lands.”

COLW’s argument in this regard does not reflect the actual language of the rules. First, OAR 660-033-0090 states that the EFU zone must apply to “agricultural lands”, which may be high-value farmland or not high-value farmland. Once it is determined that land is agricultural land, and that it is high-value farmland, that rule states that only those uses authorized on high-value farmland under OAR 660-033-0120 are allowed. But the current application is not concerned with allowing a particular use, so the provisions of OAR 660-033-0090 and OAR 660-033-0120 are not at issue. Those provisions would be triggered only if the Subject Property were first deemed to be agricultural land and then a specific use were proposed. Here, the task is to determine if the Subject Property is agricultural land at all. If it is, then the rule provisions COLW relies on may be applicable. If it is not, then the Subject Property will not be agricultural land at all, whether high-value farmland or something else, and those provisions would not apply.

OAR 660-033-0020(1)(a)(A)

COLW alternatively argues that the Subject Property qualifies as agricultural land under the definitions set forth in OAR 660-033-0020(1)(a), the first of which, in subsection (A), relies on the NRCS classifications. Under that definition, “agricultural lands” includes “Lands classified by the U.S. Natural Resources Conservation Service (NRCS) as predominantly Class I-IV soils in Western Oregon and I-VI soils in Eastern Oregon.” The Subject Property could qualify as “agricultural lands” under that definition because the applicable NRCS soil classifications include large amounts of Class III soils (when irrigated). However, the Applicant relies on ORS 215.211, which it asserts grants a property owner the right to rely on more detailed information in lieu of the NRCS classifications. The Applicant uses the Soil Study for that purpose, and the Soil Study concludes that the soils on the Subject Property are predominantly Class VII and VIII soils.

As the Land Use Board of Appeals (“LUBA”) has explained, “ORS 215.211 allows a site-specific analysis of soils where a person believes that such information would, compared to the information provided by the NRCS, assist a county in determining whether land is agricultural land.”³ In that case, the applicant sought to change a property’s Plan designation from AG to Rural Industrial (RI). The applicant in that case also relied on a site-specific Order 1 soil survey prepared by a qualified soil scientist. LUBA upheld the County’s reliance on that soil survey as part of its determination that the property at issue in that case consisted predominantly of Class VII and Class VIII soils unsuitable for farming.

Based on the language in ORS 215.211 and LUBA’s acknowledgment of that statute, I find that the County is not precluded from considering the Order 1 soil survey when applying OAR 660-033-0020(1)(a)(A), as long as doing so is consistent with OAR 660-033-0030(5), which implements ORS 215.211. COLW does not dispute that the survey complies with OAR 660-033-0030(5). The Staff Report, however, notes that the Applicant has not provided confirmation of the Soil Study from DLCD, a requirement of OAR 660-033-0030(5)(b) by virtue of its cross reference to OAR 660-033-0045. The Applicant and Staff suggest a condition of approval requiring a response from DLCD prior to the Plan Amendment and Zone Change becoming final. No other participant objected to that approach. Because this Decision does not recommend approval of the Plan Amendment and Zone Change, it does not include any suggested conditions. However, if the Board subsequently approves the Application, and if the Applicant still has not provide documentation from DLCD, such a condition seems warranted and necessary.

Based on the foregoing, and considering the more detailed evidence provided by the Applicant’s soil scientist against the NRCS designation of the Subject Property, I find that that the Subject Property does not qualify as agricultural land under Goal 3 as defined in OAR 660-033-0020(1)(a)(A), but that the Applicant has not complied with all procedural aspects of OAR 660-033-0030(5) and must do so before the Plan Amendment and Zone Change are approved. That does not end the inquiry, however, as COLW also argues that the Subject Property qualifies as agricultural land under the other sections of OAR 660-033-0020(1)(a).

³ *Central Oregon Land Watch v. Deschutes County*, __ Or LUBA __ (LUBA No. 2023-008, April 24, 2023) (“LUBA No. 2023-008”).

OAR 660-033-0020(1)(a)(B)

COLW next argues that the Subject Property is “agricultural land” as defined in OAR 660-033-0020(1)(a)(B). That rules states that land qualifies as agricultural land if it is “suitable for farm use as defined in ORS 215.203(2)(a), taking into consideration soil fertility; suitability for grazing; climatic conditions; existing and future availability of water for farm irrigation purposes; existing land use patterns; technological and energy inputs required; and accepted farming practices.”

COLW addresses each of the subsection (B) factors, concluding that the Subject Property is suitable for farm use based on any one of those factors. The Applicant similarly addresses each of those factors, concluding that the Subject Property is not suitable for farm use. Having reviewed the evidence and arguments presented by these participants, a primary difference in their positions comes down to the definition of “farm use”, which ORS 215.203(2)(a) defines as:

The current employment of land for the primary purpose of obtaining a profit in money by raising, harvesting and selling crops or the feeding, breeding, management and sale of, or the produce of, livestock, poultry, fur-bearing animals or honeybees or for dairying and the sale of dairy products or any other agricultural or horticultural use or animal husbandry or any combination thereof.

According to COLW, the Subject Property could be employed for multiple farm uses because: (1) the soil fertility is high-value farmland; (2) it can be used for livestock, on its own or in conjunction with other lands; (3) the climate is the same as the climate of surrounding agricultural lands; (4) irrigation water is available; (5) it is part of a larger block of productive agricultural land; (6) any technological and energy inputs needed to farm the property are not unique; and (7) it is an accepted farm practice to improving the property for farming, such as removing rocks, tilling and fertilizing soil, and improving irrigation infrastructure. COLW also notes that the Subject Property has historically had an irrigated pasture.

The Applicant does not dispute that some “farming” may be possible on the Subject Property. Rather, the Applicant asserts that, based on these same factors, farming activities would not be “profitable” and, therefore, do not arise to the level of a “farm use” as defined by ORS 215.203(2)(a). The Applicant supports its assertions with evidence from the Soil Study and farmers with experience engaging in farm uses. The Applicant’s explanation includes addressing its inability to engage in farm uses on the Subject Property even if the Subject Property is considered in conjunction with other parcels.

As just one example, the Applicant provided evidence that the Subject Property could not support enough forage for even one cow to graze and that any revenue gained from raising one cow would be more than offset by all the costs necessary to engage in that activity. Similarly, the Applicant provided evidence that the costs of adding additional irrigation infrastructure are unreasonable and prohibitive. The Applicant also notes that the historical use on the site as an irrigated pasture does not necessarily inform whether such a use constitutes a “farm use” under current conditions as COLW suggests – for example, because the economics of farm activities have changed over time.

As it relates to this administrative rule, the competing evidence submitted by the parties makes this a close call. Having reviewed and weighed that evidence, however, I find that the quantitative and more-detailed

evidence provided by the Applicant is more persuasive, and I conclude that it is more likely than not that the Subject Property is not suitable for farm uses as defined in ORS 215.203(2)(a).

OAR 660-033-0020(1)(a)(C)

As a final argument on this issue, COLW asserts that the Subject Property is “agricultural land” as defined in OAR 660-033-0020(1)(a)(C). That rule states that land qualifies as “agricultural land” if it “is necessary to permit farm practices to be undertaken on adjacent or nearby agricultural lands.” COLW specifically asserts that the extra traffic, noise, and human presence resulting from a zone change “threatens the viability of current and potential farm practices in the area.” The Applicant responds, in part, by noting how LUBA has interpreted this rule to require “some connection between the subject property and adjacent or nearby farm practices, such that the property must remain as ‘agricultural land’ in order to permit such practices on other lands to be undertaken.”⁴ In that case, LUBA agreed that it is not only that the land itself must be necessary to permit farm practices on other lands, but the land’s resource designation and zoning must be “necessary” to permit farm practices on other lands.

LUBA acknowledges that this “necessary” standard is a high one, and some conflicts may be allowed. But where specific conflicts are identified, they must be assessed. COLW, however, does not identify specific conflicts that will happen as a result of the change in zoning, only potential conflicts that may arise. Indeed, specific conflicts would be difficult to identify because the Application does not propose a specific development. The Applicant does contemplate using the Subject Property for the expansion of an existing school, but COLW acknowledges that such a use is authorized under current zoning. Thus, the change in zoning would not be the cause of the conflicts COLW urges must be avoided in order for other properties to continue farming.

Based on the foregoing, I find that the evidence in the record does not allow me to conclude that the Subject Property is necessary to permit farm practices to be undertaken on adjacent or nearby agricultural lands and, therefore, the Subject Property does not qualify as agricultural land under this part of the rule.

OAR 660-033-0020(1)(b)

The state’s administrative rules provide one more definition of “agricultural lands” in OAR 660-033-0020(1)(b) – “Land in capability classes other than I-IV/I-VI that is adjacent to or intermingled with lands in capability classes I-IV/I-VI within a farm unit, shall be inventoried as agricultural lands even though this land may not be cropped or grazed;...” The Applicant states that the Subject Property does not fall into this category and “is not, and has not, been a part of a farm unit”. The Staff Report agrees with the Applicant’s assessment, and no other participant challenges that assessment or argues that the Subject Property falls within this definition. Based on the foregoing, I find that the Subject Property is not “agricultural land” under OAR 660-033-0020(1)(b).

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⁴ *Central Oregon LandWatch et al. v. Deschutes County*, __ Or LUBA __ (LUBA No. 2023-006/009) (July 28, 2023).

d. Goal 5 Administrative Rules

COLW argues that the Application is not in compliance with OAR 660-023-0250(3)(b), which is part of Goal 5. Goal 5 and its implementing rules protect natural resources, scenic and historic areas, and open spaces. Pursuant to OAR 660-023-0250(3), the County does not have to apply Goal 5 as part of a post-acknowledgment plan amendment (“PAPA”) “unless the PAPA affects a Goal 5 resource.” One scenario in which a PAPA may affect a Goal 5 resource is when the “PAPA allows new uses that could be conflicting uses with a particular significant Goal 5 resource site on an acknowledged resource list.”⁵

COLW argues that the proposed Plan Amendment and Zone Change requires the Applicant to apply Goal 5 provisions because the Application “proposes to amend the plan designation and zoning for the subject property that would allow new uses – those permitted in the MUA-10 zone – on the subject property” and that those new uses may conflict with the County’s Goal 5-protected resources. The specific resources COLW identifies are Landscape Management Rivers, State Scenic Waterways, and wetlands.

The County regulates conflicting uses with Landscape Management Rivers and State Scenic Waterways through the application of the Landscape Management Combining zone (“LM Zone”), and the Subject Property currently carries the LM Zone designation.

The Applicant asserts that there is no need to apply Goal 5 in light of the County’s acknowledged Plan, which contains the LM Zone as a tool for protecting some Goal 5 resources. According to the Applicant, the Subject Property is already subject to the LM Zone and, to the extent there are any conflicts with a Goal 5 resource, that can be resolved at the time when specific development occurs and the County requires site plan approval for any development within the LM Zone. The Applicant specifically states that “[t]here is no requirement to apply Goal 5 directly to the application where, as here, the proposal does [not] introduce ‘new uses’ which would be conflicting with the Goal.”⁶

The Applicant’s response is not consistent with a relatively recent LUBA decision – the LUBA No. 2023-008 case cited above in footnote 3. That decision rejects the very approach to Goal 5 the Applicant seeks here. In that case, LUBA explained that its prior decisions require a local jurisdiction “to apply Goal 5 if the PAPA allows a new use that could conflict with Goal 5 resources.” LUBA then addressed a situation similar to the situation presented in this case and analyzed whether the new zoning (in that case, the RI zone on property that would retain the LM overlay) allowed uses on the subject property that were not allowed under the previous EFU zoning and whether those uses could conflict with protected Goal 5 resources.

LUBA’s decision acknowledged that the County previously conducted the appropriate Goal 5 analysis for other RI-zoned properties and applied the LM Zone to protect the Highway 97 scenic resource from conflicting uses on those properties. However, LUBA determined that, in the absence of evidence showing

⁵ OAR 660-023-0250(3)(b).

⁶ The Applicant’s Final Legal Argument actually states: “[t]here is no requirement to apply Goal 5 directly to the application where, as here, the proposal does introduce ‘new uses’ which would be conflicting with the Goal.” That appears to be a typo and I assume the Applicant intended to say “...does not introduce...”. That sentence would not otherwise make sense in the context in which it appears.

the prior Goal 5 analysis considered impacts from RI-type development on all properties, that analysis did not consider whether RI uses on farm-zoned property affected a Goal 5 resource. Indeed, LUBA concluded that “the county could not have, in its [prior Goal 5 analysis], evaluated whether development of those new uses on the subject property would excessively interfere with the protected scenic resource because those uses were not allowed on the property” at that time. Because the County’s decision in that case allowed “new uses that could conflict with inventoried Goal 5 resources,” LUBA concluded the County was required to address Goal 5 and, specifically, to comply with OAR 660-023-0250(3).

Based on that LUBA decision, I find that the Applicant’s argument that Goal 5 is not applicable is incorrect. The Plan Amendment and Zone Change would allow new uses on the Subject Property that were not previously allowed and that could conflict with a protected Goal 5 resource. Although the Applicant notes that its intended use is to expand an existing school, and that the current school was approved in the MUA-10 zone subject to the LM Zone, the Application is not limited to that use, and other uses allowed in the MUA-10 zone would be authorized after the zone change. The Applicant has not addressed those uses, much less considered their potential conflicts with listed Goal 5 resources. The Applicant’s response also does not address COLW’s assertion that wetlands will be impacted. It may be possible for the Applicant to show that the County’s prior Goal 5 analysis considered MUA-10 development on the Subject Property, or, if not, the Applicant may be able to demonstrate that the new uses allowed on the Subject Property do not significantly affect a Goal 5 resource. However, I find that the current record does not allow me to address either option. I therefore find that I cannot recommend approval of the Application on this basis and the Applicant must address this issue further before the Application is approved.

e. Goal 14 Administrative Rules

COLW argues that the Application is not in compliance with Goal 14. Goal 14 and its implementing rules “provide for an orderly and efficient transition from rural to urban land use.” See OAR 660-015-0000(14).

COLW’s specific argument is that the designation of the Subject Property to the MUA-10 zone would constitute urbanization of the Subject Property. According to COLW, the County must analyze several urbanization factors (“Curry factors”) as set forth in *1000 Friends of Oregon v. Land Conservation and Development Commission*, 301 Or 447, 474 (1986), which are also summarized by LUBA in *Oregon Shores Conservation Coalition v. Coos County*, 55 Or LUBA 545, 550 (2008). COLW bases its argument on its own assessment of the Curry factors.

One way to address this issue is to consider whether the MUA-10 zone actually authorizes urban uses. As the Applicant notes, this question has been asked and answered by the County, as described in the recent LUBA case *Central Oregon LandWatch v. Deschutes County*, __ OR LUBA __ (LUBA No. 2023-049, Feb. 15, 2024). In that case, LUBA considered nearly identical facts where the County approved a plan amendment and zone change from AG/EFU-TRB to RREA/MUA-10. Before turning to COLW’s arguments in that case, LUBA noted that the County’s Board of Commissioner’s had made the following finding:

Deschutes County Comprehensive Plan and Title 18 of the Deschutes County Code have been acknowledged by [the Land Conservation and

Development Commission (LCDC)] as being in compliance with every statewide planning goal, including Goal 14. The County specifically amended its comprehensive plan in 2016 to provide that the Rural Residential Exception Area Plan and its related MUA-10 and RR-10 zones should be applied to non resource lands. Ordinance 2016-005. This amendment is acknowledged, which means that the RREA plan designation and its related zoning districts, when applied to non-resource lands such as the subject property, do not result in a violation of Goal 14. (Emphasis added).

In other words, the County’s Board has already interpreted its Plan and Code to mean that all uses allowed in the MUA-10 zone are rural in nature. This is similar to the Board’s interpretation of other zones, like the Rural Industrial (RI) zone, which LUBA also considered in a similar case.⁷ Based on the Board’s interpretation, I find that it is not necessary to apply the *Curry* factors as urged by COLW, and that the change in zone to MUA-10 does not result in urbanization of the Subject Property.

f. Goal 12 Administrative Rules

Goal 12 relates to transportation. COLW argues that the Application fails to comply with Goal 12 and its implementing rules.

A primary regulation implementing Goal 12 is OAR 660-012-0060. That rule states:

If an amendment to a functional plan, an acknowledged comprehensive plan, or a land use regulation (including a zoning map) would significantly affect an existing or planned transportation facility, then the local government must put in place measures as provided in section (2) of this rule, unless the amendment is allowed under section (3), (9) or (10) of this rule. A plan or land use regulation amendment significantly affects a transportation facility if it would:

- (a) Change the functional classification of an existing or planned transportation facility (exclusive of correction of map errors in an adopted plan);
- (b) Change standards implementing a functional classification system; or
- (c) Result in any of the effects listed in paragraphs (A) through (C) of this subsection based on projected conditions measured at the end of the planning period identified in the adopted TSP. As part of evaluating projected conditions, the amount of traffic projected to be generated within the area of the amendment may be reduced if the amendment includes an enforceable, ongoing requirement that

⁷ See *Central Oregon Landwatch v. Deschutes County*, __ Or LUBA __ (LUBA No. 2022-075, Dec. 6, 2002); *aff’d* 324 Or App 655 (2023) (upholding County’s finding that all uses in the RI zone are rural in nature, negating the need to undertake additional Goal 15 analyses).

would demonstrably limit traffic generation, including, but not limited to, transportation demand management. This reduction may diminish or completely eliminate the significant effect of the amendment.

- (A) Types or levels of travel or access that are inconsistent with the functional classification of an existing or planned transportation facility;
- (B) Degrade the performance of an existing or planned transportation facility such that it would not meet the performance standards identified in the TSP or comprehensive plan; or
- (C) Degrade the performance of an existing or planned transportation facility that is otherwise projected to not meet the performance standards identified in the TSP or comprehensive plan.

I find that this administrative rule is applicable to the Plan Amendment and the Zone Change because they involve an amendment to an acknowledged comprehensive plan. COLW asserts that the Application does not comply with this rule because the Applicant has not accurately estimated the vehicle trip generation of the proposed zoning, and specifically because the Applicant has not estimated the trip generation associated with the anticipated use of the Subject Property as a school.

The Applicant counters that its proposal will not result in a significant effect to the transportation system. In support of that assertion, the Applicant submitted a traffic study prepared by traffic engineer Joe Bessman, PE. The Applicant also notes that, because the Application seeks a zone change that allows multiple uses, not just the intended use, it was not required to analyze the school use specifically and, instead, was required to model a worst-case scenario based on all uses allowed.

The County’s Transportation Planner agreed with the conclusions of the Applicant’s engineer, including the methodology used. As a result, the Staff Report finds that the Plan Amendment and Zone Change will comply with the Transportation Planning Rule.

Based on the foregoing, I agree with the Applicant that it has sufficiently addressed transportation impacts and find that the Application satisfies this Goal 12 administrative rule.

5. Other Statewide Planning Goals

Division 15 of OAR chapter 660 sets forth the Statewide Planning Goals and Guidelines, with which all comprehensive plan amendments must demonstrate compliance. The Applicant asserts the Application is consistent with all applicable Goals and Guidelines. No participant in this proceeding identified a Statewide Planning Goal with which the proposal does not comply, except those discussed above relating to Goal 3, Goal 5, Goal 12, and Goal 14. Having reviewed the evidence presented, and in the absence of any arguments relating to the other Goals, I adopt the Applicants’ position and find that the Plan Amendment and Zone Change are consistent with the following applicable Goals:

Goal 1, Citizen Involvement. Deschutes County will provide notice of the application to the public through mailed notice to affected property owners and by requiring the applicant to post a "proposed land use action sign" on the subject property. Notice of the public hearings held regarding this application will be placed in the Bend Bulletin. A minimum of two public hearings will be held to consider the application.

Goal 2, Land Use Planning. Goals, policies, and processes related to zone change applications are included in the Deschutes County Comprehensive Plan and Titles 18 and 23 of the Deschutes County Code. The outcome of the application will be based on findings of fact and conclusions of law related to the applicable provisions of those laws as required by Goal 2.

Goal 4, Forest Lands. Goal 4 is not applicable because the subject property does not include any lands that are zoned for, or that support, forest uses. Forest land is defined by OAR 660-005-0010 as lands suitable for commercial forest use protection under Goal 4, which are identified using NCRS soil survey maps to determine average annual wood fiber production figures. The NCRS maps for the subject property map it with soil mapping units 98A and B, 26A and 101E. The NCRS Soils Survey for the upper Deschutes River lists all soils mapped by its survey that are suitable for wood crop production in Table 8 (Exhibit 15). None of the soils mapped on the subject property are listed in Table 8 as suitable for wood crop production.

Goal 6, Air, Water, and Land Resources Quality. The approval of this application will not impact the quality of the air, water, and land resources of the County. Any future development of the property would be subject to local, state, and federal regulations that protect these resources.

Goal 7, Areas Subject to Natural Disasters and Hazards. According to the Deschutes County DIAL property information and Interactive Map the entire Deschutes County, including the subject property, is located in a Wildfire Hazard Area. The subject property is also located in Rural Fire Protection District #2. Rezoning the property to MUA-10 does not change the Wildfire Hazard Area designation. Any future development of the property would need to demonstrate compliance with any fire protection regulations and requirements of Deschutes County.

Goal 8, Recreational Needs. This goal is not applicable because no development is proposed and the property is not planned to meet the recreational needs of Deschutes County. Therefore, the proposed rezone will not impact the recreational needs of Deschutes County.

Goal 9, Economy of the State. This goal does not apply to this application because the subject property is not designated as Goal 9 economic development land. In addition, the approval of this application will not adversely affect economic activities of the state or area. The proposed zone change will promote economic opportunities by rezoning underutilized property for a subsequent use.

Goal 10, Housing. The County's comprehensive plan Goal 10 analysis anticipates that farm properties with poor soils, like the subject property, will be converted from EFU to MUA-10 or RR-10 zoning and that these lands will help meet the need for rural housing. Cascades Academy supports rural housing by providing school services for the rural properties. Approval of this

application, therefore, is consistent with Goal 10 as implemented by the acknowledged Deschutes County comprehensive plan.

Goal 11, Public Facilities and Services. The approval of this application will have no adverse impact on the provision of public facilities and services to the subject site. Central Electric Cooperative serves the subject property with power, water and septic are provided on-site and the proposal will not result in the extension of urban services to rural areas.

Goal 13, Energy Conservation. The approval of this application does not impede energy conservation. In fact, Planning Guideline 3 of Goal 13 states “land use planning should, to the maximum extent possible, seek to recycle and re-use vacant land...” Cascades Academy provides school services to the rural community in close proximity to residential uses, thereby reducing vehicle miles traveled and conserving energy.

Goals 15 through 19. These goals do not apply to land in Central Oregon.

V. CONCLUSION

Based on the foregoing findings, I find the Applicant has NOT met the burden of proof with respect to the standards for approving the requested Plan Amendment and Zone Change. I therefore recommend to the County Board of Commissioners that the Application be DENIED unless the Applicant can meet that burden.

Dated this 21st day of February 2025



Tommy A. Brooks
Deschutes County Hearings Officer



BOARD OF COMMISSIONERS

AGENDA REQUEST & STAFF REPORT

MEETING DATE: February 25, 2026

SUBJECT: Request to extend a 0.8 limited duration FTE Community Health Specialist II position through June 30, 2027 using grant funding

RECOMMENDED MOTION:

Move approval to extend a 0.8 limited duration FTE Community Health Specialist II through June 30, 2027.

BACKGROUND AND POLICY IMPLICATIONS:

Deschutes County Health Services seeks approval to extend a 0.8 limited duration FTE Community Health Specialist II from September 30, 2026 to June 30, 2027.

This position was initially funded through a Centers for Disease Control (CDC) Drug Free Communities grant through September 30, 2025. In November of 2023, the BOCC approved acceptance of a Central Oregon Health Council (COHC) Opportunity grant to supplement the original grant and to extend this position through September 30, 2026.

Additionally, funding for this position is supplemented through the Oregon Health Authority's (OHA) Strategic Prevention Framework Partnership for Success (SPF-PFS) grant approved by the BOCC in May of 2025.

Health Services now seeks Board approval to extend this position through June 30, 2027.

The position works specifically to:

- 1. Increase community collaboration - including engagement and coalition sustainability through the Shared Future Coalition.
2. Reduce youth substance use- including Information dissemination, education problem identification and referral, and environmental strategies.

The total estimated cost of the position in Fiscal Year 2027 is \$115,329. If approved, the position would continue to be funded (0.6 FTE) through COHC Opportunity Grant and (0.2 FTE) through the anticipated continuance of the OHA SPF-PFS grant through FY 2027. Both grants require alignment with the Regional Health Improvement Plan to support substance misuse prevention efforts in Deschutes County.

BUDGET IMPACTS:

None. If approved, a resolution effecting the change will be bought forward.

ATTENDANCE:

Jessica Jacks, Public Health Program manager



BOARD OF COMMISSIONERS

AGENDA REQUEST & STAFF REPORT

MEETING DATE: February 25, 2026

SUBJECT: Courthouse Expansion Update

RECOMMENDED MOTION:

N/A—presentation only.

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.

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

February 25, 2026



Courthouse Expansion Update



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



Backup Generator



Site Work – Harriman and Greenwood



Site Work – Bond Street



Site Work – Main Entrance



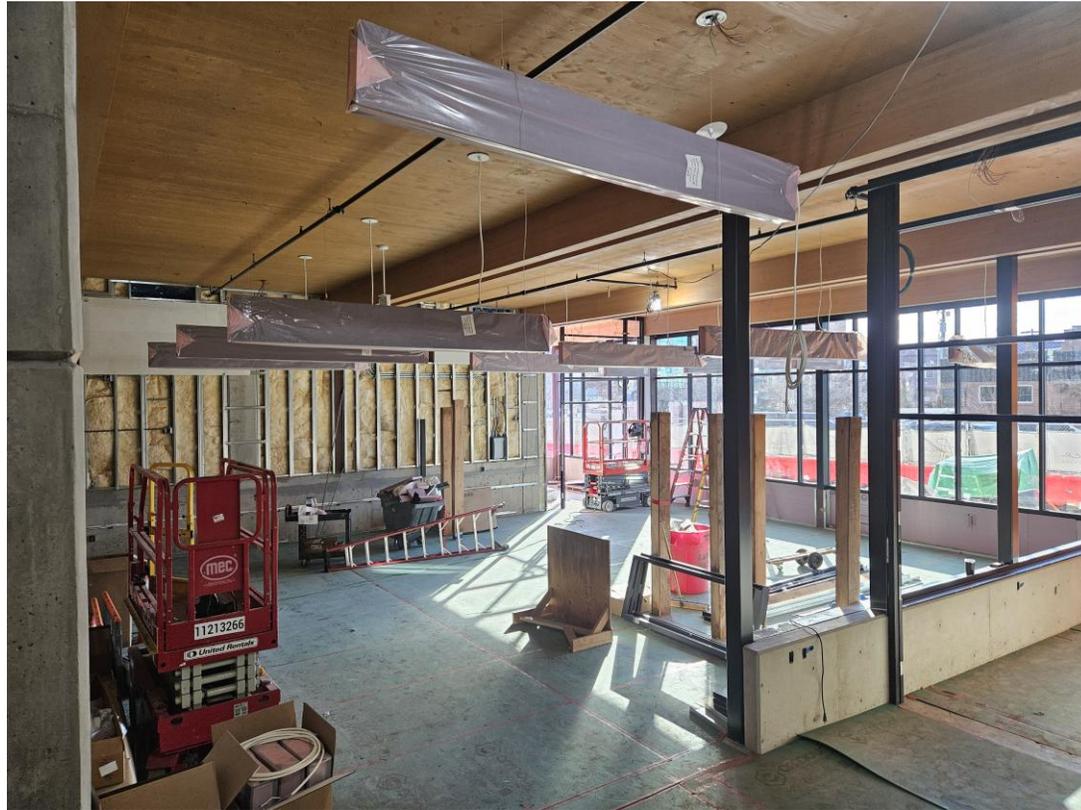
Building Exterior – South & East



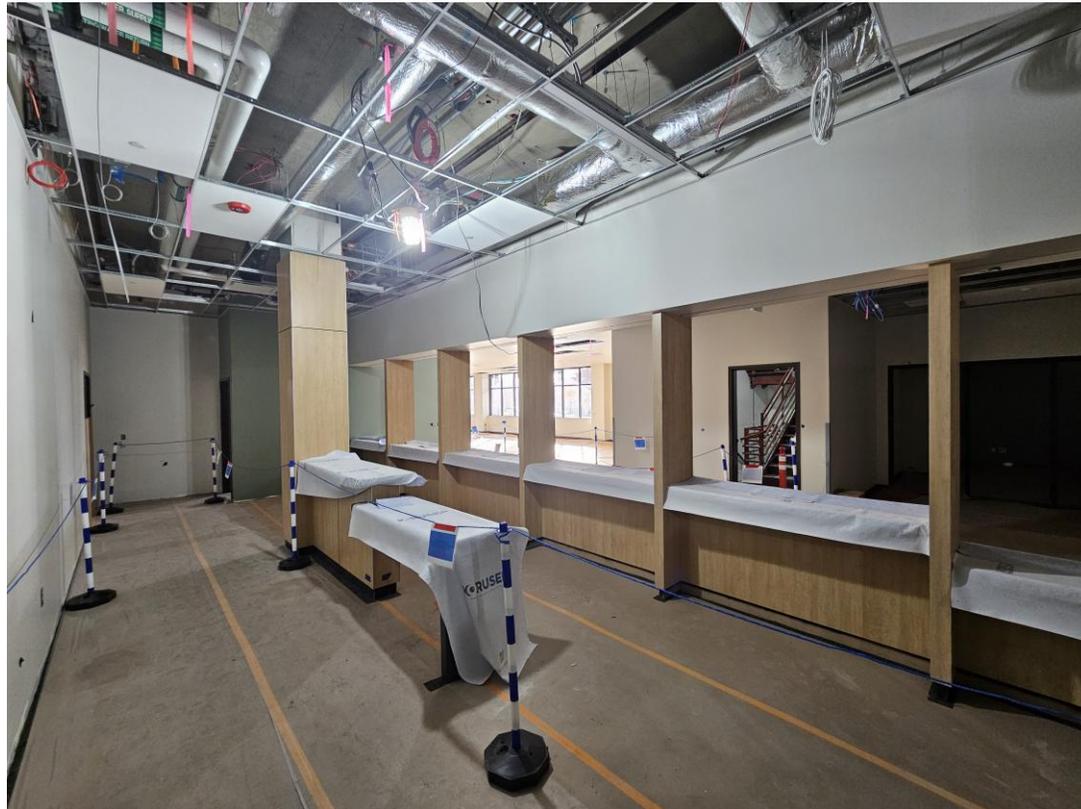
Building Exterior - West



Public Lobby



Public Service Counters



Open Office



Breakroom & Restrooms



Courtrooms



Rooftop Mechanical Units



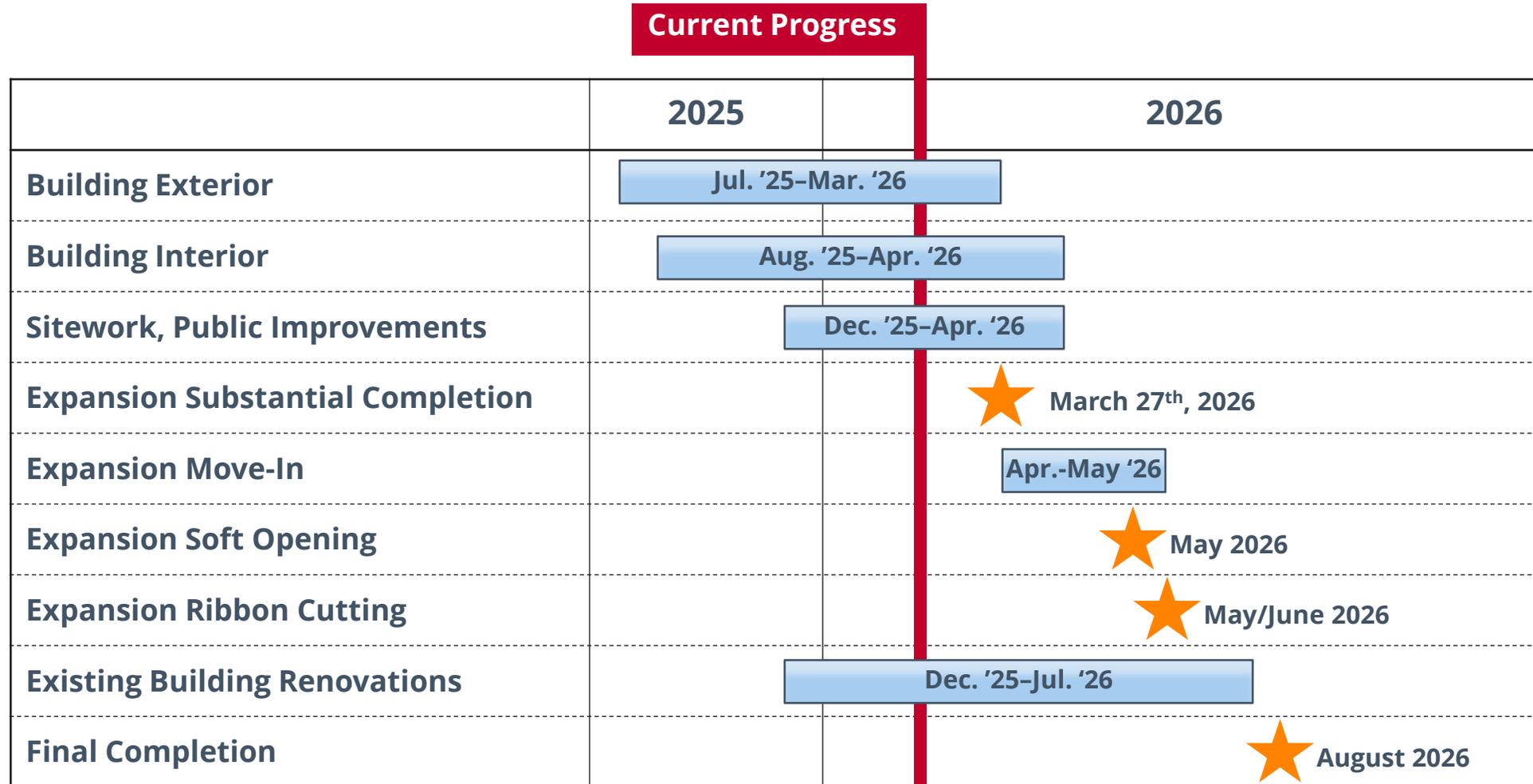
Upcoming Work

In the coming 4 - 6 weeks...

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



CONSTRUCTION TIMELINE



Questions?



Budget Update



	Budgeted Amounts		Actual Spend to Date	Remaining Balance	Comments
	Original Budget	Revised Budget			
CONSTRUCTION COSTS					
Cost of Work - Construction	\$ 32,510,428	\$ 38,707,844	\$ 28,669,428	\$ 10,038,416	Pence Contract (thru Pay App #27 & OCO 12)
Contractor's Contingency	\$ 1,641,965	\$ 1,641,965	\$ 512,096	\$ 1,129,869	10.12% Contractor's Contingency Remaining (% based on remaining balance)
Subtotal	34,152,393	40,349,809	29,181,524	11,168,285	
AJ Tucker - Demolition, Stone Salvage, and Storage	-	138,182	138,182	-	
Subtotal Construction Costs	34,152,393	40,487,991	29,319,706	11,168,285	
DIRECT COSTS					
Architecture / Engineering / Interiors / Low Voltage	2,800,397	3,001,378	2,907,336	94,042	LRS (added ASAs #23,24,25)
CM/GC Pre-Construction	62,040	62,040	62,040	-	
Land Use Attorney	50,000	-	-	-	
Land / Building Survey / TOPO	40,000	30,000	15,150	14,850	
Arborist / Tree Surgeon	9,799	-	-	-	
Historic Conservationist/Tribal Survey	20,000	-	-	-	
Geotechnical Reports and Inspections	39,197	17,314	17,314	-	
Commissioning	97,000	97,000	53,842	43,158	
Traffic Impact Analysis	35,000	6,500	6,500	-	
Hazmat Assessment / Abatement	60,000	30,000	5,780	24,220	
Construction Testing and Special Inspections	100,000	130,383	108,335	22,048	
Miscellaneous (Marketing, Postcards, Prints/reprographics)	-	-	1,661	(1,661)	
Unknown Additional Services Contingency	165,672	-	-	-	
Subtotal Direct Costs	3,479,105	3,374,615	3,177,958	196,657	
ADMINISTRATION COSTS					
Project Management / Owners Representative	401,220	589,754	478,183	111,571	Cumming Contract thru ASA #3
Subtotal Administration Costs	401,220	589,754	478,183	111,571	
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)	





	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	119,393	969,699	
External / Internal Signage	25,000	25,000	210	24,790	
Telephone / Data / Network Build	58,796	58,796	-	58,796	
Mover / Relocation / Temp Facilities/ Fairgrounds Building Rental	50,000	50,000	11,342	38,658	
Misc / Bldg & Grounds R&M / Supplies / Furn & Fixt. / Travel	-	75,000	60,774	14,226	
City Services & Street Improvements & Utility Connections	215,584	165,584	44,373	121,211	
Green Energy Costs Mandated per Oregon State (1.5%)	600,000	658,457	253,077	405,380	
County Contingency	1,114,438	626,319	-	626,319	4.57%
Subtotal Owner Costs / Third Party Contracts	2,963,818	2,748,248	489,169	2,259,079	
PROJECT TOTALS	\$ 41,977,438	\$ 48,403,006	\$ 34,695,980	\$ 13,707,026	72% % Complete

Original Budget	\$	42,000,000
Budget Adjustment		1,900,000 (2/21/2024)
Budget Adjustment		2,900,000 (1/29/2025)
Subtotal	\$	46,800,000

Courthouse Expansion Funding Sources

Bond Proceeds	\$	20,500,000
State of Oregon Expansion		15,000,000
State of Oregon Remodel		1,500,000
LATCF		4,622,145
Interest		3,570,000
Reserves		1,607,855
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





Deschutes County
Courthouse Expansion
BUDGET STATUS REPORT
Current Through: 2/18/2026

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Deschutes County
Courthouse Expansion
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BOARD OF
COMMISSIONERS

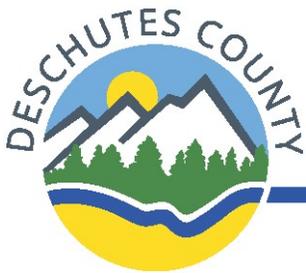
AGENDA REQUEST & STAFF REPORT

MEETING DATE: February 23, 2026

SUBJECT: Treasury Report for January 2026

ATTENDANCE:

Bill Kuhn, County Treasurer



MEMORANDUM

DATE: February 23, 2026
TO: Board of County Commissioners
FROM: Bill Kuhn, Treasurer
SUBJECT: Treasury Report for January 2026

Following is the unaudited monthly treasury report for fiscal year to date (YTD) as of January 31, 2026.

Treasury and Investments

- The portfolio balance at the end of January was \$371.4 million, a decrease of \$7.8 million from December and an increase of \$12.1 million from last year (January 2025).
- Net investment income for January was \$1,231.6K, approximately \$47k lower than last month and \$89.5K greater than January 2025. YTD earnings of \$7,956.9K are \$1,045.8K more than the YTD earnings last year.
- All portfolio category balances are within policy limits.
- The LGIP interest rate dropped to 4.10% during the month of January. The FIB rate was 3.65%. Benchmark returns for 24-month treasuries were up 10 basis points and 36-month rates were up 9 bps from the prior month.
- The average portfolio yield dipped slightly to 4.00%, which was down 4 bps from last month’s average %.
- With recent investment activity, the portfolio weighted average time to maturity was 1.44 years.

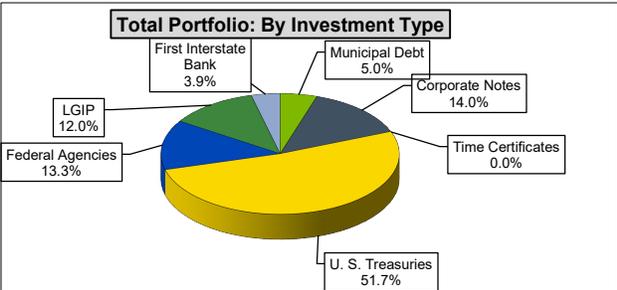
Deschutes County



1/31/2026

Portfolio Breakdown: Par Value by Investment Type		
Municipal Debt	18,575,000	5.0%
Corporate Notes	52,000,000	14.0%
	-	0.0%
U.S. Treasuries	192,100,000	51.7%
Federal Agencies	49,585,000	13.3%
LGIP	44,634,921	12.0%
First Interstate (Book Balance)	14,558,287	3.9%
Total Investments	\$ 371,453,208	100.0%

Investment Income			
	Jan-26	Y-T-D	
Total Investment Income	\$ 1,244,096	\$ 8,044,462	
Less Fee: \$12,500 per month	(12,500)	(87,500)	
Investment Income - Net	\$ 1,231,596	\$ 7,956,962	
Prior Year Comparison	Jan-25	1,142,098	6,911,165



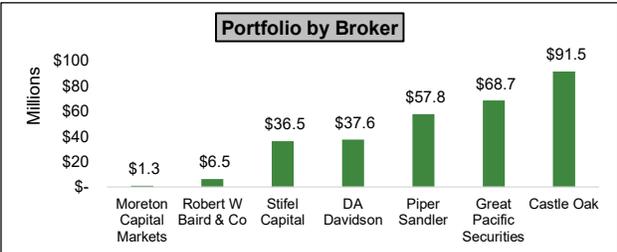
Category Maximums:	
U.S. Treasuries	100%
LGIP (\$63,387,000)	100%
Federal Agencies	100%
Banker's Acceptances	25%
Time Certificates	50%
Municipal Debt	25%
Corporate Debt	25%

Yield Percentages		
	Current Month	Prior Month
LGIP	4.10%	4.25%
Investments	3.99%	4.01%
Average	4.00%	4.04%

Maturity (Years)	
Max	Weighted Average
3.75	1.44

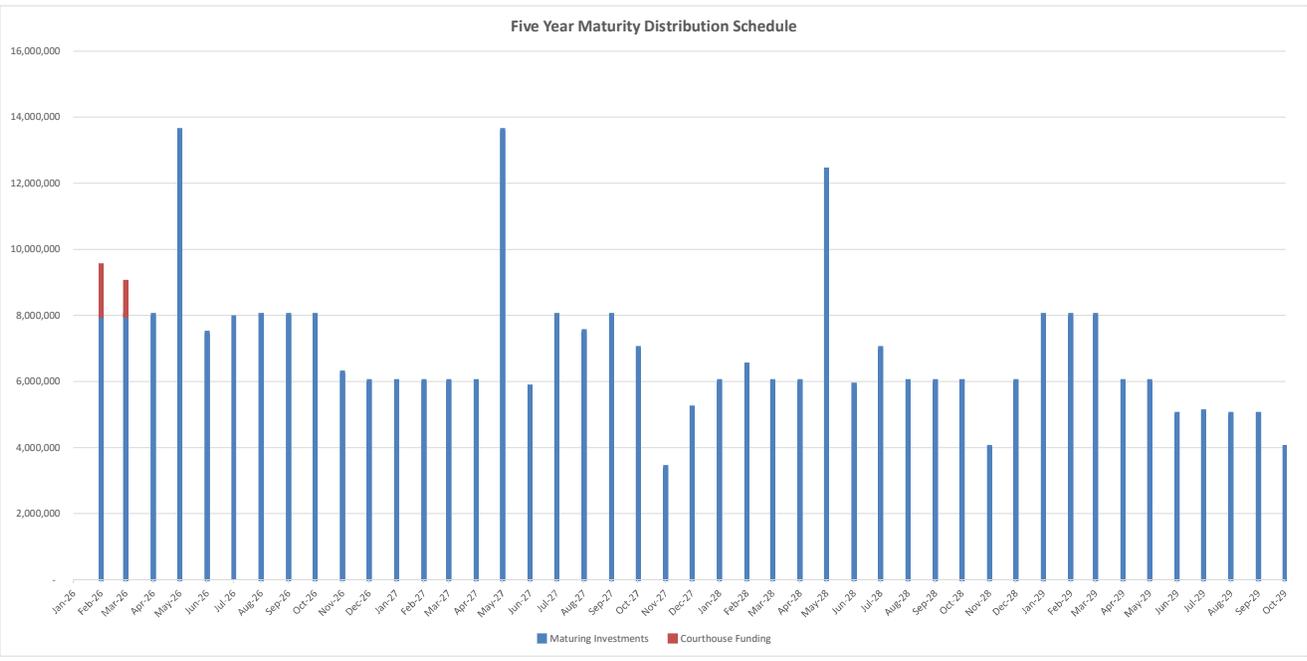
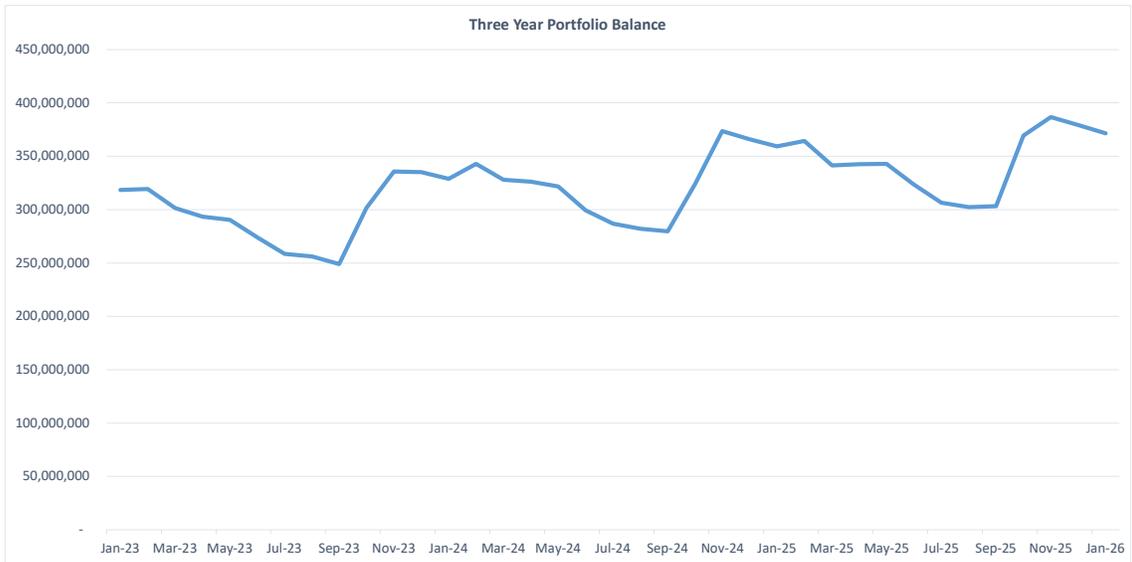
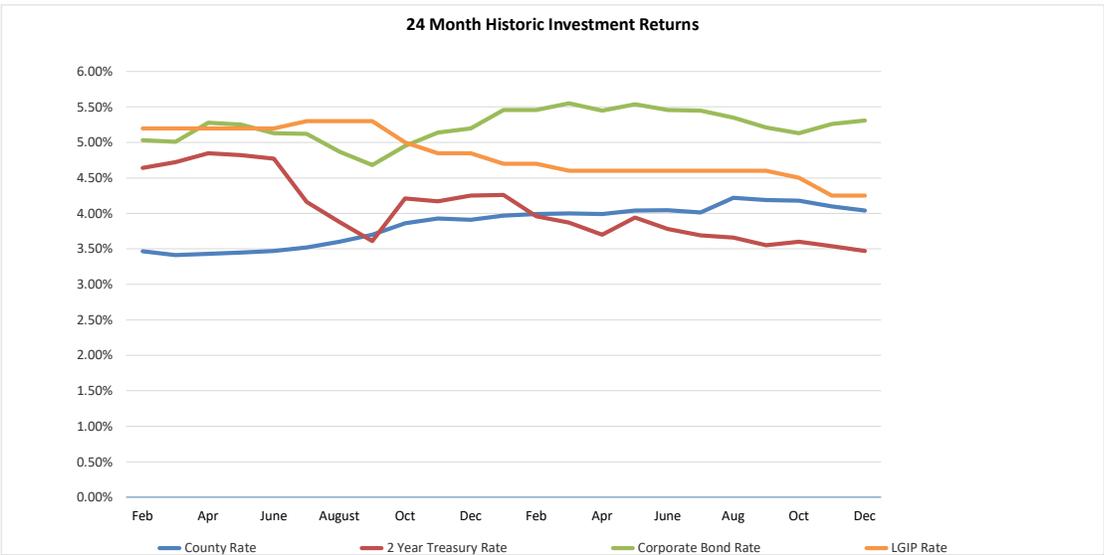
Benchmarks		
24 Month Treasury	3.57%	3.47%
LGIP Rate	4.10%	4.25%
36 Month Treasury	3.64%	3.55%

Term	Minimum	Actual
0 to 30 Days	10%	18.5%
Under 1 Year	25%	42.3%
Under 5 Years	100%	100.0%



Other	Policy	Actual
Corp Issuer	5%	3.0%
Callable	25%	13.5%
Weighted Ave.	AA2	AA1

Investment Activity	
Purchases in Month	\$ 6,085,000
Sales/Redemptions in Month	\$ 9,...



Deschutes County Investments
Portfolio Management
Portfolio Details - Investments
January 31, 2026

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							
11104	FAC	3130ALGR9	Federal Home Loan Bank	DA DAV	6/11/2025	2/26/2026	25	AA1	AA+	0.85	4.26	\$ 1,500,000	\$ 1,497,075	\$ 1,496,535	-	-
11106	FAC	3130ALF58	Federal Home Loan Bank	PS	6/11/2025	3/10/2026	37	AA1	AA+	0.8	4.23	\$ 1,000,000	\$ 997,103	\$ 996,375	-	-
10972	FAC	3130AXB31	Federal Home Loan Bank	R W B	11/17/2023	3/13/2026	40	AA1	AA+	4.875	4.78	\$ 2,000,000	\$ 2,002,968	\$ 2,000,202	-	-
11005	FAC	3130ALSW5	Federal Home Loan Bank	R W B	12/19/2023	3/13/2026	40	AA1	AA+	0.875	4.39	\$ 2,000,000	\$ 1,993,903	\$ 1,992,271	-	-
10971	FAC	3133EPPR0	Federal Farm Credit Bank	GPAC	11/17/2023	4/10/2026	68	AA1	AA+	4.625	4.77	\$ 2,000,000	\$ 2,003,581	\$ 1,999,470	-	-
10975	FAC	3133EPPR0	Federal Farm Credit Bank	GPAC	11/22/2023	4/10/2026	68	AA1	AA+	4.625	4.81	\$ 2,000,000	\$ 2,003,581	\$ 1,999,326	-	-
10976	FAC	3130ALAJ3	Federal Home Loan Bank	PS	11/22/2023	8/25/2026	205	AA1	AA+	0.7	4.97	\$ 2,000,000	\$ 1,967,082	\$ 1,955,338	2/25/2026	-
10987	FAC	3133EHVV1	Federal Farm Credit Bank	PS	12/12/2023	9/1/2026	212	AA1	AA+	2.4	4.59	\$ 2,000,000	\$ 1,984,919	\$ 1,976,233	-	-
11054	FAC	3134GW6C5	Federal Home Loan Mtg Corp	PS	11/15/2024	10/28/2026	269	AA1		0.8	4.31	\$ 2,000,000	\$ 1,959,644	\$ 1,950,626	4/28/2026	-
11062	FAC	3130AL2X1	Federal Home Loan Bank	DA DAV	11/22/2024	2/17/2027	381	AA1	AA+	0.85	4.35	\$ 2,000,000	\$ 1,944,859	\$ 1,931,031	2/17/2026	-
11023	FAC	3130AL5A8	Federal Home Loan Bank	STIFEL	3/21/2024	2/26/2027	390	AA1	AA+	0.9	4.57	\$ 2,000,000	\$ 1,944,816	\$ 1,927,270	2/26/2026	-
11025	FAC	3130AVBC5	Federal Home Loan Bank	PS	4/29/2024	3/12/2027	404	AA1	AA+	4.5	4.87	\$ 2,000,000	\$ 2,021,330	\$ 1,992,267	-	-
11024	FAC	31424WHG0	Federal Agriculture Mtg Corp	PS	4/29/2024	4/16/2027	439			4.8	4.88	\$ 2,000,000	\$ 2,028,996	\$ 1,998,108	-	-
11041	FAC	3134HATD5	Federal Home Loan Mtg Corp	DA DAV	10/25/2024	10/22/2027	628	AA1	AA+	3.75	4.16	\$ 1,000,000	\$ 999,358	\$ 993,369	-	-
11033	FAC	3134GVYY8	Federal Home Loan Mtg Corp	GPAC	10/4/2024	11/26/2027	663	AA1		1	3.65	\$ 1,000,000	\$ 954,579	\$ 954,509	2/26/2026	-
11095	FAC	3133ERT84	Federal Farm Credit Bank	GPAC	1/17/2025	1/14/2028	712	AA1	AA+	4.25	4.31	\$ 2,000,000	\$ 2,021,282	\$ 1,997,990	-	-
11115	FAC	3133ETMC8	Federal Farm Credit Bank	GPAC	8/20/2025	4/20/2028	809	Aaa	AA+	3.875	3.71	\$ 3,000,000	\$ 3,019,802	\$ 3,010,112	-	-
11094	FAC	3133EMXW7	Federal Farm Credit Bank	DA DAV	1/17/2025	4/28/2028	817	AA1	AA+	1.4	4.39	\$ 1,000,000	\$ 952,984	\$ 938,187	-	-
11110	FAC	3133ETNU7	Federal Farm Credit Bank	PS	7/23/2025	7/3/2028	883	Aa1	AA+	3.75	3.77	\$ 2,000,000	\$ 2,008,613	\$ 1,999,062	-	-
11111	FAC	3133ETNU7	Federal Farm Credit Bank	CASTLE	8/20/2025	7/3/2028	883	Aa1	AA+	3.75	3.73	\$ 3,000,000	\$ 3,012,920	\$ 3,001,616	-	-
11151	FAC	3133ER6E6	Federal Farm Credit Bank	GPAC	12/8/2025	12/7/2028	1040	AA1	AA+	4	3.58	\$ 2,000,000	\$ 2,020,257	\$ 2,022,498	-	-
11144	FAC	3130A0FR6	Federal Home Loan Bank	PS	11/24/2025	12/8/2028	1041	AA1	AA+	4	3.49	\$ 2,000,000	\$ 2,020,933	\$ 2,027,262	-	-
11165	FAC	3133EMVB5	Federal Farm Credit Bank	STIFEL	12/22/2025	4/5/2029	1159	AA1	AA+	1.73	3.59	\$ 2,000,000	\$ 1,883,704	\$ 1,889,217	-	-
11156	FAC	3133EMYY2	Federal Farm Credit Bank	CASTLE	12/22/2025	5/11/2029	1195	AA1	AA+	1.6	3.59	\$ 2,000,000	\$ 1,871,796	\$ 1,878,012	-	-
11167	FAC	3130AQKX0	Federal Home Loan Bank	DA DAV	1/21/2026	7/27/2029	1272	AA1	AA+	2	3.74	\$ 1,085,000	\$ 1,024,353	\$ 1,023,805	4/27/2026	-
11166	FAC	3133ERSP7	Federal Farm Credit Bank	CASTLE	1/21/2026	9/10/2029	1317	AA1	AA+	3.5	3.73	\$ 1,000,000	\$ 993,504	\$ 992,379	-	-
10966	TRC	91282CGL9	U.S. Treasury	CASTLE	11/16/2023	2/15/2026	14	AA1		4	4.82	\$ 2,000,000	\$ 2,000,143	\$ 1,999,409	-	-
10977	TRC	91282CGL9	U.S. Treasury	CASTLE	11/22/2023	2/15/2026	14	AA1		4	4.74	\$ 2,000,000	\$ 2,000,143	\$ 1,999,464	-	-
10995	TRC	912828P46	U.S. Treasury	STIFEL	12/12/2023	2/15/2026	14	AA1		1.625	4.62	\$ 2,000,000	\$ 1,998,497	\$ 1,997,842	-	-
11002	TRC	91282CGL9	U.S. Treasury	GPAC	12/19/2023	2/15/2026	14	AA1		4	4.34	\$ 2,000,000	\$ 2,000,143	\$ 1,999,749	-	-
10978	TRC	91282CGR6	U.S. Treasury	CASTLE	11/22/2023	3/15/2026	42	AA1		4.625	4.71	\$ 2,000,000	\$ 2,001,708	\$ 1,999,806	-	-
10999	TRC	91282CGV7	U.S. Treasury	CASTLE	12/19/2023	4/15/2026	73	AA1		3.75	4.29	\$ 2,000,000	\$ 2,000,262	\$ 1,997,969	-	-
11101	TRC	91282CGV7	U.S. Treasury	CASTLE	3/20/2025	4/15/2026	73	AA1		3.75	4.14	\$ 2,000,000	\$ 2,000,262	\$ 1,998,498	-	-
10969	TRC	91282CHB0	U.S. Treasury	PS	11/17/2023	5/15/2026	103	AA1		3.625	4.66	\$ 2,000,000	\$ 1,999,633	\$ 1,994,535	-	-
10974	TRC	91282CHB0	U.S. Treasury	GPAC	11/22/2023	5/15/2026	103	AA1		3.625	4.67	\$ 2,000,000	\$ 1,999,633	\$ 1,994,487	-	-
10998	TRC	912828R36	U.S. Treasury	CASTLE	12/19/2023	5/15/2026	103	AA1		1.625	4.26	\$ 2,000,000	\$ 1,988,594	\$ 1,985,987	-	-
11102	TRC	91282CHB0	U.S. Treasury	CASTLE	3/20/2025	5/15/2026	103	AA1		3.625	4.13	\$ 2,000,000	\$ 1,999,633	\$ 1,997,209	-	-
11120	TRC	91282CHB0	U.S. Treasury	PS	11/12/2025	5/15/2026	103	AA1		3.625	3.70	\$ 2,000,000	\$ 1,999,633	\$ 1,999,563	-	-
10963	TRC	91282CHM6	U.S. Treasury	STIFEL	9/29/2023	7/15/2026	164	AA1		4.5	4.88	\$ 3,000,000	\$ 3,011,473	\$ 2,995,225	-	-
11044	TRC	91282CCP4	U.S. Treasury	GPAC	11/6/2024	7/31/2026	180	AA1		0.625	4.23	\$ 2,000,000	\$ 1,970,672	\$ 1,966,023	-	-
11051	TRC	91282CCP4	U.S. Treasury	CASTLE	11/14/2024	7/31/2026	180	AA1		0.625	4.29	\$ 2,000,000	\$ 1,970,672	\$ 1,965,452	-	-
11055	TRC	91282CCP4	U.S. Treasury	DA DAV	11/15/2024	7/31/2026	180	AA1		0.625	4.26	\$ 1,000,000	\$ 985,336	\$ 982,858	-	-
10970	TRC	91282CHU8	U.S. Treasury	GPAC	11/17/2023	8/15/2026	195	AA1		4.375	4.63	\$ 2,000,000	\$ 2,007,641	\$ 1,997,431	-	-
11050	TRC	91282CLH2	U.S. Treasury	CASTLE	11/14/2024	8/31/2026	211	AA1		3.75	4.30	\$ 2,000,000	\$ 2,001,313	\$ 1,993,935	-	-
11060	TRC	91282CLH2	U.S. Treasury	CASTLE	11/22/2024	8/31/2026	211	AA1		3.75	4.35	\$ 2,000,000	\$ 2,001,313	\$ 1,993,401	-	-
11049	TRC	91282CLP4	U.S. Treasury	CASTLE	11/14/2024	9/30/2026	241	AA1		3.5	4.29	\$ 2,000,000	\$ 1,998,625	\$ 1,990,077	-	-
10973	TRC	91282CJC6	U.S. Treasury	STIFEL	11/17/2023	10/15/2026	256	AA1		4.625	4.59	\$ 2,000,000	\$ 2,013,594	\$ 2,000,422	-	-
10996	TRC	91282CJC6	U.S. Treasury	STIFEL	12/12/2023	10/15/2026	256	AA1		4.625	4.46	\$ 2,000,000	\$ 2,013,594	\$ 2,002,149	-	-
11066	TRC	91282CJC6	U.S. Treasury	PS	11/22/2024	10/15/2026	256	AA1		4.625	4.32	\$ 2,000,000	\$ 2,013,594	\$ 2,004,035	-	-
10997	TRC	91282CJK8	U.S. Treasury	STIFEL	12/12/2023	11/15/2026	287	AA1		4.625	4.45	\$ 2,000,000	\$ 2,015,375	\$ 2,002,519	-	-
11058	TRC	91282CJK8	U.S. Treasury	CASTLE	11/22/2024	11/15/2026	287	AA1		4.625	4.31	\$ 2,000,000	\$ 2,015,375	\$ 2,004,683	-	-
11069	TRC	91282CJK8	U.S. Treasury	GPAC	11/25/2024	11/15/2026	287	AA1		4.625	4.34	\$ 2,000,000	\$ 2,015,375	\$ 2,004,235	-	-
11022	TRC	91282CJP7	U.S. Treasury	CASTLE	3/21/2024	12/15/2026	317	AA1		4.375	4.50	\$ 2,000,000	\$ 2,013,594	\$ 1,997,918	-	-
11068	TRC	91282CJP7	U.S. Treasury	DA DAV	11/25/2024	12/15/2026	317	AA1		4.375	4.33	\$ 2,000,000	\$ 2,013,594	\$ 2,000,719	-	-
11021	TRC	91282CJT9	U.S. Treasury	CASTLE	3/21/2024	1/15/2027	348	AA1		4	4.49	\$ 2,000,000	\$ 2,008,184	\$ 1,991,342	-	-
11061	TRC	91282CJT9	U.S. Treasury	CASTLE	11/22/2024	1/15/2027	348	AA1		4	4.31	\$ 2,000,000	\$ 2,008,184	\$ 1,994,348	-	-
11070	TRC	91282CJT9	U.S. Treasury	GPAC	11/25/2024	1/15/2027	348	AA1		4	4.32	\$ 2,000,000	\$ 2,008,184	\$ 1,994,187	-	-
11077	TRC	91282CKA8	U.S. Treasury	PS	11/25/2024	2/15/2027	379	AA1		4.125	4.32	\$ 2,000,000	\$ 2,011,479	\$ 1,996,061	-	-
11063	TRC	91282CKE0	U.S. Treasury	DA DAV	11/22/2024	3/15/2027	407	AA1		4.25	4.28	\$ 2,000,000	\$ 2,015,313	\$ 1,999,295	-	-

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						
11075	TRC	91282CKE0	U.S. Treasury	CASTLE	11/25/2024	3/15/2027	407	AA1		4.25	4.32	\$ 2,000,000	\$ 2,015,313	\$ 1,998,410	- -
11059	TRC	91282CKJ9	U.S. Treasury	CASTLE	11/22/2024	4/15/2027	438	AA1		4.5	4.30	\$ 2,000,000	\$ 2,022,344	\$ 2,004,542	- -
11071	TRC	91282CKJ9	U.S. Treasury	GPAC	11/25/2024	4/15/2027	438	AA1		4.5	4.31	\$ 2,000,000	\$ 2,022,344	\$ 2,004,243	- -
11057	TRC	91282CKR1	U.S. Treasury	CASTLE	11/22/2024	5/15/2027	468	AA1		4.5	4.29	\$ 2,000,000	\$ 2,023,906	\$ 2,005,056	- -
11119	TRC	912828X88	U.S. Treasury	STIFEL	9/12/2025	5/15/2027	468	Aa1		2.375	3.53	\$ 2,000,000	\$ 1,971,094	\$ 1,971,414	- -
11121	TRC	912828X88	U.S. Treasury	PS	11/12/2025	5/15/2027	468	Aa1		2.375	3.61	\$ 2,000,000	\$ 1,971,094	\$ 1,969,363	- -
11131	TRC	91282CKR1	U.S. Treasury	DA DAV	11/18/2025	5/15/2027	468	AA1		4.5	3.63	\$ 2,000,000	\$ 2,023,906	\$ 2,021,547	- -
11137	TRC	91282CKR1	U.S. Treasury	CASTLE	11/24/2025	5/15/2027	468	AA1		4.5	3.56	\$ 1,600,000	\$ 1,619,125	\$ 1,618,737	- -
11086	TRC	91282CKV2	U.S. Treasury	GPAC	12/6/2024	6/15/2027	499	AA1		4.625	4.13	\$ 1,500,000	\$ 1,521,738	\$ 1,509,620	- -
11038	TRC	912828ZV5	U.S. Treasury	GPAC	10/25/2024	6/30/2027	514	AA1		0.5	3.98	\$ 1,000,000	\$ 958,750	\$ 953,911	- -
11031	TRC	91282CFB2	U.S. Treasury	CASTLE	10/4/2024	7/31/2027	545	AA1		2.75	3.62	\$ 1,000,000	\$ 988,789	\$ 987,764	- -
11040	TRC	91282CFB2	U.S. Treasury	CASTLE	10/25/2024	7/31/2027	545	AA1		2.75	4.00	\$ 1,000,000	\$ 988,789	\$ 982,530	- -
11052	TRC	91282CFB2	U.S. Treasury	STIFEL	11/14/2024	7/31/2027	545	AA1		2.75	4.24	\$ 2,000,000	\$ 1,977,578	\$ 1,958,329	- -
11072	TRC	91282CFB2	U.S. Treasury	GPAC	11/25/2024	7/31/2027	545	AA1		2.75	4.30	\$ 2,000,000	\$ 1,977,578	\$ 1,956,638	- -
11085	TRC	91282CFB2	U.S. Treasury	STIFEL	12/6/2024	7/31/2027	545	AA1		2.75	4.13	\$ 1,500,000	\$ 1,483,184	\$ 1,470,950	- -
11032	TRC	912828R0	U.S. Treasury	CASTLE	10/4/2024	8/15/2027	560	AA1		2.25	3.61	\$ 1,000,000	\$ 981,016	\$ 980,260	- -
11048	TRC	91282CLG4	U.S. Treasury	CASTLE	11/14/2024	8/15/2027	560	AA1		3.75	4.25	\$ 2,000,000	\$ 2,006,563	\$ 1,985,533	- -
11067	TRC	91282CFH9	U.S. Treasury	DA DAV	11/25/2024	8/31/2027	576	AA1		3.125	4.30	\$ 2,000,000	\$ 1,987,891	\$ 1,965,497	- -
11084	TRC	91282CFH9	U.S. Treasury	STIFEL	12/6/2024	8/31/2027	576	AA1		3.125	4.12	\$ 2,000,000	\$ 1,987,891	\$ 1,970,446	- -
11080	TRC	91282CLL3	U.S. Treasury	PS	12/6/2024	9/15/2027	591	AA1		3.375	4.12	\$ 2,000,000	\$ 1,995,156	\$ 1,977,484	- -
11053	TRC	91282CAL5	U.S. Treasury	GPAC	11/14/2024	9/30/2027	606	AA1		0.375	4.25	\$ 2,000,000	\$ 1,899,609	\$ 1,880,108	- -
11074	TRC	91282CAL5	U.S. Treasury	CASTLE	11/25/2024	9/30/2027	606	AA1		0.375	4.30	\$ 1,000,000	\$ 949,805	\$ 939,214	- -
11076	TRC	91282CLQ2	U.S. Treasury	CASTLE	11/25/2024	10/15/2027	621	AA1		3.875	4.30	\$ 2,000,000	\$ 2,011,250	\$ 1,986,467	- -
11122	TRC	91282CLQ2	U.S. Treasury	PS	11/12/2025	10/15/2027	621	AA1		3.875	3.58	\$ 2,000,000	\$ 2,011,250	\$ 2,009,465	- -
11046	TRC	91282CFU0	U.S. Treasury	CASTLE	11/6/2024	10/31/2027	637	AA1		4.125	4.16	\$ 2,000,000	\$ 2,019,688	\$ 1,998,720	- -
11087	TRC	9128283F5	U.S. Treasury	GPAC	12/6/2024	11/15/2027	652	AA1		2.25	4.12	\$ 2,000,000	\$ 1,955,938	\$ 1,937,680	- -
11081	TRC	91282CGC9	U.S. Treasury	DA DAV	12/6/2024	12/31/2027	698	AA1		3.875	4.10	\$ 2,000,000	\$ 2,012,656	\$ 1,991,961	- -
11090	TRC	91282CBB6	U.S. Treasury	CASTLE	1/8/2025	12/31/2027	698	AA1		0.625	4.34	\$ 2,000,000	\$ 1,893,594	\$ 1,868,162	- -
11093	TRC	91282CMF5	U.S. Treasury	DA DAV	1/15/2025	1/15/2028	713	AA1		4.25	4.33	\$ 2,000,000	\$ 2,026,484	\$ 1,997,057	- -
11083	TRC	91282CBJ9	U.S. Treasury	STIFEL	12/6/2024	1/31/2028	729	AA1		0.75	4.12	\$ 2,000,000	\$ 1,893,594	\$ 1,874,896	- -
11089	TRC	9128283W8	U.S. Treasury	CASTLE	1/8/2025	2/15/2028	744	AA1		2.75	4.36	\$ 2,500,000	\$ 2,461,523	\$ 2,424,202	- -
11096	TRC	9128283W8	U.S. Treasury	PS	1/17/2025	2/15/2028	744	AA1		2.75	4.29	\$ 2,000,000	\$ 1,969,219	\$ 1,941,751	- -
11082	TRC	91282CGP0	U.S. Treasury	STIFEL	12/6/2024	2/29/2028	758	AA1		4	4.12	\$ 2,000,000	\$ 2,018,125	\$ 1,995,390	- -
11079	TRC	91282CBS9	U.S. Treasury	PS	12/6/2024	3/31/2028	789	AA1		1.25	4.12	\$ 2,000,000	\$ 1,905,156	\$ 1,885,270	- -
11091	TRC	91282CGT2	U.S. Treasury	PS	1/8/2025	3/31/2028	789	AA1		3.625	4.35	\$ 2,000,000	\$ 2,003,438	\$ 1,970,959	- -
11098	TRC	91282CGT2	U.S. Treasury	CASTLE	11/17/2025	3/31/2028	789	AA1		3.625	4.32	\$ 2,000,000	\$ 2,003,438	\$ 1,972,159	- -
11078	TRC	91282CHA2	U.S. Treasury	PS	12/6/2024	4/30/2028	819	AA1		3.5	4.12	\$ 2,000,000	\$ 1,997,500	\$ 1,974,427	- -
11109	TRC	91282CND9	U.S. Treasury	CASTLE	7/23/2025	5/15/2028	834	AA1		3.75	3.76	\$ 2,000,000	\$ 2,008,438	\$ 1,999,302	- -
11112	TRC	9128284N7	U.S. Treasury	CASTLE	8/20/2025	5/15/2028	834	AA1		2.875	3.71	\$ 3,000,000	\$ 2,955,469	\$ 2,946,192	- -
11116	TRC	9128284N7	U.S. Treasury	CASTLE	9/12/2025	5/15/2028	834	AA1		2.875	3.48	\$ 2,000,000	\$ 1,970,313	\$ 1,973,964	- -
11129	TRC	9128284N7	U.S. Treasury	CASTLE	11/18/2025	5/15/2028	834	AA1		2.875	3.60	\$ 2,000,000	\$ 1,970,313	\$ 1,968,748	- -
11136	TRC	91282CND9	U.S. Treasury	CASTLE	11/24/2025	5/15/2028	834	AA1		3.75	3.50	\$ 2,400,000	\$ 2,410,125	\$ 2,412,988	- -
11097	TRC	91282CCE9	U.S. Treasury	STIFEL	1/17/2025	5/31/2028	850	AA1		1.25	4.32	\$ 1,000,000	\$ 948,828	\$ 934,066	- -
11113	TRC	91282CCH2	U.S. Treasury	STIFEL	8/20/2025	6/30/2028	880	AA1		1.25	3.71	\$ 3,000,000	\$ 2,841,211	\$ 2,833,026	- -
11123	TRC	91282CNM9	U.S. Treasury	PS	11/12/2025	7/15/2028	895	AA1		3.875	3.59	\$ 2,000,000	\$ 2,014,219	\$ 2,013,187	- -
11125	TRC	91282CPC9	U.S. Treasury	CASTLE	11/12/2025	10/15/2028	987			3.5	3.58	\$ 2,000,000	\$ 1,995,391	\$ 1,995,957	- -
11130	TRC	91282CPC9	U.S. Treasury	CASTLE	11/18/2025	10/15/2028	987			3.5	3.61	\$ 4,000,000	\$ 3,990,781	\$ 3,988,673	- -
11124	TRC	9128285M8	U.S. Treasury	PS	11/12/2025	11/15/2028	1018	AA1		3.125	3.59	\$ 2,000,000	\$ 1,975,547	\$ 1,975,694	- -
11134	TRC	91282CJR3	U.S. Treasury	PS	11/18/2025	12/31/2028	1064	Aaa		3.75	3.60	\$ 2,000,000	\$ 2,008,203	\$ 2,008,127	- -
11135	TRC	91282CDW8	U.S. Treasury	PS	11/18/2025	1/31/2029	1095	AA1		1.75	3.61	\$ 2,000,000	\$ 1,895,156	\$ 1,895,367	- -
11157	TRC	91282CDW8	U.S. Treasury	CASTLE	12/22/2025	1/31/2029	1095	AA1		1.75	3.54	\$ 2,000,000	\$ 1,895,156	\$ 1,899,091	- -
11128	TRC	9128286B1	U.S. Treasury	CASTLE	11/18/2025	2/15/2029	1110	AA1		2.625	3.62	\$ 2,000,000	\$ 1,943,516	\$ 1,943,432	- -
11145	TRC	9128286B1	U.S. Treasury	STIFEL	11/24/2025	2/15/2029	1110	AA1		2.625	3.51	\$ 2,000,000	\$ 1,943,516	\$ 1,949,431	- -
11146	TRC	9128286B1	U.S. Treasury	CASTLE	12/8/2025	2/15/2029	1110	AA1		2.625	3.59	\$ 2,000,000	\$ 1,943,516	\$ 1,944,991	- -
11158	TRC	9128286B1	U.S. Treasury	CASTLE	12/22/2025	2/15/2029	1110	AA1		2.625	3.54	\$ 2,000,000	\$ 1,943,516	\$ 1,947,863	- -
11143	TRC	91282CEE7	U.S. Treasury	PS	11/24/2025	3/31/2029	1154	AA1		2.375	3.50	\$ 2,000,000	\$ 1,925,781	\$ 1,933,345	- -
11149	TRC	91282CEE7	U.S. Treasury	DA DAV	12/8/2025	3/31/2029	1154	AA1		2.375	3.59	\$ 2,000,000	\$ 1,925,781	\$ 1,928,412	- -
11138	TRC	9128286T2	U.S. Treasury	CASTLE	11/24/2025	5/15/2029	1199	AA1		2.375	3.54	\$ 2,000,000	\$ 1,922,109	\$ 1,928,490	- -
11147	TRC	9128286T2	U.S. Treasury	CASTLE	12/8/2025	5/15/2029	1199	AA1		2.375	3.60	\$ 2,000,000	\$ 1,922,109	\$ 1,924,704	- -
11148	TRC	912828YB0	U.S. Treasury	CASTLE	12/8/2025	8/15/2029	1291	Aaa		1.625	3.59	\$ 2,000,000	\$ 1,866,797	\$ 1,870,966	- -
11169	TRC	91282CLK5	U.S. Treasury	PS	1/21/2026	8/31/2029	1307	AA1		3.625	3.72	\$ 1,000,000	\$ 998,281	\$ 996,916	- -
11155	TRC	91282CLN9	U.S. Treasury	PS	12/8/2025	9/30/2029	1337	AA1		3.5	3.62	\$ 2,000,000	\$ 1,987,578	\$ 1,991,778	- -
11161	TRC	91282CLN9	U.S. Treasury	DA DAV	12/22/2025	9/30/2029	1337	AA1		3.5	3.59	\$ 2,000,000	\$ 1,987,578	\$ 1,993,810	- -
11170	TRC	91282CFT3	U.S. Treasury	STIFEL	1/21/2026	10/31/2029	1368	AA1		4	3.74	\$ 2,000,000	\$ 2,021,328	\$ 2,017,831	- -
11099	MC1	478160BY9	Johnson & Johnson	GPAC	3/20/2025	3/1/2026	28	Aaa	AAA	2.45	4.20	\$ 2,000,000	\$ 1,997,947	\$ 1,997,168	- -

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						
10865	MC1	037833DN7	Apple Inc	GPAC	11/18/2021	9/11/2026	222	Aaa	AA+	2.05	1.46	\$ 2,000,000	\$ 1,980,179	\$ 2,006,995	7/11/2026
11064	MC1	037833DN7	Apple Inc	GPAC	11/22/2024	9/11/2026	222	Aaa	AA+	2.05	4.41	\$ 2,000,000	\$ 1,980,179	\$ 1,972,542	7/11/2026
11065	MC1	48125LRU8	JPMorgan Chase - Corporate N	GPAC	11/22/2024	12/8/2026	310	Aa2	AA-	5.11	4.52	\$ 2,000,000	\$ 2,021,345	\$ 2,009,460	11/8/2026
11118	MC1	22160KAM7	COSTCO WHOLESALE CORP	GPAC	9/12/2025	5/18/2027	471	Aa3	AA	3.00	3.61	\$ 2,000,000	\$ 1,986,017	\$ 1,984,819	2/18/2027
11039	MC1	037833DB3	Apple Inc	GPAC	10/25/2024	9/12/2027	588	Aaa	AA+	2.90	4.10	\$ 1,000,000	\$ 989,247	\$ 981,892	6/12/2027
11045	MC1	037833DB3	Apple Inc	GPAC	11/6/2024	9/12/2027	588	Aaa	AA+	2.90	4.26	\$ 2,000,000	\$ 1,978,495	\$ 1,958,888	6/12/2027
11108	MC1	037833EH9	Apple Inc	GPAC	7/23/2025	8/5/2028	916	Aaa	AA+	1.40	3.92	\$ 2,000,000	\$ 1,893,813	\$ 1,881,950	6/5/2028
11126	MC1	037833EH9	Apple Inc	DA DAV	11/12/2025	8/5/2028	916	Aaa	AA+	1.40	3.71	\$ 2,000,000	\$ 1,893,813	\$ 1,890,600	6/5/2028
11114	MC1	166756BH8	Chevron Corp	PS	8/20/2025	8/13/2028	924	AA2	AA-	4.05	3.93	\$ 2,000,000	\$ 2,016,541	\$ 2,005,491	7/13/2028
11127	MC1	931142ES8	WALMART	DA DAV	11/12/2025	9/22/2028	964	AA2	AA	1.50	3.65	\$ 2,000,000	\$ 1,896,004	\$ 1,893,266	7/22/2028
11132	MC1	931142ES8	WALMART	GPAC	11/18/2025	9/22/2028	964	AA2	AA	1.50	3.71	\$ 4,000,000	\$ 3,792,008	\$ 3,780,248	7/22/2028
11140	MC1	02079KAV9	ALPHABET INC	DA DAV	11/24/2025	11/15/2028	1,018	AA2	AA+	3.88	3.65	\$ 2,000,000	\$ 2,010,193	\$ 2,011,981	10/15/2028
11152	MC1	89236TFT7	Toyota Mtr Cred - Corp N	GPAC	12/8/2025	1/8/2029	1,072	A1	A+	3.65	3.97	\$ 2,000,000	\$ 1,987,900	\$ 1,982,421	- -
11142	MC1	24422EXH7	JOHN DEERE CAPITAL CORP	GPAC	11/24/2025	1/16/2029	1,080	A1	A	4.50	3.84	\$ 2,000,000	\$ 2,036,129	\$ 2,036,372	- -
11133	MC1	58933YAX3	Merck & Co. Inc.	GPAC	11/18/2025	3/7/2029	1,130	Aa3	A+	3.40	4.01	\$ 2,000,000	\$ 1,971,155	\$ 1,965,114	- -
11162	MC1	58933YBW4	Merck & Co. Inc.	GPAC	12/22/2025	3/15/2029	1,138	AA3	A+	3.85	3.67	\$ 2,000,000	\$ 1,999,605	\$ 2,010,341	2/15/2029
11139	MC1	023135CG9	AMAZON	DA DAV	11/24/2025	4/13/2029	1,167	A1	AA	3.45	3.85	\$ 2,000,000	\$ 1,979,995	\$ 1,976,147	- -
11153	MC1	24422EWE5	JOHN DEERE CAPITAL CORP	GPAC	12/8/2025	4/18/2029	1,172	A1	A	3.35	3.93	\$ 2,000,000	\$ 1,966,320	\$ 1,965,577	- -
11164	MC1	57636QAM6	MASTERCARD	PS	12/22/2025	6/1/2029	1,216	AA3	A+	2.95	3.91	\$ 2,000,000	\$ 1,938,957	\$ 1,940,920	3/1/2029
11154	MC1	437076BY7	HOME DEPOT INC	GPAC	12/8/2025	6/15/2029	1,230	A2	A	2.95	3.92	\$ 2,000,000	\$ 1,939,868	\$ 1,939,425	3/15/2029
11168	MC1	437076BY7	HOME DEPOT INC	GPAC	1/21/2026	6/15/2029	1,230	A2	A	2.95	3.94	\$ 1,000,000	\$ 969,934	\$ 969,015	3/15/2029
11150	MC1	931142EN9	WALMART	DA DAV	12/8/2025	7/8/2029	1,253	AA2	AA	3.25	3.74	\$ 2,000,000	\$ 1,971,085	\$ 1,968,663	4/8/2029
11159	MC1	931142EN9	WALMART	DA DAV	12/22/2025	7/8/2029	1,253	AA2	AA	3.25	3.69	\$ 2,000,000	\$ 1,971,085	\$ 1,971,867	4/8/2029
11163	MC1	532457CQ9	Eli Lilly & Co.	GPAC	12/22/2025	8/14/2029	1,290	AA3	A+	4.20	3.85	\$ 2,000,000	\$ 2,020,260	\$ 2,022,996	7/14/2029
11160	MC1	166756AS5	Chevron Corp	DA DAV	12/22/2025	10/15/2029	1,352	AA2	AA-	3.25	3.86	\$ 2,000,000	\$ 1,955,603	\$ 1,958,260	7/15/2029
10871	MUN	250325UL9	DESCHUTES CTY SCH DIST #1	R W B	12/7/2021	6/15/2026	134	Aa1		1.40	1.23	\$ 2,000,000	\$ 1,983,500	\$ 2,001,226	- -
10870	MUN	569280EX4	Salem-Keizer School District	PS	12/7/2021	6/15/2026	134	Aa1		1.44	1.29	\$ 2,000,000	\$ 1,983,420	\$ 2,001,067	- -
10845	MUN	736688MF6	Portland Community College	MORETN	7/23/2021	6/15/2026	134	Aa1		0.90	0.80	\$ 1,250,000	\$ 1,237,013	\$ 1,250,451	- -
11042	MUN	569203MG4	Salem-Keizer School District	PS	11/6/2024	6/30/2026	149	Aa2		3.22	4.36	\$ 1,750,000	\$ 1,746,868	\$ 1,742,085	- -
10875	MUN	68587FAW4	OR EDU DISTS FF&C PENSION OBLI	R W B	12/8/2021	6/30/2026	149	AA2	AA	1.10	1.39	\$ 250,000	\$ 247,340	\$ 249,718	- -
10863	MUN	68583RCV2	OR ST COMMUNITY COLLEGE DIST	GPAC	11/18/2021	6/30/2026	149	Aa1	AA+	5.68	1.40	\$ 210,000	\$ 211,714	\$ 213,590	- -
10876	MUN	68607DVC6	ODOT HWY USER TAX REV	R W B	12/8/2021	11/15/2026	287	Aa1	AAA	0.93	1.37	\$ 260,000	\$ 254,696	\$ 259,146	- -
11036	MUN	68609TWF1	Oregon State Lottery	STIFEL	10/23/2024	5/1/2027	454	Aa1	AA+	1.32	4.05	\$ 1,000,000	\$ 972,740	\$ 967,806	- -
11029	MUN	91412HGF4	UNIV OF CALIFORNIA CA REVENUES	STIFEL	9/25/2024	5/15/2027	468	AA2	AA	1.32	3.70	\$ 1,000,000	\$ 970,780	\$ 970,973	- -
11056	MUN	473448EZ7	JEFFERSON COUNTY SCHOOL DIST	STIFEL	11/15/2024	6/15/2027	499	AA1		1.79	4.32	\$ 1,580,000	\$ 1,543,075	\$ 1,528,469	- -
11034	MUN	515390PX4	Lane County School District	PS	10/9/2024	6/15/2027	499	Aa1		1.10	4.01	\$ 500,000	\$ 483,240	\$ 481,276	- -
11037	MUN	68587FAX2	OR EDU DISTS FF&C PENSION OBLI	GPAC	10/24/2024	6/30/2027	514	AA2	AA	1.36	4.09	\$ 1,260,000	\$ 1,218,785	\$ 1,214,363	- -
11027	MUN	685869FR5	OR ST COMMUNITY COLLEGE DIST	GPAC	9/25/2024	7/1/2027	515	Aa3	A+	2.60	3.60	\$ 505,000	\$ 497,470	\$ 497,974	- -
11028	MUN	68608USZ0	Oregon State Lottery	GPAC	9/24/2024	8/1/2027	546	Aa1	AA+	3.23	3.64	\$ 515,000	\$ 512,317	\$ 511,989	- -
11035	MUN	68609TNF1	Oregon State Lottery	STIFEL	10/23/2024	11/1/2027	638	Aa1	AA+	2.10	4.11	\$ 400,000	\$ 389,840	\$ 386,867	- -
11073	MUN	0793653X8	City of Bellevue WA	STIFEL	11/25/2024	12/1/2027	668	Aaa	AAA	1.12	4.35	\$ 1,200,000	\$ 1,147,248	\$ 1,134,051	- -
11092	MUN	473448FA1	JEFFERSON COUNTY SCHOOL DIST	PS	1/8/2025	6/15/2028	865	AA1		1.87	4.49	\$ 1,920,000	\$ 1,842,758	\$ 1,810,485	- -
11088	MUN	68587FAY0	OR EDU DISTS FF&C PENSION OBLI	STIFEL	12/6/2024	6/30/2028	880	Aa2	AA	1.53	4.21	\$ 975,000	\$ 923,374	\$ 917,050	- -
10078	RRP	SYS10078	Local Govt Investment Pool		7/1/2006	- -	1			4.10	4.10	\$ 44,634,921	\$ 44,634,921	\$ 44,634,921	- -
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			3.65	3.65	\$ 5,558,287	\$ 5,558,287	\$ 5,558,287	- -
11117	AFD	313385WV4	FED HOME LOAN BANK OF DES MOIN	DA DAV	9/12/2025	5/15/2026	103			3.61	3.79	\$ 2,000,000	\$ 1,979,146	\$ 1,979,343	- -
11141	ATD	912797SV0	U.S. Treasury	DA DAV	11/24/2025	5/21/2026	109			3.61	3.78	\$ 1,600,000	\$ 1,582,863	\$ 1,582,512	- -
												\$ 371,453,208	\$368,066,644	\$366,916,478	



**BOARD OF
COMMISSIONERS**

AGENDA REQUEST & STAFF REPORT

MEETING DATE: February 25, 2026

SUBJECT: Finance Report for January 2026

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

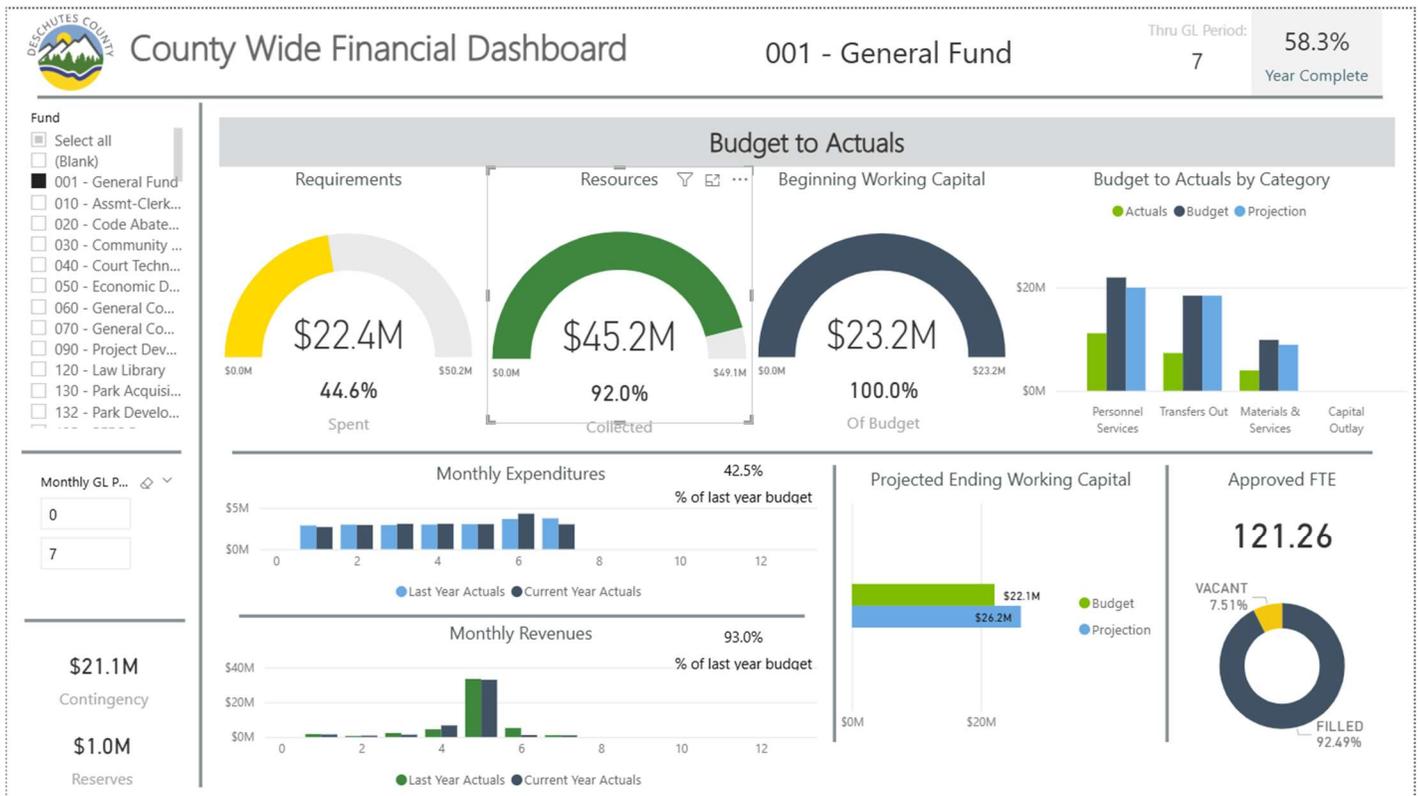
DATE: February 25, 2026
TO: Board of County Commissioners
FROM: Robert Tintle, Chief Financial Officer
SUBJECT: Finance Report for January 2026

Following is the unaudited monthly finance report for fiscal year to date (YTD) as of January 31, 2026.

Budget to Actuals Report

General Fund

- Revenue YTD in the General Fund is \$45.2M or 92% of budget. By comparison, last year revenue YTD was \$48.0M or 92.3% of budget.
Expenses YTD are \$22.4M and 44.6% of budget. By comparison, last year expenses YTD were \$22.4M and 42.3% of budget.
Beginning Fund Balance is \$23.2M or 100% of the budgeted \$23.2M beginning fund balance.



All Major Funds

On the attached pages you will find the Budget to Actuals Report for the County's major funds with actual revenue and expense data compared to budget through January 31, 2026.

Position Control Summary FY26													
Org		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	April	May	July - June Percent Unfilled
Assessor	Filled	32.00	32.00	31.00	31.00	31.00	32.00	33.00					
	Unfilled	3.26	3.26	4.26	4.26	4.26	3.26	2.26					10.06%
Clerk	Filled	9.48	9.48	9.48	9.48	9.48	8.48	8.48					
	Unfilled	1.00	1.00	1.00	1.00	1.00	2.00	2.00					12.27%
BOPTA	Filled	0.52	0.52	0.52	0.52	0.52	0.52	0.52					
	Unfilled	-	-	-	-	-	-	-					0.00%
DA	Filled	58.85	57.05	57.05	57.85	56.65	55.65	55.65					
	Unfilled	2.45	4.25	4.05	3.25	3.95	4.95	4.85					6.51%
Tax	Filled	6.50	5.50	6.50	6.50	6.50	6.50	6.50					
	Unfilled	-	1.00	-	-	-	-	-					2.20%
Veterans'	Filled	5.00	5.00	5.00	5.00	5.00	5.00	5.00					
	Unfilled	-	-	-	-	-	-	-					0.00%
Property Mgmt	Filled	3.00	3.00	3.00	3.00	3.00	3.00	3.00					
	Unfilled	-	-	-	-	-	-	-					0.00%
Total General Fund	Filled	115.35	112.55	112.55	113.35	112.15	111.15	112.15	-	-	-	-	
	Unfilled	6.71	9.51	9.31	8.51	9.21	10.21	9.11	-	-	-	-	7.35%
Justice Court	Filled	4.60	3.60	3.60	3.60	3.60	3.60	3.60					
	Unfilled	-	1.00	1.00	1.00	1.00	2.00	2.00					23.39%
Community Justice	Filled	40.60	41.20	42.20	41.80	40.80	39.40	39.40					
	Unfilled	6.40	5.80	5.80	6.20	7.20	8.60	3.00					13.09%
Sheriff	Filled	235.50	236.50	236.50	234.50	237.50	238.50	239.50					
	Unfilled	35.50	34.50	34.50	36.50	33.50	21.50	20.50					11.55%
Health Svcs	Filled	376.43	371.58	372.50	379.55	378.80	379.40	377.40					
	Unfilled	42.20	47.05	46.13	39.08	39.83	39.23	30.88					9.74%
CDD	Filled	52.00	51.00	51.00	52.00	51.00	49.00	49.00					
	Unfilled	1.00	2.00	3.00	2.00	3.00	5.00	5.00					5.59%
Road	Filled	57.00	56.00	59.00	59.00	58.00	57.00	57.00					
	Unfilled	4.00	5.00	2.00	2.00	3.00	4.00	4.00					5.62%
Adult P&P	Filled	32.63	32.00	31.00	30.00	29.50	29.50	29.50					
	Unfilled	3.38	4.00	4.00	5.00	5.50	5.50	1.00					11.70%
Solid Waste	Filled	45.00	44.00	45.00	44.00	45.00	46.00	46.00					
	Unfilled	3.00	4.00	3.00	4.00	3.00	2.00	2.00					6.25%
Victims Assistance	Filled	5.50	5.50	6.50	6.00	6.00	6.00	6.00					
	Unfilled	4.00	4.00	3.00	2.50	2.00	2.00	1.00					30.83%
GIS Dedicated	Filled	2.00	2.00	2.00	2.00	2.00	2.00	2.00					
	Unfilled	-	-	-	-	-	-	-					0.00%
Fair & Expo	Filled	12.50	12.50	11.50	10.50	10.50	10.50	10.50					
	Unfilled	5.00	5.00	6.00	7.00	7.00	7.00	7.00					35.92%
Natural Resource	Filled	3.00	3.00	3.00	3.00	3.00	2.00	2.00					
	Unfilled	-	-	-	-	-	1.00	1.00					9.52%
ISF - Facilities	Filled	25.75	25.75	25.75	25.75	25.75	25.75	25.75					
	Unfilled	2.00	2.00	2.00	2.00	2.00	2.00	2.00					7.21%
ISF - Admin	Filled	8.75	8.75	8.75	8.75	8.75	8.75	8.75					
	Unfilled	0.50	0.50	0.50	0.50	0.50	0.50	0.50					5.41%
ISF - BOCC	Filled	3.00	3.00	3.00	3.00	3.00	3.00	3.00					
	Unfilled	-	-	-	-	-	-	-					0.00%
ISF - Finance	Filled	13.00	13.00	14.00	14.00	14.00	14.00	14.00					
	Unfilled	1.00	1.00	-	-	-	-	-					2.04%
ISF - Legal	Filled	7.00	7.00	7.00	7.00	7.00	7.00	7.00					
	Unfilled	-	-	-	-	-	-	-					0.00%
ISF - HR	Filled	8.00	8.00	8.00	8.00	9.00	10.00	10.00					
	Unfilled	3.00	3.00	3.00	3.00	2.00	1.00	1.00					20.78%
ISF - IT	Filled	19.00	19.00	19.00	19.00	20.00	20.00	20.00					
	Unfilled	1.00	2.00	2.00	2.00	1.00	1.00	1.00					6.85%
ISF - Risk	Filled	3.25	3.25	3.25	3.25	3.25	3.25	3.25					
	Unfilled	-	-	-	-	-	-	-					0.00%
911	Filled	56.00	56.00	57.00	57.00	56.00	57.00	56.00					
	Unfilled	5.00	5.00	4.00	4.00	5.00	4.00	5.00					7.49%
Total:													
	Filled	1,125.86	1,115.18	1,122.10	1,125.05	1,124.60	1,122.80	1,121.80	-	-	-	-	
	Unfilled	123.69	135.36	129.24	125.29	124.74	116.54	95.99	-	-	-	-	
	Total	1,249.54	1,250.54	1,251.34	1,250.34	1,249.34	1,239.34	1,217.79	-	-	-	-	
	% Unfilled	9.90%	10.82%	10.33%	10.02%	9.98%	9.40%	7.88%					9.77%

January Changes: DA .10 LMTD position 2888 expired 12/31/25 (0.10)
 Juvenile reduced 6.60 FTE eff. 12/31/25 (6.60)
 Juvenile added 1.00 LMTD Behavioral Health Specialist, expired 6/30/27 1.00
 AP&P reduced 4.50 FTE (4.50)
 HS reduced 10.35 FTE, eff. 12/31/25 (10.35)
 VA 1.00 LMTD position 3189 exp. 12/31/25 (1.00)
 (21.55)



Budget to Actuals - Total Personnel and Overtime Report
FY26 YTD January 31, 2026

Fund Number	Fund	Total Personnel Costs				Overtime		
		Budgeted Personnel Costs	Actual Personnel Costs	Projected Personnel Costs	Projection (Over) / Under Budget	Budgeted OT	Actual OT	(Over) / Under Budget
001	001 - General Fund	\$ 21,938,488	\$ 11,131,384	\$ 19,977,755	\$ 1,960,733	\$ 70,800	\$ 21,058	\$ 49,742
030	030 - Juvenile	7,570,565	3,943,461	7,151,953	418,612	150,000	66,808	83,192
160	160/170 - TLT	284,576	157,124	284,576	-	110	-	110
200	200 - ARPA	-	-	-	-	-	-	-
220	220 - Justice Court	774,892	348,670	712,409	62,483	-	429	(429)
255	255 - Sheriff's Office	53,660,246	28,980,555	53,833,648	(173,402)	2,365,500	1,378,766	986,734
274	274 - Health Services	62,723,644	33,238,407	62,670,208	53,436	179,900	124,048	55,852
295	295 - CDD	8,953,882	4,782,300	8,721,034	232,848	28,750	17,978	10,772
325	325 - Road	10,434,868	5,411,748	9,836,894	597,974	200,000	57,653	142,347
355	355 - Adult P&P	6,078,686	3,097,438	5,607,465	471,221	10,000	1,892	8,108
465	465 - Road CIP	-	-	-	-	-	-	-
610	610 - Solid Waste	6,742,398	3,527,590	6,742,398	-	150,000	59,008	90,992
615	615 - Fair & Expo	2,018,500	831,907	1,577,043	441,457	40,000	35,418	4,582
616	616 - Annual County Fair	284,780	146,710	273,136	11,644	2,500	3,077	(577)
617	617 - Fair & Expo Capital Reserve	-	-	-	-	-	-	-
618	618 - RV Park	172,715	82,810	158,281	14,434	4,000	814	3,186
619	619 - RV Park Reserve	-	-	-	-	-	-	-
670	670 - Risk Management	575,411	312,822	571,013	4,398	-	-	-
675	675 - Health Benefits	-	-	-	-	-	-	-
705	705 - 911	11,064,394	5,662,879	10,309,080	755,314	400,000	181,269	218,731
	999 - All Other Funds	19,917,527	9,989,338	19,934,294	(16,767)	61,700	12,928	48,772
	Total	\$ 213,195,572	\$ 111,645,143	\$ 208,361,187	\$ 4,834,385	\$ 3,663,260	\$ 1,961,146	\$ 1,702,114



Budget to Actuals - Countywide Summary

All Departments

FY26 YTD January 31, 2026 (unaudited)

02/25/2026 Item #11.

58.3%

Year Complete

RESOURCES	Fiscal Year 2025			Fiscal Year 2026			Projection	
	Budget	Actuals	%	Budget	Actuals	%		%
001 - General Fund	47,226,179	49,169,365	104%	48,948,514	45,107,793	92%	50,127,823	102%
030 - Juvenile	926,504	1,091,010	118%	1,097,772	541,677	49%	1,316,772	120%
160/170 - TLT	12,400,800	12,638,380	102%	12,449,000	9,535,465	77%	13,359,400	107%
200 - ARPA	9,726,687	9,722,588	100%	984,959	229,988	23%	229,988	23%
220 - Justice Court	506,200	525,739	104%	682,597	307,126	45%	684,697	100%
255 - Sheriff's Office	64,030,262	65,685,433	103%	67,313,989	58,815,187	87%	66,382,429	99%
270 - OHP & Capital Reserves	6,016,100	13,901,753	231%	11,829,200	3,510,075	30%	12,970,577	110%
274 - Health Services	69,034,749	67,097,990	97%	64,903,436	31,732,934	49%	64,485,334	99%
295 - CDD	9,401,238	9,902,984	105%	9,923,169	5,649,044	57%	10,082,004	102%
325 - Road	27,585,291	28,539,189	103%	27,423,030	16,993,969	62%	28,069,784	102%
355 - Adult P&P	6,323,657	6,499,960	103%	6,403,959	4,486,954	70%	6,279,106	98%
465 - Road CIP	1,357,339	1,499,037	110%	1,384,712	423,868	31%	1,561,698	113%
610 - Solid Waste	19,769,001	20,286,179	103%	22,198,501	14,100,964	64%	22,540,206	102%
615 - Fair & Expo	3,206,000	3,094,772	97%	2,627,500	1,577,007	60%	2,870,797	109%
616 - Annual County Fair	2,350,667	2,672,649	114%	2,656,367	2,819,824	106%	2,832,342	107%
617 - Fair & Expo Capital Reserve	88,000	229,192	260%	117,000	89,768	77%	142,800	122%
618 - RV Park	489,000	550,566	113%	493,800	315,838	64%	552,714	112%
619 - RV Park Reserve	45,000	60,431	134%	58,000	41,681	72%	65,800	113%
670 - Risk Management	3,398,791	3,630,416	107%	3,401,406	2,156,208	63%	3,450,306	101%
675 - Health Benefits	42,854,789	43,355,886	101%	43,475,500	23,564,132	54%	41,436,509	95%
705 - 911	14,733,900	15,112,121	103%	15,281,100	12,563,905	82%	15,411,300	101%
999 - Other	60,974,212	58,869,234	97%	49,103,744	34,461,166	70%	49,285,103	100%
TOTAL RESOURCES	402,444,366	414,134,876	103%	392,757,255	269,024,573	68%	394,137,489	100%



Budget to Actuals - Countywide Summary

All Departments

FY26 YTD January 31, 2026 (unaudited)

02/25/2026 Item #11.

58.3%

Year Complete

REQUIREMENTS	Fiscal Year 2025			Fiscal Year 2026			Projection	
	Budget	Actuals	%	Budget	Actuals	%		%
001 - General Fund	33,458,125	27,885,291	83%	31,785,188	15,064,708	47%	28,881,046	91%
030 - Juvenile	9,381,846	8,396,293	89%	9,623,329	4,904,879	51%	9,141,937	95%
160/170 - TLT	5,897,854	5,862,939	99%	3,944,828	2,587,664	66%	3,952,748	100%
200 - ARPA	987,540	983,441	100%	984,959	229,988	23%	229,989	23%
220 - Justice Court	863,097	849,040	98%	1,051,837	478,413	45%	989,354	94%
255 - Sheriff's Office	66,610,275	62,055,934	93%	68,944,938	35,826,349	52%	68,318,340	99%
270 - OHP & Capital Reserves	-	-	-	-	-	-	-	999%
274 - Health Services	84,148,302	76,486,004	91%	82,633,056	42,030,344	51%	85,539,688	104%
295 - CDD	9,991,245	9,642,090	97%	10,858,928	5,865,086	54%	10,650,703	98%
325 - Road	19,655,197	18,084,696	92%	19,713,342	9,426,367	48%	19,180,458	97%
355 - Adult P&P	8,371,685	7,310,310	87%	7,825,835	3,845,301	49%	7,207,465	92%
465 - Road CIP	16,323,504	8,402,847	51%	19,022,701	3,332,606	18%	13,611,184	72%
610 - Solid Waste	17,321,744	15,347,950	89%	18,981,700	8,452,768	45%	18,981,700	100%
615 - Fair & Expo	4,838,162	4,267,724	88%	4,130,328	2,037,175	49%	3,590,043	87%
616 - Annual County Fair	2,671,901	2,735,983	102%	2,733,905	2,544,360	93%	2,722,261	100%
617 - Fair & Expo Capital Reserve	1,260,000	287,354	23%	1,265,000	170,248	13%	1,265,000	100%
618 - RV Park	726,864	581,262	80%	584,318	268,633	46%	552,484	95%
619 - RV Park Reserve	170,000	-	0%	170,000	15,278	9%	170,000	100%
670 - Risk Management	5,631,442	4,358,642	77%	6,555,370	2,896,844	44%	6,550,972	100%
675 - Health Benefits	38,819,094	35,110,004	90%	42,410,545	16,325,882	38%	38,298,411	90%
705 - 911	17,254,619	14,334,091	83%	17,381,915	8,759,818	50%	16,626,601	96%
999 - Other	108,891,467	68,035,264	62%	99,971,539	41,807,400	42%	94,825,447	95%
TOTAL REQUIREMENTS	453,273,963	371,017,159	82%	450,573,561	206,870,112	46%	431,285,831	96%



Budget to Actuals - Countywide Summary

All Departments

FY26 YTD January 31, 2026 (unaudited)

02/25/2026 Item #11.

58.3%

Year Complete

TRANSFERS	Fiscal Year 2025			Fiscal Year 2026			Projection	
	Budget	Actuals	%	Budget	Actuals	%		%
001 - General Fund	(14,367,610)	(13,526,961)	94%	(18,279,648)	(7,233,729)	40%	(18,279,648)	100%
030 - Juvenile	8,068,153	8,068,153	100%	8,332,617	4,860,693	58%	8,332,617	100%
160/170 - TLT	(8,502,946)	(8,439,250)	99%	(8,504,172)	(4,835,496)	57%	(9,406,652)	111%
200 - ARPA	(9,038,089)	(9,038,089)	100%	-	-	-	-	-
220 - Justice Court	380,521	323,301	85%	391,417	228,327	58%	391,417	100%
255 - Sheriff's Office	3,399,187	3,434,772	101%	3,319,909	1,995,155	60%	3,319,909	100%
270 - OHP & Capital Reserves	(4,234,163)	(1,154,341)	27%	(8,586,594)	-	0%	(12,244,603)	143%
274 - Health Services	10,671,364	7,655,897	72%	15,269,524	213,404	1%	19,076,079	125%
295 - CDD	(123,668)	(125,725)	102%	790,941	323,096	41%	681,651	86%
325 - Road	(10,720,695)	(10,720,695)	100%	(9,690,281)	(6,088,158)	63%	(9,690,281)	100%
355 - Adult P&P	626,964	626,964	100%	583,198	340,199	58%	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)	(2,338,962)	50%	(4,673,934)	100%
615 - Fair & Expo	1,227,123	1,219,136	99%	1,312,508	765,630	58%	1,365,008	104%
616 - Annual County Fair	(121,900)	(121,900)	100%	(235,000)	(137,083)	58%	(235,000)	100%
617 - Fair & Expo Capital Reserve	615,396	609,544	99%	448,946	261,885	58%	471,446	105%
618 - RV Park	57,858	57,858	100%	(41,600)	(24,267)	58%	(41,600)	100%
619 - RV Park Reserve	122,142	122,142	100%	221,600	129,267	58%	221,600	100%
670 - Risk Management	(4,500)	(4,500)	100%	(4,800)	(2,800)	58%	(4,800)	100%
705 - 911	-	-	-	-	-	-	-	-
999 - Other	15,877,671	16,562,074	104%	9,744,588	7,227,173	74%	10,532,812	108%
TOTAL TRANSFERS	-	-	-	-	-	-	-	-



Budget to Actuals - Countywide Summary

All Departments

FY26 YTD January 31, 2026 (unaudited)

02/25/2026 Item #11.

58.3%

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%	22,133,320	46,058,997	26,216,771	118%
030 - Juvenile	977,419	2,127,478	218%	1,934,538	2,624,969	2,634,930	136%
160/170 - TLT	1,163,809	1,500,000	129%	1,500,000	3,612,305	1,500,000	100%
200 - ARPA	-	0	999%	-	-	(1)	
220 - Justice Court	23,624	(0)	0%	22,177	57,039	86,760	391%
255 - Sheriff's Office	16,386,036	22,631,133	138%	24,320,093	47,615,126	24,015,131	99%
270 - OHP & Capital Reserves	27,993,362	38,958,838	139%	42,201,444	42,468,914	39,684,812	94%
274 - Health Services	8,014,338	10,724,410	134%	8,264,312	640,404	8,746,135	106%
295 - CDD	38,691	887,535	999%	742,717	994,589	1,000,487	135%
325 - Road	3,206,945	5,731,344	179%	3,750,751	7,210,788	4,930,389	131%
355 - Adult P&P	905,760	2,143,438	237%	1,304,759	3,125,290	1,798,277	138%
465 - Road CIP	11,340,452	17,787,235	157%	9,750,027	19,194,163	15,338,530	157%
610 - Solid Waste	1,921,897	4,412,870	230%	2,955,737	7,722,105	3,297,442	112%
615 - Fair & Expo	126,731	577,955	456%	387,635	883,418	1,223,717	316%
616 - Annual County Fair	66,317	324,216	489%	11,678	462,597	199,297	999%
617 - Fair & Expo Capital Reserve	2,622,728	3,730,714	142%	3,031,660	3,912,119	3,079,960	102%
618 - RV Park	132,760	339,929	256%	207,811	362,867	298,559	144%
619 - RV Park Reserve	1,518,531	1,703,962	112%	1,813,562	1,859,632	1,821,362	100%
670 - Risk Management	5,931,013	7,435,437	125%	4,276,673	6,692,001	4,329,971	101%
675 - Health Benefits	7,895,427	12,105,614	153%	13,170,569	19,343,863	15,243,712	116%
705 - 911	11,850,746	15,149,495	128%	13,048,680	18,953,582	13,934,194	107%
999 - Other	70,001,484	109,331,736	156%	68,320,529	109,223,240	72,413,102	106%
TOTAL FUND BALANCE	187,011,044	280,852,980	150%	223,148,672	343,018,007	241,793,537	108%



Budget to Actuals Report

General Fund - Fund 001

FY26 YTD January 31, 2026 (unaudited)

02/25/2026 Item #11.

58.3%

Year Complete

RESOURCES	Fiscal Year 2025			Fiscal Year 2026			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
PVAB	11,000	11,483	104%	11,000	6,648	60%	11,000	100%	-
Property Taxes - Current	39,604,000	39,978,464	101%	41,196,000	39,030,082	95%	42,057,000	102%	861,000 A
Property Taxes - Prior	328,000	448,776	137%	338,000	347,370	103%	349,871	104%	11,871
Other General Revenues	4,059,656	4,683,508	115%	4,111,171	3,491,584	85%	4,294,993	104%	183,822 B
Assessor	849,000	868,511	102%	821,000	478,611	58%	821,000	100%	-
Clerk	1,426,160	1,583,352	111%	1,331,240	908,645	68%	1,331,240	100%	-
District Attorney	427,077	511,255	120%	267,027	185,818	70%	267,027	100%	-
Tax Office	146,200	152,257	104%	142,700	99,541	70%	142,700	100%	-
Veterans	305,086	220,206	72%	194,448	100,724	52%	201,448	104%	7,000 C
Property Management	70,000	75,275	108%	97,000	57,917	60%	97,000	100%	-
Non-Departmental	-	636,279		438,928	400,853	91%	554,544	126%	115,616 D
TOTAL RESOURCES	47,226,179	49,169,365	104%	48,948,514	45,107,793	92%	50,127,823	102%	1,179,309

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	PVAB	96,193	91,103	95%	100,980	55,349	55%	100,535	100%
Assessor	6,709,361	5,883,228	88%	6,898,967	3,522,155	51%	6,375,282	92%	523,685 F
Clerk	2,719,443	2,407,704	89%	2,416,514	1,012,427	42%	2,130,837	88%	285,677 G
District Attorney	13,369,290	12,488,557	93%	14,203,623	7,163,915	50%	13,109,312	92%	1,094,311 H
Medical Examiner	466,854	396,143	85%	465,653	197,181	42%	465,653	100%	-
Tax Office	1,065,042	1,024,623	96%	1,054,084	630,205	60%	1,026,833	97%	27,251 I
Veterans	1,068,340	985,944	92%	1,012,065	523,143	52%	984,688	97%	27,377 J
Property Management	596,494	576,461	97%	640,822	353,239	55%	638,835	100%	1,987 K
Non-Departmental	7,367,108	4,031,528	55%	4,992,480	1,607,094	32%	4,049,071	81%	943,409
TOTAL REQUIREMENTS	33,458,125	27,885,291	83%	31,785,188	15,064,708	47%	28,881,046	91%	2,904,142

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In	5,519,522	5,476,511	99%	131,500	70,000	53%	131,500	100%
Transfers Out	(19,887,132)	(19,003,472)	96%	(18,411,148)	(7,303,729)	40%	(18,411,148)	100%	-
TOTAL TRANSFERS	(14,367,610)	(13,526,961)	94%	(18,279,648)	(7,233,729)	40%	(18,279,648)	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	15,492,530	15,492,530	100%	23,249,642	23,249,642	100%	23,249,642	100%
Resources over Requirements	13,768,054	21,284,074		17,163,326	30,043,084		21,246,777		4,083,451
Net Transfers - In (Out)	(14,367,610)	(13,526,961)		(18,279,648)	(7,233,729)		(18,279,648)		-
TOTAL FUND BALANCE	\$ 14,892,974	\$ 23,249,642	156%	\$ 22,133,320	\$ 46,058,997	208%	\$ 26,216,771	118%	\$ 4,083,451 L

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

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

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

D Expecting new opioid settlement funds.

E Projected personnel savings estimated at 0.6% based on YTD actual vacancy rate.

F Projected personnel savings estimated at 9.2% based on YTD actual vacancy rate.

G Projected personnel savings estimated at 16.8% based on YTD actual vacancy rate.

H Projected personnel savings estimated at 8.9% based on YTD actual vacancy rate.

I Projected personnel savings estimated at 2.6% based on YTD actual vacancy rate.

J Projected personnel savings estimated at 3.5% based on YTD actual vacancy rate.

K Projected personnel savings estimated at 0.4% based on YTD actual vacancy rate.

L Out of the total ending fund balance, \$13,878,810 is the required contingency balance, \$722,488 are restricted Opioid Settlement Funds and \$1.0 million is Emergency Reserves.



Budget to Actuals Report

Juvenile - Fund 030

FY26 YTD January 31, 2026 (unaudited)

02/25/2026 Item #11.

58.3%

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	31,267	28%	112,772	100%	-
Miscellaneous	6,811	26,728	392%	111,000	221,143	199%	350,000	315%	239,000 A
Leases	97,500	97,594	100%	101,000	59,207	59%	101,000	100%	-
Inmate/Prisoner Housing	65,000	100,080	154%	75,000	21,060	28%	45,000	60%	(30,000) B
Gen Fund-Opioid Settlement	-	-	-	74,000	-	0%	74,000	100%	-
Interest on Investments	49,000	87,043	178%	57,000	67,782	119%	101,000	177%	44,000
Expungements	40,000	68,236	171%	40,000	9,379	23%	40,000	100%	-
DOC Unif Crime Fee/HB2712	52,000	53,359	103%	35,000	-	0%	-	0%	(35,000) C
OJD Court Fac/Sec SB 1065	12,000	17,801	148%	12,000	7,452	62%	12,000	100%	-
Contract Payments	4,000	-	0%	-	760	-	1,000	-	1,000 D
Food Subsidy	10,000	5,790	58%	-	-	-	-	-	-
TOTAL RESOURCES	926,504	1,091,010	118%	1,097,772	541,677	49%	1,316,772	120%	219,000

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	7,497,894	6,686,218	89%	7,570,565	3,943,461	52%	7,151,953	94%
Materials and Services	1,863,952	1,690,256	91%	2,052,764	961,419	47%	1,989,984	97%	62,780 F
Capital Outlay	20,000	19,819	99%	-	-	-	-	-	-
TOTAL REQUIREMENTS	9,381,846	8,396,293	89%	9,623,329	4,904,879	51%	9,141,937	95%	481,392

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- General Funds	8,143,712	8,143,712	100%	8,409,500	4,905,542	58%	8,409,500	100%
Transfers Out	-	-	-	(1,324)	(772)	58%	(1,324)	100%	-
Transfers Out-Veh Reserve	(75,559)	(75,559)	100%	(75,559)	(44,076)	58%	(75,559)	100%	-
TOTAL TRANSFERS	8,068,153	8,068,153	100%	8,332,617	4,860,693	58%	8,332,617	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	1,364,608	1,364,608	100%	2,127,478	2,127,478	100%	2,127,478	100%
Resources over Requirements	(8,455,342)	(7,305,284)	-	(8,525,557)	(4,363,203)	-	(7,825,165)	-	700,392
Net Transfers - In (Out)	8,068,153	8,068,153	100%	8,332,617	4,860,693	58%	8,332,617	100%	-
TOTAL FUND BALANCE	\$ 977,419	\$ 2,127,478	218%	\$ 1,934,538	\$ 2,624,969	136%	\$ 2,634,930	136%	\$700,392

- A** Deferred revenue from FY25 for COHC grant and OHA funding for FFT Treatment.
- B** Out of County detention usage down compared to FY 25 and projected use.
- C** DOC proposed cutting due to funding shortfalls.
- D** Work crew contract for cleanup services.
- E** Projected personnel savings estimated at 6.3% based on YTD actual vacancy rate.
- F** Materials and services projections based on current spending trends.



Budget to Actuals Report

TLT - Fund 160/170

FY26 YTD January 31, 2026 (unaudited)

02/25/2026 Item #11.

58.3%
Year Complete

RESOURCES	Fiscal Year 2025			Fiscal Year 2026			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Lodging Taxes	12,332,800	12,538,517	102%	12,340,000	9,306,529	75%	12,940,000	105%	600,000 A
Interest on Investments	68,000	98,403	145%	108,000	81,269	75%	118,400	110%	10,400
Miscellaneous	-	1,460		1,000	666	67%	1,000	100%	-
Certificate of Authority Revenue	-	-		-	147,000		300,000		300,000 B
TOTAL RESOURCES	12,400,800	12,638,380	102%	12,449,000	9,535,465	77%	13,359,400	107%	910,400

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	VCO	3,376,105	3,355,769	99%	3,462,934	2,310,756	67%	3,470,854	100%
Administrative	287,388	280,559	98%	325,976	168,774	52%	325,976	100%	-
Interfund Charges	186,611	186,611	100%	113,168	66,015	58%	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%	3,944,828	2,587,664	66%	3,952,748	100%	(7,920)

TRANSFERS	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)	(11,667)	58%	(20,000)	100%	-
Transfer Out - Annual Fair	(75,000)	(75,000)	100%	(75,000)	(43,750)	58%	(75,000)	100%	-
Transfer Out - Health	(276,572)	(276,572)	100%	(376,572)	(219,667)	58%	(376,572)	100%	-
Transfer Out - Justice Court	(380,521)	(323,301)	85%	(400,521)	(233,637)	58%	(400,521)	100%	-
Transfer Out - F&E Reserve	(465,396)	(459,544)	99%	(448,946)	(261,885)	58%	(471,446)	105%	(22,500) D
Transfer Out - F&E	(1,011,000)	(1,003,013)	99%	(978,285)	(570,666)	58%	(1,030,785)	105%	(52,500)
Transfer Out - General County Reserve	(921,670)	(929,033)	101%	(1,049,811)	(612,390)	58%	(1,877,291)	179%	(827,480)
Transfer Out - Courthouse Debt Service	(1,501,000)	(1,501,000)	100%	(1,503,250)	(751,625)	50%	(1,503,250)	100%	-
Transfer Out - Sheriff	(3,751,787)	(3,751,787)	100%	(3,651,787)	(2,130,209)	58%	(3,651,787)	100%	-
TOTAL TRANSFERS	(8,502,946)	(8,439,250)	99%	(8,504,172)	(4,835,496)	57%	(9,406,652)	111%	(902,480)

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	3,163,809	3,163,809	100%	1,500,000	1,500,000	100%	1,500,000	100%
Resources over Requirements	6,502,946	6,775,441		8,504,172	6,947,801		9,406,652		902,480
Net Transfers - In (Out)	(8,502,946)	(8,439,250)		(8,504,172)	(4,835,496)		(9,406,652)		(902,480)
TOTAL FUND BALANCE	\$ 1,163,809	\$ 1,500,000	129%	\$ 1,500,000	\$ 3,612,305	241%	\$ 1,500,000	100%	\$0 E

- A** Lodging Tax revenue up 3.9% from FY25, up 5.6% compared to FY26 budget.
- B** Estimated Certificate of Authority Fee revenue.
- C** TLT Approved Ballot Measures:
 1975: 5% -General Fund, discretionary
 1980: 1% -To promote tourism and pay for public services to persons the County generally does not tax otherwise
 1987: 1% -To promote tourism and to pay for the construction of a welcome center complex
 2013: 1% -70% to promote tourism at DCF&E, 30% is available to fund other county services such as public safety, health and human services and county infrastructure (though the County has allocated the 30% to the Fair & Expo Reserve Fund since approval)
- 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 January 31, 2026 (unaudited)

02/25/2026 Item #11.

58.3%

Year Complete

RESOURCES	Fiscal Year 2025			Fiscal Year 2026			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State & Local Coronavirus Fiscal Recovery Funds	4,921,150	4,917,051	100%	984,959	229,988	23%	229,988	23%	(754,971)
Local Assistance & Tribal Consistency	4,622,145	4,622,145	100%	-	-	-	-	-	-
Interest on Investments	183,392	183,392	100%	-	-	-	-	-	-
TOTAL RESOURCES	9,726,687	9,722,588	100%	984,959	229,988	23%	229,988	23%	(754,971)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Infrastructure	-	(149,988)		625,719	16,695	3%	16,696	3%
Services to Disproportionately Impacted Communities	727,947	839,230	115%	359,240	213,293	59%	213,293	59%	145,947 B
Administrative	46,860	92,716	198%	-	-	-	-	-	-
Negative Economic Impacts	-	-	-	-	-	-	-	-	-
Public Health	212,733	201,482	95%	-	-	-	-	-	-
TOTAL REQUIREMENTS	987,540	983,441	100%	984,959	229,988	23%	229,989	23%	754,970

TRANSFERS	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	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	298,942	298,942	100%	-	-	-	-	-
Resources over Requirements	8,739,147	8,739,147		-	-	-	(1)		(1)
Net Transfers - In (Out)	(9,038,089)	(9,038,089)		-	-	-	-		-
TOTAL FUND BALANCE	-	-	-	-	-	-	(\$ 1)	-	(\$1)

A It is anticipated that Deschutes River Conservancy will not spend the remaining \$600K until the Fall of 2026.

B Mountain View Community Development has spent all funds.



Budget to Actuals Report

Justice Court - Fund 220

FY26 YTD January 31, 2026 (unaudited)

02/25/2026 Item #11.

58.3%

Year Complete

RESOURCES	Fiscal Year 2025			Fiscal Year 2026			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Court Fines & Fees	504,200	523,360	104%	674,597	301,023	45%	674,597	100%	- A
Other	-	-		7,300	4,660	64%	7,300	100%	-
Interest on Investments	2,000	2,380	119%	700	1,443	206%	2,800	400%	2,100
TOTAL RESOURCES	506,200	525,739	104%	682,597	307,126	45%	684,697	100%	2,100

REQUIREMENTS	Fiscal Year 2025			Fiscal Year 2026			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Personnel Services	641,713	632,704	99%	774,892	348,670	45%	712,409	92%	62,483 B
Materials and Services	221,384	216,336	98%	276,945	129,743	47%	276,945	100%	-
TOTAL REQUIREMENTS	863,097	849,040	98%	1,051,837	478,413	45%	989,354	94%	62,483

TRANSFERS	Fiscal Year 2025			Fiscal Year 2026			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Transfers In - TLT	380,521	323,301	85%	400,521	233,637	58%	400,521	100%	-
Transfers Out	-	-		(9,104)	(5,311)	58%	(9,104)	100%	-
TOTAL TRANSFERS	380,521	323,301	85%	391,417	228,327	58%	391,417	100%	-

FUND BALANCE	Fiscal Year 2025			Fiscal Year 2026			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Beginning Fund Balance	-	-		-	-		0	0%	0
Resources over Requirements	(356,897)	(323,301)		(369,240)	(171,287)		(304,657)		64,583
Net Transfers - In (Out)	380,521	323,301		391,417	228,327		391,417		-
TOTAL FUND BALANCE	\$ 23,624	\$ 0	0%	\$ 22,177	\$ 57,039	257%	\$ 86,760	391%	\$64,583

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

B Projected personnel savings estimated at 17.2% based on YTD actual vacancy rate. Includes 1.00 FTE approved on Resolution No. 2025-045 for traffic camera citations.



Budget to Actuals Report

Sheriff's Office - Fund 255

FY26 YTD January 31, 2026 (unaudited)

02/25/2026 Item #11.

58.3%
Year Complete

RESOURCES	Fiscal Year 2025			Fiscal Year 2026			Projection	%	\$ Variance	
	Budget	Actuals	%	Budget	Actuals	%				
LED #1 Property Tax Current	40,066,974	39,841,015	99%	41,530,000	38,824,419	93%	41,687,000	100%	157,000	A
LED #2 Property Tax Current	15,958,353	15,923,358	100%	16,573,000	15,452,710	93%	16,592,000	100%	19,000	A
Sheriff's Office Revenues	7,034,935	8,294,428	118%	8,032,989	3,508,937	44%	6,425,429	80%	(1,607,560)	B
LED #1 Interest	400,000	745,621	186%	504,000	496,288	98%	904,000	179%	400,000	C
LED #1 Property Tax Prior	300,000	413,618	138%	310,000	250,568	81%	310,000	100%	-	
LED #2 Interest	150,000	296,571	198%	239,000	180,740	76%	339,000	142%	100,000	C
LED #2 Property Tax Prior	120,000	169,749	141%	125,000	101,525	81%	125,000	100%	-	
LED #1 Foreclosed Properties	-	767		-	-		-		-	
LED #2 Foreclosed Properties	-	306		-	-		-		-	
TOTAL RESOURCES	64,030,262	65,685,433	103%	67,313,989	58,815,187	87%	66,382,429	99%	(931,560)	

REQUIREMENTS	Fiscal Year 2025			Fiscal Year 2026			Projection	%	\$ Variance	
	Budget	Actuals	%	Budget	Actuals	%				
Digital Forensics	1,419,216	1,441,638	102%	1,518,547	889,855	59%	1,599,344	105%	(80,797)	D
Concealed Handgun Licenses	592,803	511,534	86%	681,414	344,905	51%	649,244	95%	32,170	D
Rickard Ranch	610,205	404,885	66%	489,653	316,720	65%	577,336	118%	(87,683)	D
Sheriff's Services	5,230,244	5,518,536	106%	5,483,124	3,189,215	58%	5,708,885	104%	(225,761)	E
Civil/Special Units	1,281,834	1,164,741	91%	1,359,767	563,829	41%	951,624	70%	408,143	D
Automotive/Communications	4,152,483	3,833,856	92%	3,775,328	1,616,829	43%	3,471,886	92%	303,442	E
Detective	4,710,801	4,009,608	85%	5,097,713	2,303,612	45%	4,237,450	83%	860,263	E
Patrol	15,307,105	14,861,899	97%	14,967,896	9,213,816	62%	17,519,950	117%	(2,552,054)	D
Records	875,606	855,082	98%	1,056,150	542,234	51%	993,528	94%	62,622	D
Adult Jail	25,112,557	23,173,027	92%	27,312,459	14,051,343	51%	26,877,590	98%	434,869	E
Court Security	649,844	549,212	85%	679,401	375,408	55%	691,996	102%	(12,595)	D
Emergency Services	888,223	697,226	78%	863,808	442,797	51%	866,881	100%	(3,073)	E
Special Services	3,055,000	2,733,323	89%	2,895,912	1,210,244	42%	2,206,553	76%	689,359	E
Training	1,765,299	1,124,946	64%	1,505,100	527,716	35%	1,000,220	66%	504,880	E
Other Law Enforcement	959,055	675,545	70%	858,666	237,826	28%	565,853	66%	292,813	E
Non - Departmental	-	500,875	999%	400,000	(0)	0%	400,000	100%	-	
TOTAL REQUIREMENTS	66,610,275	62,055,934	93%	68,944,938	35,826,349	52%	68,318,340	99%	626,598	

TRANSFERS	Fiscal Year 2025			Fiscal Year 2026			Projection	%	\$ Variance	
	Budget	Actuals	%	Budget	Actuals	%				
Transfer In - TLT	3,751,787	3,751,787	100%	3,651,787	2,130,209	58%	3,651,787	100%	-	
Transfer In - Video Lottery	-	-		2,500	2,500	100%	2,500	100%	-	
Transfers Out	(94,100)	(59,668)	63%	(74,878)	(7,804)	10%	(74,878)	100%	-	
Transfers Out - Debt Service	(258,500)	(257,347)	100%	(259,500)	(129,750)	50%	(259,500)	100%	-	
TOTAL TRANSFERS	3,399,187	3,434,772	101%	3,319,909	1,995,155	60%	3,319,909	100%	-	

FUND BALANCE	Fiscal Year 2025			Fiscal Year 2026			Projection	%	\$ Variance	
	Budget	Actuals	%	Budget	Actuals	%				
Beginning Fund Balance	15,566,862	15,566,861	100%	22,631,133	22,631,133	100%	22,631,133	100%	0	
Resources over Requirements	(2,580,013)	3,629,499		(1,630,949)	22,988,838		(1,935,911)		(304,962)	
Net Transfers - In (Out)	3,399,187	3,434,772		3,319,909	1,995,155		3,319,909		-	
TOTAL FUND BALANCE	\$ 16,386,036	\$ 22,631,133	138%	\$ 24,320,093	\$ 47,615,126	196%	\$ 24,015,131	99%	(\$304,962)	

- 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 CJC IMME (MJ) Grant repayment and reduced IMME funding for FY26.
- C** Reflects increased LED interest based on YoY trends.
- D** Reflects projected personnel savings and potential wage equity impacts.
- E** Reflects projected personnel savings, potential wage equity impacts and projected M&S savings.



Budget to Actuals Report

OHP & Capital Reserves - Fund 270

FY26 YTD January 31, 2026 (unaudited)

02/25/2026 Item #11.

58.3%

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	2,624,986	24%	10,608,507	97%	(313,693)
Interest on Investments	576,000	1,029,885	179%	907,000	885,089	98%	1,348,400	149%	441,400
OHP Capitation	690,000	776,151	112%	-	-		1,013,670		1,013,670
TOTAL RESOURCES	6,016,100	13,901,753	231%	11,829,200	3,510,075	30%	12,970,577	110%	1,141,377
REQUIREMENTS									
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Expenditures	-	-		-	-		-	0%	(0)
TOTAL REQUIREMENTS	-	-		-	-		-	999%	(0)
TRANSFERS									
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers In	32,000	32,000	100%	-	-		-		-
Transfers Out	(4,266,163)	(1,186,341)	28%	(8,586,594)	-	0%	(12,244,603)	143%	(3,658,009) ^A
TOTAL TRANSFERS	(4,234,163)	(1,154,341)	27%	(8,586,594)	-	0%	(12,244,603)	143%	(3,658,009)
FUND BALANCE									
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	26,211,425	26,211,425	100%	38,958,838	38,958,838	100%	38,958,838	100%	0
Resources over Requirements	6,016,100	13,901,753		11,829,200	3,510,075		12,970,577		1,141,377
Net Transfers - In (Out)	(4,234,163)	(1,154,341)		(8,586,594)	-		(12,244,603)		(3,658,009)
TOTAL FUND BALANCE	\$ 27,993,362	\$ 38,958,838	139%	\$ 42,201,444	\$ 42,468,914	101%	\$ 39,684,812	94%	(\$2,516,632)

^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 January 31, 2026 (unaudited)

02/25/2026 Item #11.

58.3%
Year Complete

RESOURCES	Fiscal Year 2025			Fiscal Year 2026			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State Grant	28,477,273	22,424,512	79%	26,639,991	11,333,598	43%	25,857,893	97%	(782,098)
OHP Capitation	17,529,405	17,070,198	97%	17,407,429	10,183,507	59%	17,506,465	101%	99,036
OHP Fee for Service	4,788,744	6,647,545	139%	5,680,220	2,138,251	38%	5,826,281	103%	146,061
State Miscellaneous	7,330,050	10,099,940	138%	4,795,605	2,034,844	42%	4,819,780	101%	24,175
Local Grants	2,763,131	2,662,346	96%	1,891,887	1,446,054	76%	1,729,884	91%	(162,003)
Environmental Health Fees	1,637,892	1,727,069	105%	1,746,506	1,525,251	87%	1,688,132	97%	(58,374)
Medicaid	627,276	1,417,080	226%	1,168,850	843,210	72%	1,719,565	147%	550,715
Interfund Contract- Gen Fund	169,000	171,101	101%	1,094,969	74,083	7%	1,094,794	100%	(175)
Other	1,293,235	837,210	65%	1,047,130	468,783	45%	1,178,717	113%	131,587
State - Medicaid/Medicare	1,587,117	1,119,629	71%	981,950	442,035	45%	803,731	82%	(178,219)
Interest on Investments	317,000	717,053	226%	752,000	332,464	44%	570,500	76%	(181,500)
Patient Fees	761,626	847,673	111%	740,630	407,647	55%	702,501	95%	(38,129)
State - Medicare	195,057	437,817	224%	380,938	214,074	56%	380,811	100%	(127)
Vital Records	318,000	363,086	114%	325,000	189,105	58%	375,000	115%	50,000
Liquor Revenue	177,574	157,079	88%	177,799	68,046	38%	177,799	100%	-
Federal Grants	987,369	369,515	37%	72,532	31,981	44%	53,481	74%	(19,051)
State Shared- Family Planning	75,000	29,140	39%	-	-	-	-	-	-
TOTAL RESOURCES	69,034,749	67,097,990	97%	64,903,436	31,732,934	49%	64,485,334	99%	(418,102)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Administration Allocation	-	0	999%	-	-	-	-	-
Personnel Services	58,905,375	56,722,488	96%	62,723,644	33,238,407	53%	62,670,208	100%	53,436
Materials and Services	23,310,927	19,088,068	82%	16,732,570	8,731,155	52%	16,433,855	98%	298,715
Capital Outlay	1,932,000	675,448	35%	3,176,842	60,782	2%	6,435,625	203%	(3,258,783)
TOTAL REQUIREMENTS	84,148,302	76,486,004	91%	82,633,056	42,030,344	51%	85,539,688	104%	(2,906,632)

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- OHP Mental Health	4,266,163	1,186,341	28%	8,586,594	-	0%	12,244,604	143%
Transfers In- General Fund	7,218,715	6,914,116	96%	6,808,300	-	0%	6,808,300	100%	-
Transfers In - TLT	276,572	276,572	100%	376,572	219,667	58%	376,572	100%	-
Transfers In - Video Lottery	250,000	250,000	100%	108,770	108,770	100%	108,770	100%	-
Transfers In- Acute Care Service	626,000	621,684	99%	-	148,545	-	148,545	-	148,545
Transfers In- Sheriff's Office	30,000	30,000	100%	-	-	-	-	-	-
Transfers Out	(1,996,086)	(1,622,815)	81%	(610,712)	(263,579)	43%	(610,712)	100%	-
TOTAL TRANSFERS	10,671,364	7,655,897	72%	15,269,524	213,404	1%	19,076,079	125%	3,806,555

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	12,456,527	12,456,527	100%	10,724,408	10,724,410	100%	10,724,410	100%
Resources over Requirements	(15,113,553)	(9,388,014)	-	(17,729,620)	(10,297,410)	-	(21,054,354)	-	(3,324,734)
Net Transfers - In (Out)	10,671,364	7,655,897	-	15,269,524	213,404	-	19,076,079	-	3,806,555
TOTAL FUND BALANCE	\$ 8,014,338	\$ 10,724,410	134%	\$ 8,264,312	\$ 640,404	8%	\$ 8,746,135	106%	\$481,823



Budget to Actuals Report

Health Services - Admin - Fund 274

FY26 YTD January 31, 2026 (unaudited)

02/25/2026 Item #11.

58.3%

Year Complete

RESOURCES	Fiscal Year 2025			Fiscal Year 2026			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Interest on Investments	317,000	717,053	226%	752,000	332,464	44%	570,500	76%	(181,500)
State Miscellaneous	-	-		350,000	65,635	19%	350,000	100%	-
Vital Records	-	-		325,000	189,105	58%	375,000	115%	50,000
Other	511,588	320,554	63%	256,035	14,784	6%	250,209	98%	(5,826)
State Grant	132,289	133,091	101%	12,380	6,375	51%	12,305	99%	(75)
Local Grants	-	-		-	53,766		53,766		53,766
OHP Capitation	474,674	461,653	97%	-	-		-		-
TOTAL RESOURCES	1,435,551	1,632,350	114%	1,695,415	662,131	39%	1,611,780	95%	(83,635)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	7,890,669	7,654,588	97%	9,660,203	5,084,256	53%	9,406,777	97%
Materials and Services	8,988,940	8,825,581	98%	9,919,235	5,614,179	57%	9,798,958	99%	120,277
Capital Outlay	-	8,651	999%	-	-		-		-
Administration Allocation	(15,263,182)	(15,263,182)	100%	(17,632,600)	(4,374,864)	25%	(17,632,600)	100%	-
TOTAL REQUIREMENTS	1,616,427	1,225,638	76%	1,946,838	6,323,570	325%	1,573,135	81%	373,703

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)	(230,249)	58%	(394,712)	100%	-
TOTAL TRANSFERS	(377,446)	(377,446)	100%	(219,712)	(230,249)	105%	(219,712)	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	3,470,762	3,470,762	100%	3,500,029	3,500,029	100%	3,500,029	100%
Resources over Requirements	(180,876)	406,713		(251,423)	(5,661,440)		38,645		290,068
Net Transfers - In (Out)	(377,446)	(377,446)		(219,712)	(230,249)		(219,712)		-
TOTAL FUND BALANCE	\$ 2,912,441	\$ 3,500,029	120%	\$ 3,028,894	(\$ 2,391,659)	-79%	\$ 3,318,962	110%	\$290,068

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



Budget to Actuals Report

Health Services - Behavioral Health - Fund 274

FY26 YTD January 31, 2026 (unaudited)

02/25/2026 Item #11.

58.3%
Year Complete

RESOURCES	Fiscal Year 2025			Fiscal Year 2026			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State Grant	21,305,001	14,799,346	69%	20,609,400	8,668,005	42%	20,291,948	98%	(317,452)
OHP Capitation	16,694,731	16,251,505	97%	17,016,429	9,986,322	59%	17,112,095	101%	95,666
OHP Fee for Service	4,764,259	6,613,411	139%	5,645,320	2,113,802	37%	5,767,148	102%	121,828
State Miscellaneous	6,861,414	9,161,437	134%	3,507,005	1,799,368	51%	3,545,816	101%	38,811
Local Grants	2,427,949	2,166,426	89%	1,315,702	922,726	70%	990,169	75%	(325,533) A
Medicaid	627,276	1,417,080	226%	1,168,850	843,210	72%	1,719,565	147%	550,715
Interfund Contract- Gen Fund	127,000	171,101	135%	830,239	74,083	9%	830,239	100%	-
Patient Fees	575,975	728,616	127%	661,110	352,217	53%	595,248	90%	(65,862)
State - Medicare	195,057	437,817	224%	380,938	214,074	56%	380,811	100%	(127)
Liquor Revenue	177,574	157,079	88%	177,799	68,046	38%	177,799	100%	-
Other	6,241	44,050	706%	10	8,169	999%	8,180	999%	8,170
Federal Grants	824,623	197,998	24%	-	-	-	-	-	-
TOTAL RESOURCES	54,587,100	52,145,865	96%	51,312,802	25,050,024	49%	51,419,018	100%	106,216

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Administration Allocation	11,474,916	11,474,916	100%	13,817,629	3,454,407	25%	13,817,629	100%	-
Personnel Services	37,998,825	36,558,069	96%	40,892,775	21,943,792	54%	41,785,421	102%	(892,646) B
Materials and Services	11,393,406	7,617,493	67%	4,958,227	2,443,295	49%	4,960,867	100%	(2,640) C
Capital Outlay	1,932,000	666,797	35%	3,176,842	60,782	2%	6,435,625	203%	(3,258,783)
TOTAL REQUIREMENTS	62,799,147	56,317,275	90%	62,845,473	27,902,276	44%	66,999,542	107%	(4,154,069)

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers In- OHP Mental Health	3,962,859	987,408	25%	8,278,257	-	0%	11,986,374	145%	3,708,117 D
Transfers In- General Fund	2,088,273	1,783,674	85%	1,396,236	-	0%	1,396,236	100%	-
Transfers In- Acute Care Service	626,000	621,684	99%	-	148,545	-	148,545	-	148,545 E
Transfers In- Sheriff's Office	30,000	30,000	100%	-	-	-	-	-	-
Transfers Out	(445,000)	(80,309)	18%	(216,000)	(33,330)	15%	(216,000)	100%	-
TOTAL TRANSFERS	6,262,132	3,342,457	53%	9,458,493	115,215	1%	13,315,155	141%	3,856,662

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	4,946,976	4,946,976	100%	4,118,021	4,118,022	100%	4,118,022	100%	1
Resources over Requirements	(8,212,047)	(4,171,410)	-	(11,532,671)	(2,852,252)	-	(15,580,524)	-	(4,047,853)
Net Transfers - In (Out)	6,262,132	3,342,457	-	9,458,493	115,215	-	13,315,155	-	3,856,662
TOTAL FUND BALANCE	\$ 2,997,062	\$ 4,118,022	137%	\$ 2,043,843	\$ 1,380,986	68%	\$ 1,852,653	91%	(\$191,190)

- A** CHOICE FY26 originally budgeted in Grants - Private, transitioned to OHA BH Main Agreement SE 06 via State Grant Funds.
- B** Personnel projection assumes an average of 7% vacancy and include internal estimates for pay equity adjustments, which are to be determined in June 2026.
- C** Additional expense for Telecare contract. Budget adjustment forthcoming.
- D** Includes estimated transfer to cover costs for additional space in the Bend area as well as funds to cover estimated pay equity adjustments to personnel. Purchase and remodel options will be forthcoming for Board consideration, as will a budget adjustment if supported.
- E** Fund 276 funds previously held in Advance Payments and will be used in accordance with BH IGA requirements.



Budget to Actuals Report

Health Services - Public Health - Fund 274

FY26 YTD January 31, 2026 (unaudited)

02/25/2026 Item #11.

58.3%
Year Complete

RESOURCES	Fiscal Year 2025			Fiscal Year 2026			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State Grant	7,039,983	7,492,075	106%	6,018,211	2,659,218	44%	5,553,640	92%	(464,571) A
Environmental Health Fees	1,637,892	1,727,069	105%	1,746,506	1,525,251	87%	1,688,132	97%	(58,374)
State - Medicaid/Medicare	1,587,117	1,119,629	71%	981,950	442,035	45%	803,731	82%	(178,219) B
State Miscellaneous	468,636	938,503	200%	938,600	169,840	18%	923,964	98%	(14,636) C
Other	775,406	472,606	61%	791,085	445,830	56%	920,328	116%	129,243 D
Local Grants	335,182	495,920	148%	576,185	469,561	81%	685,949	119%	109,764 E
OHP Capitation	360,000	357,039	99%	391,000	197,185	50%	394,370	101%	3,370
Interfund Contract- Gen Fund	42,000	-	0%	264,730	-	0%	264,555	100%	(175)
Patient Fees	185,651	119,057	64%	79,520	55,430	70%	107,253	135%	27,733
Federal Grants	162,746	171,517	105%	72,532	31,981	44%	53,481	74%	(19,051)
OHP Fee for Service	24,485	34,134	139%	34,900	24,449	70%	59,133	169%	24,233
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%	11,895,219	6,020,779	51%	11,454,536	96%	(440,683)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Administration Allocation	3,788,266	3,788,266	100%	3,814,971	920,457	24%	3,814,971	100%	-
Personnel Services	13,015,881	12,509,831	96%	12,170,666	6,210,359	51%	11,478,010	94%	692,656 F
Materials and Services	2,928,582	2,644,994	90%	1,855,108	673,682	36%	1,674,030	90%	181,078
TOTAL REQUIREMENTS	19,732,729	18,943,092	96%	17,840,745	7,804,498	44%	16,967,011	95%	873,734

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 - TLT	276,572	276,572	100%	376,572	219,667	58%	376,572	100%	-
Transfers In- OHP Mental Health	303,304	198,933	66%	308,337	-	0%	258,230	84%	(50,107)
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	328,437	5%	5,980,636	99%	(50,107)

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	4,038,789	4,038,789	100%	3,106,358	3,106,359	100%	3,106,359	100%	1
Resources over Requirements	(6,720,631)	(5,623,316)		(5,945,526)	(1,783,718)		(5,512,475)		433,051
Net Transfers - In (Out)	4,786,678	4,690,886		6,030,743	328,437		5,980,636		(50,107)
TOTAL FUND BALANCE	\$ 2,104,836	\$ 3,106,359	148%	\$ 3,191,575	\$ 1,651,078	52%	\$ 3,574,520	112%	\$382,945

- A** Decrease in projected state grant award due to vacancies. Majority of funds will roll over into FY27 for future use.
- B** Medicaid tracking lower than budgeted.
- C** Projected Medicaid Administrative Claim funding less than budgeted.
- D** Additional revenue includes PacificSource Immunization Quality Improvement Program Grant (\$200k), revenue from sale of equipment and van for the clinic (\$83K), and rollover of unspent Bend La Pine School funds from Healthy Schools Program.
- E** Projections include \$100k originally budgeted to be received in State Grant for regional modernization work.
- F** Personnel projection assumes an average of 4% vacancy and pay equity estimates.



Budget to Actuals Report

Community Development - Fund 295

FY26 YTD January 31, 2026 (unaudited)

02/25/2026 Item #11.

58.3%
Year Complete

RESOURCES	Fiscal Year 2025			Fiscal Year 2026			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Code Enforcement	1,003,933	1,148,109	114%	1,085,878	586,503	54%	1,066,678	98%	(19,200)
Admin - Operations	144,238	139,218	97%	144,500	97,026	67%	164,000	113%	19,500 A
Building Safety	3,414,568	3,293,374	96%	3,243,170	1,858,589	57%	3,338,870	103%	95,700 A
Electrical	918,502	882,298	96%	1,039,420	604,658	58%	1,049,420	101%	10,000 A
Onsite Wastewater	1,028,065	972,267	95%	1,144,292	700,407	61%	1,259,627	110%	115,335 A
Current Planning	1,916,960	2,290,585	119%	2,205,985	1,303,950	59%	2,290,985	104%	85,000 A
Long Range Planning	974,972	1,177,134	121%	1,059,924	497,910	47%	912,424	86%	(147,500) B
TOTAL RESOURCES	9,401,238	9,902,984	105%	9,923,169	5,649,044	57%	10,082,004	102%	158,835

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Code Enforcement	801,574	759,220	95%	870,608	482,129	55%	850,514	98%
Admin - Operations	3,552,093	3,478,840	98%	3,640,125	2,024,840	56%	3,575,557	98%	64,568 D
Building Safety	2,133,076	1,994,118	93%	2,298,843	1,407,540	61%	2,655,172	116%	(356,329) C
Electrical	612,818	626,628	102%	809,673	276,838	34%	525,051	65%	284,622 C
Onsite Wastewater	724,202	707,052	98%	841,118	450,307	54%	857,122	102%	(16,004)
Current Planning	1,410,470	1,289,259	91%	1,556,999	793,354	51%	1,402,345	90%	154,654 D
Long Range Planning	757,012	786,973	104%	841,562	430,078	51%	784,942	93%	56,620 D
TOTAL REQUIREMENTS	9,991,245	9,642,090	97%	10,858,928	5,865,086	54%	10,650,703	98%	208,225

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In – CDD Building Reserve	622,630	550,874	88%	633,865	511,000	81%	967,597	153%
Transfers In - CDD Electrical Reserve	222,200	220,025	99%	194,626	-	0%	-	0%	(194,626) E
Transfers Out - CDD Reserve	(1,300,000)	(1,018,500)	78%	-	(166,000)	999%	(248,396)	999%	(248,396)
Transfers In - CDD Operating Fund	131,502	-	0%	-	-	-	-	-	-
Transfers in - General Fund	100,000	21,876	22%	-	-	-	-	-	-
Transfers In - TLT	100,000	100,000	100%	-	-	-	-	-	-
Transfers Out	-	-	-	(37,550)	(21,904)	58%	(37,550)	100%	-
TOTAL TRANSFERS	(123,668)	(125,725)	102%	790,941	323,096	41%	681,651	86%	(109,290)

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	752,366	752,366	100%	887,535	887,535	100%	887,535	100%
Resources over Requirements	(590,007)	260,895		(935,759)	(216,042)		(568,699)		367,060
Net Transfers - In (Out)	(123,668)	(125,725)		790,941	323,096		681,651		(109,290)
TOTAL FUND BALANCE	\$ 38,691	\$ 887,535	999%	\$ 742,717	\$ 994,589	134%	\$ 1,000,487	135%	\$257,770

- A** Revenue collection is anticipated to be higher than budgeted.
- B** Projection reflects higher percentage of advanced planning fees being remitted to the cities than budgeted.
- C** Projection reflects payroll allocation revisions between the Building Safety and Electrical Divisions.
- D** Projection reflects cost savings from unfilled positions and use of Oregon Paid Leave.
- E** Projected transfers to/from reserves as a result of payroll revisions between the Building Safety and Electrical Divisions.



Budget to Actuals Report

Road - Fund 325

FY26 YTD January 31, 2026 (unaudited)

02/25/2026 Item #11.

58.3%

Year Complete

RESOURCES	Fiscal Year 2025			Fiscal Year 2026			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Motor Vehicle Revenue	21,484,773	22,010,232	102%	21,908,000	13,173,710	60%	21,908,000	100%	-
Federal - PILT Payment	2,741,447	2,401,480	88%	2,401,500	2,401,500	100%	2,401,500	100%	-
Other Inter-fund Services	1,473,576	1,924,352	131%	1,642,616	672,274	41%	1,792,616	109%	150,000
Sale of Equip & Material	486,300	605,063	124%	431,000	284,233	66%	433,230	101%	2,230
Forest Receipts	-	-	-	426,750	-	0%	857,000	201%	430,250
Interest on Investments	158,000	301,549	191%	299,000	183,342	61%	318,800	107%	19,800
Cities-Bend/Red/Sis/La Pine	988,063	806,535	82%	180,000	176,709	98%	176,710	98%	(3,290)
Miscellaneous	61,132	91,058	149%	63,164	45,749	72%	64,164	102%	1,000
Mineral Lease Royalties	50,000	179,852	360%	50,000	10,288	21%	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%	-	1,602	-	2,200	-	2,200
State Miscellaneous	-	-	-	-	7,657	-	7,658	-	7,658
IF Capital Projects - Revenue	-	121,966	-	-	36,906	-	36,906	-	36,906
TOTAL RESOURCES	27,585,291	28,539,189	103%	27,423,030	16,993,969	62%	28,069,784	102%	646,754

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	9,662,228	9,437,147	98%	10,434,868	5,411,748	52%	9,836,894	94%
Materials and Services	9,992,969	8,647,549	87%	9,278,474	4,014,619	43%	9,343,564	101%	(65,090)
TOTAL REQUIREMENTS	19,655,197	18,084,696	92%	19,713,342	9,426,367	48%	19,180,458	97%	532,884

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers Out	(10,720,695)	(10,720,695)	100%	(9,690,281)	(6,088,158)	63%	(9,690,281)	100%
TOTAL TRANSFERS	(10,720,695)	(10,720,695)	100%	(9,690,281)	(6,088,158)	63%	(9,690,281)	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	5,997,546	5,997,546	100%	5,731,344	5,731,344	100%	5,731,344	100%
Resources over Requirements	7,930,094	10,454,493	-	7,709,688	7,567,602	-	8,889,326	-	1,179,638
Net Transfers - In (Out)	(10,720,695)	(10,720,695)	-	(9,690,281)	(6,088,158)	-	(9,690,281)	-	-
TOTAL FUND BALANCE	\$ 3,206,945	\$ 5,731,344	179%	\$ 3,750,751	\$ 7,210,788	192%	\$ 4,930,389	131%	\$1,179,638

^A Projected personnel savings estimated at 6.3% based on YTD actual vacancy rate.



Budget to Actuals Report

Adult P&P - Fund 355

FY26 YTD January 31, 2026 (unaudited)

02/25/2026 Item #11.

58.3%

Year Complete

RESOURCES	Fiscal Year 2025			Fiscal Year 2026			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
DOC Grant in Aid SB 1145	4,693,331	4,717,803	101%	4,915,459	3,419,877	70%	4,562,804	93%	(352,655) A
CJC Justice Reinvestment	1,167,810	1,285,830	110%	950,000	626,438	66%	1,096,157	115%	146,157 B
DOC Measure 57	259,307	253,517	98%	270,000	350,544	130%	350,545	130%	80,545 C
Interest on Investments	73,000	125,990	173%	101,000	51,878	51%	97,300	96%	(3,700)
Gen Fund-Opioid Settlement	50,000	25,883	52%	87,000	-	0%	87,000	100%	-
Interfund- Sheriff	60,000	60,000	100%	60,000	35,000	58%	60,000	100%	-
State Miscellaneous	19,709	-	0%	20,000	-	0%	20,000	100%	-
Miscellaneous	500	18,306	999%	500	3,217	643%	5,300	999%	4,800 D
Oregon BOPPPS	-	12,632		-	-		-		-
TOTAL RESOURCES	6,323,657	6,499,960	103%	6,403,959	4,486,954	70%	6,279,106	98%	(124,853)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	6,387,456	5,599,770	88%	6,078,686	3,097,438	51%	5,607,465	92%
Materials and Services	1,984,229	1,710,539	86%	1,747,149	747,863	43%	1,600,000	92%	147,149 F
TOTAL REQUIREMENTS	8,371,685	7,310,310	87%	7,825,835	3,845,301	49%	7,207,465	92%	618,370

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- General Funds	703,369	703,369	100%	673,300	392,758	58%	673,300	100%
Transfers Out	-	-		(13,297)	(7,757)	58%	(13,297)	100%	-
Transfer to Vehicle Maint	(76,405)	(76,405)	100%	(76,805)	(44,803)	58%	(76,805)	100%	-
TOTAL TRANSFERS	626,964	626,964	100%	583,198	340,199	58%	583,198	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	2,326,824	2,326,824	100%	2,143,437	2,143,438	100%	2,143,438	100%
Resources over Requirements	(2,048,028)	(810,350)		(1,421,876)	641,653		(928,359)		493,517
Net Transfers - In (Out)	626,964	626,964		583,198	340,199		583,198		-
TOTAL FUND BALANCE	\$ 905,760	\$ 2,143,438	237%	\$ 1,304,759	\$ 3,125,290	240%	\$ 1,798,277	138%	\$493,518

- A** Final Grant In Aid Allocation based on legislative changes.
- B** Final JRP Allocation based on formula and competitive funding.
- C** Final M57 Allocation based on legislative changes.
- D** Entered into lease with Vigilnet at Bend P&P Office (electronic monitoring provider).
- E** Projected personnel savings estimated at 7.7% based on YTD actual vacancy rate.
- F** Based on reduced funding from the state working on strategy to reduce materials and services.



Budget to Actuals Report

Road CIP - Fund 465

FY26 YTD January 31, 2026 (unaudited)

02/25/2026 Item #11.

58.3%

Year Complete

RESOURCES	Fiscal Year 2025			Fiscal Year 2026			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State Miscellaneous	881,339	890,115	101%	884,712	-	0%	890,398	101%	5,686
Interest on Investments	476,000	608,922	128%	500,000	423,868	85%	671,300	134%	171,300
Miscellaneous	-	-		-	-		-		-
TOTAL RESOURCES	1,357,339	1,499,037	110%	1,384,712	423,868	31%	1,561,698	113%	176,986

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Materials and Services	134,492	134,492	100%	111,704	65,161	58%	111,704	100%
Capital Outlay	16,189,012	8,268,355	51%	18,910,997	3,267,445	17%	13,499,480	71%	5,411,517
TOTAL REQUIREMENTS	16,323,504	8,402,847	51%	19,022,701	3,332,606	18%	13,611,184	72%	5,411,517

TRANSFERS	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	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	15,675,284	15,675,284	100%	17,787,235	17,787,235	100%	17,787,235	100%
Resources over Requirements	(14,966,165)	(6,903,810)		(17,637,989)	(2,908,738)		(12,049,486)		5,588,503
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%	\$ 9,750,027	\$ 19,194,163	197%	\$ 15,338,530	157%	\$5,588,503



Budget to Actuals Report

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

FY26 YTD January 31, 2026

02/25/2026 Item #11.

58.33%

Year Completed

	Fiscal Year 2025			Fiscal Year 2026					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Hunnel Rd: Loco Rd to Tumalo Rd		218,471							-
Powell Butte Hwy/Butler Market RB	1,095,760	845,205	77%						-
Wilcox Ave Bridge #2171-03 Replacement	160,000	139,480	87%						-
Paving Tumalo Rd/Deschutes Mkt Rd	520,000	471,376	91%						-
Hamehook Rd Bridge #16181 Rehabilitation	1,930,500	1,747,935	91%	40,000	7,051	18%	7,051	18%	32,949
NW Lower Bridge Way: 43rd St to Holmes Rd	1,650,000	301,337	18%	810,844	63,014	8%	216,224	27%	594,620
Northwest Way: NW Coyner Ave to NW Altmeter Wy	85,000		0%	1,085,000		0%	1,500,000	138%	(415,000)
Tumalo Reservoir Rd: OB Riley to Sisemore Rd	2,417,752	234,127	10%	4,846,453	51,209	1%	3,094,792	64%	1,751,661
Local Road Pavement Preservation	-			500,000		0%	-	0%	500,000
Paving Of Horse Butte Rd	630,000			1,023,000		0%	1,023,000	100%	-
Paving Of Obr Hwy: Tumalo To Helmho	2,520,000	291,406							-
Slurry Seal 2024		11,489							-
La Pine Uic Stormwater Improvements	240,000			350,000	186,389	53%	192,686	55%	157,314
S Century Dr / Spring River Rd Roun	1,650,000	770,413		4,012,300	862,729	22%	2,140,900	53%	1,871,400
Burgess Rd/Day Rd Traffic Signal	50,000			90,000		0%	96,000	107%	(6,000)
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					79,126		(79,126)
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			370,000	27%	1,000,000
Tumalo Rd		774		1,760,000	2,096,301	119%	2,096,301	119%	(336,301)
Buckhorn Rd: Hwy 126 to MP 1.6 (FLAP				83,400			83,400	100%	-
Buckhorn Rd: MP 1.6 to Lower Bridge Way				250,000	82		150,000	60%	100,000
Lower Bridge Way Repair				100,000			-	0%	100,000
S Century Dr Bridge # 16181 Rehab				300,000	77	0%	250,000	83%	50,000
Signage improvements	125,839			150,000	594	0%	190,000	127%	(40,000)
Cline Falls Hwy-Coopers Hawk Safety Imp							-		-
La Pine School Zone Improvements							500,000		(500,000)
Slurry Seal 2026				740,000		0%	-	0%	740,000
Indian Ford Rd				300,000		0%	-		300,000
Knott Rd/Baker Rd: US 97 Interchange							1,300,000		(1,300,000)
Paving of 6th & Dorrance Meadow							210,000		(210,000)
Skid Pad Paving									-
Guardrail Improvements	-			150,000		0%	-	0%	150,000
Sidewalk Ramp Improvements	100,000		0%	100,000		0%		0%	100,000
TOTAL CAPITAL OUTLAY	\$ 16,189,012	\$ 8,268,355	51%	\$ 18,910,997	3,267,445	17%	13,499,480	71%	\$ 5,411,517



Budget to Actuals Report

Solid Waste - Fund 610

FY26 YTD January 31, 2026 (unaudited)

02/25/2026 Item #11.

58.3%

Year Complete

RESOURCES	Fiscal Year 2025			Fiscal Year 2026			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Franchise Disposal Fees	9,940,000	10,220,274	103%	11,440,000	6,863,847	60%	11,440,000	100%	- A
Commercial Disp. Fee	4,450,000	4,430,805	100%	4,710,000	3,591,123	76%	4,710,000	100%	- A
Private Disposal Fees	3,420,000	3,722,944	109%	4,070,000	2,494,665	61%	4,070,000	100%	- A
Franchise 5% Fees	635,000	772,676	122%	750,000	346,111	46%	750,000	100%	- B
Yard Debris	440,000	499,699	114%	450,000	349,363	78%	450,000	100%	- C
State Grants	-	-	-	250,000	-	0%	483,000	193%	233,000 D
Miscellaneous	170,000	193,390	114%	185,000	124,649	67%	185,000	100%	-
Interest on Investments	62,000	225,339	363%	168,000	169,952	101%	248,500	148%	80,500 E
Special Waste	645,000	150,613	23%	167,500	142,356	85%	167,500	100%	-
Recyclables	7,000	16,984	243%	8,000	12,693	159%	30,000	375%	22,000 F
Leases	1	1	100%	1	1	100%	1	100%	-
Local Grants	-	13,455	-	-	6,205	-	6,205	-	6,205 G
Other Inter-fund Services	-	40,000	-	-	-	-	-	-	-
TOTAL RESOURCES	19,769,001	20,286,179	103%	22,198,501	14,100,964	64%	22,540,206	102%	341,705

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	5,739,145	5,263,056	92%	6,742,398	3,527,590	52%	6,742,398	100%
Materials and Services	8,994,999	7,689,612	85%	9,460,502	4,103,592	43%	9,460,502	100%	-
Capital Outlay	282,000	90,226	32%	477,000	89,325	19%	477,000	100%	-
Debt Service	2,305,600	2,305,057	100%	2,301,800	732,260	32%	2,301,800	100%	-
TOTAL REQUIREMENTS	17,321,744	15,347,950	89%	18,981,700	8,452,768	45%	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)	(2,338,962)	50%	(4,673,934)	100%
TOTAL TRANSFERS	(4,564,141)	(4,564,141)	100%	(4,673,934)	(2,338,962)	50%	(4,673,934)	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	4,038,781	4,038,781	100%	4,412,870	4,412,870	100%	4,412,870	100%
Resources over Requirements	2,447,257	4,938,229	-	3,216,801	5,648,197	-	3,558,506	-	341,705
Net Transfers - In (Out)	(4,564,141)	(4,564,141)	-	(4,673,934)	(2,338,962)	-	(4,673,934)	-	-
TOTAL FUND BALANCE	\$ 1,921,897	\$ 4,412,870	230%	\$ 2,955,737	\$ 7,722,105	261%	\$ 3,297,442	112%	\$341,705

- 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 ~4% greater than last year-to-date. Franchise disposal fee payments of \$78K were not received from Republic Services (Wilderness) by closing.
- B** Annual fees due April 15, 2026; received monthly installments from Republic.
- C** Yard Debris revenue is seasonal with higher utilization in summer months.
- D** State Grants funding for the Recycling Modernization Act (RMA) CAA year one Contamination Reduction Program is projected to be higher than budget.
- E** Investment Income projected to come in higher than budget.
- F** Recyclables revenue is positively impacted by larger than anticipated battery proceeds and projected RMA CAA glass funding.
- G** Local Grants include remaining funds for the Bend EventCycle Solutions grant.



Budget to Actuals Report

Fair & Expo - Fund 615

FY26 YTD January 31, 2026 (unaudited)

02/25/2026 Item #11.

58.3%

Year Complete

RESOURCES	Fiscal Year 2025			Fiscal Year 2026			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Food & Beverage	1,535,000	1,480,399	96%	1,222,500	634,430	52%	1,250,000	102%	27,500
Rights & Signage	110,000	83,900	76%	135,000	43,000	32%	100,000	74%	(35,000)
Other Inter-fund Services	-	-		60,000	35,000	58%	60,000	100%	-
Horse Stall Rental	67,500	104,350	155%	47,500	35,720	75%	91,000	192%	43,500
Camping Fee	37,500	42,171	112%	37,500	23,296	62%	54,000	144%	16,500
Miscellaneous	5,000	23,714	474%	19,000	5,409	28%	14,000	74%	(5,000)
Interest on Investments	16,000	23,482	147%	6,000	15,574	260%	22,300	372%	16,300
Interfund Payment	-	-		-	497		497		497
Storage	45,000	-	0%	-	-		-		-
Events Revenue	1,390,000	1,336,756	96%	1,100,000	784,081	71%	1,279,000	116%	179,000
TOTAL RESOURCES	3,206,000	3,094,772	97%	2,627,500	1,577,007	60%	2,870,797	109%	243,297

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	1,851,584	1,633,354	88%	1,843,250	831,907	45%	1,504,022	82%
Personnel Services - F&B	187,439	28,244	15%	175,250	-	0%	73,021	42%	102,229 A
Materials and Services	1,917,689	1,646,515	86%	1,287,378	823,993	64%	1,228,000	95%	59,378
Materials and Services - F&B	781,750	860,402	110%	741,450	342,043	46%	702,000	95%	39,450
Debt Service	99,700	99,208	100%	83,000	39,232	47%	83,000	100%	-
TOTAL REQUIREMENTS	4,838,162	4,267,724	88%	4,130,328	2,037,175	49%	3,590,043	87%	540,285

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - Room Tax	985,256	977,269	99%	952,541	555,649	58%	1,005,041	106%
Transfers In - County Fair	196,900	196,900	100%	310,000	180,833	58%	310,000	100%	-
Transfers In - Park Fund	30,000	30,000	100%	35,000	20,417	58%	35,000	100%	-
Transfers In - TLT	25,744	25,744	100%	25,744	15,017	58%	25,744	100%	-
Transfers Out	(10,777)	(10,777)	100%	(10,777)	(6,287)	58%	(10,777)	100%	-
TOTAL TRANSFERS	1,227,123	1,219,136	99%	1,312,508	765,630	58%	1,365,008	104%	52,500

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	531,770	531,770	100%	577,955	577,955	100%	577,955	100%
Resources over Requirements	(1,632,162)	(1,172,951)		(1,502,828)	(460,167)		(719,246)		783,582
Net Transfers - In (Out)	1,227,123	1,219,136		1,312,508	765,630		1,365,008		52,500
TOTAL FUND BALANCE	\$ 126,731	\$ 577,955	456%	\$ 387,635	\$ 883,418	228%	\$ 1,223,717	316%	\$836,082

A Projected personnel savings estimated at 17% based on YTD actual vacancy rate.



Budget to Actuals Report

Annual County Fair - Fund 616

FY26 YTD January 31, 2026 (unaudited)

02/25/2026 Item #11.

58.3%

Year Complete

RESOURCES	Fiscal Year 2025			Fiscal Year 2026			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Gate Receipts	780,000	923,260	118%	950,000	1,007,067	106%	1,007,067	106%	57,067
Concessions and Catering	797,500	831,939	104%	841,500	895,170	106%	895,170	106%	53,670
Carnival	430,000	468,142	109%	455,000	458,545	101%	458,545	101%	3,545
Commercial Exhibitors	115,000	138,741	121%	132,500	130,230	98%	130,230	98%	(2,270)
Fair Sponsorship	99,000	139,900	141%	125,500	143,800	115%	143,800	115%	18,300
State Grant	53,167	53,167	100%	53,167	87,943	165%	87,943	165%	34,776 A
Rodeo Sponsorship	30,000	49,610	165%	45,000	37,150	83%	37,150	83%	(7,850)
R/V Camping/Horse Stall Rental	18,500	35,974	194%	30,000	38,319	128%	38,319	128%	8,319
Interest on Investments	23,000	25,894	113%	18,000	15,582	87%	28,100	156%	10,100
Livestock Entry Fees	2,000	3,130	157%	3,450	4,694	136%	4,694	136%	1,244
Merchandise Sales	2,500	1,608	64%	2,250	500	22%	500	22%	(1,750)
Miscellaneous	-	1,284		-	824		824		824
TOTAL RESOURCES	2,350,667	2,672,649	114%	2,656,367	2,819,824	106%	2,832,342	107%	175,975

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	229,798	243,949	106%	284,780	146,710	52%	273,136	96%
Materials and Services	2,442,103	2,492,034	102%	2,449,125	2,397,650	98%	2,449,125	100%	-
TOTAL REQUIREMENTS	2,671,901	2,735,983	102%	2,733,905	2,544,360	93%	2,722,261	100%	11,644

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfer In - TLT 1%	75,000	75,000	100%	75,000	43,750	58%	75,000	100%
Transfer Out - Fair & Expo	(196,900)	(196,900)	100%	(310,000)	(180,833)	58%	(310,000)	100%	-
TOTAL TRANSFERS	(121,900)	(121,900)	100%	(235,000)	(137,083)	58%	(235,000)	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	509,451	509,451	100%	324,216	324,216	100%	324,216	100%
Resources over Requirements	(321,234)	(63,335)		(77,538)	275,464		110,081		187,619
Net Transfers - In (Out)	(121,900)	(121,900)		(235,000)	(137,083)		(235,000)		-
TOTAL FUND BALANCE	\$ 66,317	\$ 324,216	489%	\$ 11,678	\$ 462,597	999%	\$ 199,297	999%	\$ 187,619

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

CY26 YTD January 31, 2026 (unaudited)

	Fair 2025	Fair 2026 Actuals to Date	2026 Projection
RESOURCES			
Gate Receipts	\$ 1,007,067	\$ -	\$ -
Carnival	458,545	-	-
Commercial Exhibitors	514,293	-	-
Livestock Entry Fees	4,685	-	-
R/V Camping/Horse Stall Rental	37,879	-	-
Merchandise Sales	500	-	-
Concessions and Catering	512,108	-	-
Fair Sponsorship	171,892	-	-
TOTAL FAIR REVENUES	\$ 2,706,968	\$ -	\$ -
OTHER RESOURCES			
State Grant	141,110	-	-
Interest	25,943	1,608	26,448
Miscellaneous	824	-	-
TOTAL RESOURCES	\$ 2,874,844	\$ 1,608	\$ 26,448
REQUIREMENTS			
Personnel	254,155	17,664	298,548
Materials & Services	2,539,670	11,801	90,803
TOTAL REQUIREMENTS	\$ 2,793,825	\$ 29,465	\$ 389,351
TRANSFERS			
Transfer In - TRT 1%	75,000	6,250	75,000
Transfer Out - F&E Reserve	-	-	-
Transfer Out - Fair & Expo	(253,450)	(25,833)	(309,998)
TOTAL TRANSFERS	\$ (178,450)	\$ (19,583)	\$ (234,998)
Net Fair	\$ (97,431)	\$ (47,440)	\$ (597,901)
Beginning Fund Balance on Jan 1	\$ 613,654	\$ 516,223	\$ 516,223
Ending Balance	\$ 516,223	\$ 468,783	\$ (81,678)



Budget to Actuals Report

Fair & Expo Capital Reserve - Fund 617

FY26 YTD January 31, 2026 (unaudited)

02/25/2026 Item #11.

58.3%

Year Complete

RESOURCES	Fiscal Year 2025			Fiscal Year 2026			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Interest on Investments	88,000	135,080	154%	117,000	89,768	77%	142,800	122%	25,800
Miscellaneous	-	94,112		-	-		-		-
TOTAL RESOURCES	88,000	229,192	260%	117,000	89,768	77%	142,800	122%	25,800

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Materials and Services	475,000	256,097	54%	475,000	105,596	22%	475,000	100%
Capital Outlay	785,000	31,257	4%	790,000	64,652	8%	790,000	100%	- ^A
TOTAL REQUIREMENTS	1,260,000	287,354	23%	1,265,000	170,248	13%	1,265,000	100%	-

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - TLT 1%	465,396	459,544	99%	448,946	261,885	58%	471,446	105%
Transfers In - Fund 165	150,000	150,000	100%	-	-		-		-
TOTAL TRANSFERS	615,396	609,544	99%	448,946	261,885	58%	471,446	105%	22,500

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	3,179,332	3,179,332	100%	3,730,714	3,730,714	100%	3,730,714	100%
Resources over Requirements	(1,172,000)	(58,162)		(1,148,000)	(80,480)		(1,122,200)		25,800
Net Transfers - In (Out)	615,396	609,544		448,946	261,885		471,446		22,500
TOTAL FUND BALANCE	\$ 2,622,728	\$ 3,730,714	142%	\$ 3,031,660	\$ 3,912,119	129%	\$ 3,079,960	102%	\$48,300

^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 January 31, 2026 (unaudited)

02/25/2026 Item #11.

58.3%

Year Complete

RESOURCES	Fiscal Year 2025			Fiscal Year 2026			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
RV Park Fees < 31 Days	450,000	484,640	108%	450,000	265,033	59%	478,033	106%	28,033
Cancellation Fees	7,000	30,627	438%	17,500	9,205	53%	16,205	93%	(1,295)
RV Park Fees > 30 Days	15,000	12,391	83%	11,000	22,402	204%	31,702	288%	20,702
Interest on Investments	8,000	12,072	151%	8,000	8,534	107%	13,700	171%	5,700
Washer / Dryer	5,000	6,978	140%	5,000	6,318	126%	7,918	158%	2,918
Miscellaneous	2,500	2,797	112%	1,500	3,338	223%	3,988	266%	2,488
Vending Machines	1,500	1,060	71%	800	1,008	126%	1,168	146%	368
TOTAL RESOURCES	489,000	550,566	113%	493,800	315,838	64%	552,714	112%	58,914

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	159,210	150,138	94%	172,715	82,810	48%	158,281	92%
Materials and Services	344,054	207,824	60%	355,503	184,907	52%	338,103	95%	17,400
Debt Service	223,600	223,299	100%	56,100	915	2%	56,100	100%	-
TOTAL REQUIREMENTS	726,864	581,262	80%	584,318	268,633	46%	552,484	95%	31,834

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - Park Fund	160,000	160,000	100%	160,000	93,333	58%	160,000	100%
Transfers In - TLT Fund	20,000	20,000	100%	20,000	11,667	58%	20,000	100%	-
Transfer Out - RV Reserve	(122,142)	(122,142)	100%	(221,600)	(129,267)	58%	(221,600)	100%	-
TOTAL TRANSFERS	57,858	57,858	100%	(41,600)	(24,267)	58%	(41,600)	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	312,766	312,766	100%	339,929	339,929	100%	339,929	100%
Resources over Requirements	(237,864)	(30,695)		(90,518)	47,205		230		90,748
Net Transfers - In (Out)	57,858	57,858		(41,600)	(24,267)		(41,600)		-
TOTAL FUND BALANCE	\$ 132,760	\$ 339,929	256%	\$ 207,811	\$ 362,867	175%	\$ 298,559	144%	\$90,748



Budget to Actuals Report

RV Park Reserve - Fund 619

FY26 YTD January 31, 2026 (unaudited)

02/25/2026 Item #11.

58.3%

Year Complete

RESOURCES	Fiscal Year 2025			Fiscal Year 2026			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Interest on Investments	45,000	60,431	134%	58,000	41,681	72%	65,800	113%	7,800
TOTAL RESOURCES	45,000	60,431	134%	58,000	41,681	72%	65,800	113%	7,800

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Materials and Services	100,000	-	0%	100,000	15,278	15%	100,000	100%
Capital Outlay	70,000	-	0%	70,000	-	0%	70,000	100%	- ^A
TOTAL REQUIREMENTS	170,000	-	0%	170,000	15,278	9%	170,000	100%	-

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfer In - RV Park Ops	122,142	122,142	100%	221,600	129,267	58%	221,600	100%
TOTAL TRANSFERS	122,142	122,142	100%	221,600	129,267	58%	221,600	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	1,521,389	1,521,389	100%	1,703,962	1,703,962	100%	1,703,962	100%
Resources over Requirements	(125,000)	60,431		(112,000)	26,403		(104,200)		7,800
Net Transfers - In (Out)	122,142	122,142		221,600	129,267		221,600		-
TOTAL FUND BALANCE	\$ 1,518,531	\$ 1,703,962	112%	\$ 1,813,562	\$ 1,859,632	103%	\$ 1,821,362	100%	\$7,800

^A Capital Outlay appropriations are a placeholder.



Budget to Actuals Report

Risk Management - Fund 670

FY26 YTD January 31, 2026 (unaudited)

02/25/2026 Item #11.

58.3%

Year Complete

RESOURCES	Fiscal Year 2025			Fiscal Year 2026			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Workers' Compensation	1,116,950	1,172,530	105%	1,111,329	672,739	61%	1,111,329	100%	-
General Liability	943,414	943,414	100%	941,127	548,991	58%	941,127	100%	A
Property Damage	419,983	419,983	100%	430,181	250,939	58%	430,181	100%	-
Unemployment	362,214	345,948	96%	364,469	333,869	92%	364,469	100%	B
Vehicle	250,030	250,030	100%	245,300	143,092	58%	245,300	100%	-
Interest on Investments	254,000	284,190	112%	219,000	163,882	75%	267,900	122%	48,900
Skid Car Training	30,000	46,926	156%	45,000	28,432	63%	45,000	100%	-
Claims Reimbursement	20,000	77,121	386%	40,000	13,714	34%	40,000	100%	-
Process Fee- Events/ Parades	2,000	1,705	85%	3,000	550	18%	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	2,156,208	63%	3,450,306	101%	48,900

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Workers' Compensation	2,000,000	2,093,352	105%	2,000,000	1,243,506	62%	2,000,000	100%
General Liability	1,500,000	752,821	50%	1,880,000	419,250	22%	1,880,000	100%	-
Insurance Administration	831,187	807,561	97%	1,025,110	477,296	47%	1,020,712	100%	4,398
Vehicle	700,000	242,431	35%	800,000	174,908	22%	800,000	100%	-
Property Damage	400,255	386,590	97%	600,260	473,440	79%	600,260	100%	-
Unemployment	200,000	75,887	38%	250,000	108,445	43%	250,000	100%	-
TOTAL REQUIREMENTS	5,631,442	4,358,642	77%	6,555,370	2,896,844	44%	6,550,972	100%	4,398

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers Out - Vehicle Replacement	(4,500)	(4,500)	100%	(4,800)	(2,800)	58%	(4,800)	100%
TOTAL TRANSFERS	(4,500)	(4,500)	100%	(4,800)	(2,800)	58%	(4,800)	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	8,168,164	8,168,164	100%	7,435,437	7,435,437	100%	7,435,437	100%
Resources over Requirements	(2,232,651)	(728,226)		(3,153,964)	(740,636)		(3,100,666)		53,298
Net Transfers - In (Out)	(4,500)	(4,500)		(4,800)	(2,800)		(4,800)		-
TOTAL FUND BALANCE	\$ 5,931,013	\$ 7,435,437	125%	\$ 4,276,673	\$ 6,692,001	156%	\$ 4,329,971	101%	\$53,298

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 January 31, 2026 (unaudited)

02/25/2026 Item #11.

58.3%

Year Complete

RESOURCES	Fiscal Year 2025			Fiscal Year 2026			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Internal Premium Charges	35,507,169	34,073,222	96%	35,820,000	19,330,391	54%	32,901,200	92%	(2,918,800) A
COIC Premiums	3,091,915	3,218,586	104%	3,122,834	1,817,497	58%	3,939,500	126%	816,666
Employee Co-Pay	1,556,257	1,552,278	100%	1,556,257	911,939	59%	1,560,400	100%	4,143
Retiree / COBRA Premiums	1,061,802	1,141,704	108%	1,268,401	443,389	35%	1,268,401	100%	-
Claims Reimbursement & Other	800,000	1,881,666	235%	800,000	337,062	42%	600,000	75%	(200,000) B
Prescription Rebates	626,446	1,180,698	188%	666,008	384,349	58%	666,008	100%	-
Interest on Investments	211,200	307,732	146%	242,000	339,505	140%	501,000	207%	259,000
TOTAL RESOURCES	42,854,789	43,355,886	101%	43,475,500	23,564,132	54%	41,436,509	95%	(2,038,991)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Health Benefits	32,172,026	29,641,211	92%	35,790,482	13,579,970	38%	32,988,814	92%
Deschutes On-Site Pharmacy	4,942,177	4,097,283	83%	5,108,296	2,098,017	41%	4,195,642	82%	912,654
Deschutes On-Site Clinic	1,600,661	1,332,311	83%	1,466,802	634,134	43%	1,086,657	74%	380,145
Wellness	104,230	39,199	38%	44,965	13,761	31%	27,298	61%	17,667
TOTAL REQUIREMENTS	38,819,094	35,110,004	90%	42,410,545	16,325,882	38%	38,298,411	90%	4,112,134

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	3,859,732	3,859,732	100%	12,105,614	12,105,614	100%	12,105,614	100%
Resources over Requirements	4,035,695	8,245,882		1,064,955	7,238,249		3,138,098		2,073,143
Net Transfers - In (Out)	-	-		-	-		-		-
TOTAL FUND BALANCE	\$ 7,895,427	\$ 12,105,614	153%	\$ 13,170,569	\$ 19,343,863	147%	\$ 15,243,712	116%	\$2,073,143 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 January 31, 2026 (unaudited)

02/25/2026 Item #11.

58.3%

Year Complete

RESOURCES	Fiscal Year 2025			Fiscal Year 2026			Projection		\$ Variance
	Budget	Actuals	%	Budget	Actuals	%		%	
Property Taxes - Current Yr	11,556,000	11,532,626	100%	12,020,000	11,239,514	94%	12,068,000	100%	48,000 A
Telephone User Tax	1,800,500	1,934,091	107%	1,800,500	486,110	27%	1,800,500	100%	- B
Interest on Investments	426,000	601,311	141%	468,000	376,582	80%	550,200	118%	82,200
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	144,972	78%	185,600	100%	-
User Fee	148,600	157,106	106%	157,000	147,447	94%	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	73,741	78%	95,000	100%	-
State Reimbursement	93,000	101,948	110%	80,000	33,000	41%	80,000	100%	- D
Property Taxes - Jefferson Co.	42,500	39,803	94%	42,500	41,200	97%	42,500	100%	-
Miscellaneous	36,500	42,421	116%	36,000	21,341	59%	36,000	100%	-
TOTAL RESOURCES	14,733,900	15,112,121	103%	15,281,100	12,563,905	82%	15,411,300	101%	130,200

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	10,237,093	9,569,368	93%	11,064,394	5,662,879	51%	10,309,080	93%
Materials and Services	4,267,026	3,221,390	75%	4,377,521	2,719,955	62%	4,437,521	101%	(60,000)
Capital Outlay	2,750,500	1,543,333	56%	1,940,000	376,985	19%	1,880,000	97%	60,000
TOTAL REQUIREMENTS	17,254,619	14,334,091	83%	17,381,915	8,759,818	50%	16,626,601	96%	755,314

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

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	14,371,465	14,371,465	100%	15,149,495	15,149,495	100%	15,149,495	100%
Resources over Requirements	(2,520,719)	778,030		(2,100,815)	3,804,087		(1,215,301)		885,514
Net Transfers - In (Out)	-	-		-	-		-		-
TOTAL FUND BALANCE	\$ 11,850,746	\$ 15,149,495	128%	\$ 13,048,680	\$ 18,953,582	145%	\$ 13,934,194	107%	\$885,514

- 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 7.5% based on YTD actual vacancy rate.

Date:

April 30, 2026

Location:

Sunriver Resort

Time:

11:30 am – 1:30 pm

Attendance: 160-175

Audience Profile:

Business and community leaders from South Deschutes County and the Central Oregon Region.

COST:

SLED Member: \$75
 Non-Member: \$90
 Corporate Table
 Sponsor of 6 seats: \$600 with recognition

ANNUAL LUNCHEON

**Keynote Speaker:
 Dr. Greg Pereira,
 President-Central Oregon
 Community College**



The SLED Annual Luncheon provides the South Deschutes County and Central Oregon business community an opportunity to hear a recognized local business leader discuss current and future economic trends and business best practices. Our keynote speaker this year will be Dr. Greg Pereira, President of COCC, a distinguished leader known for championing student success, workforce innovation and community partnerships.

The CEO of Western Metrology will speak about why he chose La Pine to locate his advanced manufacturing company.

Title Sponsor - \$1,500

- One complimentary corporate table (6 people)
- Recognition during the event
- Introduce keynote speaker and presentation opportunity (3 min)
- Permission to place promotional materials at all tables
- Sponsor Banner slide
- Prominent recognition:
 - Email invitations
 - Press releases
 - Event materials
 - Event announcement on EDCO website
 - Signage at event provided by sponsor

02/25/2026 Item #12.



Supporting Sponsor - \$1,000

- One complimentary corporate table (6 people per table)
- Introduce speaker/brief presentation opportunity (2-3 min)
- Permission to place promotional materials at all tables
- Sponsor Banner slide
- Prominent recognition:
 - Email invitations
 - Press releases
 - Event materials
 - Event announcement on EDCO website
 - Signage at event provided by sponsor

Table Sponsors - \$600

- 6 complimentary tickets in-person
- Recognition during the event
- Sponsor Banner slides
- Prominent recognition:
 - Email invitations
 - Event announcement on EDCO website



**BOARD OF
COMMISSIONERS**

AGENDA REQUEST & STAFF REPORT

MEETING DATE: February 25, 2026

SUBJECT: 2026 Legislative Session Update

RECOMMENDED MOTION:

N/A—discussion only.

BACKGROUND AND POLICY IMPLICATIONS:

Each week during the legislative session, the Board hosts a meeting where updates can be shared and relevant items discussed. In 2026, these meetings are generally held on Thursday mornings. Due to a schedule conflict on Thursday, February 26th, this week's update will take place during the Board's Wednesday meeting.

BUDGET IMPACTS:

None

ATTENDANCE:

Doug Riggs, Northwest Policy Advocates