



## BOARD OF COMMISSIONERS

### BOARD OF COUNTY COMMISSIONERS MEETING

1:00 PM, MONDAY, MARCH 17, 2025

Barnes Sawyer Rooms - 1300 NW Wall Street - Bend

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

#### AGENDA

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

Members of the public may view the meeting in real time via YouTube using this link:

<http://bit.ly/3mmlnzy>. **To attend the meeting virtually via Zoom, see below.**

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

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

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

- To join the meeting via Zoom from a computer, use this link: <http://bit.ly/3h3oqgD>.
- To join by phone, call 253-215-8782 and enter webinar ID # 899 4635 9970 followed by the passcode 013510.
- If joining by a browser, use the raise hand icon to indicate you would like to provide public comment, if and when allowed. If using a phone, press \*9 to indicate you would like to speak and \*6 to unmute yourself when you are called on.
- When it is your turn to provide testimony, you will be promoted from an attendee to a panelist. You may experience a brief pause as your meeting status changes. Once you have joined as a panelist, you will be able to turn on your camera, if you would like to.



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

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

## CALL TO ORDER

## 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 on matters that are not otherwise on the agenda. Time is limited to 3 minutes.

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

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

## AGENDA ITEMS

1. **1:00 PM** Discussion with agency partners of HB 3556, a proposed bill to allow Transient Room Tax revenue to be used for public safety and certain infrastructure costs
2. **2:00 PM** Consideration of extending the Deschutes County Rural Renewable Energy Development Zone
3. **2:30 PM** Proposed Policy Updates
4. **2:45 PM** Treasury Report for February 2025
5. **3:00 PM** Finance Report for February 2025

## OTHER ITEMS

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

## EXECUTIVE SESSION

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

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

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

**ADJOURN**



BOARD OF COMMISSIONERS

AGENDA REQUEST & STAFF REPORT

**MEETING DATE:** March 17, 2025

**SUBJECT:** Discussion with agency partners of HB 3556, a proposed bill to allow Transient Room Tax revenue to be used for public safety and certain infrastructure costs

**RECOMMENDED MOTION:**  
None—discussion item only.

**BACKGROUND AND POLICY IMPLICATIONS:**  
During its Legislative Update Meeting on February 21<sup>st</sup>, the Board discussed HB 3556 which relates to extending the permissible uses of local TRT funds for community infrastructure and public safety. At this time, the Commissioners have taken a top priority support position on the bill but seek input from industry and other partners on potential impacts before moving ahead with lobbying support for HB 3556.

**BUDGET IMPACTS:**  
N/A

**ATTENDANCE:**  
Stever Gunnels, District Attorney  
Robert Tintle, Chief Financial Officer  
Jen Patterson, Strategic Initiatives Manager



BOARD OF COMMISSIONERS

AGENDA REQUEST & STAFF REPORT

MEETING DATE: March 17, 2025

SUBJECT: Consideration of extending the Deschutes County Rural Renewable Energy Development Zone

RECOMMENDED MOTION:

Direct staff to work with EDCO to schedule a public hearing to consider extending the Deschutes County Rural Renewable Energy Development Zone and send written notification about the public hearing to impacted municipal corporations, special service districts and other taxing districts.

BACKGROUND AND POLICY IMPLICATIONS:

On December 15, 2014, the Board of County Commissioners approved Resolution 2014-134 which led to Business Oregon creating a Rural Renewable Energy Development Zone in Deschutes County.

On January 22, 2025, the Board discussed extending the Renewable Energy Development Zone.

Rural Renewable Energy Development Zones offer a tax exemption incentive to encourage new investments in renewable energy. The incentive is a 100 percent (full) exemption from the property taxes normally assessed for the first 3-5 years of project operation. The zone encompasses the entire territory of Deschutes County, except for property inside the urban growth boundary as acknowledged for the City of Bend.

The existing Deschutes County Rural Renewable Energy Development Zone expires on June 30, 2025. If renewed, the new expiration date will be June 30, 2026.

BUDGET IMPACTS:

Foregone property tax revenue during the approval period to be determined on a case-by-case basis.

ATTENDANCE:

Erik Kropp, Deputy County Administrator
Patricia Lucas, Executive Director, Sunriver La Pine Economic Development

**ECONOMIC DEVELOPMENT FOR CENTRAL  
OREGON**

**RURAL RENEWABLE  
ENERGY DEVELOPMENT ZONE**

***2020 Redesignation Information***

# DESCHUTES COUNTY RRED ZONE

## AN INCENTIVE TO ENCOURAGE NEW INVESTMENTS THAT EITHER:

- >Harness wind, geothermal, solar, biomass or other unconventional forms of energy in Oregon to generate electricity, or*
- >Produce, distribute, or store any of a wide variety of biofuels.*

*The incentive is the standard (3- to 5-year) exemption on qualified property available in any enterprise zone, except that in a RRED Zone it is only for renewable energy activities (which would also be eligible in an enterprise zone). Since 2013, the local government sponsor (county) may waive the requirement to create full-time employment with a new project, if the cost of the investment is \$5 million or more. This is like the \$25 million waiver in an enterprise zone, except that local additional conditions may not be imposed.*



## *PER COUNTY PROJECT CAP*

# \$250M

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All aggregated renewable energy projects in a specific Enterprise Zone cannot exceed this amount without re-designating the zone via resolution agreed upon by all local taxing districts and sent to Business Oregon's Incentive Coordinator, Art Fish





# QUESTIONS?

PATRICIA LUCAS // SLEDEXECUTIVEDIRECTOR@GMAIL.COM // 248.693.3049

## Oregon Rural Renewable Energy Development Zones

Rural Renewable Energy Development Zones RRED Zones are a type of enterprise zone that offer a tax exemption incentive to encourage new investments in renewable energy. The incentive is a 100 percent (full) exemption from the property taxes normally assessed for the first 3 to 5 years of project operation. The program consists of an initial 3-year exemption that may be extended for up to an additional 2 years through agreement with the local government sponsor. Individual government units with property tax authority in Oregon, include counties, cities, school districts, hospitals, libraries, and fire districts. These government units, known as taxing districts, combine to form tax code areas, which represent unique combinations of overlapping taxing districts.

The total amount of property (among one or more projects) that can qualify is subject to a locally set cap within each zone that cannot exceed \$250 million in initial market value with each project valued based on its real market value on the assessment date of the first year that the exemption is applied. Local governments apply to the Oregon Business Development Department for RRED Zone designation. Once designated, if a project meets the eligibility requirements, the tax exemption must be granted. Once the exemption expires after 3 to 5 years, the project is taxed based on its assessed value and tax revenues are distributed to the local taxing districts with property tax authority in the code area(s) where the project is located.

Eligible investments must:

- Harness wind, geothermal, solar, biomass or other unconventional forms of energy to generate electricity; or
- Produce, distribute or store any of a wide variety of biofuels.

Qualifying projects must meet the same criteria as stipulated under the Standard Enterprise Zone Program. Specially for RRED Zones the requirement to create full-time employment with a new project may be waived by the local government if the cost of the investment will be \$5 million or more.

A city, county, or several contiguous counties may set up a RRED Zone that covers all territory in the jurisdiction(s) outside the urban growth boundary (UGB) of any metropolitan area/sizable city. RRED Zones are only allowed in communities with a population of less than 30,000. The total amount of qualifying property among one or more projects is subject to a locally set cap within each zone, which can be no greater than \$250 million in the initial market value among all projects in a given RRED-Zone designation.

The Deschutes County RRED Zone expires on 6/30/25. If renewed, the expiration date will be 6/30/36. This designation is not impacted by the standard enterprise zone program scheduled sunset on 6/30/32.

For Recording Stamp Only

BEFORE THE BOARD OF COUNTY COMMISSIONERS OF DESCHUTES COUNTY, OREGON

A Resolution Seeking Designation of a Rural \*  
Renewable Energy Development Zone in \* RESOLUTION NO. 2014-134  
Deschutes County \*

WHEREAS, ORS 285C.350 et seq., provides for designation of Rural Renewable Energy Development Zones (RREDZ) upon request of a county, to encompass the entire area of the county (excepting those areas within the urban growth boundary of a city with a population of 30,000 or more) for purposes of offering the standard property tax abatement of an enterprise zone to the qualified property of renewable energy projects locating therein; and

WHEREAS, Deschutes County is seeking designation of a RREDZ by the Director of the Oregon Business Development Department to encourage new business investment, job creation, higher incomes for local residents, and greater diversity of economic activity; and

WHEREAS, the proposed RREDZ will include all eligible territory (whether incorporated or not) encompassed within Deschutes County, excepting the City of Bend urban growth boundary and the City of Bend city limits; and

WHEREAS, the designation of a RREDZ does not grant or imply permission to develop land within the county without complying with prevailing zoning, regulatory and permitting processes and restrictions for the applicable jurisdiction, nor does it indicate any intent to modify those processes or restrictions, except as otherwise in accordance with Comprehensive Plans; and

WHEREAS, Deschutes County appreciates the impacts that a designated RREDZ would have and the property tax exemptions that eligible business firms might receive therein, as governed by ORS Chapter 285C and OAR Chapter 123; and

WHEREAS, all of the municipal corporations, special service districts and other taxing districts (identified on attached Exhibit 1) that receive operating revenue through the levying of *ad valorem* taxes on real and personal property in the area of Deschutes County have been timely informed and invited to comment on this request for designation (copy of notification letter attached as Exhibit 2); and

WHEREAS, Deschutes County does not and has not previously sponsored a RREDZ; and

WHEREAS, the Board of Commissioners for Deschutes County has duly and timely noticed the date, time and place for consideration of this Resolution, now therefore,

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

Section 1. Deschutes County applies for a RREDZ and requests that the Director of the Oregon Business Development order the designation thereof.

Section 2. Deschutes County sets the amount of real market value (RMV) for qualified property that may be exempt in this RREDZ at \$250 million, based on the RMV of property for the assessment year at the start of the exemption immediately after the property is placed in service.

Section 3. County Administrator Tom Anderson is authorized to submit the request for the aforementioned RREDZ designation and to make any substantive or technical change(s) to the application materials, as necessary, after adoption of this Resolution.


Section 4. Deschutes County appoints Economic Development of Central Oregon (EDCO) to serve in the capacity of the local zone manager for the RREDZ.

Section 5. Deschutes County will comply with the equivalent requirements and provisions of ORS 285C.105 respective to zone sponsor duties under ORS 285C.050 to 285C.250, as they would apply to the implementation of a RREDZ under ORS 285C.350 to 285C.370.

Section 6. Effective Date. This Resolution shall be effective upon adoption.

BOARD OF COUNTY COMMISSIONERS  
OF DESCHUTES COUNTY, OREGON

Dated this 15<sup>th</sup> of Dec., 2014

  
\_\_\_\_\_  
TAMMY BANEY, Chair

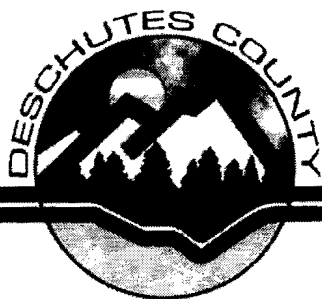
  
\_\_\_\_\_  
ANTHONY DEBONE, Vice Chair

  
\_\_\_\_\_  
ALAN UNGER, Commissioner

ATTEST:

  
\_\_\_\_\_  
Recording Secretary

District Name	Address	Contact	Title	Phone
Deschutes County	PO Box 6005 Bend, OR 97708-6005	Tom Anderson	County Administrator	541-388-6565
Fairgrounds Bonded Debt	PO Box 6005 Bend, OR 97708-6005	Tom Anderson	County Administrator	541-388-6567
Deschutes Public Library	507 NW Wall St., Bend Or 97701	Todd Dunkelberg	Director	541-312-1021
Law Enforcement District - Countywide	PO Box 6005 Bend, OR 97708-6005	Tom Anderson	County Administrator	541-388-6565
Law Enforcement District - Rural	PO Box 6005 Bend, OR 97708-6005	Tom Anderson	County Administrator	541-388-6565
Sunriver Library County Service District	PO Box 6005 Bend, OR 97708-6005	Tom Anderson	County Administrator	541-388-6565
Deschutes County Extension/ 4-H Service District	PO Box 6005 Bend, OR 97708-6005	Tom Anderson	County Administrator	541-388-6565
Deschutes County 911 County Service District	PO Box 6005 Bend, OR 97708-6005	Tom Anderson	County Administrator	541-388-6565
Black Butte Ranch County Service District	PO Box 6005 Bend, OR 97708-6005	Tom Anderson	County Administrator	541-388-6565
City of Bend	PO Box 1024, Bend OR 97709	Sharon Wojda	Interm Finance Director	541-693-2158
City of Redmond	716 SW Evergreen Avenue, Redmond Or 97756	Jason Neff	Budget / Finance Manager	541-923-7729
City of Redmond Contact	Urban Renewal Contact	Jason Neff	Budget / Finance Manager	541-923-7729
City of Sisters	PO Box 39, Sisters OR 97759	Lynne Fujita-Conrads	Finance Officer	541-323-5222
City of Sisters Urban Renewal	PO Box 39, Sisters OR 97760	Lynne Fujita-Conrads	Finance Officer	541-323-5222
City of La Pine	51340 Highway 97, LaPine OR 97739	Rick Allen	City Manager	541-536-1432
City of Bend - water/sewer	PO Box 1024, Bend OR 97709	Sharon Wojda	Interm Finance Director	541-693-2158
City of Bend Urban Renewal	PO Box 1024, Bend OR 97709	Sharon Wojda	Interm Finance Director	541-693-2158
City of Bend Urban Renewal Contact	PO Box 1024, Bend OR 97709	Sharon Wojda	Interm Finance Director	541-693-2158
Sunriver Service District	PO Box 6005 Bend, OR 97708-6005	Tom Anderson	Interim County Administrator	541-388-6565
City of Redmond Downtown UR area	716 SW Evergreen Avenue, Redmond Or 97756	Jason Neff	Budget / Finance Analyst	541-923-7729
City of Redmond Downtown UR Spec Levy	716 SW Evergreen Avenue, Redmond Or 97756	Jason Neff	Budget / Finance Analyst	541-923-7729
Redmond Fire and Rescue	341 NW Dogwood Ave. Redmond, OR 97756	Tim Moor	Fire Chief	541-504-5000
Deschutes County RFPD NO. 2	1212 SW Simpson AV, Bend OR 97702	Tom Fay	Manager	541-318-0459
Cloverdale RFPD	68787 George Cyrus Rd, Sisters Or 97759	Thad Olsen	Fire Chief	541-548-4815
Sisters - Camp Sherman RFPD	PO Box 1509, Sisters Or 97759	Roger Johnson	Fire Chief	541-549-0771
LaPine RFPD	PO Box 10, LaPine OR 97739	Mike Supkis	Fire Chief	541-536-2935
Black Butte Ranch RFPD	PMB 8190, PO Box 8000, Black Butte Ranch OR 97756	Dan Tucker	Fire Chief	541-595-2288
Crooked River Ranch RFPD	6971 SW Shad Rd, Terrebonne OR 97760	Mark Wilson	Fire Chief	541-923-6776
Aifalla Fire District	PO Box 7942, Bend OR 97708	Rowan Hollitz	Treasurer	541-306-8966
Bend Metro Park and Recreation District	799 SW Columbia St, Bend OR 97702	Lindsey D Lornbard	Finance Director	541-389-7275
La Pine Park and Rec	PO Box 664, La Pine OR 97739	Mary Thorson	Bookkeeper	541-536-2912
Redmond Area Park and Recreation District	PO Box 843, Redmond OR 97756	Katie Hammer	Executive Director	541-548-7272
Sisters Park and Recreation District	1750 W. McKinney Butte Rd, Sisters OR 97759	Liam Hughes	Executive Director	541-549-2091
Water Wonderland Improvement Dist	17153 Crane Drive, Bend OR 97707	Leslie Graff	Office Manager	541-593-2902
River Meadows Improvement District	55644 Wagon Master Way, Bend Or 97707	David Wayland	Operations Manager	541-593-1665
Bend School # 1	520 NW Wall St., Bend OR 97701	Zhai Logan	Business Manager	541-355-1131
Redmond School District #2J	145 SE Salmon Avenue, Redmond OR 97756	Kathy Steinert	Director of Fiscal Services	541-923-8927
Redmond School District #2J BCND	145 SE Salmon Avenue, Redmond OR 97756	Kathy Steinert	Director of Fiscal Services	541-923-8927
Sisters School District # 6	525 E Cascade Avenue, Sisters OR 97759	Sandy Taraglia	Business Manager	541-549-8521
High Desert ESD	145 SE Salmon Ave. Suite A, Redmond OR 97756	Greg Munn	CFO	541-693-5616
Crook Co. School District	471 NE Ochoco Plaza Drive, Prineville OR 97754	Anna Logan	Business Manager	541-447-5664
Central Oregon Community College	2600 NW College Way	David Dona	Associate CFO	541-383-7222
Special Road District No. 1	PO Box 3695, Sunriver OR 97707	Stephanie Humphrey	Administrator	541-326-9068
Orfh Special Road District unit 6	16237 Bear Lane, Bend OR 97707	Walt Fuhrmann	President	541-852-3852
Lazy River Special Road District	PO Box 4552, Sunriver OR 97707	Ron Pugh	Treasurer	541-593-1811
River Forest Acres Special Road District	PO Box 7197, Bend OR 97708	Jodi Dwyer	Treasurer	
Pinewood Special Road District	PO Box 3797, Sunriver OR 97707	Dennis Smeage	Director	541-410-0449
Spring River Special Road District	PO Box 3577, Sunriver OR 97707	Carl Jansen	Chairman	541-593-2777
Special Road District # 8	PO Box 646, LaPine OR 97739	NaDyenne Lewis	Treasurer	541-536-5691
River Bend Estates Special Road District	61570 Sunny Breeze Ln, Bend Or 97702	Barry Lee Smith	Reg. Agent	541-410-7232
Vandevent Acres Special Road Dist	17825 Dipper Lane, Bend OR 97707	Toni Williams	Secretary	541-410-7292
Howell Hilltop Acres Special Road District	915 SW Rimrock Way Suite 201 PMB #105, Redmond OR 97756	Patty Schulte	Treasurer	541-548-1202
Crooked River Ranch Road Dist	PO Box 842, Crooked River Ranch, Or 97760	Clarence Palm	Treasurer	541-325-1290
Panoramic Access Special Road District	PO Box 1226, Sisters OR 97759	Bruce Bowen	Treasurer	541-549-3733
Cascade View Estates Tract 2 special dist	PO Box 8451, Bend OR 97708	Diane Abernathy	Treasurer	541-548-0872
Newberry Estates Special Road District	PO Box 1103, LaPine Or 97739	Michael Waggoner	Treasurer	541-508-0328
Fall River Estates Special Road District	15148 Fall River Dr., Bend Or 97707	Mick McMicken	Budget Officer	541-593-7686
Forest View Special Road District	PO Box 101, LaPine OR 97739	Henry Kelley	Chairman	541-536-3349
Beaver Special Road District	PO Box 3281	Bruce Stendal	Treasurer	541-593-1606
Ponderosa Pines East Special Road District	51612 Pine Loop Drive, LaPine OR 97739	Dale Grinols	Chair	541-615-9758
Sun Mt. Ranches Special Road District	67089 Central St, Bend OR 97701	Colleen Horton	Treasurer	541-419-2371
Four Rivers Vector Control District	56478 Solar Drive, Bend OR 97707	Chad Stubblefield	Manager	541-593-1689
Oregon Water Wonderland Unit II Sanitary District	55841 Swan Rd, Bend OR 97707	Elisa Davis	Bookkeeper	541-593-3124
Starwood Sanitary District	593 NE Azure Drive, Suite 3 Bend OR 97701	Jeri Garner	Bookkeeper	541-617-1810



**DEPARTMENT OF ADMINISTRATIVE SERVICES**  
**Tom Anderson, County Administrator**

P. O. Box 6005 ▪ Bend, Oregon 97708-6005  
 1300 NW Wall Street, Suite 206 ▪ Bend, Oregon 97701  
 (541) 388-6565 ▪ FAX (541) 385-3202  
[www.deschutes.org](http://www.deschutes.org)

November 17, 2014

ATTN: Taxing Districts

**NOTIFICATION TO TAXING DISTRICTS; COMMENTS INVITED**

Please be advised that during its Business Meeting on December 15, 2014, the Deschutes County Board of Commissioners (BOCC) will determine whether to adopt a Resolution seeking designation of a Rural Renewable Energy Development Zone (RREDZ) for all of Deschutes County (excluding territory within the Bend urban growth boundary and Bend city limits). The RREDZ functions like an enterprise zone regarding the development of renewable energy resources such as wind power and geothermal projects. The request for designation will be submitted to Business Oregon for approval.

State statute requires notification to taxing districts – such as yours – located within the territory to be included in the RREDZ. Because a RREDZ could affect future property tax collections in your district you are encouraged to provide comment, either at the BOCC Business Meeting on December 15<sup>th</sup>, or through submission of written comments (directed to Tom Anderson, County Administrator). Written comments must be received by 5:00 p.m., on December 12, 2014.

Please understand that a RREDZ exempts only new property that an eligible, job-creating business might build or install in the zone at some future time. Also, the exemption is temporary, usually lasting only three years, after which time the property induced by these incentives is available for assessment. An extension to four or five years in total is possible with agreement of the BOCC.

Rules and requirements applicable to RREDZ are located at ORS 285C.350 et seq., and OAR 123-680.

Thank you.

Tom Anderson  
 County Administrator

*Enhancing the Lives of Citizens by Delivering Quality Services in a Cost-Effective Manner*

**DIRECTOR'S ORDER NO. DO-15-295**

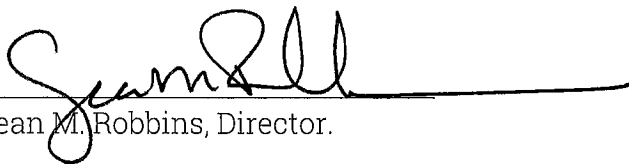
DESCHUTES COUNTY RURAL RENEWABLE ENERGY DEVELOPMENT ZONE

Under Oregon Revised Statutes 285C.353 (2013), a county may be designated as a rural renewable energy development zone by approval of the Director of the Oregon Business Development Department. Deschutes County has sponsored such a designation. Business Oregon staff has reviewed the application for designation and concluded that its approval meets the requirements of Oregon Laws.

BE IT SO ORDERED AND DIRECTED:

1. Effective January 8, 2015, a Rural Renewable Energy Development Zone is designated to encompass the entire territory of Deschutes County, other than inside the urban growth boundary as acknowledged for the City of Bend.
2. The exemption limitation for this Deschutes County Rural Renewable Energy Development Zone (in terms of first-year real market value of qualified property) is \$250,000,000.

Done at Portland, Oregon, this Fourteenth day of January, Two thousand fifteen,



Sean M. Robbins, Director.



# AGENDA REQUEST & STAFF REPORT

**MEETING DATE:** March 17, 2025

**SUBJECT:** Proposed Policy Updates

**BACKGROUND AND POLICY IMPLICATIONS:**

In December 2023, County Administrator Lelack established the Policy Advisory Committee (PAC), which is a cross-functional group of County leadership charged with advising on county-wide policy development, review, and revision. The County’s goal is to ensure that policies are relevant, efficient, and meet the needs of the organization and communities we serve.

Through its monthly meetings, the PAC, which includes members from the DA’s Office, Clerk’s Office, Road Department, Finance, Human Resources and Internal Audit is reviewing and suggesting revisions to County policies. Those changes are then shared with Legal Counsel, Administration and Department Heads for review and feedback. Staff plans to bring the proposed policy revisions to the Board on a quarterly basis.

Today, staff will be discussing proposed revisions to the following policies:

- **F-1 – Reimbursement for Miscellaneous Expenses Incurred While Travelling on County Business**

Policy F-1, Reimbursement for Miscellaneous Expenses and Expenses Incurred While Traveling on County Business, combines two previously separate policies F-1, Reimbursement for Miscellaneous Expenses and Expenses Incurred While Traveling on County Business, effective 07/12/2017, and F-2, Traveling on County Business, effective 11/08/2006. The two topics are related and duplicative. Combining the two policies into one and rearranging the order of topics caused a lot of redline changes. Therefore, the ‘clean’ version is provided along with a red-lined version with comments and noteworthy updates included.



In addition to modernizing and combing the two policies into one, other updates are summarized as follows:

- Reimbursement through Petty Cash – Removed statement that reimbursement requests of \$10 or less may be reimbursed through the department’s petty cash fund. While still allowable, it is infrequent and there are only two departments remaining with small petty cash funds since County purchasing cards (P-Cards) are now available.
- Establishment of Credit with Vendors – Revised statement from stating employees shall establish credit with vendors instead of using their personal funds to employees shall not. Only Finance should establish credit with vendors. Employees are to use P-Cards for purchases rather than establishing credit themselves.
- Airfare – Allows a department head to approve the purchase of a refundable airline ticket while traveling on County business.
- Travel Meals: Per Diem Only – Staff and the Policy Advisory Committee (PAC) recommended NOT allowing the use of actual receipts for *travel* meal reimbursement but to REQUIRE the use of per diem only for *travel* meal reimbursements.
- Meal Per Diem – Updated the use of per diem to use the rates as set by [www.gsa.gov/perdiem](http://www.gsa.gov/perdiem) instead of the current 20%, 30%, 50% distribution. Also clarified when to claim breakfast, lunch or dinner, and the use of incidental expenses and the first and last day of travel (both not allowed).
- Meals – Allows for a department head to approve allowance for per diem for meals based on dietary needs.
- Lodging – Allows for a department head to approve lodging greater than the per diem when staying at a conference hotel or other circumstances. Lodging exception for department heads must be approved by the County Administrator or Deputy.
- **F-7 – Bank Accounts and Cash Handling**

Policy F-7, Bank Accounts and Cash Handling, was recently updated and approved by the Board in March 2024. The Office of Internal Audit recently requested updates to remove references to the Office in the policy and the related cash handling standards. Attached are redlined and clean versions of the policy and related cash handling standards. The main policy change is removing references to notifying the Office of the County Internal Auditor and identifying the Finance Department Controller as a point of

contact.

Staff is also requesting Board consideration of a new policy, **IT-3, Custom Software Development Standards**. The IT Management Team developed the Custom Software Development Standards (IT-3) in response to key audit recommendations from *Custom-Developed Software: Unifying Governance Will Increase Consistency*. This policy specifically addresses two priority recommendations: security and privacy requirements (Recommendation #4) and unified coding standards (Recommendation #6) to protect County IT assets. The policy ensures code quality and maintainability, safeguards sensitive data, prevents unauthorized access, and aligns with industry best practices and regulatory requirements. Standardizing coding practices will also enhance collaboration and operational efficiency across departments. Given resource constraints and the complexity of additional recommendations, this policy serves as a foundation, with future enhancements to be considered over time.

Additional materials, including summary documents and policy redlines are included in the meeting packet.

**BUDGET IMPACTS:**

None

**ATTENDANCE:**

Whitney Hale, Deputy County Administrator  
Robert Tintle, Chief Financial Officer  
Tania Mahood, Information Technology Director

**Estimated time needed for item (presentation/questions/discussion/action): 30**



**Deschutes County Information Technology Policy No. IT-3**

**Effective Date: x, 2025**

**Custom Software Development Standards**

**STATEMENT OF POLICY**

This policy provides a unified set of guidelines for coding, security, and privacy standards for custom software at Deschutes County. It aims to establish code quality and maintainability, protect sensitive data, prevent unauthorized access, and ensure compliance with relevant regulations and industry best practices.

**DEFINITIONS**

*Changes in code development* - Changes in code development refer to modifications made to existing code, that can include enhancements, bug fixes, or refactoring efforts to improve the codebase.

*Change Release Advisory Board (CRAB)* – A group comprising IT managers responsible for approving and scheduling changes identified as medium or major risk.

*Custom Software* - Custom software development refers to the process of designing and creating software for a specific user, department, office, customer(s), or organization. It's different from off-the-shelf software, which is designed for the mass market.

*Data Classification* –Deschutes County data is classified into categories which are identified and described on the IT SharePoint intranet website.

*Developers* – Deschutes County employees, volunteers, contractors, third-party vendors, and others acting on behalf of the County who design, develop, maintain, and review custom-developed software code within the organization.

*Deschutes County IT* – The central IT Department for the County.

*New code development* - refers to the creation of software from scratch or the implementation of entirely new features or modules within an existing application.

*Peer code review* – The process by which a member of the Deschutes County IT Team reviews code to identify and address security vulnerabilities and ensure the code complies with the unified Development Standards prior to deployment. To request a peer review, please email [helpdesk@deschutes.org](mailto:helpdesk@deschutes.org).

*Risk Assessment Form* – This form can be found on the Information Technology SharePoint intranet website. It is created, maintained, and managed by the Deschutes County IT Team and used to assess and document the risks of proposed changes to new or existing code.

*Software code* – For the purposes of this policy, Deschutes County IT defines software code as a collection of instructions written in a programming language, which has been converted from human-readable source code into machine-readable instructions by a compiler. These instructions guide a computer or device in executing specific tasks.

*Software decommissioning* – Software decommissioning refers to the process of retiring a software application or system that is no longer needed or is being replaced by a new solution. This involves a series of planned steps to ensure that the software is safely and effectively removed from operation while preserving any necessary data and minimizing disruption to users.

*Software inventory* – A list of software applications and information can be found on the Information Technology SharePoint intranet website accessible to all IT employees. This inventory list is administered by the Deschutes County IT Team and maintained by Developers.

**APPLICABILITY**

This policy applies to all officials, employees, volunteers, contractors, third-party vendors, and others acting on behalf of the County who are involved in the development, maintenance, and review of software code utilized within the organization.

**POLICY**

These practices ensure consistency and quality in software, which streamline collaboration and reduce errors. They enhance security by minimizing vulnerabilities and requiring proper data classification and risk assessments for all changes.

**Development Standards**

To follow established guidelines and best practices, developers must adhere to unified development standards established by the Deschutes County IT Team, which are accessible on the Information Technology SharePoint intranet website.

These documents, maintained and regularly updated by the Deschutes County IT Team, include language-specific coding standards, naming conventions, code structure, commenting, and best practices for supported coding languages.

**Supported Languages, Frameworks, And Development Tools**

Developers must work with compatible and approved technologies. The list of supported items can be found on the Information Technology SharePoint intranet website. These standardized coding languages, frameworks, and development tools help streamline the development processes, improve code quality and security, and facilitate collaboration, leading to a more efficient, safer and effective software development processes. Using these standardized

resources will greatly reduce common vulnerabilities such as SQL injection, cross-site scripting (XSS), and buffer overflows.

**Identification of Stored Data**

All data handled by custom software must be classified according to its sensitivity (e.g., public, confidential, restricted) and documented on the Software inventory list. Appropriate security measures outlined in the Development Standards must be taken to protect data according to its classification level.

**Assessment of Risk**

All developers planning to create new code or modify existing code must complete a Risk Assessment Form. This form data will be evaluated using a model that categorizes business risk as minor, medium, or major. If the risk is classified as medium or major, developers must complete an additional form providing more detailed information, which will then be reviewed by the CRAB. Additionally, for medium and major changes, the CRAB will assign Deschutes County IT staff to conduct a peer review.

**PROCEDURE**

To ensure that all software development aligns with established standards and practices—promoting quality, security, and compliance—specific steps must be followed. New code development, changes in code development, and software decommissioning steps are required to be followed and are detailed on the Information Technology SharePoint intranet website.

**TEMPORARY DEVELOPER SUPPORT**

If a department or office experiences the absence of a developer, whether due to a vacancy or vacation, the Deschutes County IT Team may provide temporary support for the application, contingent upon the application’s compliance with our processes, procedures, development standards, and the availability of IT resources. This assistance may continue, if resources allow, until a new developer is hired or the current one returns.

**COMPLIANCE AND ENFORCEMENT**

**Legacy Code**

Any existing code prior to the effective date of this policy will be grandfathered for a period of three years. During this time, it will be exempt from immediate compliance with these policy requirements, unless security concerns arise or there is an identified business need. However, all medium or major updates or changes, modifications, or new deployments made after the policy's effective date must adhere to this policy.

**Oversight**

Ad-hoc peer code reviews may be conducted at the discretion of the Deschutes County IT Department to ensure compliance with this policy. Any violations identified will be reported to the Developer. The Deschutes County IT Team will work with the developer to provide

suggestions for corrections and establish a timeline for implementing the necessary adjustments. If the violations are not resolved within the specified timeframe, the Deschutes County IT Director and Department/Office Head will be notified.

Department/Office Heads are responsible for assessing business needs within their units to make informed decisions regarding software code development. This responsibility includes understanding and assuming the associated risks and liabilities, such as resource allocation, code issues that impact business, compliance considerations, and long-term support. They must also ensure that all development staff are aware of and adhere to the organization's development standards. Department/Office Heads are accountable for enforcing this policy and ensuring that any violations are promptly addressed and corrected.

Non-compliance with this policy may result in removal of the application, disciplinary action, up to and including termination of employment, and legal consequences, if laws are violated.

**Third Party Vendors or Contractors**

Contracts with third-party vendors or contractors for custom developed software as defined in this policy must include all specific security, procedures, and privacy requirements in this policy, including the right to audit and meet security incident reporting obligations.

**Exceptions or Deviations**

Any exceptions or deviations from this policy must be approved by the Department Head of the requestor and the Information Technology Director. Requests for exceptions can be sent via email to [helpdesk@deschutes.org](mailto:helpdesk@deschutes.org).



Deschutes County Administrative Policy No. F-1  
(replaces prior policies F-1 and F-2)  
Effective Date: 04/01/2025  
Original Adoption: 07/16/2017  
Revised Adoption: 03/19/2025

**REIMBURSEMENT FOR MISCELLANEOUS EXPENSES AND EXPENSES INCURRED WHILE TRAVELING ON COUNTY BUSINESS**

**I. STATEMENT OF POLICY**

It is the policy of Deschutes County that reasonable and necessary travel (including lodging, meal, and transportation) expenses and certain miscellaneous expenses shall be approved for reimbursement. It is preferable that payments are made directly to vendors for purchases; however, in some cases an employee may have to incur expenses on behalf of the County.

**II. APPLICABILITY**

This policy applies to all County employees, including elected officials, authorized to incur expenses while acting within the scope of employment with Deschutes County.

**III. POLICY AND PROCEDURE**

The following reimbursement guidelines will apply:

**A. Reimbursements**

Employees are encouraged to use County issued purchase cards (P-cards) for travel and incidental expenditures when this option is available and allowable (see travel meals below for an example of unallowable P-card usage). P-cards offer a convenient way to pay for County expenses without the need for a reimbursement request or advance.

**Commented [RT1]:** Removed language on the \$10 petty cash. There are only two departments that have a small petty cash still.

To request reimbursement, submit a Deschutes County Employee Reimbursement Form (available on the County Intranet site). The form must be completed in its entirety, signed by the employee, and approved by the employee's Department Head or the Department Head's designee. Itemized receipts listing all charges, invoices, agendas, or per diem documentation must be submitted with reimbursement requests supporting the expense. An exception may be granted if a written explanation is provided when a receipt or invoice is either unavailable or lost. Generally, requests for reimbursement must be made within 60 days of the date the expense was incurred.

Once the reimbursement form is completed and approved, the department will enter a reimbursement request payable to the employee into the County ERP system with the documentation attached. Contact the Finance Department for assistance with the reimbursement process.

**B. Authorization**

1. All County employees are entitled to reimbursement for approved travel and other expenses which are associated with County business. County employees should be aware there are multiple policy requirements which govern these activities. Examples of these policies include (but are not limited to):
  - RM-01 Driving on County Business and Vehicle Operations
  - GA-04 Food and Refreshments

- HR-06 Deschutes County Remote Work Policy & Agreement
- HR-15 Travel Time Compensation Policy

2. Lodging costs related to overnight travel are not reimbursable if the stay is within Deschutes, Jefferson, or Crook Counties.
3. Traveling companions are not entitled to reimbursement for expenses when traveling with a County employee (e.g., an employee's spouse is not entitled to reimbursement for meals or lodging while accompanying the employee on County business).
4. All de minimis travel benefits (including but not limited to mileage points for air travel, lodging, and car rental), and other similar de minimis rewards, are part of the employee's official compensation for all purposes including the Oregon Government Ethics Act, ORS Chapter 244. A de minimis benefit is one for which, considering its value and the frequency with which it is provided, has so little value that accounting for it would be unreasonable or administratively impracticable.
5. When possible, employees shall use the County's existing accounts with vendors, local and non-local. Employees shall **not** establish credit with vendors. Instead of using their personal funds for payment of expenditures incurred **on behalf for the benefit** of the County, employees should obtain and use a County P-card. It may be more convenient and expedient for an employee to incur expenses on behalf of the County; however, employees are encouraged to make these County-related expenditures only when necessary.

**Commented [RT2]:** Updated to NOT allow employees to establish credit. This should be done through Finance. Use of Pcards is the preferred method.

Such purchases If not using a County P-card while traveling, the use of personal funds for payment of expenditures incurred on behalf of the County should be limited to the following items:

- a. Lodging and meals purchased while on County-related business
- b. Vehicle rentals, ridesharing, or public transportation
- c. Airfare

**Commented [RT3]:** Updated language from bus, taxi, etc.

**Commented [RT4]:** Removed reference to travel agency.

While not an all-inclusive list, unless under emergency situations, the following are examples of items that employees should NOT purchase with their own funds:

**Commented [RT5]:** Updated language.

- a. Furniture
- b. Equipment
- c. Office fixtures
- d. Computer hardware & software
- e. Professional services and other labor
- f. Subscriptions

6. Cash advances for travel are not allowed.

**C. Traveling on County Business**

**Commented [RT6]:** From Policy F-2

1. In General, Deschutes County recognizes that it may from time to time be necessary to travel for training, professional conferences and business meetings. Employees, agents, and elected officials ("employees") shall travel only when necessary and when travel does not interfere with or disrupt regular County operations for which the employee's presence is required.
2. Employees are expected to be conservative in lodging, meals, and transportation expenses and to be mindful that the County will reimburse meal expenses using the GSA per diem rates. Conservative means an efficient, cost-effective manner resulting in the best value for

**Commented [RT7]:** Updated 'least' expensive language.



the County. All modes of transportation coupled with accommodations are to be considered. For airline travel, it is intended that low-cost plane fares will be used irrespective of mileage reimbursement and/or additional hotel days incentives at higher fares. For overnight travel, it is also expected that reasonably priced hotels will be selected in safe neighborhoods, conveniently located near meetings or conferences.

- 3. Employees should consider the cost of their time in determining the most appropriate mode of transportation and may, with the approval of their department head, use airline travel rather than car travel to avoid overnight stays and unnecessary days away from their primary job site when traveling to locations served by direct flights from the Redmond Airport, such as Portland or Seattle. During winter months, employees shall consider personal safety in determining the most appropriate form of transportation.
- 4. Trip Changes - Occasionally trip plans will change after the employee has begun the trip. The County will cover the cost of additional meals, hotels, and taxi/shuttles if the charge is the result of canceled or delayed flights, road closures, natural disasters, or other reasons approved by the Department Head or Department Head's designee. Expenses for employees who choose to change plans for any other reason will not be paid by the County and any additional time off will not be considered work time. Unless a refundable airline ticket is purchased, with Department Head or designee approval, most airfares are non-refundable. Employees must use any refunded ticket for business travel.
- 5. Length of Trip - No additional days of travel beyond the conference and the minimal amount of time needed to reach the destination and/or return will be paid by the County. Employees required to stay over a Saturday to take advantage of a low-cost airfare shall not be charged vacation/time management leave and shall have expenses paid. Other exceptions must be approved by the Department Head or Department Head's designee. Employees who otherwise extend a trip shall do so only with the advanced approval of their Department Head and at their own expense and time.

Commented [RT8]: Adjusted reasons.

**D. Out-of-State Travel**

- 1. Due to the expense, out-of-state travel should be rare and should be undertaken only when there is no viable in-state alternative. All out-of-state travel requires advance approval per the terms of this policy, notwithstanding, short-notice or emergency out-of-state travel by Sheriff's Office or District Attorney's Office personnel for official law enforcement or prosecutorial business, including but not limited to prisoner extradition or witness interviews which may be approved by the Sheriff or District Attorney with notice to the County Administrator and no further approval required.
- 2. Each reimbursement request for any out-of-state travel MUST be accompanied by a copy of the approved Out-of-State Travel Authorization Form (see attached copy). The form must be completed in its entirety, authorized by the initiating Department Head, or designee, prior to the initiation of any travel arrangements.
- 3. Requests for out-of-state travel will be considered on a case-by-case basis. In general, out-of-state travel shall be approved under the following circumstances:
  - a. It is for training that is directly related to an employee's essential job functions and no comparable training is available in-state or is not provided in-state in a timely manner;

Commented [RT9]: From Policy F-2

- b. It is for continuing education or accreditation required for a professional license or certification an employee must maintain and no comparable programs are available in-state or are not provided in-state in a timely manner;
- c. It is for an annual conference of a professional association that provides unique training or educational opportunities for an employee who is a member of the association; or
- d. It is for the furtherance of County interests before other government agencies with legislative or financial control over matters that impact Deschutes County.

**E. Meals**

1. Meals related to County business will only be reimbursed based on the U.S. General Services Administration (GSA) approved per diem rate for the location where the meal is purchased ([www.gsa.gov/perdiem](http://www.gsa.gov/perdiem)), see section 3 below. (Tips and gratuities for meals are included as part of the per diem rate). When traveling on County business requires an overnight stay, meals are reimbursable. The following establishes guidelines for breakfast or lunch on the day of departure and for dinner on the day of return under the following circumstances:
 
  - a. Breakfast: The employee must leave their residence for traveling to the conference, seminar or training session location more than two (2) hours in advance of their normal departure time.
  - b. Lunch: The employee must leave their work location prior to the lunch hour to arrive at the conference, seminar or training location within normal working hours.
  - c. Dinner: The employee must return to their residence or regular work location when traveling from the conference, seminar or training session location more than two (2) hours after their normal quitting time.
  
2. Meals included in the cost of lodging, conference or workshop registration fees (as part of the base registration fee), airfare, or if they are provided at no expense to the employee, should not be included as part of the employee reimbursement request, and will not be reimbursed. Additionally, when the cost of lodging, conference, workshop or airline ticket rate includes a meal, the employee will not be reimbursed for any additional cost incurred for an alternate meal. However, the Department Head or Department Head's designee may approve reimbursement for a meal if the meal is not considered sufficient or meets dietary restrictions. Reimbursement requests must include approval documentation.
  
3. Travel Meals – PER DIEM – Employees may be reimbursed for meals while travelling overnight at the U.S. General Services Administration (GSA) approved per diem rate for the location where the meal is purchased ([www.gsa.gov/perdiem](http://www.gsa.gov/perdiem)). The per diem meal allowance is a fixed amount of reimbursement for each meal (breakfast, lunch and dinner) and the rate includes tips and gratuities. If the actual cost exceeds the federal guidelines the employee shall be responsible for the difference. When claiming the per diem, receipts are not required.

**Commented [RT10]:** PAC recommendation is to NOT allow use of actual receipts for travel meal reimbursement but to REQUIRE use of per diem only for travel meal reimbursement.

**Commented [RT11]:** Addresses continental breakfast concerns/dietary needs.

The County does not reimburse for the GSA per diem "incidentals" rate (M&IE Total), nor the "First & Last Day of Travel" per diem rate. Reimbursement for incidental costs (e.g. parking, tolls, and other fees) incurred while traveling must be requested based on the actual cost with receipts attached to the reimbursement request. Employees should not use a County issued P-card for meals when requesting per diem or other reimbursement.

**Commented [RT12]:** Adjusted the GSA per diem rates to be used.

The GSA rates are updated regularly and vary by geographic location. A copy of the "Meals & Incidentals (M&IE) rates breakdown" for the travel area must be included with all reimbursement requests [www.gsa.gov/perdiem](http://www.gsa.gov/perdiem). Cities not listed on the GSA website will be reimbursed at the standard CONUS rate noted on the per diem tables, as required by IRS

regulations. Documentation for per diem meals must include a schedule of the conference or other travel agenda that substantiates the travel **dates**.

**Commented [RT13]:** Removed section related to travel meal reimbursement based on actual receipts since the County will only reimburse travel meals based on the per diem rate.

- 4. **Other Meals (Non-Travel)** - Employees will be reimbursed for the actual cost of meals (including gratuities if they are customary for the meal service) incurred while attending employment-related business meetings and recruitment processes. Receipts for such meals are required for reimbursement. In addition to the receipt, the business purpose of the meeting and the names of those attending the meeting should be noted on the reimbursement request. If the names of those in attendance at the business meeting are not available, a description of the group and the number of people in the group should be noted.

**F. Lodging**

Expenses will be allowed for lodging for overnight trips. Hotel accommodations should be appropriate for the purpose of the trip, and when possible, accommodations should be obtained at government rates. Itemized receipts for lodging must be provided to obtain reimbursement. Internet access charges associated with County business will be reimbursed upon appropriate receipt submission. All other non-mandatory hotel charges, including but not limited to laundry, movie/game rental, or other voluntary fees for use of hotel amenities, are not reimbursable.

**Commented [RT14]:** Updated language allowing for greater than per diem rate and allows DH to approve.

Unless otherwise approved by the Department Head or designee, a trip will normally be considered an overnight trip if the employee must leave for the out-of-town location two hours prior to the normally scheduled reporting time to complete the assigned task or attend an authorized meeting. Lodging costs related to overnight travel are not reimbursable if the stay is within Deschutes, Jefferson, or Crook counties. Lodging costs while staying with friends or family are not reimbursable.

Lodging expenses will be reimbursed at actual cost and generally should not exceed the maximum amounts established by the GSA. A Department Head, or designee, may authorize lodging costs which exceed the GSA daily lodging rate if:

- The lowest priced room at a conference exceeds the maximum lodging rate, **or**
- There are other circumstances that do not allow the employee to secure lodging below the maximum level.

**Commented [RT15]:** Allows for staying at the conference hotel even if over the per diem rate.

If a Department Head is requesting a lodging exception, the County Administrator/Deputy may authorize it. Payment to vendors for lodging and conferences can often be made in advance via P-card or the County's regular accounts payable process (eliminating the need for employee reimbursement).

**G. Transportation**

- 1. **Mileage** - Miles driven in an employee-owned vehicle will be reimbursed at the rate allowed by the IRS at the time the mileage was incurred. The rate is adjusted periodically, as announced by the IRS (normally each January).
- 2. **Commuting Miles** - Employees and elected officials are not reimbursed for any miles driven on County business that are considered "Daily Commute Mileage". Daily commute miles are the round-trip distance between the employee's residence and the employee's regular place of business. If an employee or elected official is provided with office space at a County facility, that location is assumed to be their regular place of business for mileage reimbursement purposes. Any mileage reimbursement for a normal workday must exclude "Daily Commute Miles".

- a. Example 1: Employee has their residence in Black Butte Ranch and their work location is at the Sheriff's Office in Bend. From their home to office is 27 miles or 54 miles round trip. The employee travels to a morning meeting in Sisters (8 miles), then to a meeting in Redmond (20 miles), then to the office (15 miles), then to a night meeting in Bend (4 miles) then home (23 miles). The employee has driven a total of 70 miles while on County business, however 54 miles are considered commute miles and are not reimbursable. Therefore, the employee could be reimbursed for 16 miles driven that day.
- b. Example 2: Same facts as example 1 but the driving on County business occurs on a day the employee was not scheduled to work, i.e. Saturday or Sunday for an employee with a Monday through Friday Schedule. All such miles are reimbursable, and no deduction of commute miles is required.
- c. Example 3: Employee resides in Bend. They drive to work (2 miles), leave for a lunch meeting in La Pine (18 miles), then a meeting in Sunriver (7 miles) then back to the office (14 miles), then back home (2 miles). The employee has driven a total of 43 miles and all but the commute miles of 4 miles are reimbursable.

3. Driving on Non-Workdays - No adjustment for daily commute miles is required if the employee is driving for County business on a day the employee was not scheduled to work, i.e. Saturday or Sunday for an employee with a Monday through Friday schedule. The travel reimbursement form provides examples for calculating the number of reimbursable miles.

4. Automobile Travel - In-state travel shall generally be done by automobile. Employees shall use a County owned vehicle for such travel, unless the use of a personal vehicle is approved by the terms and conditions of Policy No. RM-01, Driving on County Business and Vehicle Operation. Out-of-state travel shall be made with the most cost-effective means of transportation available. Employee shall use a rental vehicle for out of state travel, although personal vehicle travel may be allowed on a case-by-case basis (see Policy No. RM-1). If no such vehicles are available, employees shall use a personal vehicle or a rental vehicle, whichever option is the least costly. All drivers who use personal vehicles on County business must complete a Driver's License and Insurance Information form (Policy No. RM-1). Drivers shall be responsible for informing their supervisor of a change in insurance status after the initial proof of insurance is filed.

**Commented [RT16]:** #4, #5, #6 from Policy F-2 as originally amended by Risk.  
Risk - please provide a current review.

If an employee combines personal business or vacation/time management leave with the in-state business travel, the employee must use a personal vehicle. If the use of a personal vehicle is not permitted by the employee's supervisor, the employee may not combine personal business or vacation/time management leave with the business travel. If combining personal business or vacation/time management leave with business travel out-of-state, Risk Management must approve use of personal vehicle.

5. Car Rentals and Shuttle Services - When traveling by rail, bus, or air, employees may rent cars, at County expense, only if ridesharing or public transportation to their destination is not available, unavailable when needed, or the cost will exceed the car rental. Employees who need to rent a vehicle for County business purposes must follow the process described on the out-of-state travel form (attached) to obtain a rental vehicle. This ensures the County receives preferred pricing as well as adequate insurance coverage.

6. Air Travel – Reimbursement for air travel will be the actual cost of round-trip airfare by the most direct route. All employees will utilize economy class. If an employee desires a seating category above economy class to travel, the employee must pay the additional expense. Refundable fare tickets may be purchased with Department Head or designee approval, and proper business justification. It is recommended to book airfare as soon as the travel request has been approved and confirmed. Advanced booking can reduce travel costs. Generally, one personal checked bag per trip is allowable. If an employee receives a special discount coupon, travel credit or any other benefit associated with an air carrier promotional campaign that is given with a Deschutes County purchased ticket, that coupon, voucher, or other benefit must be submitted to the County or returned to the carrier. Payment to vendors for air travel can often be made in advance via P-card (eliminating the need for employee reimbursement).

Approved by the Deschutes County Board of Commissioners on March 19, 2025.

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Nick Lelack, County Administrator

**OUT-OF-STATE TRAVEL AUTHORIZATION FORM**

**Instructions:** Prior to travel, this form must be signed and authorized by the Department Head. Please attach a copy of the conference and/or training event documentation. Please forward a copy of the approved form to Risk Management.

<b>Employee:</b>		<b>Department:</b>	
<b>Destination of Travel:</b>		<b>Dates of Travel:</b>	
<b>Purpose and Benefit of Travel:</b>			
<b>Mode of Transportation:</b>			

<b>Estimated Budget Detail</b>	
Transportation:	\$
Lodging:	\$
Meals:	\$
Other:	\$
Total Travel Request	\$

*Note:* Out-of-state travel shall be arranged by using the most cost-effective means of transportation. Reference Policy No. F-2 "Traveling on County Business". Rental cars shall be arranged through **Enterprise Rent-A-Car (1-800-261-7331) or [www.enterprise.com](http://www.enterprise.com)** using Deschutes County Risk Management's **corporate account is DB46OR8**. Enter account number, hit Search, then enter **PIN# ORE**. Under billing, choose **YES** to bill to Deschutes County and enter billing number **847698**. Send copy of rental confirmation along with this form to Risk Management.

Employee Signature:		Date:	
Department Head Signature:		Date:	
Risk Management Approval (if using a private vehicle or rental vehicle)		Date:	



Deschutes County Administrative Policy No. F-1  
(replaces prior policies F-1 and F-2)  
Effective Date: 04/01/2025  
Original Adoption: 07/16/2017  
Revised Adoption: 03/19/2025

**REIMBURSEMENT FOR MISCELLANEOUS EXPENSES AND EXPENSES INCURRED  
WHILE TRAVELING ON COUNTY BUSINESS**

**I. STATEMENT OF POLICY**

It is the policy of Deschutes County that reasonable and necessary travel (including lodging, meal, and transportation) expenses and certain miscellaneous expenses shall be approved for reimbursement. It is preferable that payments are made directly to vendors for purchases; however, in some cases an employee may have to incur expenses on behalf of the County.

**II. APPLICABILITY**

This policy applies to all County employees, including elected officials, authorized to incur expenses while acting within the scope of employment with Deschutes County.

**III. POLICY AND PROCEDURE**

The following reimbursement guidelines will apply:

**A. Reimbursements**

Employees are encouraged to use County issued purchase cards (P-cards) for travel and incidental expenditures when this option is available and allowable (see travel meals below for an example of unallowable P-card usage). P-cards offer a convenient way to pay for County expenses without the need for a reimbursement request or advance.

To request reimbursement, submit a Deschutes County Employee Reimbursement Form (available on the County Intranet site). The form must be completed in its entirety, signed by the employee, and approved by the employee’s Department Head or the Department Head’s designee. Itemized receipts listing all charges, invoices, agendas, or per diem documentation must be submitted with reimbursement requests supporting the expense. An exception may be granted if a written explanation is provided when a receipt or invoice is either unavailable or lost. Generally, requests for reimbursement must be made within 60 days of the date the expense was incurred.

Once the reimbursement form is completed and approved, the department will enter a reimbursement request payable to the employee into the County ERP system with the documentation attached. Contact the Finance Department for assistance with the reimbursement process.

**B. Authorization**

1. All County employees are entitled to reimbursement for approved travel and other expenses which are associated with County business. County employees should be aware there are multiple policy requirements which govern these activities. Examples of these policies include (but are not limited to):
  - RM-01 Driving on County Business and Vehicle Operations
  - GA-04 Food and Refreshments

- HR-06 Deschutes County Remote Work Policy & Agreement
  - HR-15 Travel Time Compensation Policy
2. Lodging costs related to overnight travel are not reimbursable if the stay is within Deschutes, Jefferson, or Crook Counties.
  3. Traveling companions are not entitled to reimbursement for expenses when traveling with a County employee (e.g., an employee's spouse is not entitled to reimbursement for meals or lodging while accompanying the employee on County business).
  4. All de minimis travel benefits (including but not limited to mileage points for air travel, lodging, and car rental), and other similar de minimis rewards, are part of the employee's official compensation for all purposes including the Oregon Government Ethics Act, ORS Chapter 244. A de minimis benefit is one for which, considering its value and the frequency with which it is provided, has so little value that accounting for it would be unreasonable or administratively impracticable.
  5. When possible, employees shall use the County's existing accounts with vendors, local and non-local. Employees shall not establish credit with vendors. Instead of using their personal funds for payment of expenditures incurred on behalf of the County, employees should obtain and use a County P-card. It may be more convenient and expedient for an employee to incur expenses on behalf of the County; however, employees are encouraged to make these County-related expenditures only when necessary.

If not using a County P-card while traveling, the use of personal funds for payment of expenditures incurred on behalf of the County should be limited to the following items:

- a. Lodging and meals purchased while on County-related business
- b. Vehicle rentals, ridesharing, or public transportation
- c. Airfare

While not an all-inclusive list, unless under emergency situations, the following are examples of items that employees should NOT purchase with their own funds:

- a. Furniture
- b. Equipment
- c. Office fixtures
- d. Computer hardware & software
- e. Professional services and other labor
- f. Subscriptions

6. Cash advances for travel are not allowed.

**C. Traveling on County Business**

1. In General, Deschutes County recognizes that it may from time to time be necessary to travel for training, professional conferences and business meetings. Employees, agents, and elected officials ("employees") shall travel only when necessary and when travel does not interfere with or disrupt regular County operations for which the employee's presence is required.
2. Employees are expected to be conservative in lodging, meals, and transportation expenses and to be mindful that the County will reimburse meal expenses using the GSA per diem rates. Conservative means an efficient, cost-effective manner resulting in the best value for the County. All modes of transportation coupled with accommodations are to be considered.



For airline travel, it is intended that low-cost plane fares will be used irrespective of mileage reimbursement and/or additional hotel days incentives at higher fares. For overnight travel, it is also expected that reasonably priced hotels will be selected in safe neighborhoods, conveniently located near meetings or conferences.

- 3. Employees should consider the cost of their time in determining the most appropriate mode of transportation and may, with the approval of their department head, use airline travel rather than car travel to avoid overnight stays and unnecessary days away from their primary job site when traveling to locations served by direct flights from the Redmond Airport, such as Portland or Seattle. During winter months, employees shall consider personal safety in determining the most appropriate form of transportation.
- 4. Trip Changes - Occasionally trip plans will change after the employee has begun the trip. The County will cover the cost of additional meals, hotels, and taxi/shuttles if the charge is the result of canceled or delayed flights, road closures, natural disasters, or other reasons approved by the Department Head or Department Head's designee. Expenses for employees who choose to change plans for any other reason will not be paid by the County and any additional time off will not be considered work time. Unless a refundable airline ticket is purchased, with Department Head or designee approval, most airfares are non-refundable. Employees must use any refunded ticket for business travel.
- 5. Length of Trip - No additional days of travel beyond the conference and the minimal amount of time needed to reach the destination and/or return will be paid by the County. Employees required to stay over a Saturday to take advantage of a low-cost airfare shall not be charged vacation/time management leave and shall have expenses paid. Other exceptions must be approved by the Department Head or Department Head's designee. Employees who otherwise extend a trip shall do so only with the advanced approval of their Department Head and at their own expense and time.

**D. Out-of-State Travel**

- 1. Due to the expense, out-of-state travel should be rare and should be undertaken only when there is no viable in-state alternative. All out-of-state travel requires advance approval per the terms of this policy, notwithstanding, short-notice or emergency out-of-state travel by Sheriff's Office or District Attorney's Office personnel for official law enforcement or prosecutorial business, including but not limited to prisoner extradition or witness interviews which may be approved by the Sheriff or District Attorney with notice to the County Administrator and no further approval required.
- 2. Each reimbursement request for any out-of-state travel MUST be accompanied by a copy of the approved Out-of-State Travel Authorization Form (see attached copy). The form must be completed in its entirety, authorized by the initiating Department Head, or designee, prior to the initiation of any travel arrangements.
- 3. Requests for out-of-state travel will be considered on a case-by-case basis. In general, out-of-state travel shall be approved under the following circumstances:
  - a. It is for training that is directly related to an employee's essential job functions and no comparable training is available in-state or is not provided in-state in a timely manner;

- b. It is for continuing education or accreditation required for a professional license or certification an employee must maintain and no comparable programs are available in-state or are not provided in-state in a timely manner;
- c. It is for an annual conference of a professional association that provides unique training or educational opportunities for an employee who is a member of the association; or
- d. It is for the furtherance of County interests before other government agencies with legislative or financial control over matters that impact Deschutes County.

**E. Meals**

1. Meals related to County business will only be reimbursed based on the U.S. General Services Administration (GSA) approved per diem rate for the location where the meal is purchased ([www.gsa.gov/perdiem](http://www.gsa.gov/perdiem)), see section 3 below. (Tips and gratuities for meals are included as part of the per diem rate). When traveling on County business requires an overnight stay, meals are reimbursable. The following establishes guidelines for breakfast or lunch on the day of departure and for dinner on the day of return under the following circumstances:
  - a. Breakfast: The employee must leave their residence for traveling to the conference, seminar or training session location more than two (2) hours in advance of their normal departure time.
  - b. Lunch: The employee must leave their work location prior to the lunch hour to arrive at the conference, seminar or training location within normal working hours.
  - c. Dinner: The employee must return to their residence or regular work location when traveling from the conference, seminar or training session location more than two (2) hours after their normal quitting time.
2. Meals included in the cost of lodging, conference or workshop registration fees (as part of the base registration fee), airfare, or if they are provided at no expense to the employee, should not be included as part of the employee reimbursement request, and will not be reimbursed. Additionally, when the cost of lodging, conference, workshop or airline ticket rate includes a meal, the employee will not be reimbursed for any additional cost incurred for an alternate meal. However, the Department Head or Department Head's designee may approve reimbursement for a meal if the meal is not considered sufficient or meets dietary restrictions. Reimbursement requests must include approval documentation.
3. Travel Meals – PER DIEM – Employees may be reimbursed for meals while travelling overnight at the U.S. General Services Administration (GSA) approved per diem rate for the location where the meal is purchased ([www.gsa.gov/perdiem](http://www.gsa.gov/perdiem)). The per diem meal allowance is a fixed amount of reimbursement for each meal (breakfast, lunch and dinner) and the rate includes tips and gratuities. If the actual cost exceeds the federal guidelines the employee shall be responsible for the difference. When claiming the per diem, receipts are not required.

The County does not reimburse for the GSA per diem “incidentals” rate (M&IE Total), nor the “First & Last Day of Travel” per diem rate. Reimbursement for incidental costs (e.g. parking, tolls, and other fees) incurred while traveling must be requested based on the actual cost with receipts attached to the reimbursement request. Employees should not use a County issued P-card for meals when requesting per diem or other reimbursement.

The GSA rates are updated regularly and vary by geographic location. A copy of the “Meals & Incidentals (M&IE) rates breakdown” for the travel area must be included with all reimbursement requests [www.gsa.gov/perdiem](http://www.gsa.gov/perdiem). Cities not listed on the GSA website will be reimbursed at the standard CONUS rate noted on the per diem tables, as required by IRS

regulations. Documentation for per diem meals must include a schedule of the conference or other travel agenda that substantiates the travel dates.

- 4. Other Meals (Non-Travel) - Employees will be reimbursed for the actual cost of meals (including gratuities if they are customary for the meal service) incurred while attending employment-related business meetings and recruitment processes. Receipts for such meals are required for reimbursement. In addition to the receipt, the business purpose of the meeting and the names of those attending the meeting should be noted on the reimbursement request. If the names of those in attendance at the business meeting are not available, a description of the group and the number of people in the group should be noted.

**F. Lodging**

Expenses will be allowed for lodging for overnight trips. Hotel accommodations should be appropriate for the purpose of the trip, and when possible, accommodations should be obtained at government rates. Itemized receipts for lodging must be provided to obtain reimbursement. Internet access charges associated with County business will be reimbursed upon appropriate receipt submission. All other non-mandatory hotel charges, including but not limited to laundry, movie/game rental, or other voluntary fees for use of hotel amenities, are not reimbursable.

Unless otherwise approved by the Department Head or designee, a trip will normally be considered an overnight trip if the employee must leave for the out-of-town location two hours prior to the normally scheduled reporting time to complete the assigned task or attend an authorized meeting. Lodging costs related to overnight travel are not reimbursable if the stay is within Deschutes, Jefferson, or Crook counties. Lodging costs while staying with friends or family are not reimbursable.

Lodging expenses will be reimbursed at actual cost and generally should not exceed the maximum amounts established by the GSA. A Department Head, or designee, may authorize lodging costs which exceed the GSA daily lodging rate if:

- The lowest priced room at a conference exceeds the maximum lodging rate, or;
- There are other circumstances that do not allow the employee to secure lodging below the maximum level.

If a Department Head is requesting a lodging exception, the County Administrator/Deputy may authorize it. Payment to vendors for lodging and conferences can often be made in advance via P-card or the County’s regular accounts payable process (eliminating the need for employee reimbursement).

**G. Transportation**

- 1. Mileage – Miles driven in an employee-owned vehicle will be reimbursed at the rate allowed by the IRS at the time the mileage was incurred. The rate is adjusted periodically, as announced by the IRS (normally each January).
- 2. Commuting Miles - Employees and elected officials are not reimbursed for any miles driven on County business that are considered “Daily Commute Mileage”. Daily commute miles are the round-trip distance between the employee’s residence and the employee’s regular place of business. If an employee or elected official is provided with office space at a County facility, that location is assumed to be their regular place of business for mileage reimbursement purposes. Any mileage reimbursement for a normal workday must exclude “Daily Commute Miles”.

- a. Example 1: Employee has their residence in Black Butte Ranch and their work location is at the Sheriff's Office in Bend. From their home to office is 27 miles or 54 miles round trip. The employee travels to a morning meeting in Sisters (8 miles), then to a meeting in Redmond (20 miles), then to the office (15 miles), then to a night meeting in Bend (4 miles) then home (23 miles). The employee has driven a total of 70 miles while on County business, however 54 miles are considered commute miles and are not reimbursable. Therefore, the employee could be reimbursed for 16 miles driven that day.
  - b. Example 2: Same facts as example 1 but the driving on County business occurs on a day the employee was not scheduled to work, i.e. Saturday or Sunday for an employee with a Monday through Friday Schedule. All such miles are reimbursable, and no deduction of commute miles is required.
  - c. Example 3: Employee resides in Bend. They drive to work (2 miles), leave for a lunch meeting in La Pine (18 miles), then a meeting in Sunriver (7 miles) then back to the office (14 miles), then back home (2 miles). The employee has driven a total of 43 miles and all but the commute miles of 4 miles are reimbursable.
3. Driving on Non-Workdays - No adjustment for daily commute miles is required if the employee is driving for County business on a day the employee was not scheduled to work, i.e. Saturday or Sunday for an employee with a Monday through Friday schedule. The travel reimbursement form provides examples for calculating the number of reimbursable miles.
  4. Automobile Travel - In-state travel shall generally be done by automobile. Employees shall use a County owned vehicle for such travel, unless the use of a personal vehicle is approved by the terms and conditions of Policy No. RM-01, Driving on County Business and Vehicle Operation. Out-of-state travel shall be made with the most cost-effective means of transportation available. Employee shall use a rental vehicle for out of state travel, although personal vehicle travel may be allowed on a case-by-case basis (see Policy No. RM-1). If no such vehicles are available, employees shall use a personal vehicle or a rental vehicle, whichever option is the least costly. All drivers who use personal vehicles on County business must complete a Driver's License and Insurance Information form (Policy No. RM-1). Drivers shall be responsible for informing their supervisor of a change in insurance status after the initial proof of insurance is filed.

If an employee combines personal business or vacation/time management leave with the in-state business travel, the employee must use a personal vehicle. If the use of a personal vehicle is not permitted by the employee's supervisor, the employee may not combine personal business or vacation/time management leave with the business travel. If combining personal business or vacation/time management leave with business travel out-of-state, Risk Management must approve use of personal vehicle.

5. Car Rentals and Shuttle Services - When traveling by rail, bus, or air, employees may rent cars, at County expense, only if ridesharing or public transportation to their destination is not available, unavailable when needed, or the cost will exceed the car rental. Employees who need to rent a vehicle for County business purposes must follow the process described on the out-of-state travel form (attached) to obtain a rental vehicle. This ensures the County receives preferred pricing as well as adequate insurance coverage.

6. Air Travel – Reimbursement for air travel will be the actual cost of round-trip airfare by the most direct route. All employees will utilize economy class. If an employee desires a seating category above economy class to travel, the employee must pay the additional expense. Refundable fare tickets may be purchased with Department Head or designee approval, and proper business justification. It is recommended to book airfare as soon as the travel request has been approved and confirmed. Advanced booking can reduce travel costs. Generally, one personal checked bag per trip is allowable. If an employee receives a special discount coupon, travel credit or any other benefit associated with an air carrier promotional campaign that is given with a Deschutes County purchased ticket, that coupon, voucher, or other benefit must be submitted to the County or returned to the carrier. Payment to vendors for air travel can often be made in advance via P-card (eliminating the need for employee reimbursement).

Approved by the Deschutes County Board of Commissioners on March 19, 2025.

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Nick Lelack, County Administrator

**OUT-OF-STATE TRAVEL AUTHORIZATION FORM**

**Instructions:** Prior to travel, this form must be signed and authorized by the Department Head. Please attach a copy of the conference and/or training event documentation. Please forward a copy of the approved form to Risk Management.

<b>Employee:</b>		<b>Department:</b>	
<b>Destination of Travel:</b>		<b>Dates of Travel:</b>	
<b>Purpose and Benefit of Travel:</b>			
<b>Mode of Transportation:</b>			

<b>Estimated Budget Detail</b>	
Transportation:	\$
Lodging:	\$
Meals:	\$
Other:	\$
Total Travel Request	\$

*Note:* Out-of-state travel shall be arranged by using the most cost-effective means of transportation. Reference Policy No. F-2 "Traveling on County Business". Rental cars shall be arranged through **Enterprise Rent-A-Car (1-800-261-7331) or [www.enterprise.com](http://www.enterprise.com)** using Deschutes County Risk Management's **corporate account** is **DB46OR8**. Enter account number, hit Search, then enter **PIN# ORE**. Under billing, choose **YES** to bill to Deschutes County and enter billing number **847698**. Send copy of rental confirmation along with this form to Risk Management.

Employee Signature:		Date:
Department Head Signature:		Date:
Risk Management Approval (if using a private vehicle or rental vehicle)		Date:



**Deschutes County Administrative Policy No. F-7**

(replaces prior policies F-7, F-8, F-9, F-11)

Original Adoption: January 29, 2007

Revised Adoption: March 6, 2024, March 19, 2025

## **BANK ACCOUNTS AND CASH HANDLING POLICY**

### **A. STATEMENT OF POLICY**

It is the policy of Deschutes County to establish guidelines for the creation and use of bank accounts and cash funds. Additionally, the County establishes policies to ensure department heads design, implement and monitor effective cash handling controls. The policy is intended to comply with the provisions of ORS 294 and ORS 295.

### **B. APPLICABILITY**

This policy applies to all County departments and offices.

### **C. DEFINITIONS**

Bank Account – An account maintained on behalf of Deschutes County at a financial institution. Examples include, but not limited to, deposit, checking, money market, and imprest account types.

Change Fund – A cash fund and sum of money designated for the purpose of making change where cash is collected for transactions with the County.

Petty Cash Fund – A cash fund and sum of money designated for the purpose of making small expenditures for County business.

Bank Account/Cash Fund Custodian – Department heads will appoint a custodian for all established bank accounts and cash funds. The custodian is responsible for the design, implementation, and monitoring of appropriate cash handling procedures for the account/fund. Additionally, each individual County employee who handles cash has custodial responsibility for receiving, handling, transferring, or depositing funds.

For the purpose of this policy, Cash includes the following:

- Currency (paper money and coin)
- Checks
- Debit/credit card payments
- Other physical monetary instruments
- Not included above are electronic payments that are deposited into the County’s accounts by an outside agency or entity. If a department is aware that they will be receiving funds in this way, the Finance Department must be notified of the source and amount. Refer to the County Payment Card (merchant card) policy for additional compliance requirements related to electronic payments.

**D. POLICY**

**1. Authorization and Establishment of Bank Accounts**

Any and all bank accounts established for the purpose of receiving or disbursing money due and accruing to Deschutes County, or any funds to be held in trust by Deschutes County, will be authorized by the Board of County Commissioners. New accounts must comply with ORS Chapter 295 which governs the custody and control, as well as collateralization of Oregon public funds and provides the statutory requirements for the Oregon State Treasurer's Public Funds Collateralization Program.

Departments requiring a new bank account will prepare a formal request to the County Treasurer. Such a request will include:

- a. Account type
- b. Account purpose including the reason(s) a segregated account is required
- c. Description of account activity
- d. Name of the account custodian (regular/active County employee)
- e. Any other pertinent information requested from the Treasurer

Once the appropriate information is received, the Treasurer will review and submit the request to the Chief Financial Officer (CFO). The CFO will make a recommendation to the Board as to the establishment of the account. Upon the Board's approval of the request, the CFO will establish the account at the financial institution. Once established, the CFO may authorize increases or decreases in bank account balances based on business need. The Finance Department will ensure that all bank account balances are accurately recorded and maintained in the County's accounting system.

Any employee who opens a bank account without first obtaining the required approval will be subject to disciplinary action, up to and including termination. In addition, such employees may be subject to civil and criminal prosecution for misappropriation of funds.

**2. Authorization and Establishment of Cash Funds**

When a department wishes to establish or increase the balance of a cash fund, the custodian will prepare a formal request to the CFO. Such a request will include:

- a. Amount of the cash funds required
- b. Cash fund purpose
- c. Timeframe for the required funds (permanent or temporary)
- d. Any other pertinent information or as requested from the CFO

Once the appropriate information is received, the CFO will make a recommendation to the County Administrator. Upon the Administrator's approval of the request, the account will be established.

Once established, the CFO may authorize increases, decreases, or conversion between fund types, in cash funds balances based on business need. The Finance Department will ensure that all balances are accurately recorded and maintained in the County's accounting system.



**3. Closing Bank Accounts or Cash Funds**

If a department chooses to decrease or close a bank account or cash fund, the custodian will notify the Finance Department and deposit the funds into an approved County bank account. The Finance Department will ensure that all cash fund balances are accurately recorded and maintained in the County's accounting system.

**4. Maintenance and Control of Accounts and Cash Funds**

Expenditures made from bank accounts and cash funds are subject to the same budget and fiscal control requirements as regular expenditures of the County and must be substantiated by acceptable receipts.

Full responsibility for each bank account or cash fund and the method by which it is utilized will rest with the department head which has custody of the funds. The department will designate an employee as the Custodian. The custodian will be responsible for the cash, controls over cash, and supporting documentation.

The following transactions are expressly prohibited from cash funds:

- a. Cashing a check for any person or providing change for a transaction initiated by check.
- b. Payment of expenditures from change funds.
- c. Travel advances or gifts.
- d. Employee expense reimbursement requests over \$10 from petty cash funds.
- e. Any item not directly related to County and department activity.

In a cash fund or imprest checking account, the sum of the cash on hand and the total of the receipts may, on occasion, be more than (over) or less than (short) the total authorized amount of the cash fund. After a careful review for any arithmetical errors, the amount over/short should be noted on the supporting documentation submitted with the cash receipt. In no event should the excess cash be transferred to any other department funds, nor should any cash shortfall be made up from any other department funds.

Overages or shortages will be recorded to the appropriate "Cash (Over) Short" account in the general ledger accounting system. Cash over/short amounts will be reported to the Finance Department Controller using the "Cash Over/Short Form" included in the Cash Handling Standards and Practices published by the Finance Department.

These amounts are reviewed by the Finance Department on a regular basis with individual or departmental follow-up completed as necessary. In the event of a suspected theft or loss of funds from a cash fund, the custodian will notify the CFO ~~and the Office of the County Internal Auditor~~ immediately.

Deschutes County Finance Department will monitor all bank and cash accounts to maintain adequate controls over cash, accommodate operating needs, and facilitate efficient cash management.

All County bank accounts and cash funds are subject to audit at all times. Audits may be conducted by any party authorized by the Treasurer, CFO, or Auditor.

**5. Reconciliation**

All bank accounts and cash funds will be reconciled at least monthly, employing the following components to ensure adequate control and separation of duties:

- a. The account will be reconciled to the bank statement by a County employee who is not an authorized signer on the account.
- b. The reconciliation will be reviewed by a second County employee.
- c. Reconciliations will be maintained on file in the custodial department and will be provided upon request to the Treasurer, ~~or CFO, or County Internal Auditor.~~
- d. Change funds should be reconciled to underlying receipts and authorized balances daily, or at the time of deposit of the receipts for which they provide change. Change funds will be replenished from the cash receipts at the time of deposit.
- e. Petty cash funds will be reconciled to the expenditure receipts and authorized balances at least monthly, and upon a request for replenishing. Requests for funds to replenish the petty cash fund will be entered in the accounting system along with copies of the receipts for all expenditures.

**6. Cash Handling Controls**

County department heads will design, implement, and monitor effective cash handling procedures which safeguard cash. These procedures must be in writing and be submitted to the Finance Department for review before changes are implemented. Cash handling procedures will be distributed to all appropriate staff who are involved in cash transactions for the County. ~~The procedures must also be delivered to the Office of the County Internal Auditor.~~

To assist department heads in establishing and monitoring their cash handling systems, departments will adhere to the Cash Handling Standards and Practices developed by the Finance Department. These standards highlight the internal controls that are required by County departments. Certain practices may not apply to every cash handling system, depending on the quantity of the cash transactions and the functions of the department. Additionally, implementation of all recommended controls may not be possible due to limited resources. In these cases, compensating controls will be developed.

**7. Review of Cash Handling Controls**

Department management will periodically review internal control policies and procedures for cash to ensure they are working as intended. It is critical that department heads promote an effective internal control environment. Effective internal controls minimize the potential for errors or irregularities to occur, and if they do occur, will detect such errors or irregularities in a timely manner during the normal course of business.

**8. Required Procedures:**

County Departments and Offices must adhere to the *Cash Handling Standards and Practices* developed by the Finance Department ~~and the Office of the County Internal Auditor.~~ Specific requirements include:

- a. Turnover of funds for deposit (checks, drafts, cash, and other types of payments) must be made to the Finance Department or a designated bank depository within 24 hours of receipt unless compensating controls have been authorized by the CFO.

This procedure will be strictly followed except in the event of extenuating circumstances. Such circumstances will be brought to the immediate attention of the Finance Department.

- b. All receipts and invoicing "billing" for goods and services and subsequent collection will be recorded using documents that incorporate a unique identifying invoice number, the County's name, and the department's name. No departments will use "generic" invoice receipts. Access to billing software or invoicing forms will be restricted to necessary personnel.
- c. Each department will reconcile its internal billing software or other revenue reports to the general ledger at least monthly. Any variances will be brought to the attention of the Finance Department for correction. A written record of such reconciliation will be maintained by the department.
- d. All third-party merchant service provider agreements for the acceptance of credit cards, debit cards, or other electronic payment methods will be authorized by the CFO. Further information can be found in the County policy for accepting payment cards.
- e. Funds in transit with merchant service providers must be collateralized in accordance with this policy.

Approved by the Deschutes County Board of Commissioners on March ~~19~~<sup>6</sup>, 202~~5~~<sup>4</sup>.

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Nick Lelack  
County Administrator



**Deschutes County Administrative Policy No. F-7**

(replaces prior policies F-7, F-8, F-9, F-11)

Original Adoption: January 29, 2007

Revised Adoption: March 6, 2024, March 19, 2025

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For the purpose of this policy, Cash includes the following:

- Currency (paper money and coin)
- Checks
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- Other physical monetary instruments
- Not included above are electronic payments that are deposited into the County’s accounts by an outside agency or entity. If a department is aware that they will be receiving funds in this way, the Finance Department must be notified of the source and amount. Refer to the County Payment Card (merchant card) policy for additional compliance requirements related to electronic payments.

**D. POLICY**

**1. Authorization and Establishment of Bank Accounts**

Any and all bank accounts established for the purpose of receiving or disbursing money due and accruing to Deschutes County, or any funds to be held in trust by Deschutes County, will be authorized by the Board of County Commissioners. New accounts must comply with ORS Chapter 295 which governs the custody and control, as well as collateralization of Oregon public funds and provides the statutory requirements for the Oregon State Treasurer's Public Funds Collateralization Program.

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- a. Account type
- b. Account purpose including the reason(s) a segregated account is required
- c. Description of account activity
- d. Name of the account custodian (regular/active County employee)
- e. Any other pertinent information requested from the Treasurer

Once the appropriate information is received, the Treasurer will review and submit the request to the Chief Financial Officer (CFO). The CFO will make a recommendation to the Board as to the establishment of the account. Upon the Board's approval of the request, the CFO will establish the account at the financial institution. Once established, the CFO may authorize increases or decreases in bank account balances based on business need. The Finance Department will ensure that all bank account balances are accurately recorded and maintained in the County's accounting system.

Any employee who opens a bank account without first obtaining the required approval will be subject to disciplinary action, up to and including termination. In addition, such employees may be subject to civil and criminal prosecution for misappropriation of funds.

**2. Authorization and Establishment of Cash Funds**

When a department wishes to establish or increase the balance of a cash fund, the custodian will prepare a formal request to the CFO. Such a request will include:

- a. Amount of the cash funds required
- b. Cash fund purpose
- c. Timeframe for the required funds (permanent or temporary)
- d. Any other pertinent information or as requested from the CFO

Once the appropriate information is received, the CFO will make a recommendation to the County Administrator. Upon the Administrator's approval of the request, the account will be established.

Once established, the CFO may authorize increases, decreases, or conversion between fund types, in cash funds balances based on business need. The Finance Department will ensure that all balances are accurately recorded and maintained in the County's accounting system.

**3. Closing Bank Accounts or Cash Funds**

If a department chooses to decrease or close a bank account or cash fund, the custodian will notify the Finance Department and deposit the funds into an approved County bank account. The Finance Department will ensure that all cash fund balances are accurately recorded and maintained in the County's accounting system.

**4. Maintenance and Control of Accounts and Cash Funds**

Expenditures made from bank accounts and cash funds are subject to the same budget and fiscal control requirements as regular expenditures of the County and must be substantiated by acceptable receipts.

Full responsibility for each bank account or cash fund and the method by which it is utilized will rest with the department head which has custody of the funds. The department will designate an employee as the Custodian. The custodian will be responsible for the cash, controls over cash, and supporting documentation.

The following transactions are expressly prohibited from cash funds:

- a. Cashing a check for any person or providing change for a transaction initiated by check.
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- c. Travel advances or gifts.
- d. Employee expense reimbursement requests over \$10 from petty cash funds.
- e. Any item not directly related to County and department activity.

In a cash fund or imprest checking account, the sum of the cash on hand and the total of the receipts may, on occasion, be more than (over) or less than (short) the total authorized amount of the cash fund. After a careful review for any arithmetical errors, the amount over/short should be noted on the supporting documentation submitted with the cash receipt. In no event should the excess cash be transferred to any other department funds, nor should any cash shortfall be made up from any other department funds.

Overages or shortages will be recorded to the appropriate "Cash (Over) Short" account in the general ledger accounting system. Cash over/short amounts will be reported to the Finance Department Controller using the "Cash Over/Short Form" included in the Cash Handling Standards and Practices published by the Finance Department.

These amounts are reviewed by the Finance Department on a regular basis with individual or departmental follow-up completed as necessary. In the event of a suspected theft or loss of funds from a cash fund, the custodian will notify the CFO immediately.

Deschutes County Finance Department will monitor all bank and cash accounts to maintain adequate controls over cash, accommodate operating needs, and facilitate efficient cash management.

All County bank accounts and cash funds are subject to audit at all times. Audits may be conducted by any party authorized by the Treasurer, CFO, or Auditor.

**5. Reconciliation**

All bank accounts and cash funds will be reconciled at least monthly, employing the following components to ensure adequate control and separation of duties:

- a. The account will be reconciled to the bank statement by a County employee who is not an authorized signer on the account.
- b. The reconciliation will be reviewed by a second County employee.
- c. Reconciliations will be maintained on file in the custodial department and will be provided upon request to the Treasurer or CFO.
- d. Change funds should be reconciled to underlying receipts and authorized balances daily, or at the time of deposit of the receipts for which they provide change. Change funds will be replenished from the cash receipts at the time of deposit.
- e. Petty cash funds will be reconciled to the expenditure receipts and authorized balances at least monthly, and upon a request for replenishing. Requests for funds to replenish the petty cash fund will be entered in the accounting system along with copies of the receipts for all expenditures.

**6. Cash Handling Controls**

County department heads will design, implement, and monitor effective cash handling procedures which safeguard cash. These procedures must be in writing and be submitted to the Finance Department for review before changes are implemented. Cash handling procedures will be distributed to all appropriate staff who are involved in cash transactions for the County.

To assist department heads in establishing and monitoring their cash handling systems, departments will adhere to the Cash Handling Standards and Practices developed by the Finance Department. These standards highlight the internal controls that are required by County departments. Certain practices may not apply to every cash handling system, depending on the quantity of the cash transactions and the functions of the department. Additionally, implementation of all recommended controls may not be possible due to limited resources. In these cases, compensating controls will be developed.

**7. Review of Cash Handling Controls**

Department management will periodically review internal control policies and procedures for cash to ensure they are working as intended. It is critical that department heads promote an effective internal control environment. Effective internal controls minimize the potential for errors or irregularities to occur, and if they do occur, will detect such errors or irregularities in a timely manner during the normal course of business.

**8. Required Procedures:**

County Departments and Offices must adhere to the *Cash Handling Standards and Practices* developed by the Finance Department. Specific requirements include:

- a. Turnover of funds for deposit (checks, drafts, cash, and other types of payments) must be made to the Finance Department or a designated bank depository within 24 hours of receipt unless compensating controls have been authorized by the CFO. This procedure will be strictly followed except in the event of extenuating circumstances. Such circumstances will be brought to the immediate attention of the Finance Department.

- b. All receipts and invoicing “billing” for goods and services and subsequent collection will be recorded using documents that incorporate a unique identifying invoice number, the County’s name, and the department’s name. No departments will use “generic” invoice receipts. Access to billing software or invoicing forms will be restricted to necessary personnel.
- c. Each department will reconcile its internal billing software or other revenue reports to the general ledger at least monthly. Any variances will be brought to the attention of the Finance Department for correction. A written record of such reconciliation will be maintained by the department.
- d. All third-party merchant service provider agreements for the acceptance of credit cards, debit cards, or other electronic payment methods will be authorized by the CFO. Further information can be found in the County policy for accepting payment cards.
- e. Funds in transit with merchant service providers must be collateralized in accordance with this policy.

Approved by the Deschutes County Board of Commissioners on March 19, 2025.

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Nick Lelack  
County Administrator





## CASH HANDLING STANDARDS AND PRACTICES

### **A. INTRODUCTION AND OBJECTIVES**

The purpose of the Cash Handling Standards is to provide guidelines for the proper management of cash and cash receipts for those employees responsible for oversight, receiving, handling, and safeguarding cash and cash equivalents. These Cash Handling Standards are for the protection not only of County monies, but also those employees charged with cash handling.

Department heads are responsible for designing, implementing and monitoring effective “cash” handling controls. In addition to designing and implementing effective cash handling systems, department heads must periodically review their systems to ensure they are still working as intended. It is critical that department heads promote an effective internal control environment. Effective internal controls minimize the potential for errors or irregularities to occur, and if they do occur, will detect such errors or irregularities in a timely manner during the normal course of business. If issues do occur with cash handling, a properly developed control environment limits and prevents staff from being implicated.

### **B. DEFINITIONS**

Cash includes the following:

- Currency (paper money and coin)
- Checks
- Debit/Credit card payments
- Other physical monetary instruments

### **C. CASH HANDLING RESPONSIBILITIES**

Millions of dollars in cash, check and credit card transactions are processed by the County each year. Funds collected by County staff are “public funds,” defined by the Oregon Revised Statutes 295.001(19).

Those involved in the cash handling have custodial responsibility and liability for the proper handling of public funds. It is in every employee’s best interest to see proper cash handling policies and procedures integrated into the day-to-day operations of each department.

Employees with cash handling responsibilities must receive department-specific training and instructions on how to perform those duties and be provided with information about Deschutes County Cash Handling Standards before accepting payments or preparing deposits. Departments are also strongly encouraged to provide regular ongoing training relevant to cash handling duties for all staff involved in deposit preparation and transport, and for staff who supervise those cash handling duties.

#### **1. Safety Standards**

- a. Cash counting activity should take place out of public view and in low staff traffic areas, ideally in offices or areas that are monitored by security cameras. Where necessary,

- facilities should have design and office layout characteristics which incorporate the safety of employees handling cash.
- b. County Management should take all steps practical to create a working environment that reduces the likelihood of robbery. In the event of a robbery, three priorities are as follows:
    - i. The preservation of human life and health is the top priority (both County staff and members of the general public).
    - ii. Identify the criminal if possible and notify law enforcement.
    - iii. The recovery (not defense) of County funds should be undertaken by law enforcement or others with sufficient training for this purpose.
  - c. County Management should ensure that cash handling staff are aware of exit paths and implications for securing cash in the event of emergency that will not cause delays in evacuation.
  - d. County Management should take reasonable steps to minimize the frequency of staff carrying cash off premises.
  - e. Individual staff should never accept cash from customers in a one-on-one environment that is not an established cashiering site.
  - f. For large cash transfers, armored transport should be arranged.
  - g. Departments may request assistance from the Financial Department to implement processes or technologies that balance staff safety, internal controls, and process efficiency.

## 2. Internal Control

- a. Written departmental cash handling procedures are required and will be filed with the Finance Department ~~Controller and Office of the County Internal Auditor~~. Any modifications in such procedures must be sent to the Finance Department prior to implementation. The procedures must include appropriate steps for safeguarding and reconciliation of cash.
- b. Procedures must provide appropriate segregation of duties such that one employee does not have custody, accounting, and supervisory authority over the transaction. Additionally, the custody of cash will be managed, documented, and prohibit transfers to staff outside the established procedure. These duties will be designed to prevent management (or others) from overriding controls for cash handling.
- c. Job assignments should be changed periodically so that it is more difficult for users to collaborate to exercise complete control of a transaction and subvert it for fraudulent purposes. This should include those with cash handling responsibilities taking regular vacations.
- d. Management or other staff without custody responsibilities will perform timely reconciliations for cash receipts throughout the year comparing the department's recorded revenue in the accounting system to supporting departmental records. Any discrepancies will be examined and resolved in coordination with the Finance Department and/or departmental staff as appropriate.
- e. Incoming mail that has the potential to contain cash payments will be opened by a person other than the employee recording the deposit in the County's accounting system unless compensating controls account for custody of these assets.
- f. Those handling cash will be trained on US currency security features such as watermarks, security threads, and color sifting ink.
- g. All unresolved overages/shortages during cash balancing should be documented and appropriately recorded in the general ledger system. Cash overage or shortages occur

because of unintentional error. This is different from a loss. Loss of cash funds occurs because of negligence, unlawful action, or natural disaster. All losses should also be documented and communicated to management for employee performance and internal control review as soon as possible.

- h. Concerns about cash handling issues, internal control weakness or unusual activity should be reported to the Human Resources Department, the Finance Department Controller, ~~the Internal Auditor Department~~, and/or departmental management. Anonymous communications are acceptable.

### 3. Accepting Payments

County employees accepting payments should follow the following requirements:

- a. Receipts for all incoming monies are required.
- b. When cashiering, always complete the customer transaction before moving on to the next customer or starting another task.
- c. Currency should be counted in the presence of the person presenting it for payment. A copy of the receipt should be given to the customer.
- d. Every check or money order must be reviewed for completeness as follows:
  - i. Verify that Account holder's name and address is included on the check. Also, a daytime phone number is preferred.
  - ii. Verify that the check has a bank name listed, and that the routing number, customer's bank account number, and check number are encoded on the bottom edge of the check.
  - iii. Note the date. Do not accept a postdated check (a check with a date in the future), or agree to hold the check for future deposit.
  - iv. Verify the amount is correct and the numerical amount matches the amount written in words. In general, banks will honor the written amount over the numerical amount.
- e. All checks should be restrictively endorsed immediately upon receipt, either with a stamp or manually, as part of that transaction. The endorsement language may vary between departments, but generally must include "For Deposit Only, Deschutes County {Department}." Some restrictive endorsements may occur electronically with remote deposit.
- f. Always include accurate general ledger account coding for every transaction.
- g. Always balance cash to documentation every time custody is transferred, dating, and signing off on the documentation each time for a complete audit trail.
- h. Any time an unresolved cash discrepancy arises during the balancing process, it must be reported in accordance with the County's policy "Bank Accounts and Cash Handling" for cash over and short.
- i. If a bill or check is suspected as being counterfeit, request an alternate form of payment. Contact the Finance Department Controller of Office of the County Internal Auditor for additional information.

### 4. Prohibited activities:

- a. Never leave cash unattended; if an employee leaves, even briefly, cash must be secured.
- b. Never take customer cash (currency, credit cards) out of the customer's view.
- c. Never use cash drawers as petty cash to pay for expenses.
- d. Never cash employee or other checks with money from cash receipts.

- e. Foreign currency or checks are not to be accepted.
- f. Never write down credit card information or record it on a document.
- g. Never deposit cash in a bank account other than the one prescribed by the Finance Department.
- h. Never take cash home for "safe keeping" except in rare circumstances jointly pre-authorized by the Finance Department and the department head.

## 5. Making Deposits

Departments receiving any monies are responsible for safekeeping and timely deposit.

Departments should do the following:

- a. Endorse checks with a restrictive endorsement immediately. Some restrictive endorsements may occur electronically with remote deposit.
- b. Deposit all monies within one business day, unless compensating controls have been authorized by the CFO.
- c. Deposits should be made more frequently if the department lacks secure safekeeping for holding funds.
- d. All monies held overnight should be in a secure area.
- e. If a department finds isolated events where it is unable to comply with the next business-day deposit requirement due to unusual circumstances beyond its control, it is encouraged that the department document the reasons for the occurrence and retain the documentation in department files, as this may prove beneficial to the department in the event of an audit.

Credit card payments are completed when a batch settlement is transmitted. All credit card payments must be settled and submitted for deposit daily. A Settlement Report must accompany a completed cash receipts record. The Settlement Report (goes by various names depending on the credit card reader or machine used for processing), is a summary of transactions for a specific date or date range and lists the total number of transactions and the total dollar amount. Most Settlement Reports will subtotal by types of credit cards used, and by charges versus credits/refunds.

Guidelines for completing a bank deposit:

- f. Date the deposit slip.
- g. Note the department or index on the deposit slip.
- h. List coin and currency separately in area provided.
- i. List checks and include support for mathematical adding (adding tape or electronic list of additions to arrive at the total).
- j. Sort all cash in front of checks, faced and in order of denomination.
- k. Endorse all checks.
- l. Include Traveler's checks with checks.

## 6. Change Funds and Petty Cash

- a. Change funds should be reconciled at the time of deposit of the receipts for which they provide change. Change funds will be replenished from the cash receipts at the time of deposit. The replenished funds should agree to the amount authorized.
- b. Change funds should be counted at the beginning and end of shifts and appropriate documentation retained to evidence the custody of cash.

- c. Petty cash funds must be controlled such that access is only available to authorized persons.
- d. At any point in time, the cash on hand and receipts supporting purchases should equal the total authorized petty cash amount.
- e. Petty cash funds will be reconciled to the expenditure receipts at least monthly, and upon a request for replenishing. Requests for funds to replenish the petty cash fund will be entered in the accounting system along with copies of the receipts for all expenditures.

**7. Reconciliation and Monitoring**

- a. Departments should reconcile cash receipts to internal records daily and report deposits to the Finance Department by recording in the County accounting system or other established procedure.
- b. The Finance Department reconciles the depository bank accounts daily with discrepancies resolved as soon as possible.
- c. Departments should reconcile accounts receivable at least monthly and investigate any variances. This includes documenting a process for handling of outstanding billings and the collection efforts made to resolve long-outstanding items.
- d. Billing adjustments, credits, write-offs, and other changes to customer accounts should be subject to supervisory approval or other oversight.

**8. Merchant Compliance Standards**

- a. Departments that accept credit cards, debit cards, or other forms of electronic payment will follow the County's Payment Card Policy. This includes obtaining authorization from the Chief Financial Officer before establishing an agreement with third-party merchant service providers and coordination with Information Technology on the implementation for accepting/ transmitting customer payment data.
- b. No County forms (paper or web-based) will request personally identifiable financial information (PIFI) such as credit card, debit card or e-check information.
- c. When PIFI such as credit card data is taken over the phone, it will be keyed directly into the point-of-sale device and never written down.
- d. Payment card processing equipment will be secured overnight and kept at the counter in a place not easily accessed by the public to avoid tampering and the introduction of "skimming" devices.
- e. Additional payment card compliance requirements are outlined in the Payment Card "Merchant" Policy.

**D. ATTACHMENTS**

Appendix A – Cash Over and Short Form

Appendix B – Assignment, Transfer, or Dissolution of Cash Drawers and Petty Cash Boxes Form

Appendix C – Checklist for Cash Receipts in County Departments

**Appendix A**

**CASH OVER/SHORT FORM**

(To be attached to deposit documentation ~~and~~ forwarded to the Finance Department Controller)

Date: \_\_\_\_\_

Department/ Office: \_\_\_\_\_

Amount collected and deposited (A): \$\_\_\_\_\_

Anticipated receipts per Department records (B): \$\_\_\_\_\_

Difference (A) – (B); Over (Short) amount: \$\_\_\_\_\_

Explanation for difference:

\_\_\_\_\_  
\_\_\_\_\_

Cashier's Name(s): \_\_\_\_\_

Cashier's Signature(s): \_\_\_\_\_

Supervisor's Name: \_\_\_\_\_

Supervisor's Signature: \_\_\_\_\_

*{If the difference equals or exceeds \$100, the Department Head must acknowledge}*

Department Head's Name: \_\_\_\_\_

Department Head's Signature: \_\_\_\_\_

**Appendix B**

**ASSIGNMENT, TRANSFER, DISSOLUTION OF CASH DRAWERS AND PETTY CASH BOXES FORM**

Department and location: \_\_\_\_\_

**Cash Balance Requested**

The total cash drawer should always contain \$\_\_\_\_\_, plus any current payments received, or, in the case of petty cash, expense receipts. If the cash is found to be over or short, then an overage/shortage will be reported using form in Appendix A (above) and in compliance with the County's Bank Accounts and Cash Handling Policy.

**Use of Cash**

- Petty Cash (used for purchases only)
- Cash/ Change Fund (used to produce change when accepting payment)

**Control of Cash**

By signing as the custodian of these funds, I agree to the following:

- I have read and agree to the cash handling standards and practices described in this document.
- I have read and acknowledge Deschutes County's Bank Accounts and Cash Handling Policy.

**New Custodian**

Printed Name: \_\_\_\_\_

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

Work Email: \_\_\_\_\_

Phone: \_\_\_\_\_

**Resigning Custodian (use if transferring custodian)**

Printed Name: \_\_\_\_\_

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

Work Email: \_\_\_\_\_

Phone: \_\_\_\_\_

**Finance Department Authorization**

Printed Name: \_\_\_\_\_

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

## Checklist for Cash Receipts in County Departments

**Cash includes the following:**

- Currency (paper money and coin)
- Checks
- Debit/credit card slips
- Money orders
- Traveler's checks
- Bank drafts, etc.

}

These are also known as negotiable instruments.

		Yes	No	N/A
<b>A.</b>	<b>General Control Procedures</b> <i>Department designed and implemented internal controls.</i>			
	<ul style="list-style-type: none"> <li>○ Have you established written accounting procedures for cash collection? Procedures should be clear, comprehensive, and understood by staff.                             <ul style="list-style-type: none"> <li>▪ <i>Procedures should document the flow of receipts, receipting documents, controls over receipts, and the recording of transactions. Instructions should be comprehensive, generally understood and applied. Appropriate staff should acknowledge receipt and understanding of the procedures.</i></li> </ul> </li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<ul style="list-style-type: none"> <li>○ Are cash handlers familiar with US currency security features?                             <ul style="list-style-type: none"> <li>▪ <i>Security features include:</i> <ul style="list-style-type: none"> <li>▪ <i>Watermark</i></li> <li>▪ <i>Color-shifting ink</i></li> <li>▪ <i>Fine-line and microprinting</i></li> <li>▪ <i>Security thread</i></li> <li>▪ <i>3D security ribbon</i></li> </ul> </li> </ul> </li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<ul style="list-style-type: none"> <li>○ Do cash custodians regularly take vacations?</li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<ul style="list-style-type: none"> <li>○ Are alternate staff members trained in accounting procedures?</li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>B.</b>	<b>Segregation of Duties</b> <i>Represents the separation of incompatible duties and/or responsibilities and assures that one person is not able to conceal errors and/or irregularities.</i> <i>Key duties include:</i> <ul style="list-style-type: none"> <li>○ <i>Collection/Processing – responsible for carrying out transactions.</i></li> <li>○ <i>Authorization – responsible for approving transactions.</i></li> <li>○ <i>Recording – responsible for entering transactions into the system.</i></li> <li>○ <i>Reviewing/Reconciliation – responsible for independent oversight of transactions.</i></li> </ul>			
	<ul style="list-style-type: none"> <li>○ Are key duties separated among individual employees?                             <ul style="list-style-type: none"> <li>▪ <i>No one person should handle a cash transaction from beginning to end. Duties should be sufficiently segregated so no employee has custody, accounting, and supervisory authority over the transaction.</i></li> <li>▪ <i>Individuals receiving cash do not prepare entries for non-cash accounting records, such as accounts receivable, the general ledger, or the general journal.</i></li> <li>▪ <i>In small departments, it is especially important to separate the handling of cash from the reconciliation of revenues.</i></li> </ul> </li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>



		Yes	No	N/A
	<ul style="list-style-type: none"> <li>○ Are bank or finance receipts compared to the deposit record by someone other than the person preparing the deposit?                             <ul style="list-style-type: none"> <li>▪ <i>In MUNIS, this would be receipt activity reported to the Finance department compared to deposit records.</i></li> </ul> </li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<ul style="list-style-type: none"> <li>○ Can anyone override cash receipt controls?                             <ul style="list-style-type: none"> <li>▪ <i>The MUNIS system settings do not allow overrides.</i></li> </ul> </li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>C. Incoming Mail</b>				
<i>Represents customer mail that has the potential to contain cash.</i>				
	<ul style="list-style-type: none"> <li>○ Is mail opened and distributed by a person other than the cashier or accounting personnel?</li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<ul style="list-style-type: none"> <li>○ Are cash receipts witnessed when included in the mail?</li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<ul style="list-style-type: none"> <li>○ Does someone independent of accounting log/account for the received cash?</li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<ul style="list-style-type: none"> <li>○ If so, is the log used as a check against the deposit or receipt record?</li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<ul style="list-style-type: none"> <li>○ Does the person opening the mail immediately endorse negotiable instruments with an appropriate county deposit stamp?                             <ul style="list-style-type: none"> <li>▪ <i>Checks should be made payable to "Deschutes County- ____ department".</i></li> <li>▪ <i>All negotiable instruments received should be restrictively endorsed for the appropriate Deschutes County bank account.</i></li> </ul> </li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>D. Receipting/collection controls</b>				
<i>Represents controls over the amount of cash received over the course of the day. Cash lost or misappropriated prior to being receipted is more difficult to trace than cash that has been receipted.</i>				
	<ul style="list-style-type: none"> <li>○ Are receipts created in all cases, even if rejected by the customer?</li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<ul style="list-style-type: none"> <li>○ Are all receipts recorded in MUNIS, cash register, on pre-numbered receipt slip, pre-numbered invoice, or other equivalent means?                             <ul style="list-style-type: none"> <li>○ <i>All cash received should be evidenced through a controlled receipting process.</i></li> </ul> </li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<ul style="list-style-type: none"> <li>○ Are payment receipt forms pre-numbered and imprinted with the department name?                             <ul style="list-style-type: none"> <li>▪ <i>The MUNIS system settings do this automatically.</i></li> </ul> </li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<ul style="list-style-type: none"> <li>○ Are all negotiable instruments received for payment immediately endorsed with an appropriate county deposit stamp?                             <ul style="list-style-type: none"> <li>▪ <i>Checks should be made payable to "Deschutes County- ____ department".</i></li> <li>▪ <i>All negotiable instruments received should be restrictively endorsed for the appropriate Deschutes County bank account.</i></li> </ul> </li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<ul style="list-style-type: none"> <li>○ Are voided receipts accounted for and authorized by another person?                             <ul style="list-style-type: none"> <li>▪ <i>MUNIS system settings do this automatically.</i></li> </ul> </li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<ul style="list-style-type: none"> <li>○ Is cash given back on negotiable instruments?                             <ul style="list-style-type: none"> <li>▪ <i>(i.e., cash back on a debit card purchase)</i></li> </ul> </li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

		Yes	No	N/A
<b>E.</b>	<b>Physical safeguards</b> <i>Physical controls in place to reduce risk that cash can be stolen.</i>			
	<ul style="list-style-type: none"> <li>○ Is there a designated custodian for cash and is the transfer of cash to other employees documented?                             <ul style="list-style-type: none"> <li>▪ <i>There should be adequate accountability for movement of funds between people.</i></li> <li>▪ <i>Tamper-proof deposit bags can also be used.</i></li> </ul> </li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<ul style="list-style-type: none"> <li>○ Does anyone other than the designated custodian have unrestricted access to cash?                             <ul style="list-style-type: none"> <li>▪ <i>There should be sufficient safeguards to prevent access to cash by anyone other than the person who collected it.</i></li> </ul> </li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<ul style="list-style-type: none"> <li>○ Are appropriate safeguards employed to safeguard cash in County facilities depending on the amount and duration the cash is held?                             <ul style="list-style-type: none"> <li>▪ <i>Access should be limited.</i></li> <li>▪ <i>Possibilities include locking file cabinets, locking drawers, safes, etc.</i></li> <li>▪ <i>Consideration for surveillance – electronic or guards.</i></li> </ul> </li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<ul style="list-style-type: none"> <li>○ Are access and transactions with cash in a safe logged and witnessed?</li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<ul style="list-style-type: none"> <li>○ Is armored transport arranged for large amounts of cash?</li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<ul style="list-style-type: none"> <li>○ Has the department addressed potential robbery risk?</li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>F.</b>	<b>Deposit /Reconciliation</b> <i>Establishing how much cash should be present, counting how much is present and securing cash with County Finance or the County's bank</i>			
	<ul style="list-style-type: none"> <li>○ Is cash accounted for and balanced to receipt records daily?                             <ul style="list-style-type: none"> <li>▪ <i>(i.e., Munis settlement, register tapes, card processing reports)</i></li> <li>▪ <i>These may be manual or computerized processes. In cases where there are department accounting systems, those systems should be reconciled to activity reported to the Finance department through deposits.</i></li> </ul> </li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<ul style="list-style-type: none"> <li>○ Are all cash overages and shortages reported to management and the Finance Department?                             <ul style="list-style-type: none"> <li>▪ <i>This includes revenue, change funds, and petty cash.</i></li> </ul> </li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<ul style="list-style-type: none"> <li>○ Are the contents of the deposit clearly documented?                             <ul style="list-style-type: none"> <li>▪ <i>Totals of any coins, bills, and/or checks.</i></li> </ul> </li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<ul style="list-style-type: none"> <li>○ Does the cashier prepare duplicate deposit tickets so that the bank can validate one copy, and a person other than the cashier can verify the returned bank receipt against the duplicate deposit ticket?</li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<ul style="list-style-type: none"> <li>○ Is all cash collected deposited intact?                             <ul style="list-style-type: none"> <li>▪ <i>There should be no retaining, adding, or substituting of cash.</i></li> </ul> </li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<ul style="list-style-type: none"> <li>○ Are tamper-proof deposit bags used for the deposit?</li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<ul style="list-style-type: none"> <li>○ Are cash receipts deposited within 24 hours?</li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<ul style="list-style-type: none"> <li>○ Is receipt activity reviewed for unusual fluctuations?</li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

		Yes	No	N/A
<p><u>Accounting not determined/Suspense accounts:</u></p> <ul style="list-style-type: none"> <li>○ Does the department delay deposit if the accounting is not determined?                             <ul style="list-style-type: none"> <li>▪ <i>Sometimes transactions are uncertain or have incomplete information. For example, a records request fee collected before confirmation of the records existence. The County encourages the department to deposit these amounts daily. For departments where this is a routine occurrence, suspense accounts may be created to hold the accounting of the deposit until a proper accounting can be made. Departments shall make efforts to reconcile and clear these entries in a timely fashion.</i></li> </ul> </li> </ul>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<p><u>Coordination with other departments:</u></p> <ul style="list-style-type: none"> <li>○ Is deposit coordination considered with other departments?                             <ul style="list-style-type: none"> <li>▪ <i>At those times, they should secure their cash separately in a tamper-proof bank bag, noting the serial number and amounts for later reconciliation to the bank receipts.</i></li> </ul> </li> </ul>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<p><b>G. Manual Back Up</b> <i>Applicable if computerized systems are not used or temporarily unavailable.</i></p>				
<ul style="list-style-type: none"> <li>○ Are manual receipt books controlled and safeguarded?</li> </ul>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> <li>○ Is the sequence of receipt numbers monitored?</li> </ul>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> <li>○ Are payment receipt forms pre-numbered, imprinted with the department name, and in triplicate?                             <ul style="list-style-type: none"> <li>▪ <i>Triplicate forms allow for one copy provided to customer, one to accompany cash, and one with receipt book for control.</i></li> </ul> </li> </ul>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<p><b>H. Accounts receivable</b> <i>Represents credit established for customers to purchase services on account.</i></p>				
<ul style="list-style-type: none"> <li>○ Are computerized accounting systems designed to limit authority and require supervisory approvals for adjustments, credits, and write-offs? If not, is the activity periodically reviewed?</li> </ul>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> <li>○ Are there appropriate reports on accounts receivable and billing activity?                             <ul style="list-style-type: none"> <li>▪ <i>Billing systems should have adequate reporting systems to allow for follow-up on outstanding billings.</i></li> </ul> </li> </ul>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> <li>○ Are accounts receivable postings compared to receipting logs?</li> </ul>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> <li>○ Are changes to customer accounts overseen?                             <ul style="list-style-type: none"> <li>▪ <i>(i.e., additions, changes, deletions)</i></li> </ul> </li> </ul>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<p><b>I. Change Funds</b> <i>Represents cash held to provide change for customer receipts.</i></p>				
<ul style="list-style-type: none"> <li>○ Are change funds approved and matched to authorizations?</li> </ul>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> <li>○ Are change funds counted by the custodian at shift beginning and end?</li> </ul>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> <li>○ Is cash counted by an independent person?</li> </ul>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

		Yes	No	N/A
	○ Are surprise cash counts conducted by an employee outside collection?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	○ Is the change fund used for petty cash? Vice versa?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>J.</b>	<b>Petty cash</b> <i>Represents money available for minor purchases. Cash is replenished periodically based on appropriate receipts and accounting.</i>			
	○ Is the authorized petty cash amount maintained?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	○ Are petty cash payments supported by receipts?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	○ Is access to petty cash restricted to custodians?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	○ Is replenishment done routinely through a reimbursement?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	○ Does petty cash on hand match authorized amount and submitted receipts?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	○ Is there a continuing need for a petty cash fund?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>



## CASH HANDLING STANDARDS AND PRACTICES

### **A. INTRODUCTION AND OBJECTIVES**

The purpose of the Cash Handling Standards is to provide guidelines for the proper management of cash and cash receipts for those employees responsible for oversight, receiving, handling, and safeguarding cash and cash equivalents. These Cash Handling Standards are for the protection not only of County monies, but also those employees charged with cash handling.

Department heads are responsible for designing, implementing and monitoring effective “cash” handling controls. In addition to designing and implementing effective cash handling systems, department heads must periodically review their systems to ensure they are still working as intended. It is critical that department heads promote an effective internal control environment. Effective internal controls minimize the potential for errors or irregularities to occur, and if they do occur, will detect such errors or irregularities in a timely manner during the normal course of business. If issues do occur with cash handling, a properly developed control environment limits and prevents staff from being implicated.

### **B. DEFINITIONS**

Cash includes the following:

- Currency (paper money and coin)
- Checks
- Debit/Credit card payments
- Other physical monetary instruments

### **C. CASH HANDLING RESPONSIBILITIES**

Millions of dollars in cash, check and credit card transactions are processed by the County each year. Funds collected by County staff are “public funds,” defined by the Oregon Revised Statutes 295.001(19).

Those involved in the cash handling have custodial responsibility and liability for the proper handling of public funds. It is in every employee’s best interest to see proper cash handling policies and procedures integrated into the day-to-day operations of each department.

Employees with cash handling responsibilities must receive department-specific training and instructions on how to perform those duties and be provided with information about Deschutes County Cash Handling Standards before accepting payments or preparing deposits. Departments are also strongly encouraged to provide regular ongoing training relevant to cash handling duties for all staff involved in deposit preparation and transport, and for staff who supervise those cash handling duties.

#### **1. Safety Standards**

- a. Cash counting activity should take place out of public view and in low staff traffic areas, ideally in offices or areas that are monitored by security cameras. Where necessary,

- facilities should have design and office layout characteristics which incorporate the safety of employees handling cash.
- b. County Management should take all steps practical to create a working environment that reduces the likelihood of robbery. In the event of a robbery, three priorities are as follows:
    - i. The preservation of human life and health is the top priority (both County staff and members of the general public).
    - ii. Identify the criminal if possible and notify law enforcement.
    - iii. The recovery (not defense) of County funds should be undertaken by law enforcement or others with sufficient training for this purpose.
  - c. County Management should ensure that cash handling staff are aware of exit paths and implications for securing cash in the event of emergency that will not cause delays in evacuation.
  - d. County Management should take reasonable steps to minimize the frequency of staff carrying cash off premises.
  - e. Individual staff should never accept cash from customers in a one-on-one environment that is not an established cashiering site.
  - f. For large cash transfers, armored transport should be arranged.
  - g. Departments may request assistance from the Financial Department to implement processes or technologies that balance staff safety, internal controls, and process efficiency.

## 2. Internal Control

- a. Written departmental cash handling procedures are required and will be filed with the Finance Department Controller. Any modifications in such procedures must be sent to the Finance Department prior to implementation. The procedures must include appropriate steps for safeguarding and reconciliation of cash.
- b. Procedures must provide appropriate segregation of duties such that one employee does not have custody, accounting, and supervisory authority over the transaction. Additionally, the custody of cash will be managed, documented, and prohibit transfers to staff outside the established procedure. These duties will be designed to prevent management (or others) from overriding controls for cash handling.
- c. Job assignments should be changed periodically so that it is more difficult for users to collaborate to exercise complete control of a transaction and subvert it for fraudulent purposes. This should include those with cash handling responsibilities taking regular vacations.
- d. Management or other staff without custody responsibilities will perform timely reconciliations for cash receipts throughout the year comparing the department's recorded revenue in the accounting system to supporting departmental records. Any discrepancies will be examined and resolved in coordination with the Finance Department and/or departmental staff as appropriate.
- e. Incoming mail that has the potential to contain cash payments will be opened by a person other than the employee recording the deposit in the County's accounting system unless compensating controls account for custody of these assets.
- f. Those handling cash will be trained on US currency security features such as watermarks, security threads, and color sifting ink.
- g. All unresolved overages/shortages during cash balancing should be documented and appropriately recorded in the general ledger system. Cash overage or shortages occur

because of unintentional error. This is different from a loss. Loss of cash funds occurs because of negligence, unlawful action, or natural disaster. All losses should also be documented and communicated to management for employee performance and internal control review as soon as possible.

- h. Concerns about cash handling issues, internal control weakness or unusual activity should be reported to the Human Resources Department, the Finance Department Controller, and/or departmental management. Anonymous communications are acceptable.

### 3. Accepting Payments

County employees accepting payments should follow the following requirements:

- a. Receipts for all incoming monies are required.
- b. When cashiering, always complete the customer transaction before moving on to the next customer or starting another task.
- c. Currency should be counted in the presence of the person presenting it for payment. A copy of the receipt should be given to the customer.
- d. Every check or money order must be reviewed for completeness as follows:
  - i. Verify that Account holder's name and address is included on the check. Also, a daytime phone number is preferred.
  - ii. Verify that the check has a bank name listed, and that the routing number, customer's bank account number, and check number are encoded on the bottom edge of the check.
  - iii. Note the date. Do not accept a postdated check (a check with a date in the future), or agree to hold the check for future deposit.
  - iv. Verify the amount is correct and the numerical amount matches the amount written in words. In general, banks will honor the written amount over the numerical amount.
- e. All checks should be restrictively endorsed immediately upon receipt, either with a stamp or manually, as part of that transaction. The endorsement language may vary between departments, but generally must include "For Deposit Only, Deschutes County {Department}." Some restrictive endorsements may occur electronically with remote deposit.
- f. Always include accurate general ledger account coding for every transaction.
- g. Always balance cash to documentation every time custody is transferred, dating, and signing off on the documentation each time for a complete audit trail.
- h. Any time an unresolved cash discrepancy arises during the balancing process, it must be reported in accordance with the County's policy "Bank Accounts and Cash Handling" for cash over and short.
- i. If a bill or check is suspected as being counterfeit, request an alternate form of payment. Contact the Finance Department Controller for additional information.

### 4. Prohibited activities:

- a. Never leave cash unattended; if an employee leaves, even briefly, cash must be secured.
- b. Never take customer cash (currency, credit cards) out of the customer's view.
- c. Never use cash drawers as petty cash to pay for expenses.
- d. Never cash employee or other checks with money from cash receipts.
- e. Foreign currency or checks are not to be accepted.
- f. Never write down credit card information or record it on a document.

- g. Never deposit cash in a bank account other than the one prescribed by the Finance Department.
- h. Never take cash home for "safe keeping" except in rare circumstances jointly pre-authorized by the Finance Department and the department head.

## 5. Making Deposits

Departments receiving any monies are responsible for safekeeping and timely deposit.

Departments should do the following:

- a. Endorse checks with a restrictive endorsement immediately. Some restrictive endorsements may occur electronically with remote deposit.
- b. Deposit all monies within one business day, unless compensating controls have been authorized by the CFO.
- c. Deposits should be made more frequently if the department lacks secure safekeeping for holding funds.
- d. All monies held overnight should be in a secure area.
- e. If a department finds isolated events where it is unable to comply with the next business-day deposit requirement due to unusual circumstances beyond its control, it is encouraged that the department document the reasons for the occurrence and retain the documentation in department files, as this may prove beneficial to the department in the event of an audit.

Credit card payments are completed when a batch settlement is transmitted. All credit card payments must be settled and submitted for deposit daily. A Settlement Report must accompany a completed cash receipts record. The Settlement Report (goes by various names depending on the credit card reader or machine used for processing), is a summary of transactions for a specific date or date range and lists the total number of transactions and the total dollar amount. Most Settlement Reports will subtotal by types of credit cards used, and by charges versus credits/refunds.

Guidelines for completing a bank deposit:

- f. Date the deposit slip.
- g. Note the department or index on the deposit slip.
- h. List coin and currency separately in area provided.
- i. List checks and include support for mathematical adding (adding tape or electronic list of additions to arrive at the total).
- j. Sort all cash in front of checks, faced and in order of denomination.
- k. Endorse all checks.
- l. Include Traveler's checks with checks.

## 6. Change Funds and Petty Cash

- a. Change funds should be reconciled at the time of deposit of the receipts for which they provide change. Change funds will be replenished from the cash receipts at the time of deposit. The replenished funds should agree to the amount authorized.
- b. Change funds should be counted at the beginning and end of shifts and appropriate documentation retained to evidence the custody of cash.
- c. Petty cash funds must be controlled such that access is only available to authorized persons.



- d. At any point in time, the cash on hand and receipts supporting purchases should equal the total authorized petty cash amount.
- e. Petty cash funds will be reconciled to the expenditure receipts at least monthly, and upon a request for replenishing. Requests for funds to replenish the petty cash fund will be entered in the accounting system along with copies of the receipts for all expenditures.

**7. Reconciliation and Monitoring**

- a. Departments should reconcile cash receipts to internal records daily and report deposits to the Finance Department by recording in the County accounting system or other established procedure.
- b. The Finance Department reconciles the depository bank accounts daily with discrepancies resolved as soon as possible.
- c. Departments should reconcile accounts receivable at least monthly and investigate any variances. This includes documenting a process for handling of outstanding billings and the collection efforts made to resolve long-outstanding items.
- d. Billing adjustments, credits, write-offs, and other changes to customer accounts should be subject to supervisory approval or other oversight.

**8. Merchant Compliance Standards**

- a. Departments that accept credit cards, debit cards, or other forms of electronic payment will follow the County's Payment Card Policy. This includes obtaining authorization from the Chief Financial Officer before establishing an agreement with third-party merchant service providers and coordination with Information Technology on the implementation for accepting/ transmitting customer payment data.
- b. No County forms (paper or web-based) will request personally identifiable financial information (PIFI) such as credit card, debit card or e-check information.
- c. When PIFI such as credit card data is taken over the phone, it will be keyed directly into the point-of-sale device and never written down.
- d. Payment card processing equipment will be secured overnight and kept at the counter in a place not easily accessed by the public to avoid tampering and the introduction of "skimming" devices.
- e. Additional payment card compliance requirements are outlined in the Payment Card "Merchant" Policy.

**D. ATTACHMENTS**

Appendix A – Cash Over and Short Form

Appendix B – Assignment, Transfer, or Dissolution of Cash Drawers and Petty Cash Boxes Form

Appendix C – Checklist for Cash Receipts in County Departments

**Appendix A**

**CASH OVER/SHORT FORM**

(To be attached to deposit documentation and forwarded to the Finance Department Controller)

Date: \_\_\_\_\_

Department/ Office: \_\_\_\_\_

Amount collected and deposited (A): \$\_\_\_\_\_

Anticipated receipts per Department records (B): \$\_\_\_\_\_

Difference (A) – (B); Over (Short) amount: \$\_\_\_\_\_

Explanation for difference:

\_\_\_\_\_  
\_\_\_\_\_

Cashier's Name(s): \_\_\_\_\_

Cashier's Signature(s): \_\_\_\_\_

Supervisor's Name: \_\_\_\_\_

Supervisor's Signature: \_\_\_\_\_

*{If the difference equals or exceeds \$100, the Department Head must acknowledge}*

Department Head's Name: \_\_\_\_\_

Department Head's Signature: \_\_\_\_\_

**Appendix B**

**ASSIGNMENT, TRANSFER, DISSOLUTION OF CASH DRAWERS AND PETTY CASH BOXES FORM**

Department and location: \_\_\_\_\_

**Cash Balance Requested**

The total cash drawer should always contain \$\_\_\_\_\_, plus any current payments received, or, in the case of petty cash, expense receipts. If the cash is found to be over or short, then an overage/shortage will be reported using form in Appendix A (above) and in compliance with the County's Bank Accounts and Cash Handling Policy.

**Use of Cash**

- Petty Cash (used for purchases only)
- Cash/ Change Fund (used to produce change when accepting payment)

**Control of Cash**

By signing as the custodian of these funds, I agree to the following:

- I have read and agree to the cash handling standards and practices described in this document.
- I have read and acknowledge Deschutes County's Bank Accounts and Cash Handling Policy.

**New Custodian**

Printed Name: \_\_\_\_\_

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

Work Email: \_\_\_\_\_

Phone: \_\_\_\_\_

**Resigning Custodian (use if transferring custodian)**

Printed Name: \_\_\_\_\_

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

Work Email: \_\_\_\_\_

Phone: \_\_\_\_\_

**Finance Department Authorization**

Printed Name: \_\_\_\_\_

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

## Checklist for Cash Receipts in County Departments

**Cash includes the following:**

- Currency (paper money and coin)
- Checks
- Debit/credit card slips
- Money orders
- Traveler's checks
- Bank drafts, etc.

}

These are also known as negotiable instruments.

		Yes	No	N/A
<b>A.</b>	<b>General Control Procedures</b>			
	<i>Department designed and implemented internal controls.</i>			
	<ul style="list-style-type: none"> <li>○ Have you established written accounting procedures for cash collection? Procedures should be clear, comprehensive, and understood by staff.                             <ul style="list-style-type: none"> <li>▪ <i>Procedures should document the flow of receipts, receipting documents, controls over receipts, and the recording of transactions. Instructions should be comprehensive, generally understood and applied. Appropriate staff should acknowledge receipt and understanding of the procedures.</i></li> </ul> </li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<ul style="list-style-type: none"> <li>○ Are cash handlers familiar with US currency security features?                             <ul style="list-style-type: none"> <li>▪ <i>Security features include:</i> <ul style="list-style-type: none"> <li>▪ <i>Watermark</i></li> <li>▪ <i>Color-shifting ink</i></li> <li>▪ <i>Fine-line and microprinting</i></li> <li>▪ <i>Security thread</i></li> <li>▪ <i>3D security ribbon</i></li> </ul> </li> </ul> </li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<ul style="list-style-type: none"> <li>○ Do cash custodians regularly take vacations?</li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<ul style="list-style-type: none"> <li>○ Are alternate staff members trained in accounting procedures?</li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>B.</b>	<b>Segregation of Duties</b>			
	<i>Represents the separation of incompatible duties and/or responsibilities and assures that one person is not able to conceal errors and/or irregularities.</i>			
	<i>Key duties include:</i>			
	<ul style="list-style-type: none"> <li>○ <i>Collection/Processing – responsible for carrying out transactions.</i></li> <li>○ <i>Authorization – responsible for approving transactions.</i></li> <li>○ <i>Recording – responsible for entering transactions into the system.</i></li> <li>○ <i>Reviewing/Reconciliation – responsible for independent oversight of transactions.</i></li> </ul>			
	<ul style="list-style-type: none"> <li>○ Are key duties separated among individual employees?                             <ul style="list-style-type: none"> <li>▪ <i>No one person should handle a cash transaction from beginning to end. Duties should be sufficiently segregated so no employee has custody, accounting, and supervisory authority over the transaction.</i></li> <li>▪ <i>Individuals receiving cash do not prepare entries for non-cash accounting records, such as accounts receivable, the general ledger, or the general journal.</i></li> <li>▪ <i>In small departments, it is especially important to separate the handling of cash from the reconciliation of revenues.</i></li> </ul> </li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

		Yes	No	N/A
	<ul style="list-style-type: none"> <li>○ Are bank or finance receipts compared to the deposit record by someone other than the person preparing the deposit?                             <ul style="list-style-type: none"> <li>▪ <i>In MUNIS, this would be receipt activity reported to the Finance department compared to deposit records.</i></li> </ul> </li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<ul style="list-style-type: none"> <li>○ Can anyone override cash receipt controls?                             <ul style="list-style-type: none"> <li>▪ <i>The MUNIS system settings do not allow overrides.</i></li> </ul> </li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>C. Incoming Mail</b>				
<i>Represents customer mail that has the potential to contain cash.</i>				
	<ul style="list-style-type: none"> <li>○ Is mail opened and distributed by a person other than the cashier or accounting personnel?</li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<ul style="list-style-type: none"> <li>○ Are cash receipts witnessed when included in the mail?</li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<ul style="list-style-type: none"> <li>○ Does someone independent of accounting log/account for the received cash?</li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<ul style="list-style-type: none"> <li>○ If so, is the log used as a check against the deposit or receipt record?</li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<ul style="list-style-type: none"> <li>○ Does the person opening the mail immediately endorse negotiable instruments with an appropriate county deposit stamp?                             <ul style="list-style-type: none"> <li>▪ <i>Checks should be made payable to "Deschutes County- ____ department".</i></li> <li>▪ <i>All negotiable instruments received should be restrictively endorsed for the appropriate Deschutes County bank account.</i></li> </ul> </li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>D. Receipting/collection controls</b>				
<i>Represents controls over the amount of cash received over the course of the day. Cash lost or misappropriated prior to being receipted is more difficult to trace than cash that has been receipted.</i>				
	<ul style="list-style-type: none"> <li>○ Are receipts created in all cases, even if rejected by the customer?</li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<ul style="list-style-type: none"> <li>○ Are all receipts recorded in MUNIS, cash register, on pre-numbered receipt slip, pre-numbered invoice, or other equivalent means?                             <ul style="list-style-type: none"> <li>○ <i>All cash received should be evidenced through a controlled receipting process.</i></li> </ul> </li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<ul style="list-style-type: none"> <li>○ Are payment receipt forms pre-numbered and imprinted with the department name?                             <ul style="list-style-type: none"> <li>▪ <i>The MUNIS system settings do this automatically.</i></li> </ul> </li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<ul style="list-style-type: none"> <li>○ Are all negotiable instruments received for payment immediately endorsed with an appropriate county deposit stamp?                             <ul style="list-style-type: none"> <li>▪ <i>Checks should be made payable to "Deschutes County- ____ department".</i></li> <li>▪ <i>All negotiable instruments received should be restrictively endorsed for the appropriate Deschutes County bank account.</i></li> </ul> </li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<ul style="list-style-type: none"> <li>○ Are voided receipts accounted for and authorized by another person?                             <ul style="list-style-type: none"> <li>▪ <i>MUNIS system settings do this automatically.</i></li> </ul> </li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<ul style="list-style-type: none"> <li>○ Is cash given back on negotiable instruments?                             <ul style="list-style-type: none"> <li>▪ <i>(i.e., cash back on a debit card purchase)</i></li> </ul> </li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

		Yes	No	N/A
<b>E.</b>	<b>Physical safeguards</b> <i>Physical controls in place to reduce risk that cash can be stolen.</i>			
	<ul style="list-style-type: none"> <li>○ Is there a designated custodian for cash and is the transfer of cash to other employees documented?                             <ul style="list-style-type: none"> <li>▪ <i>There should be adequate accountability for movement of funds between people.</i></li> <li>▪ <i>Tamper-proof deposit bags can also be used.</i></li> </ul> </li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<ul style="list-style-type: none"> <li>○ Does anyone other than the designated custodian have unrestricted access to cash?                             <ul style="list-style-type: none"> <li>▪ <i>There should be sufficient safeguards to prevent access to cash by anyone other than the person who collected it.</i></li> </ul> </li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<ul style="list-style-type: none"> <li>○ Are appropriate safeguards employed to safeguard cash in County facilities depending on the amount and duration the cash is held?                             <ul style="list-style-type: none"> <li>▪ <i>Access should be limited.</i></li> <li>▪ <i>Possibilities include locking file cabinets, locking drawers, safes, etc.</i></li> <li>▪ <i>Consideration for surveillance – electronic or guards.</i></li> </ul> </li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<ul style="list-style-type: none"> <li>○ Are access and transactions with cash in a safe logged and witnessed?</li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<ul style="list-style-type: none"> <li>○ Is armored transport arranged for large amounts of cash?</li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<ul style="list-style-type: none"> <li>○ Has the department addressed potential robbery risk?</li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>F.</b>	<b>Deposit /Reconciliation</b> <i>Establishing how much cash should be present, counting how much is present and securing cash with County Finance or the County's bank</i>			
	<ul style="list-style-type: none"> <li>○ Is cash accounted for and balanced to receipt records daily?                             <ul style="list-style-type: none"> <li>▪ <i>(i.e., Munis settlement, register tapes, card processing reports)</i></li> <li>▪ <i>These may be manual or computerized processes. In cases where there are department accounting systems, those systems should be reconciled to activity reported to the Finance department through deposits.</i></li> </ul> </li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<ul style="list-style-type: none"> <li>○ Are all cash overages and shortages reported to management and the Finance Department?                             <ul style="list-style-type: none"> <li>▪ <i>This includes revenue, change funds, and petty cash.</i></li> </ul> </li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<ul style="list-style-type: none"> <li>○ Are the contents of the deposit clearly documented?                             <ul style="list-style-type: none"> <li>▪ <i>Totals of any coins, bills, and/or checks.</i></li> </ul> </li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<ul style="list-style-type: none"> <li>○ Does the cashier prepare duplicate deposit tickets so that the bank can validate one copy, and a person other than the cashier can verify the returned bank receipt against the duplicate deposit ticket?</li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<ul style="list-style-type: none"> <li>○ Is all cash collected deposited intact?                             <ul style="list-style-type: none"> <li>▪ <i>There should be no retaining, adding, or substituting of cash.</i></li> </ul> </li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<ul style="list-style-type: none"> <li>○ Are tamper-proof deposit bags used for the deposit?</li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<ul style="list-style-type: none"> <li>○ Are cash receipts deposited within 24 hours?</li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<ul style="list-style-type: none"> <li>○ Is receipt activity reviewed for unusual fluctuations?</li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

		Yes	No	N/A
<p><u>Accounting not determined/Suspense accounts:</u></p> <ul style="list-style-type: none"> <li>○ Does the department delay deposit if the accounting is not determined?                             <ul style="list-style-type: none"> <li>▪ <i>Sometimes transactions are uncertain or have incomplete information. For example, a records request fee collected before confirmation of the records existence. The County encourages the department to deposit these amounts daily. For departments where this is a routine occurrence, suspense accounts may be created to hold the accounting of the deposit until a proper accounting can be made. Departments shall make efforts to reconcile and clear these entries in a timely fashion.</i></li> </ul> </li> </ul>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<p><u>Coordination with other departments:</u></p> <ul style="list-style-type: none"> <li>○ Is deposit coordination considered with other departments?                             <ul style="list-style-type: none"> <li>▪ <i>At those times, they should secure their cash separately in a tamper-proof bank bag, noting the serial number and amounts for later reconciliation to the bank receipts.</i></li> </ul> </li> </ul>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<p><b>G. Manual Back Up</b> <i>Applicable if computerized systems are not used or temporarily unavailable.</i></p>				
<ul style="list-style-type: none"> <li>○ Are manual receipt books controlled and safeguarded?</li> </ul>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> <li>○ Is the sequence of receipt numbers monitored?</li> </ul>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> <li>○ Are payment receipt forms pre-numbered, imprinted with the department name, and in triplicate?                             <ul style="list-style-type: none"> <li>▪ <i>Triplicate forms allow for one copy provided to customer, one to accompany cash, and one with receipt book for control.</i></li> </ul> </li> </ul>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<p><b>H. Accounts receivable</b> <i>Represents credit established for customers to purchase services on account.</i></p>				
<ul style="list-style-type: none"> <li>○ Are computerized accounting systems designed to limit authority and require supervisory approvals for adjustments, credits, and write-offs? If not, is the activity periodically reviewed?</li> </ul>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> <li>○ Are there appropriate reports on accounts receivable and billing activity?                             <ul style="list-style-type: none"> <li>▪ <i>Billing systems should have adequate reporting systems to allow for follow-up on outstanding billings.</i></li> </ul> </li> </ul>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> <li>○ Are accounts receivable postings compared to receipting logs?</li> </ul>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> <li>○ Are changes to customer accounts overseen?                             <ul style="list-style-type: none"> <li>▪ <i>(i.e., additions, changes, deletions)</i></li> </ul> </li> </ul>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<p><b>I. Change Funds</b> <i>Represents cash held to provide change for customer receipts.</i></p>				
<ul style="list-style-type: none"> <li>○ Are change funds approved and matched to authorizations?</li> </ul>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> <li>○ Are change funds counted by the custodian at shift beginning and end?</li> </ul>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> <li>○ Is cash counted by an independent person?</li> </ul>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

		Yes	No	N/A
	○ Are surprise cash counts conducted by an employee outside collection?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	○ Is the change fund used for petty cash? Vice versa?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>J.</b>	<b>Petty cash</b> <i>Represents money available for minor purchases. Cash is replenished periodically based on appropriate receipts and accounting.</i>			
	○ Is the authorized petty cash amount maintained?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	○ Are petty cash payments supported by receipts?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	○ Is access to petty cash restricted to custodians?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	○ Is replenishment done routinely through a reimbursement?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	○ Does petty cash on hand match authorized amount and submitted receipts?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	○ Is there a continuing need for a petty cash fund?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>





BOARD OF  
COMMISSIONERS

# AGENDA REQUEST & STAFF REPORT

**MEETING DATE:** March 17, 2025

**SUBJECT:** Treasury Report for February 2025

**ATTENDANCE:**

*Bill Kuhn, County Treasurer*



**MEMORANDUM**

**DATE:** March 17, 2025  
**TO:** Board of County Commissioners  
**FROM:** Bill Kuhn, Treasurer  
**SUBJECT:** Treasury Report for February 2025

Following is the unaudited monthly treasury report for fiscal year to date (YTD) as of February 28, 2025.

**Treasury and Investments**

- The portfolio balance at the end of February was \$364.3 million, an increase of \$5 million from January and an increase of \$36.4 million from last year (February 2024).
- Net investment income for February was \$1,084K, approximately \$58.3K less than last month and \$198.5K greater than February 2024. YTD earnings of \$7,994,907 are \$2,231,449 more than the YTD earnings last year.
- All portfolio category balances are within policy limits.
- The LGIP interest rate remained at 4.70% during the month of February. Benchmark returns for 24-month treasuries were down 30 basis points and 36-month treasuries were down 35 basis points from the prior month.
- The average portfolio yield rose slightly to 3.99%, which was up 2 bps from last month's average %.
- The portfolio weighted average time to maturity was 1.11 years.

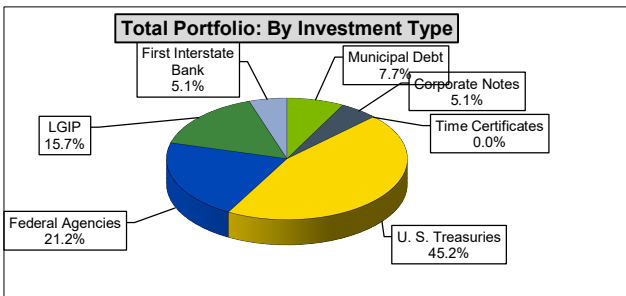
**Deschutes County**

**Total Investment Portfolio As Of 2/28/2025**



Portfolio Breakdown: Par Value by Investment Type		
Municipal Debt	28,050,000	7.7%
Corporate Notes	18,663,000	5.1%
	-	0.0%
U.S. Treasuries	164,800,000	45.2%
Federal Agencies	77,145,000	21.2%
LGIP	57,092,015	15.7%
First Interstate (Book Balance)	18,560,356	5.1%
<b>Total Investments</b>	<b>\$ 364,310,371</b>	<b>100.0%</b>

Investment Income		
	Feb-25	Y-T-D
<b>Total Investment Income</b>	\$ 1,095,743	\$ 8,090,907
Less Fee: \$12,000 per month	(12,000)	(96,000)
<b>Investment Income - Net</b>	<b>\$ 1,083,743</b>	<b>\$ 7,994,907</b>
<b>Prior Year Comparison</b>	<b>Feb-24</b>	<b>\$ 5,763,458</b>



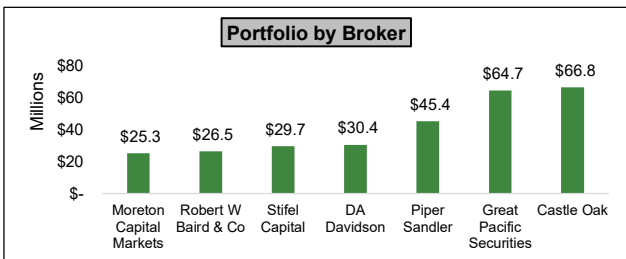
Category Maximums:	
U.S. Treasuries	100%
LGIP (\$61,749,000)	100%
Federal Agencies	100%
Banker's Acceptances	25%
Time Certificates	50%
Municipal Debt	25%
Corporate Debt	25%

Yield Percentages		
	Current Month	Prior Month
FIB/ LGIP (avg)	4.48%	4.50%
Investments	3.83%	3.85%
<b>Average</b>	<b>3.99%</b>	<b>3.97%</b>

Maturity (Years)	
Max	Weighted Average
3.33	1.11

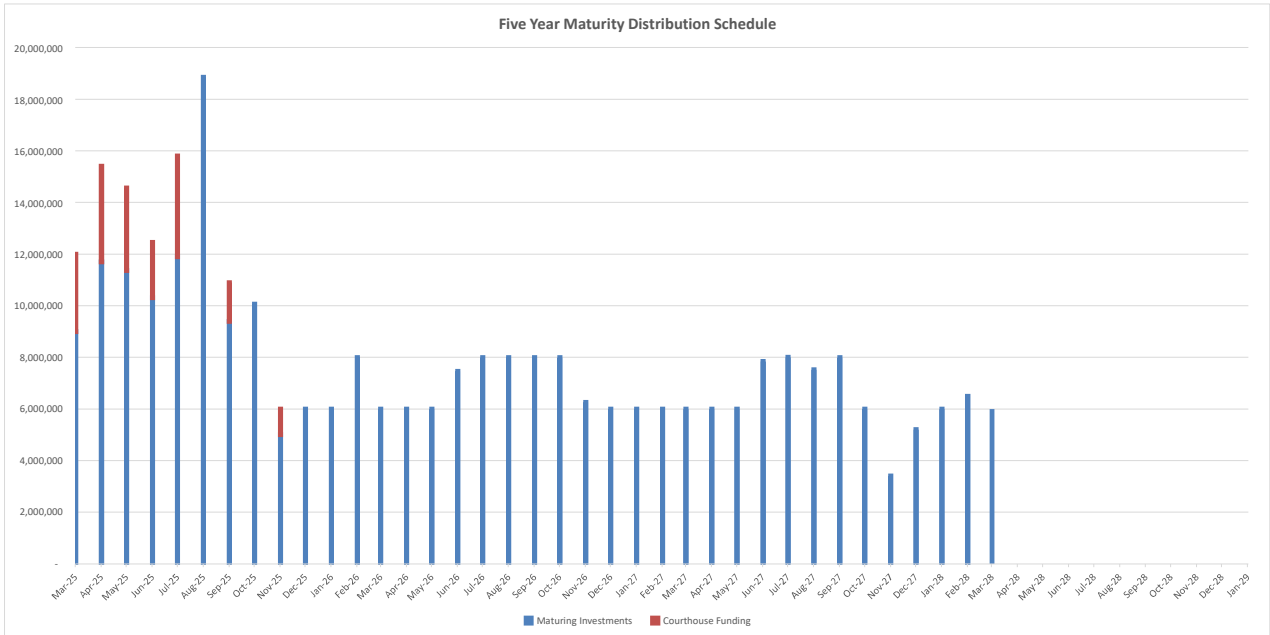
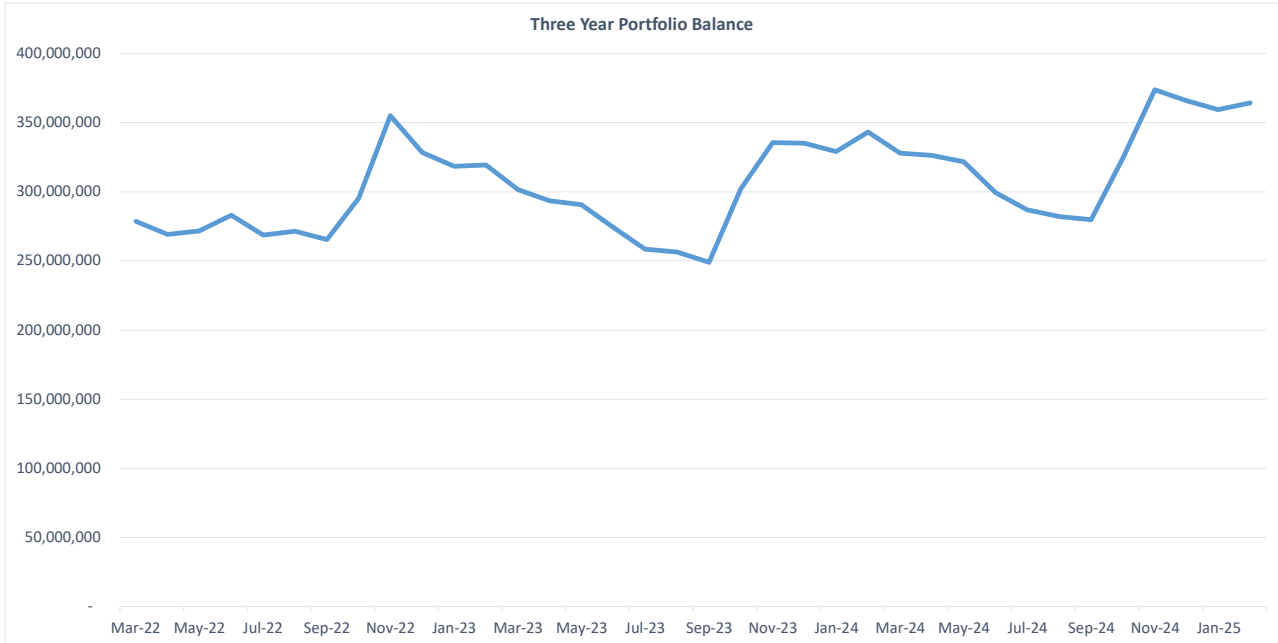
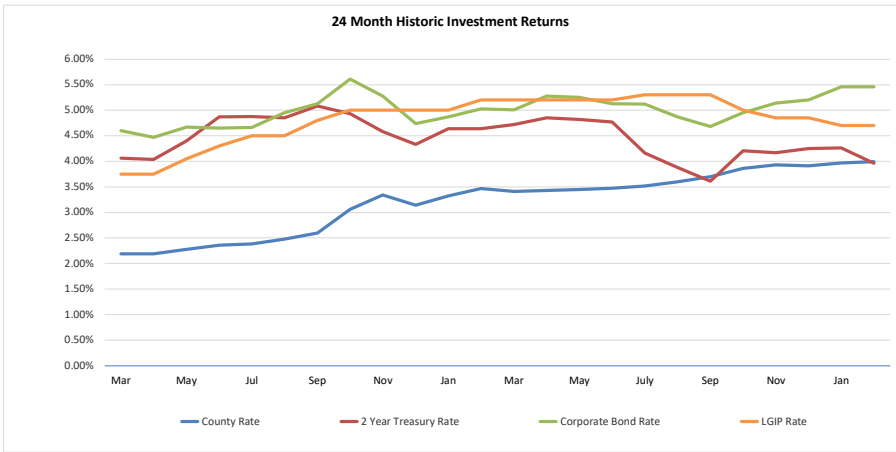
Benchmarks		
24 Month Treasury	3.96%	4.26%
LGIP Rate	4.70%	4.70%
36 Month Treasury	3.93%	4.28%

Term	Minimum	Actual
0 to 30 Days	10%	23.2%
Under 1 Year	25%	53.0%
Under 5 Years	100%	100.0%



Other	Policy	Actual
Corp Issuer	5%	1.9%
Callable	25%	9.5%
<b>Weighted Ave.</b>	<b>AA2</b>	<b>AA1</b>

Investment Activity	
Purchases in Month	\$ -
Sales/Redemptions in Month	\$ 7,100,000



**Deschutes County Investments**  
**Portfolio Management**  
**Portfolio Details - Investments**  
**February 28, 2025**

Inv #	Inv Type	CUSIP	Security	Broker	Purchase Date	Maturity Date	Days To Maturity	Ratings		Coupon Rate	YTM 365	Par Value	Market Value	Book Value	Call Date
								Moodys	S&P/Fitch						
asset_n_r	invtype_rd	cusipnu_rd	issuerna_i	purfrom_rd	purdate_rd	maturda_rd	daystom_r	secrating_rd	seccratn2_r	curr_rd	ytm365_rd	remface_rd	mktvalu_rd	bookval_rd	optiond_rd
10988	FAC	3130HOAV5	Federal Agriculture Mtg Corp	MORETN	12/12/2023	10/1/2025	214			2.55	4.87	2,000,000	1,977,160	1,974,361	- -
11024	FAC	31424WHG0	Federal Agriculture Mtg Corp	PS	4/29/2024	4/16/2027	776			4.8	4.88	2,000,000	2,021,882	1,996,673	- -
10763	FAC	3133EL3P7	Federal Farm Credit Bank	R W B	8/12/2020	8/12/2025	164	Aaa	AA+	0.53	0.53	3,000,000	2,940,325	3,000,000	- -
10764	FAC	3133EL3H5	Federal Farm Credit Bank	MORETN	8/12/2020	8/12/2025	164	Aaa	AA+	0.57	0.57	3,000,000	2,942,688	3,000,000	- -
10971	FAC	3133EPPR0	Federal Farm Credit Bank	GPAC	11/17/2023	4/10/2026	405	Aaa	AA+	4.625	4.77	2,000,000	2,010,669	1,996,935	- -
10975	FAC	3133EPPR0	Federal Farm Credit Bank	GPAC	11/22/2023	4/10/2026	405	Aaa	AA+	4.625	4.81	2,000,000	2,010,669	1,996,103	- -
10985	FAC	3133EPC37	Federal Farm Credit Bank	PS	12/8/2023	11/13/2025	257	Aaa	AA+	4.875	4.64	1,000,000	1,004,813	1,001,541	- -
10987	FAC	3133EHVV1	Federal Farm Credit Bank	PS	12/12/2023	9/1/2026	549	Aaa	AA+	2.4	4.59	2,000,000	1,941,580	1,938,885	- -
11006	FAC	3133EPL37	Federal Farm Credit Bank	R W B	12/19/2023	12/8/2025	282	Aaa	AA+	4.625	4.50	2,000,000	2,005,426	2,001,836	- -
11094	FAC	3133EMXW7	Federal Farm Credit Bank	DA DAV	1/17/2025	4/28/2028	1154			1.4	4.39	1,000,000	910,720	912,910	- -
11095	FAC	3133ERT84	Federal Farm Credit Bank	GPAC	1/17/2025	1/14/2028	1049			4.25	4.31	2,000,000	1,998,183	1,997,046	- -
10937	FAC	3130AK5E2	Federal Home Loan Bank	R W B	11/18/2022	9/4/2025	187	Aaa	AA+	0.375	4.26	2,000,000	1,954,556	1,963,102	- -
10947	FAC	3130ASR92	Federal Home Loan Bank	MORETN	11/30/2022	5/16/2025	76	Aaa	AA+	4	5.14	2,000,000	1,996,989	1,997,537	- -
10964	FAC	3130AWKM1	Federal Home Loan Bank	R W B	11/16/2023	12/12/2025	286	Aaa	AA+	4.75	4.95	2,000,000	2,008,514	1,997,062	- -
10972	FAC	3130AXB31	Federal Home Loan Bank	R W B	11/17/2023	3/13/2026	377	Aaa	AA+	4.875	4.78	2,000,000	2,013,852	2,001,790	- -
10976	FAC	3130ALAJ3	Federal Home Loan Bank	PS	11/22/2023	8/25/2026	542	Aaa	AA+	0.7	4.97	2,000,000	1,892,903	1,883,090	5/25/2025
10984	FAC	3130AWLY4	Federal Home Loan Bank	PS	12/8/2023	6/13/2025	104	Aaa	AA+	5.125	4.80	2,145,000	2,151,159	2,146,879	- -
11005	FAC	3130ALSW5	Federal Home Loan Bank	R W B	12/19/2023	3/13/2026	377	Aaa	AA+	0.875	4.39	2,000,000	1,926,872	1,931,541	- -
11023	FAC	3130AL5A8	Federal Home Loan Bank	STIFEL	3/21/2024	2/26/2027	727	Aaa	AA+	0.9	4.57	2,000,000	1,866,487	1,864,929	5/26/2025
11025	FAC	3130AVBC5	Federal Home Loan Bank	PS	4/29/2024	3/12/2027	741	Aaa	AA+	4.5	4.87	2,000,000	2,008,907	1,985,904	- -
11030	FAC	3130B32T9	Federal Home Loan Bank	DA DAV	10/4/2024	10/1/2027	944	Aaa	AA+	4	4.00	1,000,000	987,936	1,000,000	10/1/2025
11043	FAC	3130B3DN0	Federal Home Loan Bank	GPAC	11/6/2024	10/21/2025	234	Aaa		4.125	4.30	2,000,000	1,998,726	1,997,800	- -
11047	FAC	3130B2Y33	Federal Home Loan Bank	DA DAV	11/6/2024	6/17/2027	838	Aaa	AA+	4.125	4.28	2,000,000	1,991,992	1,993,364	6/17/2025
11062	FAC	3130AL2X1	Federal Home Loan Bank	DA DAV	11/22/2024	2/17/2027	718	Aaa	AA+	0.85	4.35	2,000,000	1,865,258	1,870,499	5/17/2025
10766	FAC	3134GWND4	Federal Home Loan Mtg Corp	CASTLE	8/14/2020	8/12/2025	164	Aaa		0.6	0.61	2,000,000	1,961,239	1,999,910	5/12/2025
10905	FAC	3134GWZV1	Federal Home Loan Mtg Corp	CASTLE	7/8/2022	10/22/2025	235	Aaa		0.65	3.20	2,000,000	1,949,197	1,969,169	- -
10944	FAC	3137EAEX3	Federal Home Loan Mtg Corp	MORETN	11/18/2022	9/23/2025	206	Aaa	AA+	0.375	4.27	2,000,000	1,951,606	1,959,245	- -
10955	FAC	3137EAEU9	Federal Home Loan Mtg Corp	CASTLE	11/30/2022	7/21/2025	142	Aaa	AA+	0.375	4.31	2,000,000	1,964,497	1,971,401	- -
11033	FAC	3134GVYY8	Federal Home Loan Mtg Corp	GPAC	10/4/2024	11/26/2027	1000	Aaa		1	3.65	1,000,000	910,274	931,589	5/26/2025
11041	FAC	3134HATD5	Federal Home Loan Mtg Corp	DA DAV	10/25/2024	10/22/2027	965	Aaa	AA+	3.75	4.16	1,000,000	983,386	989,845	- -
11054	FAC	3134GW6C5	Federal Home Loan Mtg Corp	PS	11/15/2024	10/28/2026	606	Aaa		0.8	4.31	2,000,000	1,883,289	1,889,602	4/28/2025
10765	FAC	3136G4N74	Federal National Mtg Assn	MORETN	8/21/2020	8/21/2025	173	Aaa	AA+	0.56	0.56	3,000,000	2,938,200	3,000,000	5/21/2025
10767	FAC	3136G4L84	Federal National Mtg Assn	CASTLE	8/18/2020	8/18/2025	170	Aaa	AA+	0.57	0.59	2,000,000	1,959,503	1,999,816	5/18/2025
10770	FAC	3136G4X24	Federal National Mtg Assn	PS	8/28/2020	8/29/2025	181	Aaa	AA+	0.6	0.60	1,000,000	979,309	1,000,000	- -
10772	FAC	3136G4N74	Federal National Mtg Assn	R W B	8/27/2020	8/21/2025	173	Aaa	AA+	0.56	0.57	1,000,000	979,400	999,976	5/21/2025
10773	FAC	3136G4X24	Federal National Mtg Assn	CASTLE	8/28/2020	8/29/2025	181	Aaa	AA+	0.6	0.60	1,000,000	979,309	1,000,000	- -
10774	FAC	3136G4N74	Federal National Mtg Assn	R W B	9/3/2020	8/21/2025	173	Aaa	AA+	0.56	0.56	2,000,000	1,958,800	2,000,000	5/21/2025
10793	FAC	3135GA2N0	Federal National Mtg Assn	R W B	11/4/2020	11/4/2025	248	Aaa	AA+	0.55	0.55	2,000,000	1,942,716	2,000,000	- -
10796	FAC	3135G06G3	Federal National Mtg Assn	CASTLE	11/12/2020	11/7/2025	251	Aaa	AA+	0.5	0.57	2,000,000	1,944,084	1,999,019	- -
10952	FAC	3135G03U5	Federal National Mtg Assn	R W B	11/30/2022	4/22/2025	52	Aaa	AA+	0.625	4.43	2,000,000	1,984,176	1,989,904	- -
11026	FAC	3135GAS85	Federal National Mtg Assn	R W B	5/14/2024	5/14/2027	804	Aaa	AA+	5	5.16	2,000,000	2,000,655	1,993,641	5/14/2025
10904	TRC	91282CEH0	U.S. Treasury	MORETN	7/8/2022	4/15/2025	45	Aaa	AA+	2.625	3.08	2,000,000	1,993,344	1,998,930	- -
10920	TRC	91282ZL7	U.S. Treasury	PS	10/3/2022	4/30/2025	60	Aaa		0.375	4.22	2,000,000	1,981,387	1,988,144	- -
10921	TRC	91282ZT0	U.S. Treasury	PS	10/3/2022	5/31/2025	91	Aaa		0.25	4.23	2,000,000	1,973,766	1,981,416	- -
10934	TRC	91282CED9	U.S. Treasury	MORETN	11/4/2022	3/15/2025	14	Aaa		1.75	4.64	2,000,000	1,994,661	1,997,922	- -
10935	TRC	91282CEU1	U.S. Treasury	MORETN	11/4/2022	6/15/2025	106	Aaa		2.875	4.65	2,000,000	1,989,313	1,990,391	- -
10936	TRC	91282CEY3	U.S. Treasury	MORETN	11/4/2022	7/15/2025	136	Aaa		3	4.66	2,000,000	1,988,457	1,988,490	- -
10945	TRC	9128285C0	U.S. Treasury	MORETN	11/18/2022	9/30/2025	213	Aaa		3	4.19	2,000,000	1,983,484	1,987,031	- -
10946	TRC	91282CEY3	U.S. Treasury	MORETN	11/18/2022	7/15/2025	136	Aaa		3	4.25	2,000,000	1,988,457	1,991,259	- -
10958	TRC	91282CEY3	U.S. Treasury	PS	11/30/2022	7/15/2025	136	Aaa		3	4.29	2,000,000	1,988,457	1,990,960	- -
10959	TRC	91282CEU1	U.S. Treasury	PS	11/30/2022	6/15/2025	106	Aaa		2.875	4.29	2,000,000	1,989,313	1,992,297	- -
10963	TRC	91282CHM6	U.S. Treasury	STIFEL	9/29/2023	7/15/2026	501	Aaa		4.5	4.88	3,000,000	3,010,547	2,985,412	- -
10965	TRC	91282CGE5	U.S. Treasury	CASTLE	11/16/2023	1/15/2026	320	Aaa		3.875	4.84	2,000,000	1,993,516	1,984,134	- -
10966	TRC	91282CGL9	U.S. Treasury	CASTLE	11/16/2023	2/15/2026	351	Aaa		4	4.82	2,000,000	1,994,531	1,985,188	- -
10969	TRC	91282CHB0	U.S. Treasury	PS	11/17/2023	5/15/2026	440	Aaa		3.625	4.66	2,000,000	1,984,531	1,976,655	- -
10970	TRC	91282CHU8	U.S. Treasury	GPAC	11/17/2023	8/15/2026	532	Aaa		4.375	4.63	2,000,000	2,003,672	1,992,990	- -
10973	TRC	91282CJC6	U.S. Treasury	STIFEL	11/17/2023	10/15/2026	593	Aaa		4.625	4.59	2,000,000	2,011,875	2,000,978	- -
10974	TRC	91282CHB0	U.S. Treasury	GPAC	11/22/2023	5/15/2026	440	Aaa		3.625	4.67	2,000,000	1,984,531	1,976,450	- -

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						
10977	TRC	91282CGL9	U.S. Treasury	CASTLE	11/22/2023	2/15/2026	351	Aaa		4	4.74	2,000,000	1,994,531	1,986,558	-
10978	TRC	91282CGR6	U.S. Treasury	CASTLE	11/22/2023	3/15/2026	379	Aaa		4.625	4.71	2,000,000	2,007,734	1,998,246	-
10980	TRC	91282CEY3	U.S. Treasury	GPAC	12/8/2023	7/15/2025	136	Aaa		3	4.73	3,200,000	3,181,531	3,180,356	-
10981	TRC	91282CFK2	U.S. Treasury	GPAC	12/8/2023	9/15/2025	198	Aaa		3.5	4.66	1,500,000	1,492,629	1,491,034	-
10982	TRC	91282CED9	U.S. Treasury	DA DAV	12/8/2023	3/15/2025	14	Aaa		1.75	4.90	3,000,000	2,991,992	2,996,522	-
10983	TRC	91282CEH0	U.S. Treasury	DA DAV	12/8/2023	4/15/2025	45	Aaa	AA+	2.625	4.85	3,700,000	3,687,686	3,690,285	-
10986	TRC	91282XB1	U.S. Treasury	DA DAV	12/8/2023	5/15/2025	75	Aaa		2.125	4.82	3,200,000	3,180,425	3,183,085	-
10991	TRC	91282CGA3	U.S. Treasury	DA DAV	12/12/2023	12/15/2025	289	Aaa		4	4.68	2,000,000	1,995,807	1,989,842	-
10992	TRC	91282CGE5	U.S. Treasury	R W B	12/12/2023	1/15/2026	320	Aaa		3.875	4.64	2,000,000	1,993,516	1,987,320	-
10994	TRC	91282CHN4	U.S. Treasury	GPAC	12/12/2023	7/31/2025	152	Aaa		4.75	4.84	700,000	701,542	699,742	-
10995	TRC	912828P46	U.S. Treasury	STIFEL	12/12/2023	2/15/2026	351	Aaa		1.625	4.62	2,000,000	1,946,938	1,945,904	-
10996	TRC	91282CJC6	U.S. Treasury	STIFEL	12/12/2023	10/15/2026	593	Aaa		4.625	4.46	2,000,000	2,011,875	2,004,977	-
10997	TRC	91282CJK8	U.S. Treasury	STIFEL	12/12/2023	11/15/2026	624	Aaa		4.625	4.45	2,000,000	2,012,578	2,005,478	-
10998	TRC	912828R36	U.S. Treasury	CASTLE	12/19/2023	5/15/2026	440	Aaa		1.625	4.26	2,000,000	1,935,000	1,940,137	-
10999	TRC	91282CGV7	U.S. Treasury	CASTLE	12/19/2023	4/15/2026	410	Aaa		3.75	4.29	2,000,000	1,987,969	1,988,593	-
11000	TRC	91282CFP1	U.S. Treasury	CASTLE	12/19/2023	10/15/2025	228	Aaa		4.25	4.48	2,000,000	1,999,328	1,997,192	-
11002	TRC	91282CGL9	U.S. Treasury	GPAC	12/19/2023	2/15/2026	351	Aaa		4	4.34	2,000,000	1,994,531	1,993,709	-
11004	TRC	91282CGE5	U.S. Treasury	GPAC	12/19/2023	1/15/2026	320	Aaa		3.875	4.38	2,000,000	1,993,516	1,991,656	-
11021	TRC	91282CJT9	U.S. Treasury	CASTLE	3/21/2024	1/15/2027	685	Aaa		4	4.49	2,000,000	1,990,781	1,982,958	-
11022	TRC	91282CJP7	U.S. Treasury	CASTLE	3/21/2024	12/15/2026	654	Aaa		4.375	4.50	2,000,000	2,004,375	1,995,704	-
11031	TRC	91282CFB2	U.S. Treasury	CASTLE	10/4/2024	7/31/2027	882	Aaa		2.75	3.62	1,000,000	964,531	980,198	-
11032	TRC	912828R0	U.S. Treasury	CASTLE	10/4/2024	8/15/2027	897	Aaa		2.25	3.61	1,000,000	952,266	968,381	-
11038	TRC	912828ZV5	U.S. Treasury	GPAC	10/25/2024	6/30/2027	851	Aaa		0.5	3.98	1,000,000	915,000	923,693	-
11040	TRC	91282CFB2	U.S. Treasury	CASTLE	10/25/2024	7/31/2027	882	Aaa		2.75	4.00	1,000,000	964,531	971,727	-
11044	TRC	91282CCP4	U.S. Treasury	GPAC	11/6/2024	7/31/2026	517	Aaa		0.625	4.23	2,000,000	1,896,563	1,902,411	-
11046	TRC	91282CFU0	U.S. Treasury	CASTLE	11/6/2024	10/31/2027	974	Aaa		4.125	4.16	2,000,000	1,992,969	1,998,044	-
11048	TRC	91282CLG4	U.S. Treasury	CASTLE	11/14/2024	8/15/2027	897	Aaa		3.75	4.25	2,000,000	1,975,391	1,976,827	-
11049	TRC	91282CLP4	U.S. Treasury	CASTLE	11/14/2024	9/30/2026	578	Aaa		3.5	4.29	2,000,000	1,976,484	1,976,202	-
11050	TRC	91282CLH2	U.S. Treasury	CASTLE	11/14/2024	8/31/2026	548	Aaa		3.75	4.30	2,000,000	1,985,000	1,984,248	-
11051	TRC	91282CCP4	U.S. Treasury	CASTLE	11/14/2024	7/31/2026	517	Aaa		0.625	4.29	2,000,000	1,896,563	1,900,771	-
11052	TRC	91282CFB2	U.S. Treasury	STIFEL	11/14/2024	7/31/2027	882	Aaa		2.75	4.24	2,000,000	1,929,063	1,932,561	-
11053	TRC	91282CAL5	U.S. Treasury	GPAC	11/14/2024	9/30/2027	943	Aaa		0.375	4.25	2,000,000	1,806,484	1,813,435	-
11055	TRC	91282CCP4	U.S. Treasury	DA DAV	11/15/2024	7/31/2026	517	Aaa		0.625	4.26	1,000,000	948,281	950,765	-
11057	TRC	91282CKR1	U.S. Treasury	CASTLE	11/22/2024	5/15/2027	805	Aaa		4.5	4.29	2,000,000	2,010,078	2,008,696	-
11058	TRC	91282CJK8	U.S. Treasury	CASTLE	11/22/2024	11/15/2026	624	Aaa		4.625	4.31	2,000,000	2,012,578	2,010,182	-
11059	TRC	91282CKJ9	U.S. Treasury	CASTLE	11/22/2024	4/15/2027	775	Aaa		4.5	4.30	2,000,000	2,010,078	2,008,036	-
11060	TRC	91282CLH2	U.S. Treasury	CASTLE	11/22/2024	8/31/2026	548	Aaa		3.75	4.35	2,000,000	1,985,000	1,982,862	-
11061	TRC	91282CJT9	U.S. Treasury	CASTLE	11/22/2024	1/15/2027	685	Aaa		4	4.31	2,000,000	1,990,781	1,988,874	-
11063	TRC	91282CKE0	U.S. Treasury	DA DAV	11/22/2024	3/15/2027	744	Aaa		4.25	4.28	2,000,000	1,999,844	1,998,711	-
11066	TRC	91282CJC6	U.S. Treasury	PS	11/22/2024	10/15/2026	593	Aaa		4.625	4.32	2,000,000	2,011,875	2,009,347	-
11067	TRC	91282CFH9	U.S. Treasury	DA DAV	11/25/2024	8/31/2027	913	Aaa		3.125	4.30	2,000,000	1,944,688	1,945,310	-
11068	TRC	91282CJP7	U.S. Treasury	DA DAV	11/25/2024	12/15/2026	654	Aaa		4.375	4.33	2,000,000	2,004,375	2,001,482	-
11069	TRC	91282CJK8	U.S. Treasury	GPAC	11/25/2024	11/15/2026	624	Aaa		4.625	4.34	2,000,000	2,012,578	2,009,208	-
11070	TRC	91282CJT9	U.S. Treasury	GPAC	11/25/2024	1/15/2027	685	Aaa		4	4.32	2,000,000	1,990,781	1,988,557	-
11071	TRC	91282CKJ9	U.S. Treasury	GPAC	11/25/2024	4/15/2027	775	Aaa		4.5	4.31	2,000,000	2,010,078	2,007,508	-
11072	TRC	91282CFB2	U.S. Treasury	GPAC	11/25/2024	7/31/2027	882	Aaa		2.75	4.30	2,000,000	1,929,063	1,929,826	-
11074	TRC	91282CAL5	U.S. Treasury	CASTLE	11/25/2024	9/30/2027	943	Aaa		0.375	4.30	1,000,000	903,242	905,411	-
11075	TRC	91282CKE0	U.S. Treasury	CASTLE	11/25/2024	3/15/2027	744	Aaa		4.25	4.32	2,000,000	1,999,844	1,997,094	-
11076	TRC	91282CLQ2	U.S. Treasury	CASTLE	11/25/2024	10/15/2027	958	Aaa		3.875	4.30	2,000,000	1,979,844	1,979,123	-
11077	TRC	91282CKA8	U.S. Treasury	PS	11/25/2024	2/15/2027	716	Aaa		4.125	4.32	2,000,000	1,995,078	1,992,558	-
11078	TRC	91282CHA2	U.S. Treasury	PS	12/6/2024	4/30/2028	1156	Aaa		3.5	4.12	2,000,000	1,952,266	1,963,904	-
11079	TRC	91282CBS9	U.S. Treasury	PS	12/6/2024	3/31/2028	1126	Aaa		1.25	4.12	2,000,000	1,822,266	1,836,266	-
11080	TRC	91282CLL3	U.S. Treasury	PS	12/6/2024	9/15/2027	928	Aaa		3.375	4.12	2,000,000	1,956,250	1,964,645	-
11081	TRC	91282CGC9	U.S. Treasury	DA DAV	12/6/2024	12/31/2027	1035	Aaa		3.875	4.10	2,000,000	1,978,672	1,988,079	-
11082	TRC	91282CGP0	U.S. Treasury	STIFEL	12/6/2024	2/29/2028	1095	Aaa		4	4.12	2,000,000	1,983,672	1,993,341	-
11083	TRC	91282CBJ9	U.S. Treasury	STIFEL	12/6/2024	1/31/2028	1066	Aaa		0.75	4.12	2,000,000	1,803,516	1,817,063	-
11084	TRC	91282CFH9	U.S. Treasury	STIFEL	12/6/2024	8/31/2027	913	Aaa		3.125	4.12	2,000,000	1,944,688	1,953,155	-
11085	TRC	91282CFB2	U.S. Treasury	STIFEL	12/6/2024	7/31/2027	882	Aaa		2.75	4.13	1,500,000	1,446,797	1,452,988	-
11086	TRC	91282CKV2	U.S. Treasury	GPAC	12/6/2024	6/15/2027	836	Aaa		4.625	4.13	1,500,000	1,512,422	1,516,117	-
11087	TRC	9128283F5	U.S. Treasury	GPAC	12/6/2024	11/15/2027	989	Aaa		2.25	4.12	2,000,000	1,894,844	1,905,468	-
11089	TRC	9128283W8	U.S. Treasury	CASTLE	1/8/2025	2/15/2028	1081			2.75	4.36	2,500,000	2,391,211	2,389,868	-
11090	TRC	91282CBB6	U.S. Treasury	CASTLE	1/8/2025	12/31/2027	1035			0.625	4.34	2,000,000	1,801,875	1,804,509	-
11091	TRC	91282CGT2	U.S. Treasury	PS	1/8/2025	3/31/2028	1126			3.625	4.35	2,000,000	1,961,172	1,958,555	-
11093	TRC	91282CMF5	U.S. Treasury	DA DAV	1/15/2025	1/15/2028	1050			4.25	4.33	2,000,000	1,998,281	1,995,666	-
11096	TRC	9128283W8	U.S. Treasury	PS	1/17/2025	2/15/2028	1081			2.75	4.29	2,000,000	1,912,969	1,915,367	-

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						
11097	TRC	91282CCE9	U.S. Treasury	STIFEL	1/17/2025	5/31/2028	1,187			1.25	4.32	1,000,000	906,289	907,925	- -
11098	TRC	91282CGT2	U.S. Treasury	CASTLE	1/17/2025	3/31/2028	1,126			3.63	4.32	2,000,000	1,961,172	1,960,267	- -
10865	MC1	037833DN7	Apple Inc	GPAC	11/18/2021	9/11/2026	559	Aaa	AA+	2.05	1.46	2,000,000	1,928,919	2,017,487	7/11/2026
11039	MC1	037833DB3	Apple Inc	GPAC	10/25/2024	9/12/2027	925	Aaa	AA+	2.90	4.10	1,000,000	962,504	971,607	6/12/2027
11045	MC1	037833DB3	Apple Inc	GPAC	11/6/2024	9/12/2027	925	Aaa	AA+	2.90	4.26	2,000,000	1,925,008	1,935,537	6/12/2027
11064	MC1	037833DN7	Apple Inc	GPAC	11/22/2024	9/11/2026	559	Aaa	AA+	2.05	4.41	2,000,000	1,928,919	1,931,356	7/11/2026
10822	MC1	12572QAG0	CME GROUP	GPAC	1/4/2021	3/15/2025	14	Aa3	AA-	3.00	<b>0.65</b>	<b>2,000,000</b>	<b>1,996,611</b>	<b>2,001,801</b>	- -
10818	MC1	166764BW9	Chevron Corp	GPAC	12/28/2020	5/11/2025	71	Aa2	AA-	1.55	<b>0.65</b>	<b>1,663,000</b>	<b>1,650,307</b>	<b>1,665,887</b>	- -
10824	MC1	166764BW9	Chevron Corp	CASTLE	1/7/2021	5/11/2025	71	Aa2	AA-	1.55	<b>0.62</b>	<b>2,000,000</b>	<b>1,984,735</b>	<b>2,003,588</b>	- -
11065	MC1	48125LRU8	JPMorgan Chase - Corporate N	GPAC	11/22/2024	12/8/2026	647	Aa2	AA-	5.11	4.52	2,000,000	2,020,416	2,019,629	11/8/2026
10801	MC1	30231GBH4	XTO Energy Inc	GPAC	11/19/2020	3/19/2025	18	Aa2	AA-	2.99	0.81	2,000,000	1,996,113	2,002,136	- -
10800	MC1	98459LAA1	YALE UNIVERSITY	GPAC	11/18/2020	4/15/2025	45	Aaa	AAA	0.87	0.58	2,000,000	1,986,186	2,000,710	- -
11073	MUN	0793653X8	City of Bellevue WA	STIFEL	11/25/2024	12/1/2027	1,005	Aaa	AAA	1.12	4.35	1,200,000	1,098,948	1,101,077	- -
10930	MUN	13048VLK2	CA ST MUNI FIN AUTH REVENUE	GPAC	10/26/2022	10/1/2025	214	A1		2.15	5.00	2,060,000	2,030,006	2,028,476	- -
10871	MUN	250325UL9	DESCHUTES CTY SCH DIST #1	R W B	12/7/2021	6/15/2026	471	Aa1		1.40	1.23	2,000,000	1,922,200	2,004,247	- -
11056	MUN	473448EZ7	JEFFERSON COUNTY SCHOOL DIST	STIFEL	11/15/2024	6/15/2027	836	AA1		4.32	1.79	1,580,000	1,489,182	1,494,045	- -
11092	MUN	473448FA1	JEFFERSON COUNTY SCHOOL DIST	PS	1/8/2025	6/15/2028	1,202			1.87	4.49	1,920,000	1,766,976	1,768,166	- -
10840	MUN	498368EB1	KLAMATH CNTY OR SCH DIST	PS	7/1/2021	6/15/2025	106		AA+	0.86	0.86	400,000	394,976	400,000	- -
11034	MUN	515390PX4	Lane County School District	PS	10/9/2024	6/15/2027	836	Aa1		1.10	4.01	500,000	463,305	468,767	- -
10870	MUN	569280EX4	Salem-Keizer School District	PS	12/7/2021	6/15/2026	471	Aa1		1.44	1.29	2,000,000	1,922,620	2,003,694	- -
11042	MUN	569203MG4	Salem-Keizer School District	PS	11/6/2024	6/30/2026	486	Aa2		3.22	4.36	1,750,000	1,723,733	1,724,556	6/30/2025
10825	MUN	625506PX2	MULTNOMAH CO-REF-TXBL	GPAC	1/21/2021	6/1/2025	92	Aaa	AAA	1.00	0.50	2,165,000	2,141,575	2,167,673	- -
10841	MUN	625517NE3	MULTNOMAH COUNTY OR SCHOOLS	CASTLE	7/15/2021	6/30/2025	121	Aa2	AA	0.95	0.69	1,255,000	1,238,045	1,256,074	- -
10875	MUN	68587FAW4	OR EDU DIST FF&C PENSION OBLI	R W B	12/8/2021	6/30/2026	486	AA2	AA	1.10	1.39	250,000	239,008	249,093	- -
11037	MUN	68587FAX2	OR EDU DIST FF&C PENSION OBLI	GPAC	10/24/2024	6/30/2027	851	AA2	AA	1.36	4.09	1,260,000	1,171,939	1,184,775	- -
11088	MUN	68587FAY0	OR EDU DIST FF&C PENSION OBLI	STIFEL	12/6/2024	6/30/2028	1,217	Aa2	AA	1.53	4.21	975,000	883,545	895,044	- -
10950	MUN	68609TWD6	OREGON STATE	GPAC	12/1/2022	5/1/2025	61	Aa1	AA+	0.90	4.75	500,000	495,855	497,182	- -
11028	MUN	68608USZ0	Oregon State Lottery	GPAC	9/24/2024	8/1/2027	883	Aa1	AA+	3.23	3.64	515,000	501,358	510,149	- -
11035	MUN	68609TNF1	Oregon State Lottery	STIFEL	10/23/2024	11/1/2027	975	Aa1	AA+	2.10	4.11	400,000	376,108	379,988	- -
11036	MUN	68609TWF1	Oregon State Lottery	STIFEL	10/23/2024	5/1/2027	791	Aa1	AA+	1.32	4.05	1,000,000	934,980	944,197	- -
10863	MUN	68583RCV2	OR ST COMMUNITY COLLEGE DIST	GPAC	11/18/2021	6/30/2026	486	Aa1	AA+	5.68	1.40	210,000	213,749	221,541	- -
11027	MUN	685869FR5	OR ST COMMUNITY COLLEGE DIST	GPAC	9/25/2024	7/1/2027	852	Aa3	AA-	2.60	3.60	505,000	483,497	493,428	- -
10876	MUN	68607DVC6	ODOT HWY USER TAX REV	R W B	12/8/2021	11/15/2026	624	Aa1	AAA	0.93	1.37	260,000	245,021	258,153	- -
10845	MUN	736688MF6	Portland Community College	MORETN	7/23/2021	6/15/2026	471	Aa1		0.90	0.80	1,250,000	1,190,150	1,251,560	- -
10951	MUN	752147HJ0	RANCHO SANTIAGO CA CMNTY CLG D	GPAC	12/1/2022	9/1/2025	184	Aa2	AA	0.73	4.63	1,895,000	1,857,327	1,860,745	- -
10831	MUN	799055QU5	SAN MATEO CA FOSTER CITY SCHO	DA DAV	2/16/2021	8/1/2025	153	Aaa	AA+	1.60	0.47	500,000	493,450	502,321	- -
10787	MUN	88675ABS4	TIGARD OR WTR SYS REVENUE	PS	11/3/2020	8/1/2025	153	Aa3	AA	2.00	0.85	350,000	346,080	351,640	- -
11029	MUN	91412HGF4	UNIV OF CALIFORNIA CA REVENUES	STIFEL	9/25/2024	5/15/2027	805	AA2	AA	1.32	3.70	<b>1,000,000</b>	<b>932,000</b>	<b>950,329</b>	- -
10798	MUN	938429V61	Washington County SD Municipal	PS	11/17/2020	6/15/2025	106	Aa1	AA+	0.91	0.64	350,000	345,699	350,266	- -
10078	RRP	SYS10078	Local Govt Investment Pool		7/1/2006	- -	1			4.70	<b>4.70</b>	<b>57,092,015</b>	57,092,015	57,092,015	- -
10084	RR2	SYS10084	First Interstate Bank		7/1/2006	- -	1			4.25	<b>4.25</b>	<b>9,000,000</b>	9,000,000	9,000,000	- -
10085	RR2	SYS10085	First Interstate Bank		10/13/2023	- -	1			4.25	<b>4.25</b>	<b>9,560,356</b>	9,560,356	9,560,356	- -
												<b>364,310,371</b>	358,810,737	359,885,372	



## BOARD OF COMMISSIONERS

# AGENDA REQUEST & STAFF REPORT

**MEETING DATE:** March 17, 2025

**SUBJECT:** Finance Report for February 2025

**RECOMMENDED MOTION:**

None—discussion item only.

**BACKGROUND AND POLICY IMPLICATIONS:**

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

**BUDGET IMPACTS:**

None

**ATTENDANCE:**

Robert Tintle, Chief Financial Officer  
Jana Cain, Controller



### MEMORANDUM

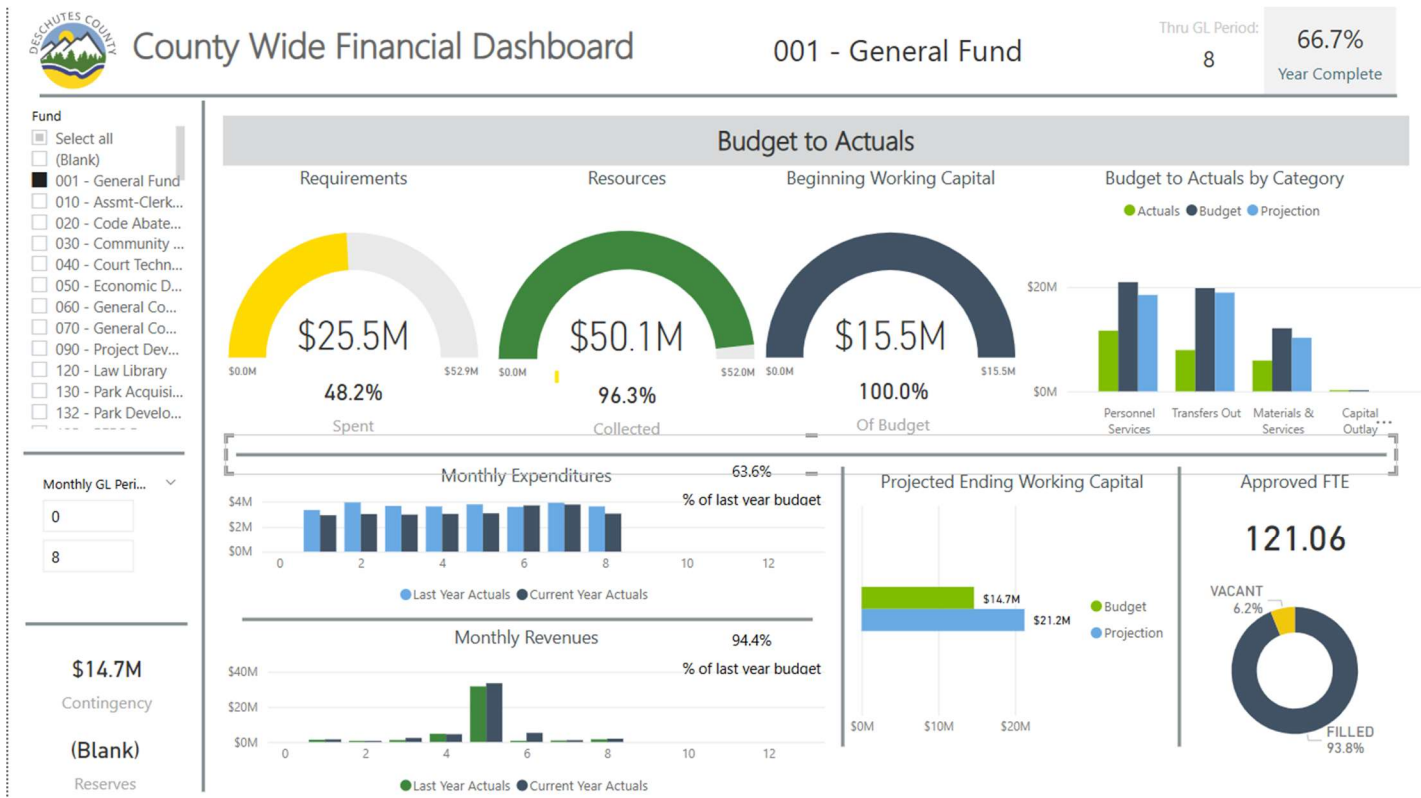
**DATE:** March 17, 2025  
**TO:** Board of County Commissioners  
**FROM:** Robert Tintle, Chief Financial Officer  
**SUBJECT:** Finance Report for February 2025

Following is the unaudited monthly finance report for fiscal year to date (YTD) as of February 28, 2025.

#### Budget to Actuals Report

##### General Fund

- *Revenue* YTD in the General Fund is \$50.1M or 96.3% of budget. By comparison, last year revenue YTD was \$40.0M or 91.5% of budget.
- *Expenses* YTD are \$25.5M and 48.2% of budget. By comparison, last year expenses YTD were \$29.4M and 63.5% of budget.
- *Beginning Fund Balance* is \$15.5M or 106.4% of the budgeted \$14.6M 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 February 28, 2025.



**Position Control Summary**

Position Control Summary FY25													July - June	
Org		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	April	May	June	Percent Unfilled
Assessor	Filled	28.63	28.63	28.63	28.63	29.63	29.63	29.63	30.00					
	Unfilled	6.64	6.64	6.64	6.64	5.64	5.64	5.64	5.26					17.27%
Clerk	Filled	10.48	9.48	8.48	8.48	8.48	8.48	9.48	9.48					
	Unfilled	-	1.00	2.00	2.00	2.00	2.00	1.00	1.00					13.12%
BOPTA	Filled	0.52	0.52	0.52	0.52	0.52	0.52	0.52	0.52					
	Unfilled	-	-	-	-	-	-	-	-					0.00%
DA	Filled	57.70	58.70	58.70	58.90	58.55	58.55	58.55	59.05					
	Unfilled	3.40	2.40	2.60	1.40	1.75	1.75	1.75	1.25					3.36%
Tax	Filled	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50					
	Unfilled	-	-	-	-	-	-	-	-					0.00%
Veterans'	Filled	4.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00					
	Unfilled	1.00	-	-	-	-	-	-	-					2.50%
Property Mgmt	Filled	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00					
	Unfilled	-	-	-	-	-	-	-	-					0.00%
GF ARPA	Filled	-	-	-	-	-	-	-	-					
	Unfilled	-	-	-	-	-	-	-	-					0.00%
Total General Fund	Filled	110.83	111.83	110.83	111.03	111.68	111.68	112.68	113.55					
	Unfilled	11.04	10.04	11.24	10.04	9.39	9.39	8.39	7.51					7.93%
Justice Court	Filled	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60					
	Unfilled	-	-	-	-	-	-	-	-					0.00%
Community Justice	Filled	43.00	44.00	42.00	45.00	45.00	45.00	43.00	43.00					
	Unfilled	6.00	5.00	7.00	4.00	4.00	4.00	6.00	6.00					10.71%
Sheriff	Filled	225.75	228.50	230.50	229.50	230.50	227.50	230.50	232.50					
	Unfilled	45.25	42.50	40.50	41.50	40.50	43.50	40.50	38.50					15.35%
Houseless Effort	Filled	-	-	-	-	-	-	-	-					
	Unfilled	1.00	1.00	1.00	1.00	1.00	1.00	-	-					100.00%
Health Svcs	Filled	384.93	379.53	381.83	376.03	381.43	384.23	388.43	386.78					
	Unfilled	35.38	40.78	39.48	45.28	40.88	40.08	35.88	38.53					9.36%
CDD	Filled	46.00	49.00	48.00	49.00	49.00	50.00	50.00	49.00					
	Unfilled	5.00	2.00	3.00	2.00	2.00	2.00	2.00	3.00					5.11%
Road	Filled	59.00	59.00	59.00	59.00	59.00	59.00	59.00	59.00					
	Unfilled	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00					3.28%
Adult P&P	Filled	31.63	34.63	34.63	34.63	34.63	34.63	34.63	32.63					
	Unfilled	8.13	5.13	5.13	5.13	5.13	5.13	5.13	7.13					14.47%
Solid Waste	Filled	39.00	38.00	39.00	40.00	40.00	40.00	38.00	41.00					
	Unfilled	5.00	6.00	5.00	4.00	4.00	4.00	6.00	3.00					10.51%
Victims Assistance	Filled	7.50	7.50	7.50	8.50	8.50	8.50	7.50	7.50					
	Unfilled	2.00	2.00	2.00	1.00	1.00	1.00	2.00	2.00					17.11%
GIS Dedicated	Filled	2.00	2.00	2.00	2.00	2.00	2.00	1.00	1.00					
	Unfilled	-	-	-	-	-	-	1.00	1.00					12.50%
Fair & Expo	Filled	13.50	13.50	13.50	13.50	13.50	13.50	13.50	13.50					
	Unfilled	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00					22.86%
Natural Resource	Filled	2.00	2.00	2.00	2.00	2.00	2.00	3.00	3.00					
	Unfilled	1.00	1.00	1.00	1.00	1.00	1.00	-	-					25.00%
ISF - Facilities	Filled	24.75	24.75	25.75	25.75	25.75	26.75	26.75	26.75					
	Unfilled	3.00	3.00	2.00	2.00	2.00	1.00	1.00	1.00					6.76%
ISF - Admin	Filled	9.75	9.75	9.75	9.75	9.75	9.75	8.75	8.75					
	Unfilled	-	-	-	-	-	-	0.50	0.50					1.30%
ISF - BOCC	Filled	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00					
	Unfilled	-	-	-	-	-	-	-	-					0.00%
ISF - Finance	Filled	12.00	13.00	13.00	13.00	12.00	12.00	14.00	14.00					
	Unfilled	2.00	1.00	1.00	1.00	2.00	2.00	-	-					8.04%
ISF - Legal	Filled	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00					
	Unfilled	-	-	-	-	-	-	-	-					0.00%
ISF - HR	Filled	9.80	9.80	9.00	10.00	9.00	8.00	8.00	8.00					
	Unfilled	1.20	1.20	2.00	1.00	2.00	3.00	3.00	3.00					18.64%
ISF - IT	Filled	18.00	18.00	18.00	18.00	18.00	18.00	19.00	18.00					
	Unfilled	2.00	2.00	2.00	2.00	2.00	2.00	1.00	2.00					9.38%
ISF - Risk	Filled	3.25	3.25	3.25	3.25	3.25	2.25	3.25	3.25					
	Unfilled	-	-	-	-	-	1.00	-	-					3.85%
911	Filled	56.15	56.15	57.53	57.00	57.00	58.00	58.00	60.00					
	Unfilled	4.85	4.85	3.48	4.00	4.00	3.00	3.00	1.00					5.77%
<b>Total:</b>														
	<b>Filled</b>	1,113.43	1,118.78	1,121.65	1,121.53	1,126.58	1,127.38	1,133.58	1,135.80	-	-	-	-	
	<b>Unfilled</b>	138.84	133.49	131.81	130.94	126.89	129.09	121.39	120.16	-	-	-	-	
	<b>Total</b>	1,252.26	1,252.26	1,253.46	1,252.46	1,253.46	1,256.46	1,254.97	1,255.96	-	-	-	-	
	<b>% Unfilled</b>	11.09%	10.66%	10.52%	10.45%	10.12%	10.27%	9.67%	9.57%					10.29%

A - 1.0 FTE increase in HS



**Budget to Actuals - Total Personnel and Overtime Report**  
**FY25 YTD February 28, 2025**

Fund	Total Personnel Costs				Overtime		
	Budgeted Personnel Costs	Actual Personnel Costs	Projected Personnel Costs	Projection (Over) / Under Budget	Budgeted OT	Actual OT	(Over) / Under Budget
001 - General Fund	\$ 20,942,691	\$ 11,639,520	\$ 18,504,446	\$ 2,438,245	\$ 69,100	\$ 18,161	\$ 50,939
030 - Juvenile	7,517,894	4,266,927	6,655,696	862,198	100,000	77,839	22,161
160/170 - TRT	234,588	155,993	242,106	(7,518)	-	28	(28)
200 - ARPA	836,621	422,413	422,413	414,208	-	-	-
220 - Justice Court	622,013	396,329	625,287	(3,274)	-	-	-
255 - Sheriff's Office	50,136,178	30,730,681	47,144,636	2,991,542	2,869,000	1,583,987	1,285,013
274 - Health Services	58,826,382	36,051,814	57,221,286	1,605,096	107,726	109,630	(1,904)
295 - CDD	8,005,434	4,867,586	7,576,176	429,258	13,000	17,319	(4,319)
325 - Road	9,556,843	5,865,780	9,235,965	320,878	200,000	79,632	120,368
355 - Adult P&P	6,387,456	3,616,897	5,541,673	845,783	10,000	6,239	3,761
465 - Road CIP	-	-	-	-	-	-	-
610 - Solid Waste	5,739,145	3,225,074	5,274,668	464,477	150,000	66,210	83,790
615 - Fair & Expo	2,039,023	1,053,738	1,611,256	427,767	40,000	42,385	(2,385)
616 - Annual County Fair	229,798	157,889	240,589	(10,791)	-	2,449	(2,449)
617 - Fair & Expo Capital Reserve	-	-	-	-	-	-	-
618 - RV Park	159,210	98,800	156,310	2,900	5,000	2,265	2,735
619 - RV Park Reserve	-	-	-	-	-	-	-
670 - Risk Management	496,919	327,919	503,996	(7,077)	-	-	-
675 - Health Benefits	-	-	-	-	-	-	-
705 - 911	10,237,093	6,110,761	9,618,628	618,465	485,000	167,205	317,795
999 - All Other Funds	18,606,752	10,743,508	18,542,148	64,604	50,600	19,879	30,721
<b>Total</b>	<b>\$ 200,574,040</b>	<b>\$ 119,731,629</b>	<b>\$ 189,117,279</b>	<b>\$ 11,456,761</b>	<b>\$ 4,099,426</b>	<b>\$ 2,193,229</b>	<b>\$ 1,906,197</b>



# Budget to Actuals - Countywide Summary

## All Departments

FY25 YTD February 28, 2025 (unaudited)

03/17/2025 Item #5.

**66.7%**

Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	
	Budget	Actuals	%	Budget	Actuals	%		%
001 - General Fund	44,408,216	45,560,565	103%	46,924,590	44,691,688	95%	47,979,848	102%
030 - Juvenile	1,014,168	1,042,664	103%	926,504	520,815	56%	952,194	103%
160/170 - TRT	12,751,790	12,485,782	98%	12,168,000	9,753,948	80%	12,452,298	102%
200 - ARPA	14,458,597	4,060,299	28%	8,644,978	5,537,822	64%	5,857,941	68%
220 - Justice Court	525,540	529,969	101%	506,200	333,028	66%	506,900	100%
255 - Sheriff's Office	58,558,288	60,325,051	103%	64,030,262	60,414,994	94%	63,292,089	99%
274 - Health Services	60,343,687	61,045,659	101%	68,788,080	47,063,940	68%	66,072,375	96%
295 - CDD	10,460,840	8,523,648	81%	9,401,238	6,153,855	65%	9,325,602	99%
325 - Road	26,673,711	27,151,594	102%	27,479,906	18,909,898	69%	27,581,250	100%
355 - Adult P&P	5,535,606	5,818,189	105%	6,323,657	5,303,246	84%	6,590,552	104%
465 - Road CIP	2,179,426	2,951,833	135%	1,357,339	1,264,534	93%	1,451,715	107%
610 - Solid Waste	15,995,411	17,733,226	111%	19,769,001	12,901,575	65%	19,773,101	100%
615 - Fair & Expo	2,343,500	2,843,093	121%	3,206,000	1,624,373	51%	2,646,200	83%
616 - Annual County Fair	2,324,117	2,460,606	106%	2,350,667	2,643,078	112%	2,652,521	113%
617 - Fair & Expo Capital	64,800	225,047	347%	88,000	181,093	206%	224,612	255%
618 - RV Park	530,800	534,892	101%	489,000	306,623	63%	497,200	102%
619 - RV Park Reserve	34,300	45,518	133%	45,000	38,807	86%	58,200	129%
670 - Risk Management	3,714,303	3,841,634	103%	3,398,791	2,502,775	74%	3,619,477	106%
675 - Health Benefits	30,654,045	31,873,028	104%	42,854,789	26,925,452	63%	43,361,039	101%
705 - 911	14,034,323	14,405,107	103%	14,733,900	13,292,502	90%	14,823,215	101%
999 - Other	81,793,214	71,303,509	87%	66,998,812	35,265,827	53%	70,609,141	105%
<b>TOTAL RESOURCES</b>	<b>388,398,682</b>	<b>374,760,913</b>	<b>96%</b>	<b>400,484,714</b>	<b>295,629,873</b>	<b>74%</b>	<b>400,327,469</b>	<b>100%</b>



# Budget to Actuals - Countywide Summary

## All Departments

FY25 YTD February 28, 2025 (unaudited)

03/17/2025 Item #5.

**66.7%**

Year Complete

REQUIREMENTS	Fiscal Year 2024			Fiscal Year 2025				
	Budget	Actuals	%	Budget	Actuals	%	Projection	%
001 - General Fund	25,420,807	23,850,628	94%	33,071,291	17,590,275	53%	28,790,053	87%
030 - Juvenile	8,481,279	7,884,757	93%	9,381,846	5,342,532	57%	8,426,182	90%
160/170 - TRT	6,902,223	6,827,243	99%	5,736,054	4,741,656	83%	5,806,793	101%
200 - ARPA	9,837,656	3,762,562	38%	4,321,775	761,306	18%	1,740,937	40%
220 - Justice Court	828,370	816,713	99%	819,797	542,878	66%	823,071	100%
255 - Sheriff's Office	65,641,097	59,140,333	90%	66,610,275	39,302,477	59%	63,465,769	95%
274 - Health Services	72,307,648	67,056,125	93%	84,057,460	47,923,280	57%	77,100,924	92%
295 - CDD	10,269,561	8,898,411	87%	9,991,245	6,050,469	61%	9,508,850	95%
325 - Road	17,124,761	15,805,727	92%	19,549,812	10,765,994	55%	18,422,230	94%
355 - Adult P&P	7,576,032	7,028,249	93%	8,371,685	4,766,054	57%	7,427,173	89%
465 - Road CIP	24,142,169	23,124,456	96%	16,323,504	3,442,010	21%	10,826,539	66%
610 - Solid Waste	14,404,534	13,823,996	96%	17,321,744	8,407,600	49%	16,494,905	95%
615 - Fair & Expo	3,734,327	3,867,176	104%	4,838,162	2,355,526	49%	3,944,956	82%
616 - Annual County Fair	2,582,856	2,438,099	94%	2,671,901	2,498,417	94%	2,668,646	100%
617 - Fair & Expo Capital	1,090,000	465,928	43%	1,260,000	138,678	11%	1,260,000	100%
618 - RV Park	617,131	517,201	84%	726,864	414,053	57%	682,910	94%
619 - RV Park Reserve	174,000	45,252	26%	170,000	-	0%	170,000	100%
670 - Risk Management	4,744,447	4,502,990	95%	5,599,742	3,215,672	57%	5,126,564	92%
675 - Health Benefits	35,687,213	34,121,294	96%	38,819,094	20,619,906	53%	38,819,094	100%
705 - 911	15,113,760	13,427,592	89%	17,254,619	9,845,325	57%	16,636,154	96%
999 - Other	93,331,824	64,265,927	69%	104,386,845	37,644,255	36%	99,642,620	95%
<b>TOTAL REQUIREMENTS</b>	<b>420,011,695</b>	<b>361,670,659</b>	<b>86%</b>	<b>451,283,715</b>	<b>226,368,365</b>	<b>50%</b>	<b>417,784,371</b>	<b>93%</b>



# Budget to Actuals - Countywide Summary

## All Departments

FY25 YTD February 28, 2025 (unaudited)

03/17/2025 Item #5.

**66.7%**

Year Complete

TRANSFERS	Fiscal Year 2024			Fiscal Year 2025			Projection	
	Budget	Actuals	%	Budget	Actuals	%		%
001 - General Fund	(20,963,314)	(20,201,737)	96%	(14,682,525)	(2,470,651)	17%	(13,437,040)	92%
030 - Juvenile	6,678,013	6,678,013	100%	8,068,153	5,378,769	67%	8,068,153	100%
160/170 - TRT	(8,575,254)	(7,022,091)	82%	(8,431,946)	(5,371,131)	64%	(8,466,380)	100%
200 - ARPA	(5,022,145)	(400,000)	8%	(4,622,145)	(4,415,944)	96%	(4,415,944)	96%
220 - Justice Court	364,688	286,744	79%	380,521	253,681	67%	380,521	100%
255 - Sheriff's Office	3,377,587	3,380,929	100%	3,399,187	2,341,941	69%	3,399,187	100%
274 - Health Services	8,026,456	5,947,879	74%	10,671,364	(390,810)	-4%	8,820,086	83%
295 - CDD	466,530	(195,589)	-42%	909,332	127,285	14%	497,830	55%
325 - Road	(12,700,000)	(12,700,000)	100%	(10,720,695)	(6,405,029)	60%	(10,720,695)	100%
355 - Adult P&P	510,950	525,950	103%	626,964	417,976	67%	626,964	100%
465 - Road CIP	12,500,000	12,500,000	100%	10,631,333	4,315,667	41%	9,086,662	85%
610 - Solid Waste	(1,703,962)	(2,613,962)	153%	(4,564,141)	(2,284,427)	50%	(4,564,141)	100%
615 - Fair & Expo	875,681	1,008,090	115%	1,179,123	786,082	67%	1,203,227	102%
616 - Annual County Fair	(34,503)	(34,503)	100%	(121,900)	(81,267)	67%	(121,900)	100%
617 - Fair & Expo Capital	824,187	662,984	80%	592,396	444,931	75%	602,726	102%
618 - RV Park	128,436	128,436	100%	57,858	38,572	67%	57,858	100%
619 - RV Park Reserve	51,564	51,564	100%	122,142	81,428	67%	122,142	100%
670 - Risk Management	(503,459)	(493,787)	98%	(4,500)	(3,000)	67%	(4,500)	100%
705 - 911	-	-		-	-		-	
999 - Other	15,698,545	12,491,080	80%	6,509,479	7,235,928	70%	8,865,244	86%
<b>TOTAL TRANSFERS</b>	-	(0)		-	0	0	(0)	0%



# Budget to Actuals - Countywide Summary

## All Departments

FY25 YTD February 28, 2025 (unaudited)

03/17/2025 Item #5.

**66.7%**

Year Complete

ENDING FUND BALANCE	Fiscal Year 2024			Fiscal Year 2025			
	Budget	Actuals	%	Budget	Actuals	Projection	%
001 - General Fund	11,850,095	15,492,530	131%	14,663,304	40,123,292	21,245,284	145%
030 - Juvenile	710,902	1,364,608	192%	977,419	1,921,660	1,958,773	200%
160/170 - TRT	1,801,675	3,163,809	176%	1,163,809	2,804,971	1,342,934	115%
200 - ARPA	-	298,942	999%	-	659,512	0	999%
220 - Justice Court	61,858	(0)	0%	66,924	43,831	64,350	96%
255 - Sheriff's Office	7,295,992	15,566,861	213%	16,386,036	39,021,319	18,792,368	115%
274 - Health Services	7,480,011	12,456,527	167%	7,858,511	11,206,376	10,248,065	130%
295 - CDD	1,975,730	752,366	38%	1,071,691	983,036	1,068,248	100%
325 - Road	2,370,201	5,997,546	253%	3,206,945	7,736,422	4,435,871	138%
355 - Adult P&P	1,470,524	2,326,824	158%	905,760	3,281,992	2,117,167	234%
465 - Road CIP	9,549,637	15,675,284	164%	11,340,452	17,813,475	15,387,122	136%
610 - Solid Waste	2,303,300	4,038,781	175%	1,921,897	6,248,329	2,753,496	143%
615 - Fair & Expo	32,617	531,770	999%	78,731	586,699	436,241	554%
616 - Annual County Fair	228,205	509,451	223%	66,317	572,845	371,426	560%
617 - Fair & Expo Capital	2,391,825	3,179,332	133%	2,599,728	3,666,677	2,746,670	106%
618 - RV Park	135,220	312,766	231%	132,760	243,908	184,914	139%
619 - RV Park Reserve	1,284,317	1,521,389	118%	1,518,531	1,641,624	1,531,731	101%
670 - Risk Management	6,466,397	8,168,164	126%	5,962,713	7,452,266	6,656,577	112%
675 - Health Benefits	1,074,575	3,859,732	359%	7,895,427	10,165,278	8,401,677	106%
705 - 911	12,122,906	14,371,465	119%	11,850,746	17,818,642	12,558,526	106%
999 - Other	104,968,103	128,248,177	122%	101,227,972	132,983,711	100,275,669	99%
<b>TOTAL FUND BALANCE</b>	<b>175,574,090</b>	<b>237,836,324</b>	<b>135%</b>	<b>190,895,673</b>	<b>306,975,867</b>	<b>212,577,110</b>	<b>111%</b>



# Budget to Actuals Report

## General Fund - Fund 001

FY25 YTD February 28, 2025 (unaudited)

03/17/2025 Item #5.

66.7%

Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
PVAB	10,200	10,800	106%	11,000	5,998	55%	11,000	100%	-
Property Taxes - Current	37,400,000	38,160,244	102%	39,604,000	38,437,693	97%	39,392,000	99%	(212,000) A
Property Taxes - Prior	318,000	422,862	133%	328,000	349,755	107%	354,891	108%	26,891
Other General Revenues	3,480,844	3,846,799	111%	3,778,175	3,223,702	85%	4,320,875	114%	542,700
Assessor	775,350	815,379	105%	849,000	454,947	54%	849,000	100%	-
Clerk	1,259,595	1,269,890	101%	1,426,160	901,132	63%	1,426,160	100%	-
District Attorney	552,048	470,285	85%	427,077	585,643	137%	587,894	138%	160,817
Tax Office	136,000	147,228	108%	146,200	91,419	63%	146,200	100%	-
Veterans	261,179	194,448	74%	284,978	102,874	36%	284,978	100%	- B
Property Management	215,000	215,000	100%	70,000	47,167	67%	70,000	100%	-
Non-Departmental	-	7,630	-	-	491,359	-	536,850	-	536,850 C
<b>TOTAL RESOURCES</b>	<b>44,408,216</b>	<b>45,560,565</b>	<b>103%</b>	<b>46,924,590</b>	<b>44,691,688</b>	<b>95%</b>	<b>47,979,848</b>	<b>102%</b>	<b>1,055,258</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	PVAB	97,522	79,788	82%	93,993	59,162	63%	95,274	101%
Assessor	6,189,597	5,587,737	90%	6,709,361	3,795,335	57%	5,873,536	88%	835,825 D
Clerk	2,351,515	2,087,269	89%	2,719,443	1,603,942	59%	2,584,415	95%	135,028 E
District Attorney	11,636,672	11,237,086	97%	13,369,290	7,846,730	59%	12,809,911	96%	559,379 G
Medical Examiner	461,224	391,213	85%	466,854	213,653	46%	466,854	100%	-
Tax Office	940,770	871,901	93%	1,041,642	699,953	67%	1,053,400	101%	(11,758) H
Veterans	934,283	872,565	93%	1,093,340	607,155	56%	1,026,177	94%	67,163 I
Property Management	539,558	510,327	95%	584,094	369,920	63%	591,211	101%	(7,117) J
Non-Departmental	2,269,666	2,212,743	97%	6,993,274	2,394,424	34%	4,289,275	61%	2,703,999
<b>TOTAL REQUIREMENTS</b>	<b>25,420,807</b>	<b>23,850,628</b>	<b>94%</b>	<b>33,071,291</b>	<b>17,590,275</b>	<b>53%</b>	<b>28,790,053</b>	<b>87%</b>	<b>4,281,238</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In	103,790	103,790	100%	5,121,854	5,446,843	106%	5,512,740	108%
Transfers Out	(21,067,104)	(20,305,527)	96%	(19,804,379)	(7,917,494)	40%	(18,949,780)	96%	854,599 L
<b>TOTAL TRANSFERS</b>	<b>(20,963,314)</b>	<b>(20,201,737)</b>	<b>96%</b>	<b>(14,682,525)</b>	<b>(2,470,651)</b>	<b>17%</b>	<b>(13,437,040)</b>	<b>92%</b>	<b>1,245,485</b>

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	13,826,000	13,984,330	101%	15,492,530	15,492,530	100%	15,492,530	100%
Resources over Requirements	18,987,409	21,709,937	-	13,853,299	27,101,414	-	19,189,795	-	5,336,496
Net Transfers - In (Out)	(20,963,314)	(20,201,737)	-	(14,682,525)	(2,470,651)	-	(13,437,040)	-	1,245,485
<b>TOTAL FUND BALANCE</b>	<b>\$ 11,850,095</b>	<b>\$ 15,492,530</b>	<b>131%</b>	<b>\$ 14,663,304</b>	<b>\$ 40,123,292</b>	<b>274%</b>	<b>\$ 21,245,284</b>	<b>145%</b>	<b>\$ 6,581,980 M</b>

- A** Current year taxes received primarily in November, February and May; actual FY24-25 TAV is 4.64% over FY23-24 vs. 5.2% budgeted.
- B** Oregon Dept. of Veteran's Affairs grant reimbursed quarterly
- C** Projection reflects unbudgeted Opioid Settlement Payments
- D** Projected Personnel savings based on FY24/FY25 average vacancy rate of 14.8%
- E** Projected Personnel savings based on FY24/FY25 average vacancy rate of 8%
- F** Projected Personnel based on overage to date
- G** Projected Personnel savings based on FY24/FY25 average vacancy rate of 3.7%
- H** Projected Personnel based on overage to date
- I** Projected Personnel savings based on FY24/FY25 average vacancy rate of 5%
- J** Projected Personnel based on overage to date
- K** \$3,498,234 transferred from the ARPA fund for revenue replacement recategorization.
- L** Reduction in transfer out to Health Services of \$304,599 related to no longer needing local match; transferring \$500K less to the Capital Reserve Fund and retaining these funds in the General Fund as emergency reserves per County's financial policies.
- M** Out of the total ending fund balance, \$1,155,715 are restricted Opioid Settlement Funds, \$2,085,733 are recategorized ARPA funds (of which \$1,340,608 is unallocated) and \$500K is Emergency Reserves.



# Budget to Actuals Report

## Juvenile - Fund 030

FY25 YTD February 28, 2025 (unaudited)

03/17/2025 Item #5.

**66.7%**

Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
OYA Basic & Diversion	476,611	451,260	95%	477,421	242,567	51%	477,421	100%	-
ODE Juvenile Crime Prev	106,829	94,748	89%	112,772	46,635	41%	112,772	100%	-
Leases	90,228	93,840	104%	97,500	65,062	67%	97,500	100%	-
Inmate/Prisoner Housing	75,000	105,120	140%	65,000	68,760	106%	85,000	131%	20,000 <b>A</b>
DOC Unif Crime Fee/HB2712	52,000	53,359	103%	52,000	-	0%	35,000	67%	(17,000) <b>B</b>
Interest on Investments	37,500	54,078	144%	49,000	53,249	109%	79,900	163%	30,900
Expungements	40,000	53,599	134%	40,000	25,047	63%	40,000	100%	-
OJD Court Fac/Sec SB 1065	15,000	11,384	76%	12,000	9,711	81%	12,000	100%	-
Food Subsidy	10,000	12,812	128%	10,000	5,790	58%	5,790	58%	(4,210) <b>C</b>
Miscellaneous	16,500	19,289	117%	6,811	3,993	59%	6,811	100%	-
Contract Payments	5,000	3,675	74%	4,000	-	0%	-	0%	(4,000) <b>D</b>
Gen Fund-Crime Prevention	89,500	89,500	100%	-	-	-	-	-	-
<b>TOTAL RESOURCES</b>	<b>1,014,168</b>	<b>1,042,664</b>	<b>103%</b>	<b>926,504</b>	<b>520,815</b>	<b>56%</b>	<b>952,194</b>	<b>103%</b>	<b>25,690</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	6,852,966	6,402,707	93%	7,517,894	4,266,927	57%	6,655,696	89%
Materials and Services	1,599,048	1,452,785	91%	1,863,952	1,075,605	58%	1,770,486	95%	93,466 <b>F</b>
Capital Outlay	29,265	29,265	100%	-	-	-	-	-	-
<b>TOTAL REQUIREMENTS</b>	<b>8,481,279</b>	<b>7,884,757</b>	<b>93%</b>	<b>9,381,846</b>	<b>5,342,532</b>	<b>57%</b>	<b>8,426,182</b>	<b>90%</b>	<b>955,664</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- General Funds	6,798,630	6,798,630	100%	8,143,712	5,429,141	67%	8,143,712	100%
Transfers Out	(45,000)	(45,000)	100%	-	-	-	-	-	-
Transfers Out-Veh Reserve	(75,617)	(75,617)	100%	(75,559)	(50,373)	67%	(75,559)	100%	-
<b>TOTAL TRANSFERS</b>	<b>6,678,013</b>	<b>6,678,013</b>	<b>100%</b>	<b>8,068,153</b>	<b>5,378,769</b>	<b>67%</b>	<b>8,068,153</b>	<b>100%</b>	<b>-</b>

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	1,500,000	1,528,688	102%	1,364,608	1,364,608	100%	1,364,608	100%
Resources over Requirements	(7,467,111)	(6,842,093)	-	(8,455,342)	(4,821,717)	-	(7,473,988)	-	981,354
Net Transfers - In (Out)	6,678,013	6,678,013	-	8,068,153	5,378,769	-	8,068,153	-	-
<b>TOTAL FUND BALANCE</b>	<b>\$ 710,902</b>	<b>\$ 1,364,608</b>	<b>192%</b>	<b>\$ 977,419</b>	<b>\$ 1,921,660</b>	<b>197%</b>	<b>\$ 1,958,773</b>	<b>200%</b>	<b>\$981,354</b>

- A** Higher utilization of our facility by other Counties.
- B** DOC reporting lower collection rate than originally anticipated.
- C** No longer part of school lunch program. Administrative burden outweighed revenue received.
- D** No longer offering Adult Work Crew so unable to take on contracted work crew projects.
- E** Projected Personnel savings based on FY24/FY25 average vacancy rate of 8.8%
- F** Materials and services projections based on current spending trends.





# Budget to Actuals Report

## TRT - Fund 160/170

FY25 YTD February 28, 2025 (unaudited)

03/17/2025 Item #5.

**66.7%**

Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Room Taxes	12,630,000	12,372,463	98%	12,100,000	9,681,295	80%	12,342,000	102%	242,000 <b>A</b>
Interest on Investments	121,790	112,678	93%	68,000	72,244	106%	109,798	161%	41,798
Miscellaneous	-	641		-	409		500		500
<b>TOTAL RESOURCES</b>	<b>12,751,790</b>	<b>12,485,782</b>	<b>98%</b>	<b>12,168,000</b>	<b>9,753,948</b>	<b>80%</b>	<b>12,452,298</b>	<b>102%</b>	<b>284,298</b>

REQUIREMENTS	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
COVA	3,378,641	3,307,981	98%	3,236,105	2,409,759	74%	3,301,914	102%	(65,809) <b>B</b>
Grants & Contributions	3,000,000	3,000,000	100%	2,000,000	2,000,000	100%	2,000,000	100%	- <b>C</b>
Administrative	262,395	260,555	99%	265,588	167,489	63%	278,268	105%	(12,680)
Interfund Charges	213,587	213,587	100%	186,611	124,407	67%	186,611	100%	-
Software	47,600	45,120	95%	47,750	40,000	84%	40,000	84%	7,750
<b>TOTAL REQUIREMENTS</b>	<b>6,902,223</b>	<b>6,827,243</b>	<b>99%</b>	<b>5,736,054</b>	<b>4,741,656</b>	<b>83%</b>	<b>5,806,793</b>	<b>101%</b>	<b>(70,739)</b>

TRANSFERS	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Transfer Out - RV Park	(20,000)	(20,000)	100%	(20,000)	(13,333)	67%	(20,000)	100%	-
Transfer Out - Annual Fair	(75,000)	(75,000)	100%	(75,000)	(50,000)	67%	(75,000)	100%	-
Transfer Out - CDD	-	-		(100,000)	(66,667)	67%	(100,000)	100%	-
Transfer Out - Health	(368,417)	(368,417)	100%	(276,572)	(184,381)	67%	(276,572)	100%	-
Transfer Out - Justice Court	(364,688)	(286,744)	79%	(380,521)	(253,681)	67%	(380,521)	100%	-
Transfer Out - F&E Reserve	(462,119)	(453,481)	98%	(442,396)	(294,931)	67%	(452,726)	102%	(10,330) <b>D</b>
Transfer Out - General County Reserve	(723,720)	(723,720)	100%	(921,670)	(614,447)	67%	(921,670)	100%	-
Transfer Out - F&E	(1,009,023)	(988,867)	98%	(963,000)	(642,000)	67%	(987,104)	103%	(24,104)
Transfer Out - Courthouse Debt Service	(1,900,500)	(454,075)	24%	(1,501,000)	(750,500)	50%	(1,501,000)	100%	-
Transfer Out - Sheriff	(3,651,787)	(3,651,787)	100%	(3,751,787)	(2,501,191)	67%	(3,751,787)	100%	-
<b>TOTAL TRANSFERS</b>	<b>(8,575,254)</b>	<b>(7,022,091)</b>	<b>82%</b>	<b>(8,431,946)</b>	<b>(5,371,131)</b>	<b>64%</b>	<b>(8,466,380)</b>	<b>100%</b>	<b>(34,434)</b>

FUND BALANCE	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Beginning Fund Balance	4,527,362	4,527,362	100%	3,163,809	3,163,809	100%	3,163,809	100%	0
Resources over Requirements	5,849,567	5,658,538		6,431,946	5,012,292		6,645,505		213,559
Net Transfers - In (Out)	(8,575,254)	(7,022,091)		(8,431,946)	(5,371,131)		(8,466,380)		(34,434)
<b>TOTAL FUND BALANCE</b>	<b>\$ 1,801,675</b>	<b>\$ 3,163,809</b>	<b>176%</b>	<b>\$ 1,163,809</b>	<b>\$ 2,804,971</b>	<b>241%</b>	<b>\$ 1,342,934</b>	<b>115%</b>	<b>\$179,125 <b>E</b></b>

- A** Room tax revenue up 1% from FY24, up 3.2% compared to FY25 budget
- B** Payments to COVA based on a percent of TRT collections
- C** Includes contributions of \$2M to Sunriver Service District
- D** The balance of the 1% F&E TRT is transferred to F&E reserves
- E** Remaining funds will be reserved in the TRT fund to cover one year's worth of debt service of \$1.5 million.



# Budget to Actuals Report

## ARPA – Fund 200

FY25 YTD February 28, 2025 (unaudited)

03/17/2025 Item #5.

**66.7%**  
Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Local Assistance & Tribal Consistency	4,622,145	-	0%	4,622,145	-	0%	-	0%	(4,622,145)
State & Local Coronavirus Fiscal Recovery Funds	9,516,992	3,762,562	40%	3,888,833	5,354,430	138%	5,674,549	146%	1,785,716
Interest on Investments	319,460	297,738	93%	134,000	183,392	137%	183,392	137%	49,392
<b>TOTAL RESOURCES</b>	<b>14,458,597</b>	<b>4,060,299</b>	<b>28%</b>	<b>8,644,978</b>	<b>5,537,822</b>	<b>64%</b>	<b>5,857,941</b>	<b>68%</b>	<b>(2,787,037)</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Services to Disproportionately Impacted Communities	6,538,263	2,172,887	33%	1,956,342	671,392	34%	1,007,281	51%
Administrative	1,719,694	142,552	8%	1,010,306	46,860	5%	46,860	5%	963,446
Infrastructure	766,410	896,225	117%	916,000	(169,678)	-19%	474,064	52%	441,936
Public Health	560,926	400,898	71%	415,127	212,732	51%	212,732	51%	202,395
Negative Economic Impacts	252,363	150,000	59%	24,000	-	0%	-	0%	24,000
<b>TOTAL REQUIREMENTS</b>	<b>9,837,656</b>	<b>3,762,562</b>	<b>38%</b>	<b>4,321,775</b>	<b>761,306</b>	<b>18%</b>	<b>1,740,937</b>	<b>40%</b>	<b>2,580,838</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers Out - Capital Reserve Fund	(5,022,145)	(400,000)	8%	-	-	-	-	-
Transfers Out -Campus Improvement	-	-	-	(703,033)	(134,162)	19%	(134,162)	19%	568,871 <b>A</b>
Transfers Out - General Fund	-	-	-	(3,919,112)	(4,281,782)	109%	(4,281,782)	109%	(362,670) <b>B</b>
<b>TOTAL TRANSFERS</b>	<b>(5,022,145)</b>	<b>(400,000)</b>	<b>8%</b>	<b>(4,622,145)</b>	<b>(4,415,944)</b>	<b>96%</b>	<b>(4,415,944)</b>	<b>96%</b>	<b>206,201</b>

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	401,204	401,204	100%	298,942	298,942	100%	298,942	100%
Resources over Requirements	4,620,941	297,738	-	4,323,203	4,776,515	110%	4,117,003	-	(206,200)
Net Transfers - In (Out)	(5,022,145)	(400,000)	-	(4,622,145)	(4,415,944)	96%	(4,415,944)	-	206,201
<b>TOTAL FUND BALANCE</b>	<b>-</b>	<b>\$ 298,942</b>	<b>999%</b>	<b>-</b>	<b>\$ 659,512</b>	<b>999%</b>	<b>\$ 0</b>	<b>999%</b>	<b>\$ 0</b>

**A** \$134,162 in interest earned on LACTF funds transferred to the Courthouse. It is anticipated that \$4,622,145 in LACTF funds will be transferred to the Courthouse project in FY26, not FY25.

**B** \$3,933,611 recategorized as revenue replacement and transferred to the General Fund; \$348,171 in interest earnings transferred to the General Fund



# Budget to Actuals Report

## Justice Court - Fund 220

FY25 YTD February 28, 2025 (unaudited)

03/17/2025 Item #5.

**66.7%**

Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Court Fines & Fees	525,000	528,051	101%	504,200	331,592	66%	504,200	100%	-
Interest on Investments	540	1,917	355%	2,000	1,437	72%	2,700	135%	700
<b>TOTAL RESOURCES</b>	<b>525,540</b>	<b>529,969</b>	<b>101%</b>	<b>506,200</b>	<b>333,028</b>	<b>66%</b>	<b>506,900</b>	<b>100%</b>	<b>700</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	652,767	644,229	99%	622,013	396,329	64%	625,287	101%
Materials and Services	175,603	172,484	98%	197,784	146,548	74%	197,784	100%	-
<b>TOTAL REQUIREMENTS</b>	<b>828,370</b>	<b>816,713</b>	<b>99%</b>	<b>819,797</b>	<b>542,878</b>	<b>66%</b>	<b>823,071</b>	<b>100%</b>	<b>(3,274)</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - TRT	364,688	286,744	79%	380,521	253,681	67%	380,521	100%
<b>TOTAL TRANSFERS</b>	<b>364,688</b>	<b>286,744</b>	<b>79%</b>	<b>380,521</b>	<b>253,681</b>	<b>67%</b>	<b>380,521</b>	<b>100%</b>	<b>-</b>

Resources over Requirements	(302,830)	(286,744)		(313,597)	(209,849)		(316,171)		(2,574)
Net Transfers - In (Out)	364,688	286,744		380,521	253,681		380,521		-
<b>TOTAL</b>	<b>\$ 61,858</b>	<b>(\$ 0)</b>	<b>0%</b>	<b>\$ 66,924</b>	<b>\$ 43,831</b>	<b>65%</b>	<b>\$ 64,350</b>	<b>96%</b>	<b>(\$2,574)</b>

**A** Violence Intervention ARPA project (\$420,878) were transferred to the General Fund



# Budget to Actuals Report

## Sheriff's Office - Fund 255

FY25 YTD February 28, 2025 (unaudited)

03/17/2025 Item #5.

**66.7%**

Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
LED #1 Property Tax Current	38,006,062	38,088,346	100%	40,066,974	38,333,532	96%	39,711,000	99%	(355,974) <b>A</b>
LED #2 Property Tax Current	15,189,654	15,221,876	100%	15,958,353	15,321,415	96%	15,847,000	99%	(111,353) <b>B</b>
Sheriff's Office Revenues	4,583,572	5,873,866	128%	7,034,935	5,683,391	81%	6,378,835	91%	(656,100) <b>C</b>
LED #1 Interest	264,000	515,925	195%	400,000	456,874	114%	658,700	165%	258,700
LED #1 Property Tax Prior	330,000	333,126	101%	300,000	315,588	105%	315,588	105%	15,588
LED #2 Interest	65,000	149,987	231%	150,000	174,828	117%	251,600	168%	101,600
LED #2 Property Tax Prior	120,000	141,925	118%	120,000	129,366	108%	129,366	108%	9,366
<b>TOTAL RESOURCES</b>	<b>58,558,288</b>	<b>60,325,051</b>	<b>103%</b>	<b>64,030,262</b>	<b>60,414,994</b>	<b>94%</b>	<b>63,292,089</b>	<b>99%</b>	<b>(738,173)</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Digital Forensics	1,221,145	1,286,784	105%	1,419,216	971,091	68%	1,444,216	102%
Rickard Ranch	334,232	309,436	93%	610,205	243,356	40%	460,205	75%	150,000 <b>D</b>
Concealed Handgun Licenses	624,277	447,501	72%	592,803	299,464	51%	542,803	92%	50,000 <b>D</b>
Sheriff's Services	5,771,949	5,296,307	92%	5,230,244	3,621,730	69%	5,480,244	105%	(250,000)
Civil/Special Units	1,019,021	1,066,063	105%	1,281,834	799,711	62%	1,281,834	100%	- <b>D</b>
Automotive/Communications	4,574,918	4,050,982	89%	4,152,483	2,389,850	58%	4,002,483	96%	150,000 <b>D</b>
Detective	4,773,538	4,175,876	87%	4,710,801	2,626,081	56%	4,260,801	90%	450,000 <b>D</b>
Patrol	16,270,641	14,471,496	89%	15,307,105	9,511,741	62%	15,007,105	98%	300,000 <b>D</b>
Records	855,590	705,173	82%	875,606	486,106	56%	775,606	89%	100,000 <b>D</b>
Adult Jail	23,784,474	20,951,689	88%	25,112,557	14,519,692	58%	23,618,051	94%	1,494,506 <b>D</b>
Court Security	600,590	570,292	95%	649,844	316,617	49%	599,844	92%	50,000 <b>D</b>
Emergency Services	808,931	668,053	83%	888,223	522,793	59%	888,223	100%	-
Special Services	2,779,458	2,926,535	105%	3,055,000	1,830,161	60%	2,830,000	93%	225,000 <b>D</b>
Training	1,537,498	1,205,912	78%	1,765,299	757,688	43%	1,440,299	82%	325,000 <b>D</b>
Other Law Enforcement	634,835	908,232	143%	959,055	406,397	42%	834,055	87%	125,000 <b>D</b>
Non - Departmental	50,000	100,000	200%	-	(0)		-		-
<b>TOTAL REQUIREMENTS</b>	<b>65,641,097</b>	<b>59,140,333</b>	<b>90%</b>	<b>66,610,275</b>	<b>39,302,477</b>	<b>59%</b>	<b>63,465,769</b>	<b>95%</b>	<b>3,144,506</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfer In - TRT	3,651,787	3,651,787	100%	3,751,787	2,501,191	67%	3,751,787	100%
Transfers Out	(6,500)	(6,500)	100%	(94,100)	(30,000)	32%	(94,100)	100%	-
Transfers Out - Debt Service	(267,700)	(264,358)	99%	(258,500)	(129,250)	50%	(258,500)	100%	-
<b>TOTAL TRANSFERS</b>	<b>3,377,587</b>	<b>3,380,929</b>	<b>100%</b>	<b>3,399,187</b>	<b>2,341,941</b>	<b>69%</b>	<b>3,399,187</b>	<b>100%</b>	<b>-</b>

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	11,001,214	11,001,214	100%	15,566,862	15,566,861	100%	15,566,861	100%
Resources over Requirements	(7,082,809)	1,184,718		(2,580,013)	21,112,517		(173,680)		2,406,333
Net Transfers - In (Out)	3,377,587	3,380,929		3,399,187	2,341,941		3,399,187		-
<b>TOTAL FUND BALANCE</b>	<b>\$ 7,295,992</b>	<b>\$ 15,566,861</b>	<b>213%</b>	<b>\$ 16,386,036</b>	<b>\$ 39,021,319</b>	<b>238%</b>	<b>\$ 18,792,368</b>	<b>115%</b>	<b>\$2,406,332</b>

- A** Current year taxes received primarily in November, February and May; actual FY24-25 TAV is 4.64% over FY23-24 vs. 5.2% budgeted.
- B** Current year taxes received primarily in November, February and May; actual FY24-25 TAV is 4.64% over FY23-24 vs. 5.2% budgeted.
- C** Some additional revenue for the Jail and Special Service; reduction of Marijuana Grant revenue that will not be used until FY26.
- D** Combination of projected personnel savings and reduced spending in M&S/Capital



# Budget to Actuals Report

## Health Services - Fund 274

FY25 YTD February 28, 2025 (unaudited)

03/17/2025 Item #5.

**66.7%**

Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State Grant	23,757,820	20,712,977	87%	28,230,604	18,651,559	66%	23,179,332	82%	(5,051,272)
OHP Capitation	16,494,114	17,439,562	106%	17,529,405	11,333,631	65%	17,002,060	97%	(527,345)
State Miscellaneous	5,793,079	5,029,687	87%	7,330,050	6,753,705	92%	9,538,597	130%	2,208,547
OHP Fee for Service	4,947,581	5,809,490	117%	4,788,744	3,269,302	68%	5,612,876	117%	824,132
Local Grants	1,567,894	2,035,060	130%	2,763,131	1,506,325	55%	2,767,789	100%	4,658
Environmental Health Fees	1,478,906	1,483,715	100%	1,637,892	1,497,752	91%	1,667,510	102%	29,618
State - Medicaid/Medicare	1,034,491	1,149,710	111%	1,587,117	707,420	45%	1,040,939	66%	(546,178)
Other	1,061,371	2,326,567	219%	1,293,235	746,059	58%	767,289	59%	(525,946)
Federal Grants	1,440,560	1,321,402	92%	987,369	254,682	26%	392,301	40%	(595,068)
Patient Fees	1,087,790	890,377	82%	761,626	505,903	66%	752,809	99%	(8,817)
Medicaid	431,000	1,201,524	279%	627,276	664,067	106%	1,485,262	237%	857,986
Vital Records	315,000	336,256	107%	318,000	219,407	69%	341,706	107%	23,706
Interest on Investments	262,007	737,122	281%	317,000	514,766	162%	772,100	244%	455,100
State - Medicare	209,500	300,513	143%	195,057	242,301	124%	376,091	193%	181,034
Liquor Revenue	177,574	188,547	106%	177,574	83,255	47%	177,574	100%	-
Interfund Contract- Gen Fund	127,000	-	0%	169,000	84,667	50%	169,000	100%	-
State Shared- Family Planning	158,000	83,152	53%	75,000	29,140	39%	29,140	39%	(45,860)
<b>TOTAL RESOURCES</b>	<b>60,343,687</b>	<b>61,045,659</b>	<b>101%</b>	<b>68,788,080</b>	<b>47,063,940</b>	<b>68%</b>	<b>66,072,375</b>	<b>96%</b>	<b>(2,715,705)</b>
<b>REQUIREMENTS</b>	<b>Budget</b>	<b>Actuals</b>	<b>%</b>	<b>Budget</b>	<b>Actuals</b>	<b>%</b>	<b>Projection</b>	<b>%</b>	<b>\$ Variance</b>
Administration Allocation	4,984	0	0%	-	-	-	-	-	-
Personnel Services	52,118,863	51,416,037	99%	58,826,382	36,051,814	61%	57,221,286	97%	1,605,096
Materials and Services	19,836,301	15,061,997	76%	23,299,078	11,792,689	51%	18,795,460	81%	4,503,619
Capital Outlay	347,500	578,091	166%	1,932,000	78,777	4%	1,084,178	56%	847,822
<b>TOTAL REQUIREMENTS</b>	<b>72,307,648</b>	<b>67,056,125</b>	<b>93%</b>	<b>84,057,460</b>	<b>47,923,280</b>	<b>57%</b>	<b>77,100,924</b>	<b>92%</b>	<b>6,956,537</b>
<b>TRANSFERS</b>	<b>Budget</b>	<b>Actuals</b>	<b>%</b>	<b>Budget</b>	<b>Actuals</b>	<b>%</b>	<b>Projection</b>	<b>%</b>	<b>\$ Variance</b>
Transfers In- General Fund	6,780,140	6,050,314	89%	7,218,715	-	0%	6,914,116	96%	(304,599)
Transfers In- OHP Mental Health	2,210,573	407,071	18%	4,266,163	-	0%	2,348,869	55%	(1,917,294)
Transfers In- Acute Care Service	-	-	-	626,000	625,142	100%	625,142	100%	(858)
Transfers In - TRT	368,417	368,417	100%	276,572	184,381	67%	276,572	100%	-
Transfers In - Video Lottery	-	-	-	250,000	250,000	100%	250,000	100%	-
Transfers In- Sheriff's Office	-	-	-	30,000	30,000	100%	30,000	100%	-
Transfers Out	(1,332,674)	(877,923)	66%	(1,996,086)	(1,480,333)	74%	(1,624,613)	81%	371,473
<b>TOTAL TRANSFERS</b>	<b>8,026,456</b>	<b>5,947,879</b>	<b>74%</b>	<b>10,671,364</b>	<b>(390,810)</b>	<b>-4%</b>	<b>8,820,086</b>	<b>83%</b>	<b>(1,851,278)</b>
<b>FUND BALANCE</b>	<b>Budget</b>	<b>Actuals</b>	<b>%</b>	<b>Budget</b>	<b>Actuals</b>	<b>%</b>	<b>Projection</b>	<b>%</b>	<b>\$ Variance</b>
Beginning Fund Balance	11,417,516	12,519,113	110%	12,456,527	12,456,527	100%	12,456,527	100%	0
Resources over Requirements	(11,963,961)	(6,010,466)	-	(15,269,380)	(859,341)	-	(11,028,549)	-	4,240,832
Net Transfers - In (Out)	8,026,456	5,947,879	-	10,671,364	(390,810)	-	8,820,086	-	(1,851,278)
<b>TOTAL FUND BALANCE</b>	<b>\$ 7,480,011</b>	<b>\$ 12,456,527</b>	<b>167%</b>	<b>\$ 7,858,511</b>	<b>\$ 11,206,376</b>	<b>143%</b>	<b>\$ 10,248,065</b>	<b>130%</b>	<b>\$2,389,554</b>



# Budget to Actuals Report

## Health Services - Admin - Fund 274

FY25 YTD February 28, 2025 (unaudited)

03/17/2025 Item #5.

**66.7%**  
Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Other	9,000	167,850	999%	511,588	482,993	94%	244,375	48%	(267,213) <b>A</b>
OHP Capitation	435,349	435,349	100%	474,674	306,170	65%	457,240	96%	(17,434)
Interest on Investments	262,007	737,122	281%	317,000	514,766	162%	772,100	244%	455,100
State Grant	160,000	148,958	93%	132,289	126,438	96%	131,621	99%	(668) <b>A</b>
<b>TOTAL RESOURCES</b>	<b>866,356</b>	<b>1,489,279</b>	<b>172%</b>	<b>1,435,551</b>	<b>1,430,367</b>	<b>100%</b>	<b>1,605,336</b>	<b>112%</b>	<b>169,785</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	6,769,513	6,539,032	97%	7,890,669	4,845,057	61%	7,746,513	98%
Materials and Services	7,671,421	7,578,213	99%	8,977,091	5,757,983	64%	8,844,104	99%	132,987
Capital Outlay	43,750	87,587	200%	-	-	-	-	-	-
Administration Allocation	(12,633,378)	(12,633,396)	100%	(15,251,333)	(7,612,502)	50%	(15,251,333)	100%	-
<b>TOTAL REQUIREMENTS</b>	<b>1,851,306</b>	<b>1,571,436</b>	<b>85%</b>	<b>1,616,427</b>	<b>2,990,539</b>	<b>185%</b>	<b>1,339,284</b>	<b>83%</b>	<b>277,143</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- OHP Mental Health	81,250	81,250	100%	-	-	-	-	-
Transfers Out	(300,174)	(315,174)	105%	(377,446)	(234,964)	62%	(377,446)	100%	-
<b>TOTAL TRANSFERS</b>	<b>(218,924)</b>	<b>(233,924)</b>	<b>107%</b>	<b>(377,446)</b>	<b>(234,964)</b>	<b>62%</b>	<b>(377,446)</b>	<b>100%</b>	<b>-</b>

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	3,665,544	3,786,843	103%	3,470,762	3,470,762	100%	3,470,762	100%
Resources over Requirements	(984,950)	(82,157)		(180,876)	(1,560,171)		266,053		446,928
Net Transfers - In (Out)	(218,924)	(233,924)		(377,446)	(234,964)		(377,446)		-
<b>TOTAL FUND BALANCE</b>	<b>\$ 2,461,670</b>	<b>\$ 3,470,762</b>	<b>141%</b>	<b>\$ 2,912,441</b>	<b>\$ 1,675,627</b>	<b>58%</b>	<b>\$ 3,359,369</b>	<b>115%</b>	<b>\$446,928</b>

**A** Projection includes adjustment for anticipated unearned revenue. Amounts will be finalized at fiscal year-end.

**B** Personnel projections assume 3% vacancy.



# Budget to Actuals Report

## Health Services - Behavioral Health - Fund 274

FY25 YTD February 28, 2025 (unaudited)

03/17/2025 Item #5.

**66.7%**  
Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State Grant	17,967,689	14,679,278	82%	21,305,001	14,476,540	68%	15,810,195	74%	(5,494,806) A
OHP Capitation	16,058,765	16,886,706	105%	16,694,731	10,798,802	65%	16,192,318	97%	(502,413) B
State Miscellaneous	4,924,368	4,427,643	90%	6,861,414	6,650,600	97%	8,725,401	127%	1,863,987 C
OHP Fee for Service	4,927,331	5,777,316	117%	4,764,259	3,247,907	68%	5,575,992	117%	811,733
Local Grants	1,348,943	1,395,962	103%	2,427,949	1,014,855	42%	2,188,360	90%	(239,589)
Federal Grants	1,285,560	1,186,400	92%	824,623	197,998	24%	200,366	24%	(624,257) D
Medicaid	431,000	1,201,524	279%	627,276	664,067	106%	1,485,262	237%	857,986 E
Patient Fees	448,500	679,928	152%	575,975	418,186	73%	628,153	109%	52,178
State - Medicare	209,500	300,513	143%	195,057	242,301	124%	376,091	193%	181,034 F
Liquor Revenue	177,574	188,547	106%	177,574	83,255	47%	177,574	100%	-
Interfund Contract- Gen Fund	127,000	-	0%	127,000	84,667	67%	127,000	100%	-
Other	631,245	688,382	109%	6,241	18,156	291%	20,641	331%	14,400
<b>TOTAL RESOURCES</b>	<b>48,537,475</b>	<b>47,412,198</b>	<b>98%</b>	<b>54,587,100</b>	<b>37,897,332</b>	<b>69%</b>	<b>51,507,353</b>	<b>94%</b>	<b>(3,079,747)</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Administration Allocation	9,546,200	9,546,201	100%	11,474,916	5,697,964	50%	11,474,916	100%
Personnel Services	33,370,785	32,911,255	99%	37,998,825	23,055,926	61%	36,896,428	97%	1,102,397 G
Materials and Services	9,740,566	5,397,546	55%	11,393,406	5,027,820	44%	7,283,819	64%	4,109,587 H
Capital Outlay	160,250	234,772	147%	1,932,000	78,777	4%	1,084,178	56%	847,822 I
<b>TOTAL REQUIREMENTS</b>	<b>52,817,801</b>	<b>48,089,773</b>	<b>91%</b>	<b>62,799,147</b>	<b>33,860,487</b>	<b>54%</b>	<b>56,739,341</b>	<b>90%</b>	<b>6,059,806</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- OHP Mental Health	1,809,358	5,856	0%	3,962,859	-	0%	2,045,565	52%
Transfers In- General Fund	2,231,439	1,501,613	67%	2,088,273	-	0%	1,783,674	85%	(304,599) J
Transfers In- Acute Care Service	-	-	-	626,000	625,142	100%	625,142	100%	(858)
Transfers In- Sheriff's Office	-	-	-	30,000	30,000	100%	30,000	100%	-
Transfers Out	(481,000)	(562,749)	117%	(445,000)	(80,309)	18%	(80,309)	18%	364,691
<b>TOTAL TRANSFERS</b>	<b>3,559,797</b>	<b>944,720</b>	<b>27%</b>	<b>6,262,132</b>	<b>574,833</b>	<b>9%</b>	<b>4,404,072</b>	<b>70%</b>	<b>(1,858,060)</b>

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	3,989,589	4,679,830	117%	4,946,976	4,946,976	100%	4,946,976	100%
Resources over Requirements	(4,280,326)	(677,575)	-	(8,212,047)	4,036,845	-	(5,231,988)	-	2,980,059
Net Transfers - In (Out)	3,559,797	944,720	-	6,262,132	574,833	-	4,404,072	-	(1,858,060)
<b>TOTAL FUND BALANCE</b>	<b>\$ 3,269,060</b>	<b>\$ 4,946,976</b>	<b>151%</b>	<b>\$ 2,997,062</b>	<b>\$ 9,558,654</b>	<b>319%</b>	<b>\$ 4,119,060</b>	<b>137%</b>	<b>\$ 1,121,999</b>

- A** Projections include \$401K one-time funds through HB5204 for Jail Diversion and \$2M budgeted that is now in State Miscellaneous.
- B** OHP enrollment tracking lower than budgeted.
- C** \$2M originally budgeted to be received in State Grant line for Secure Residential Treatment Facility.
- D** Budget assumes approval of a one-year No Cost Extension for SAMHSA System of Care Grant that was denied. Projections remove award and related County General Fund match.
- E** Includes revenue for retroactive rate increase for Open Card members.
- F** Medicare tracking higher than budgeted.
- G** Personnel projections assume 6% vacancy. Includes continuation of paid internship program, which began in January 2024 and was not originally budgeted.
- H** \$3.6M budgeted for BH Housing in Grants. Of that, approximately \$900K projected for expenditure in FY25 purchasing under "capital outlay" for the purchase of a building to expand adult foster home capacity in the county. A decision on this item will be brought to the Commissioners during a future Executive Session.
- I** Original budget included tenant improvement costs for expansion at a new site in La Pine, which will not occur in FY25. Projected expenses primarily related to purchase and renovation of an Adult Foster Home with HB 5202 funds.
- J** Reduction in County General Fund related to no longer needing local match contribution of SAMHSA System of Care Grant, which ended August 2024.



# Budget to Actuals Report

## Health Services - Public Health - Fund 274

FY25 YTD February 28, 2025 (unaudited)

03/17/2025 Item #5.

**66.7%**  
Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State Grant	5,630,131	5,884,742	105%	6,793,314	4,048,582	60%	7,237,516	107%	444,202 A
Environmental Health Fees	1,478,906	1,483,715	100%	1,637,892	1,497,752	91%	1,667,510	102%	29,618 B
State - Medicaid/Medicare	1,034,491	1,149,710	111%	1,587,117	707,420	45%	1,040,939	66%	(546,178) C
Other	421,126	1,470,335	349%	775,406	244,910	32%	502,273	65%	(273,133) D
State Miscellaneous	868,711	602,044	69%	468,636	103,105	22%	813,196	174%	344,560 E
OHP Capitation	-	117,506		360,000	228,658	64%	352,502	98%	(7,498)
Local Grants	218,951	639,098	292%	335,182	491,470	147%	579,429	173%	244,247 F
Vital Records	315,000	336,256	107%	318,000	219,407	69%	341,706	107%	23,706
Patient Fees	639,290	210,450	33%	185,651	87,716	47%	124,656	67%	(60,995)
Federal Grants	155,000	135,003	87%	162,746	56,685	35%	191,935	118%	29,189
State Shared- Family Planning	158,000	83,152	53%	75,000	29,140	39%	29,140	39%	(45,860) G
Interfund Contract- Gen Fund	-	-		42,000	-	0%	42,000	100%	-
OHP Fee for Service	20,250	32,173	159%	24,485	21,395	87%	36,884	151%	12,399
<b>TOTAL RESOURCES</b>	<b>10,939,856</b>	<b>12,144,182</b>	<b>111%</b>	<b>12,765,429</b>	<b>7,736,241</b>	<b>61%</b>	<b>12,959,686</b>	<b>102%</b>	<b>194,257</b>

REQUIREMENTS	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Administration Allocation	3,092,162	3,087,195	100%	3,776,417	1,914,537	51%	3,776,417	100%	-
Personnel Services	11,978,565	11,965,751	100%	12,936,888	8,150,831	63%	12,578,345	97%	358,543 H
Materials and Services	2,424,314	2,086,239	86%	2,928,582	1,006,886	34%	2,667,537	91%	261,045
Capital Outlay	143,500	255,731	178%	-	-		-		-
<b>TOTAL REQUIREMENTS</b>	<b>17,638,541</b>	<b>17,394,916</b>	<b>99%</b>	<b>19,641,887</b>	<b>11,072,255</b>	<b>56%</b>	<b>19,022,299</b>	<b>97%</b>	<b>619,588</b>

TRANSFERS	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Transfers In- General Fund	4,548,701	4,548,701	100%	5,130,442	-	0%	5,130,442	100%	-
Transfers In- OHP Mental Health	319,965	319,965	100%	303,304	-	0%	303,304	100%	-
Transfers In - TRT	368,417	368,417	100%	276,572	184,381	67%	276,572	100%	-
Transfers In - Video Lottery	-	-		250,000	250,000	100%	250,000	100%	-
Transfers Out	(551,500)	-	0%	(1,173,640)	(1,165,061)	99%	(1,166,858)	99%	6,782
<b>TOTAL TRANSFERS</b>	<b>4,685,583</b>	<b>5,237,083</b>	<b>112%</b>	<b>4,786,678</b>	<b>(730,679)</b>	<b>-15%</b>	<b>4,793,460</b>	<b>100%</b>	<b>6,782</b>

FUND BALANCE	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Beginning Fund Balance	3,762,383	4,052,440	108%	4,038,789	4,038,789	100%	4,038,789	100%	0
Resources over Requirements	(6,698,685)	(5,250,734)		(6,876,458)	(3,336,015)		(6,062,613)		813,845
Net Transfers - In (Out)	4,685,583	5,237,083		4,786,678	(730,679)		4,793,460		6,782
<b>TOTAL FUND BALANCE</b>	<b>\$ 1,749,281</b>	<b>\$ 4,038,789</b>	<b>231%</b>	<b>\$ 1,949,009</b>	<b>(\$ 27,905)</b>	<b>-1%</b>	<b>\$ 2,769,636</b>	<b>142%</b>	<b>\$820,627</b>

- A** Awarded OHA Strategic Prevention Framework funding. Budget adjustment forthcoming (\$92K for FY25).
- B** In September, Board approved an additional 8% fee increase effective October 1, 2024.
- C** Projections less than budget due to Reproductive Health Clinic closures as of October 1, 2024 and MAC funding originally budgeted in Medicaid, but actuals coming through as State Miscellaneous.
- D** Projection less than budget due to Opioid Settlement payments being directly received within Fund 001 as of July (392K originally budgeted) and state funding for Family Connects Oregon coming through state grant (additional 238K).
- E** Medicaid Administrative Claim (MAC) was originally budgeted in Medicaid, but actuals coming through as State Miscellaneous.
- F** Public Health received 2023 Quality Incentive Metric funds
- G** Projections less than budget due to Reproductive Health Clinic closures as of October 1, 2024.
- H** Personnel projection assumes an average of 2% vacancy.
- I** Opioid Settlement Funds transferring from Health Services to Fund 001





# Budget to Actuals Report

## Community Development - Fund 295

FY25 YTD February 28, 2025 (unaudited)

03/17/2025 Item #5.

**66.7%**  
Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Admin - Operations	157,300	148,681	95%	144,238	90,951	63%	139,460	97%	(4,778)
Code Compliance	1,124,181	840,865	75%	1,003,933	691,140	69%	1,038,433	103%	34,500 <b>A</b>
Building Safety	3,991,388	3,372,838	85%	3,414,568	2,094,783	61%	3,243,168	95%	(171,400) <b>B</b>
Electrical	902,175	796,598	88%	918,502	554,145	60%	866,502	94%	(52,000) <b>B</b>
Onsite Wastewater	923,880	909,862	98%	1,028,065	622,081	61%	917,657	89%	(110,408) <b>B</b>
Current Planning	2,304,562	1,708,739	74%	1,916,960	1,378,338	72%	2,030,860	106%	113,900 <b>A</b>
Long Range Planning	1,057,354	746,065	71%	974,972	722,417	74%	1,089,522	112%	114,550 <b>A</b>
<b>TOTAL RESOURCES</b>	<b>10,460,840</b>	<b>8,523,648</b>	<b>81%</b>	<b>9,401,238</b>	<b>6,153,855</b>	<b>65%</b>	<b>9,325,602</b>	<b>99%</b>	<b>(75,636)</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Admin - Operations	3,241,288	2,955,422	91%	3,552,093	2,245,158	63%	3,450,151	97%
Code Compliance	743,931	655,434	88%	801,574	466,334	58%	753,776	94%	47,798 <b>C</b>
Building Safety	2,088,542	1,863,677	89%	2,133,076	1,221,132	57%	1,953,980	92%	179,096 <b>C</b>
Electrical	583,718	560,356	96%	612,818	409,424	67%	623,691	102%	(10,873)
Onsite Wastewater	865,670	732,454	85%	724,202	421,156	58%	689,998	95%	34,204 <b>C</b>
Current Planning	1,857,735	1,416,212	76%	1,410,470	790,197	56%	1,250,740	89%	159,730 <b>C</b>
Long Range Planning	888,677	714,855	80%	757,012	497,068	66%	786,514	104%	(29,502) <b>C</b>
<b>TOTAL REQUIREMENTS</b>	<b>10,269,561</b>	<b>8,898,411</b>	<b>87%</b>	<b>9,991,245</b>	<b>6,050,469</b>	<b>61%</b>	<b>9,508,850</b>	<b>95%</b>	<b>482,395</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - CDD Building Reserve	-	-	-	622,630	400,000	64%	622,630	100%
Transfers In - CDD Electrical Reserve	86,721	50,027	58%	222,200	150,000	68%	222,200	100%	- <b>D</b>
Transfers In - CDD Operating Fund	510,105	47,445	9%	131,502	-	0%	-	0%	(131,502)
Transfers in - General Fund	100,000	48,181	48%	100,000	7,618	8%	50,000	50%	(50,000)
Transfers In - TRT	-	-	-	100,000	66,667	67%	100,000	100%	-
Transfers Out	(107,544)	(107,544)	100%	-	-	-	-	-	-
Transfers Out - CDD Reserve	(122,752)	(233,698)	190%	(267,000)	(497,000)	186%	(497,000)	186%	(230,000) <b>E</b>
<b>TOTAL TRANSFERS</b>	<b>466,530</b>	<b>(195,589)</b>	<b>-42%</b>	<b>909,332</b>	<b>127,285</b>	<b>14%</b>	<b>497,830</b>	<b>55%</b>	<b>(411,502)</b>

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	1,317,921	1,322,717	100%	752,366	752,366	100%	753,666	100%
Resources over Requirements	191,279	(374,763)	-	(590,007)	103,386	-	(183,248)	-	406,759
Net Transfers - In (Out)	466,530	(195,589)	-	909,332	127,285	-	497,830	-	(411,502)
<b>TOTAL FUND BALANCE</b>	<b>\$ 1,975,730</b>	<b>\$ 752,366</b>	<b>38%</b>	<b>\$ 1,071,691</b>	<b>\$ 983,036</b>	<b>92%</b>	<b>\$ 1,068,248</b>	<b>100%</b>	<b>(\$3,443)</b>

- A** Room tax revenue up 1% from FY24, up 3.2% compared to FY25 budget.
- B** YTD revenue collection is lower than anticipated due to reduced building valuations and permitting volumes.
- C** Net increases/decreases are the result of increased HBF costs, 2 new FTE, unfilled positions, FMLA savings and standard M&S adjustments.
- D** Transfer from reserves for one new FTE and contribution to contingency requirement.
- E** Transfer to reserves reduced general divisions contingency requirement.



# Budget to Actuals Report

## Road - Fund 325

FY25 YTD February 28, 2025 (unaudited)

03/17/2025 Item #5.

**66.7%**

Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Motor Vehicle Revenue	20,648,483	21,099,991	102%	21,484,773	14,900,909	69%	21,484,773	100%	-
Federal - PILT Payment	2,240,000	2,394,054	107%	2,741,447	2,401,480	88%	2,401,480	88%	(339,967)
Other Inter-fund Services	1,450,015	1,574,821	109%	1,368,191	635,173	46%	1,548,806	113%	180,615
Cities-Bend/Red/Sis/La Pine	763,171	961,664	126%	988,063	314,942	32%	737,593	75%	(250,470)
Sale of Equip & Material	614,500	370,308	60%	486,300	259,282	53%	725,000	149%	238,700
Interest on Investments	138,031	195,226	141%	158,000	202,003	128%	303,000	192%	145,000
Federal Reimbursements	689,703	342,290	50%	137,000	-	0%	137,000	100%	-
Miscellaneous	73,808	70,690	96%	61,132	59,885	98%	65,132	107%	4,000
Mineral Lease Royalties	50,000	131,078	262%	50,000	13,188	26%	50,000	100%	-
Assessment Payments (P&I)	6,000	11,471	191%	5,000	1,070	21%	6,500	130%	1,500
IF Capital Projects - Revenue	-	-	-	-	121,966	-	121,966	-	121,966
<b>TOTAL RESOURCES</b>	<b>26,673,711</b>	<b>27,151,594</b>	<b>102%</b>	<b>27,479,906</b>	<b>18,909,898</b>	<b>69%</b>	<b>27,581,250</b>	<b>100%</b>	<b>101,344</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	8,406,468	8,507,587	101%	9,556,843	5,865,780	61%	9,235,965	97%
Materials and Services	8,600,033	7,244,549	84%	9,992,969	4,900,215	49%	9,186,266	92%	806,703
Capital Outlay	118,260	53,591	45%	-	-	-	-	-	-
<b>TOTAL REQUIREMENTS</b>	<b>17,124,761</b>	<b>15,805,727</b>	<b>92%</b>	<b>19,549,812</b>	<b>10,765,994</b>	<b>55%</b>	<b>18,422,230</b>	<b>94%</b>	<b>1,127,582</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers Out	(12,700,000)	(12,700,000)	100%	(10,720,695)	(6,405,029)	60%	(10,720,695)	100%
<b>TOTAL TRANSFERS</b>	<b>(12,700,000)</b>	<b>(12,700,000)</b>	<b>100%</b>	<b>(10,720,695)</b>	<b>(6,405,029)</b>	<b>60%</b>	<b>(10,720,695)</b>	<b>100%</b>	<b>-</b>

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	5,521,251	7,351,679	133%	5,997,546	5,997,546	100%	5,997,546	100%
Resources over Requirements	9,548,950	11,345,867	-	7,930,094	8,143,904	-	9,159,020	-	1,228,926
Net Transfers - In (Out)	(12,700,000)	(12,700,000)	-	(10,720,695)	(6,405,029)	-	(10,720,695)	-	-
<b>TOTAL FUND BALANCE</b>	<b>\$ 2,370,201</b>	<b>\$ 5,997,546</b>	<b>253%</b>	<b>\$ 3,206,945</b>	<b>\$ 7,736,422</b>	<b>241%</b>	<b>\$ 4,435,871</b>	<b>138%</b>	<b>\$1,228,926</b>

<sup>A</sup> Projected Personnel savings based on FY24/FY25 average vacancy rate of 4.7%



# Budget to Actuals Report

## Adult P&P - Fund 355

FY25 YTD February 28, 2025 (unaudited)

03/17/2025 Item #5.

**66.7%**  
Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
DOC Grant in Aid SB 1145	4,116,464	4,143,196	101%	4,693,331	3,538,352	75%	4,693,331	100%	-
CJC Justice Reinvestment	943,172	1,103,019	117%	1,167,810	1,364,189	117%	1,364,189	117%	196,379 A
DOC Measure 57	256,815	259,307	101%	259,307	259,307	100%	259,307	100%	-
Interest on Investments	75,230	87,583	116%	73,000	84,304	115%	126,500	173%	53,500
Interfund- Sheriff	50,000	50,000	100%	60,000	40,000	67%	60,000	100%	-
Other Inter-fund Services	-	-	-	50,000	-	0%	50,000	100%	-
State Miscellaneous	22,607	116,078	513%	19,709	-	0%	19,709	100%	-
Miscellaneous	500	1,062	212%	500	4,463	893%	4,884	977%	4,384 B
Oregon BOPPPS	20,318	7,686	38%	-	12,632	-	12,632	-	12,632 C
Gen Fund/Crime Prevention	50,000	50,000	100%	-	-	-	-	-	-
Electronic Monitoring Fee	500	258	52%	-	-	-	-	-	-
<b>TOTAL RESOURCES</b>	<b>5,535,606</b>	<b>5,818,189</b>	<b>105%</b>	<b>6,323,657</b>	<b>5,303,246</b>	<b>84%</b>	<b>6,590,552</b>	<b>104%</b>	<b>266,895</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	5,757,511	5,239,314	91%	6,387,456	3,616,897	57%	5,541,673	87%
Materials and Services	1,818,521	1,788,936	98%	1,984,229	1,149,158	58%	1,885,500	95%	98,729 E
<b>TOTAL REQUIREMENTS</b>	<b>7,576,032</b>	<b>7,028,249</b>	<b>93%</b>	<b>8,371,685</b>	<b>4,766,054</b>	<b>57%</b>	<b>7,427,173</b>	<b>89%</b>	<b>944,512</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- General Funds	536,369	601,369	112%	703,369	468,913	67%	703,369	100%
Transfers In- Health Services	50,000	-	0%	-	-	-	-	-	-
Transfer to Vehicle Maint	(75,419)	(75,419)	100%	(76,405)	(50,937)	67%	(76,405)	100%	-
<b>TOTAL TRANSFERS</b>	<b>510,950</b>	<b>525,950</b>	<b>103%</b>	<b>626,964</b>	<b>417,976</b>	<b>67%</b>	<b>626,964</b>	<b>100%</b>	<b>-</b>

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	3,000,000	3,010,934	100%	2,326,824	2,326,824	100%	2,326,824	100%
Resources over Requirements	(2,040,426)	(1,210,060)	-	(2,048,028)	537,192	-	(836,621)	-	1,211,407
Net Transfers - In (Out)	510,950	525,950	-	626,964	417,976	-	626,964	-	-
<b>TOTAL FUND BALANCE</b>	<b>\$ 1,470,524</b>	<b>\$ 2,326,824</b>	<b>158%</b>	<b>\$ 905,760</b>	<b>\$ 3,281,992</b>	<b>362%</b>	<b>\$ 2,117,167</b>	<b>234%</b>	<b>\$ 1,211,407</b>

- A** Carry over from fiscal year 2024.
- B** Reimbursement for hosting event for Oregon Association of Community Corrections Directors.
- C** Additional funding provided by parole board for hearings conducted by County staff.
- D** Projected Personnel savings based on FY24/FY25 average vacancy rate of 15.5%
- E** Materials and services projections based on current spending trends.



# Budget to Actuals Report

## Road CIP - Fund 465

FY25 YTD February 28, 2025 (unaudited)

03/17/2025 Item #5.

**66.7%**  
Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State Miscellaneous	1,704,116	2,342,101	137%	881,339	890,115	101%	890,115	101%	8,776
Interest on Investments	475,310	580,958	122%	476,000	374,419	79%	561,600	118%	85,600
Miscellaneous	-	28,774		-	-		-		-
<b>TOTAL RESOURCES</b>	<b>2,179,426</b>	<b>2,951,833</b>	<b>135%</b>	<b>1,357,339</b>	<b>1,264,534</b>	<b>93%</b>	<b>1,451,715</b>	<b>107%</b>	<b>94,376</b>

REQUIREMENTS	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Materials and Services	132,770	132,770	100%	134,492	89,661	67%	134,492	100%	-
Capital Outlay	24,009,399	22,991,686	96%	16,189,012	3,352,348	21%	10,692,047	66%	5,496,965
<b>TOTAL REQUIREMENTS</b>	<b>24,142,169</b>	<b>23,124,456</b>	<b>96%</b>	<b>16,323,504</b>	<b>3,442,010</b>	<b>21%</b>	<b>10,826,539</b>	<b>66%</b>	<b>5,496,965</b>

TRANSFERS	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Transfers In	12,500,000	12,500,000	100%	10,631,333	4,315,667	41%	9,086,662	85%	(1,544,671)
<b>TOTAL TRANSFERS</b>	<b>12,500,000</b>	<b>12,500,000</b>	<b>100%</b>	<b>10,631,333</b>	<b>4,315,667</b>	<b>41%</b>	<b>9,086,662</b>	<b>85%</b>	<b>(1,544,671)</b>

FUND BALANCE	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Beginning Fund Balance	19,012,380	23,347,907	123%	15,675,284	15,675,284	100%	15,675,284	100%	(0)
Resources over Requirements	(21,962,743)	(20,172,623)		(14,966,165)	(2,177,476)		(9,374,824)		5,591,341
Net Transfers - In (Out)	12,500,000	12,500,000		10,631,333	4,315,667		9,086,662		(1,544,671)
<b>TOTAL FUND BALANCE</b>	<b>\$ 9,549,637</b>	<b>\$ 15,675,284</b>	<b>164%</b>	<b>\$ 11,340,452</b>	<b>\$ 17,813,475</b>	<b>157%</b>	<b>\$ 15,387,122</b>	<b>136%</b>	<b>\$4,046,670</b>



# Budget to Actuals Report

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

FY25 YTD February 28, 2025

03/17/2025 Item #5.

**66.67%**  
Year Completed

	Fiscal Year 2024			Fiscal Year 2025					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Hunnel Rd: Loco Rd to Tumalo Rd	2,693,318	2,544,568	94%		209,715		373,777		(373,777)
Powell Butte Hwy/Butler Market RB	1,950,000	1,551,099	80%	1,095,760	845,205	77%	853,208	78%	242,552
Wilcox Ave Bridge #2171-03 Replacement	-	-		160,000	789	0%	135,000	84%	25,000
Paving Tumalo Rd/Deschutes Mkt Rd	-	-		520,000	471,376	91%	527,518	101%	(7,518)
Hamhook Rd Bridge #16181 Rehabilitation	380,000	367,224	97%	1,930,500	571,438	30%	1,791,900	93%	138,600
NW Lower Bridge Way: 43rd St to Holmes Rd	159,140	105,726	66%	1,650,000	162,710	10%	300,000	18%	1,350,000
Northwest Way: NW Coyner Ave to NW Altmeter Wy	-	-		85,000		0%	50,000	59%	35,000
Tumalo Reservoir Rd: OB Riley to Sisemore Rd	180,000	197,240	110%	2,417,752	121,527	5%	418,600	17%	1,999,152
Local Road Pavement Preservation	-	-		-			-		-
Paving Of Horse Butte Rd	-	-		630,000		0%	-	0%	630,000
Paving Of Obr Hwy: Tumalo To Helmho	2,600,000	2,303,234		2,520,000	291,406	12%	291,406	12%	2,228,594
La Pine Uic Stormwater Improvements	-	-		240,000		0%	240,000	100%	-
S Century Dr / Spring River Rd Roun	10,000	244		1,650,000	468,515	28%	1,200,000	73%	450,000
Burgess Rd/Day Rd Traffic Signal				50,000		0%	-	0%	50,000
Powell Butte Hwy: McGrath Rd to US20				2,290,000	826	0%	2,900,000	127%	(610,000)
Slurry Seal 2025				350,000		0%	490,000	140%	(140,000)
Hamby Road School Zone Improvements				-	75,442		80,000		(80,000)
ODOT ARTS Program - Driver Speed Feedback Signs				24,161	24,161	100%	24,161	100%	0
Lazy River Dr Mailbox Improvements				150,000	108,477	72%	108,477	72%	41,523
Asphalt Leveling 2024				200,000	762	0%	363,000	182%	(163,000)
Tumalo Rd							500,000		
FY 23 Guardrail Improvements	-	-		-			-		-
Signage improvements				125,839		0%	-	0%	125,839
Sidewalk Ramp Improvements				100,000		0%	45,000	45%	55,000
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 7,972,458</b>	<b>\$ 7,069,335</b>	<b>89%</b>	<b>\$ 16,189,012</b>	<b>3,352,348</b>	<b>21%</b>	<b>10,692,047</b>	<b>66%</b>	<b>\$ 5,996,965</b>



# Budget to Actuals Report

## Solid Waste - Fund 610

FY25 YTD February 28, 2025 (unaudited)

03/17/2025 Item #5.

**66.7%**

Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Franchise Disposal Fees	8,000,000	8,858,989	111%	9,940,000	6,637,637	67%	10,170,000	102%	230,000 A
Commercial Disp. Fee	3,310,000	3,984,563	120%	4,450,000	2,888,336	65%	4,195,000	94%	(255,000) A
Private Disposal Fees	3,450,000	3,236,947	94%	3,420,000	2,297,014	67%	3,625,000	106%	205,000 A
Special Waste	30,000	103,947	346%	645,000	124,541	19%	160,000	25%	(485,000) B
Franchise 5% Fees	565,000	646,761	114%	635,000	370,192	58%	750,000	118%	115,000 C
Yard Debris	400,000	456,528	114%	440,000	284,640	65%	450,000	102%	10,000 D
Miscellaneous	173,000	290,694	168%	170,000	125,719	74%	175,000	103%	5,000
Interest on Investments	60,410	147,126	244%	62,000	142,041	229%	213,100	344%	151,100 E
Recyclables	7,000	7,669	110%	7,000	11,454	164%	15,000	214%	8,000 F
Leases	1	1	100%	1	-	0%	1	100%	-
Other Inter-fund Services	-	-	-	-	20,000	-	20,000	-	20,000
<b>TOTAL RESOURCES</b>	<b>15,995,411</b>	<b>17,733,226</b>	<b>111%</b>	<b>19,769,001</b>	<b>12,901,575</b>	<b>65%</b>	<b>19,773,101</b>	<b>100%</b>	<b>4,100</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	4,108,983	3,967,708	97%	5,739,145	3,225,074	56%	5,274,668	92%
Materials and Services	7,683,911	7,307,004	95%	8,994,999	4,372,979	49%	8,632,637	96%	362,362 I
Capital Outlay	309,000	246,763	80%	282,000	56,856	20%	282,000	100%	-
Debt Service	2,302,640	2,302,520	100%	2,305,600	752,691	33%	2,305,600	100%	-
<b>TOTAL REQUIREMENTS</b>	<b>14,404,534</b>	<b>13,823,996</b>	<b>96%</b>	<b>17,321,744</b>	<b>8,407,600</b>	<b>49%</b>	<b>16,494,905</b>	<b>95%</b>	<b>826,839</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - SW Capital & Equipment Reserve	910,000	-	0%	-	-	-	-	-
Transfers Out - SW Capital & Equipment Reserve	(2,613,962)	(2,613,962)	100%	(4,564,141)	(2,284,427)	50%	(4,564,141)	100%	-
<b>TOTAL TRANSFERS</b>	<b>(1,703,962)</b>	<b>(2,613,962)</b>	<b>153%</b>	<b>(4,564,141)</b>	<b>(2,284,427)</b>	<b>50%</b>	<b>(4,564,141)</b>	<b>100%</b>	<b>-</b>

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	2,416,385	2,743,514	114%	4,038,781	4,038,781	100%	4,039,441	100%
Resources over Requirements	1,590,877	3,909,230	-	2,447,257	4,493,975	-	3,278,196	-	830,939
Net Transfers - In (Out)	(1,703,962)	(2,613,962)	-	(4,564,141)	(2,284,427)	-	(4,564,141)	-	-
<b>TOTAL FUND BALANCE</b>	<b>\$ 2,303,300</b>	<b>\$ 4,038,781</b>	<b>175%</b>	<b>\$ 1,921,897</b>	<b>\$ 6,248,329</b>	<b>325%</b>	<b>\$ 2,753,496</b>	<b>143%</b>	<b>\$831,599</b>

- A** Total disposal fee projections reflect management's best estimate of revenues to be collected. Disposal tons are typically higher in the summer with reductions in winter; fiscal YTD tons are running 5.6% greater than last year-to-date with a customer mix varying from budget. Franchise disposal fee payment of \$262K was not received from Cascade Disposal by closing.
- B** Special Waste revenue source is unpredictable and dependent on special clean-up projects of contaminated soil and asbestos; fiscal YTD is running less than budget for sweepings and overs.
- C** Franchise annual fees due April 15, 2025; received monthly installments from Republic and projecting the annual payment from Cascade Disposal.
- D** Yard Debris revenue is seasonal with higher utilization in summer months; fiscal YTD volumes are running close to last year-to-date.
- E** Investment Income projected to come in higher than budget.
- F** Recyclables revenue is positively impacted by larger than anticipated scrap metal proceeds.
- G** Other Inter-fund Services includes unbudgeted Risk reimbursement for Negus security.
- H** Personnel savings based on FY25 YTD average vacancy rate of 10.51% and multiple positions on leave. Factors recently filled 3 FTE Haz Waste positions and plan for limited duration leave coverage.
- I** Project timing for the siting efforts and hazardous waste building remodel are projected to move M&S costs to next fiscal year. Postponed regulatory fee increases and temporary reduced fuel prices are slated to positively impact costs.



# Budget to Actuals Report

## Fair & Expo - Fund 615

FY25 YTD February 28, 2025 (unaudited)

03/17/2025 Item #5.

**66.7%**  
Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Food & Beverage	991,000	1,565,820	158%	1,535,000	786,780	51%	1,345,000	88%	(190,000)
Events Revenue	1,050,000	979,919	93%	1,390,000	687,372	49%	1,028,000	74%	(362,000)
Rights & Signage	105,000	106,016	101%	110,000	70,300	64%	101,000	92%	(9,000)
Horse Stall Rental	100,000	74,925	75%	67,500	30,000	44%	55,000	81%	(12,500) <b>A</b>
Storage	50,000	51,099	102%	45,000	-	0%	13,000	29%	(32,000)
Camping Fee	22,500	33,694	150%	37,500	14,474	39%	60,000	160%	22,500
Interest on Investments	22,000	24,619	112%	16,000	13,478	84%	20,200	126%	4,200
Miscellaneous	3,000	7,001	233%	5,000	21,969	439%	24,000	480%	19,000
<b>TOTAL RESOURCES</b>	<b>2,343,500</b>	<b>2,843,093</b>	<b>121%</b>	<b>3,206,000</b>	<b>1,624,373</b>	<b>51%</b>	<b>2,646,200</b>	<b>83%</b>	<b>(559,800)</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	1,478,441	1,499,682	101%	1,851,584	1,025,494	55%	1,519,098	82%
Personnel Services - F&B	148,510	80,916	54%	187,439	28,244	15%	92,158	49%	95,281
Materials and Services	1,492,986	1,334,327	89%	1,917,689	784,839	41%	1,483,000	77%	434,689
Materials and Services - F&B	514,200	852,112	166%	781,750	466,431	60%	751,000	96%	30,750
Debt Service	100,190	100,139	100%	99,700	50,519	51%	99,700	100%	-
<b>TOTAL REQUIREMENTS</b>	<b>3,734,327</b>	<b>3,867,176</b>	<b>104%</b>	<b>4,838,162</b>	<b>2,355,526</b>	<b>49%</b>	<b>3,944,956</b>	<b>82%</b>	<b>893,206</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - Room Tax	1,009,023	988,867	98%	963,000	642,000	67%	987,104	103%
Transfers In - County Fair	-	-	-	196,900	131,267	67%	196,900	100%	-
Transfers In - Park Fund	30,000	30,000	100%	30,000	20,000	67%	30,000	100%	-
Transfers Out	(163,342)	(10,777)	7%	(10,777)	(7,185)	67%	(10,777)	100%	-
<b>TOTAL TRANSFERS</b>	<b>875,681</b>	<b>1,008,090</b>	<b>115%</b>	<b>1,179,123</b>	<b>786,082</b>	<b>67%</b>	<b>1,203,227</b>	<b>102%</b>	<b>24,104</b>

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	547,763	547,764	100%	531,770	531,770	100%	531,770	100%
Resources over Requirements	(1,390,827)	(1,024,083)	-	(1,632,162)	(731,153)	-	(1,298,756)	-	333,406
Net Transfers - In (Out)	875,681	1,008,090	-	1,179,123	786,082	-	1,203,227	-	24,104
<b>TOTAL FUND BALANCE</b>	<b>\$ 32,617</b>	<b>\$ 531,770</b>	<b>999%</b>	<b>\$ 78,731</b>	<b>\$ 586,699</b>	<b>745%</b>	<b>\$ 436,241</b>	<b>554%</b>	<b>\$357,510</b>

**A** Cascade Futurity's horse stall rental was billed \$30,000 after the event based on usage (billed but not yet received).

**B** Projected Personnel savings based on FY24/FY25 average vacancy rate of 26.27%



# Budget to Actuals Report

## Annual County Fair - Fund 616

FY25 YTD February 28, 2025 (unaudited)

03/17/2025 Item #5.

**66.7%**  
Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Concessions and Catering	790,000	834,968	106%	797,500	831,939	104%	832,576	104%	35,076
Gate Receipts	775,000	1,046,188	135%	780,000	923,260	118%	923,260	118%	143,260
Carnival	430,000	245,809	57%	430,000	468,142	109%	468,142	109%	38,142
Commercial Exhibitors	118,200	114,091	97%	115,000	137,741	120%	137,741	120%	22,741
Fair Sponsorship	92,500	69,967	76%	99,000	124,960	126%	124,960	126%	25,960
State Grant	53,167	53,167	100%	53,167	53,802	101%	53,803	101%	636
Rodeo Sponsorship	30,000	35,452	118%	30,000	44,810	149%	44,811	149%	14,811
Interest on Investments	13,500	25,831	191%	23,000	17,697	77%	26,500	115%	3,500
R/V Camping/Horse Stall Rental	17,250	31,255	181%	18,500	35,982	194%	35,982	194%	17,482
Merchandise Sales	2,500	1,899	76%	2,500	1,608	64%	1,608	64%	(892)
Livestock Entry Fees	2,000	1,940	97%	2,000	3,139	157%	3,139	157%	1,139
Miscellaneous	-	39		-	-		-		-
<b>TOTAL RESOURCES</b>	<b>2,324,117</b>	<b>2,460,606</b>	<b>106%</b>	<b>2,350,667</b>	<b>2,643,078</b>	<b>112%</b>	<b>2,652,521</b>	<b>113%</b>	<b>301,854</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	226,531	189,056	83%	229,798	157,889	69%	240,589	105%
Materials and Services	2,356,325	2,249,042	95%	2,442,103	2,340,528	96%	2,428,057	99%	14,046
<b>TOTAL REQUIREMENTS</b>	<b>2,582,856</b>	<b>2,438,099</b>	<b>94%</b>	<b>2,671,901</b>	<b>2,498,417</b>	<b>94%</b>	<b>2,668,646</b>	<b>100%</b>	<b>3,255</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfer In - TRT 1%	75,000	75,000	100%	75,000	50,000	67%	75,000	100%
Transfers Out	(109,503)	(109,503)	100%	-	-		-		-
Transfer Out - Fair & Expo	-	-		(196,900)	(131,267)	67%	(196,900)	100%	-
<b>TOTAL TRANSFERS</b>	<b>(34,503)</b>	<b>(34,503)</b>	<b>100%</b>	<b>(121,900)</b>	<b>(81,267)</b>	<b>67%</b>	<b>(121,900)</b>	<b>100%</b>	<b>-</b>

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	521,447	521,447	100%	509,451	509,451	100%	509,451	100%
Resources over Requirements	(258,739)	22,507		(321,234)	144,661		(16,125)		305,109
Net Transfers - In (Out)	(34,503)	(34,503)		(121,900)	(81,267)		(121,900)		-
<b>TOTAL FUND BALANCE</b>	<b>\$ 228,205</b>	<b>\$ 509,451</b>	<b>223%</b>	<b>\$ 66,317</b>	<b>\$ 572,845</b>	<b>864%</b>	<b>\$ 371,426</b>	<b>560%</b>	<b>\$305,109</b>

<sup>A</sup> Projected Personnel based on overage to date





# Budget to Actuals Report

## Annual County Fair - Fund 616

CY25 YTD February 28, 2025 (unaudited)

	Fair 2024	Fair 2025 Actuals to Date	2025 Projection
<b>RESOURCES</b>			
Gate Receipts	\$ 926,552	\$ -	\$ -
Carnival	468,142	-	-
Commercial Exhibitors	463,575	-	-
Livestock Entry Fees	3,139	-	-
R/V Camping/Horse Stall Rental	35,788	-	-
Merchandise Sales	1,608	-	-
Concessions and Catering	506,742	-	-
Fair Sponsorship	147,752	-	-
<b>TOTAL FAIR REVENUES</b>	<b>\$ 2,553,296</b>	<b>\$ -</b>	<b>\$ -</b>
<b>OTHER RESOURCES</b>			
State Grant	635	53,167	53,167
Interest	27,388	3,771	23,771
Miscellaneous	-	-	-
<b>TOTAL RESOURCES</b>	<b>\$ 2,581,319</b>	<b>\$ 56,938</b>	<b>\$ 76,938</b>
<b>REQUIREMENTS</b>			
Personnel	222,365	39,053	200,423
Materials & Services	2,524,960	38,377	160,987
<b>TOTAL REQUIREMENTS</b>	<b>\$ 2,747,324</b>	<b>\$ 77,429</b>	<b>\$ 361,410</b>
<b>TRANSFERS</b>			
Transfer In - TRT 1%	75,000	12,500	75,000
Transfer Out - F&E Reserve	(54,753)	-	-
Transfer Out - Fair & Expo	(98,450)	(32,817)	(32,817)
<b>TOTAL TRANSFERS</b>	<b>\$ (78,203)</b>	<b>\$ (20,317)</b>	<b>\$ 42,183</b>
<b>Net Fair</b>	<b>\$ (244,209)</b>	<b>\$ (40,808)</b>	<b>\$ (242,289)</b>
<b>Beginning Fund Balance on Jan 1</b>	<b>\$ 1,020,140</b>	<b>\$ 775,931</b>	<b>\$ 775,931</b>
<b>Ending Balance</b>	<b>\$ 775,931</b>	<b>\$ 735,123</b>	<b>\$ 533,642</b>



# Budget to Actuals Report

## Fair & Expo Capital Reserve - Fund 617

FY25 YTD February 28, 2025 (unaudited)

03/17/2025 Item #5.

**66.7%**  
Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Interest on Investments	64,800	94,239	145%	88,000	86,981	99%	130,500	148%	42,500
Miscellaneous	-	130,809		-	94,112		94,112		94,112
<b>TOTAL RESOURCES</b>	<b>64,800</b>	<b>225,047</b>	<b>347%</b>	<b>88,000</b>	<b>181,093</b>	<b>206%</b>	<b>224,612</b>	<b>255%</b>	<b>136,612</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Materials and Services	343,555	274,247	80%	475,000	107,439	23%	475,000	100%
Capital Outlay	746,445	191,682	26%	785,000	31,240	4%	785,000	100%	- <sup>A</sup>
<b>TOTAL REQUIREMENTS</b>	<b>1,090,000</b>	<b>465,928</b>	<b>43%</b>	<b>1,260,000</b>	<b>138,678</b>	<b>11%</b>	<b>1,260,000</b>	<b>100%</b>	<b>-</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - TRT 1%	462,119	453,481	98%	442,396	294,931	67%	452,726	102%
Transfers In - Fund 165	100,000	100,000	100%	150,000	150,000	100%	150,000	100%	-
Transfers In - Fair & Expo	152,565	-	0%	-	-		-		-
Transfers In - Annual County Fair	109,503	109,503	100%	-	-		-		-
<b>TOTAL TRANSFERS</b>	<b>824,187</b>	<b>662,984</b>	<b>80%</b>	<b>592,396</b>	<b>444,931</b>	<b>75%</b>	<b>602,726</b>	<b>102%</b>	<b>10,330</b>

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	2,592,838	2,757,229	106%	3,179,332	3,179,332	100%	3,179,332	100%
Resources over Requirements	(1,025,200)	(240,881)		(1,172,000)	42,415		(1,035,388)		136,612
Net Transfers - In (Out)	824,187	662,984		592,396	444,931		602,726		10,330
<b>TOTAL FUND BALANCE</b>	<b>\$ 2,391,825</b>	<b>\$ 3,179,332</b>	<b>133%</b>	<b>\$ 2,599,728</b>	<b>\$ 3,666,677</b>	<b>141%</b>	<b>\$ 2,746,670</b>	<b>106%</b>	<b>\$146,942</b>

<sup>A</sup> Capital Outlay appropriations are a placeholder should viable projects be recommended and approved for construction



# Budget to Actuals Report

## RV Park - Fund 618

FY25 YTD February 28, 2025 (unaudited)

03/17/2025 Item #5.

**66.7%**  
Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
RV Park Fees < 31 Days	500,000	479,680	96%	450,000	260,415	58%	440,000	98%	(10,000)
RV Park Fees > 30 Days	12,500	21,682	173%	15,000	9,863	66%	11,000	73%	(4,000)
Interest on Investments	2,300	8,447	367%	8,000	8,118	101%	12,200	153%	4,200
Cancellation Fees	7,000	13,820	197%	7,000	21,225	303%	24,000	343%	17,000
Washer / Dryer	5,000	5,575	112%	5,000	4,869	97%	6,000	120%	1,000
Miscellaneous	2,500	4,335	173%	2,500	1,406	56%	2,700	108%	200
Vending Machines	1,500	1,352	90%	1,500	728	49%	1,300	87%	(200)
<b>TOTAL RESOURCES</b>	<b>530,800</b>	<b>534,892</b>	<b>101%</b>	<b>489,000</b>	<b>306,623</b>	<b>63%</b>	<b>497,200</b>	<b>102%</b>	<b>8,200</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	91,328	92,389	101%	159,210	98,800	62%	156,310	98%
Materials and Services	303,173	202,217	67%	344,054	146,628	43%	303,000	88%	41,054
Debt Service	222,630	222,596	100%	223,600	168,624	75%	223,600	100%	-
<b>TOTAL REQUIREMENTS</b>	<b>617,131</b>	<b>517,201</b>	<b>84%</b>	<b>726,864</b>	<b>414,053</b>	<b>57%</b>	<b>682,910</b>	<b>94%</b>	<b>43,954</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - Park Fund	160,000	160,000	100%	160,000	106,667	67%	160,000	100%
Transfers In - TRT Fund	20,000	20,000	100%	20,000	13,333	67%	20,000	100%	-
Transfer Out - RV Reserve	(51,564)	(51,564)	100%	(122,142)	(81,428)	67%	(122,142)	100%	-
<b>TOTAL TRANSFERS</b>	<b>128,436</b>	<b>128,436</b>	<b>100%</b>	<b>57,858</b>	<b>38,572</b>	<b>67%</b>	<b>57,858</b>	<b>100%</b>	<b>-</b>

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	93,115	166,640	179%	312,766	312,766	100%	312,766	100%
Resources over Requirements	(86,331)	17,690		(237,864)	(107,430)		(185,710)		52,154
Net Transfers - In (Out)	128,436	128,436		57,858	38,572		57,858		-
<b>TOTAL FUND BALANCE</b>	<b>\$ 135,220</b>	<b>\$ 312,766</b>	<b>231%</b>	<b>\$ 132,760</b>	<b>\$ 243,908</b>	<b>184%</b>	<b>\$ 184,914</b>	<b>139%</b>	<b>\$52,154</b>



# Budget to Actuals Report

## RV Park Reserve - Fund 619

FY25 YTD February 28, 2025 (unaudited)

03/17/2025 Item #5.

**66.7%**  
Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Interest on Investments	34,300	45,518	133%	45,000	38,807	86%	58,200	129%	13,200
<b>TOTAL RESOURCES</b>	<b>34,300</b>	<b>45,518</b>	<b>133%</b>	<b>45,000</b>	<b>38,807</b>	<b>86%</b>	<b>58,200</b>	<b>129%</b>	<b>13,200</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Materials and Services	100,000	37,958	38%	100,000	-	0%	100,000	100%
Capital Outlay	74,000	7,294	10%	70,000	-	0%	70,000	100%	-
<b>TOTAL REQUIREMENTS</b>	<b>174,000</b>	<b>45,252</b>	<b>26%</b>	<b>170,000</b>	<b>-</b>	<b>0%</b>	<b>170,000</b>	<b>100%</b>	<b>-</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfer In - RV Park Ops	51,564	51,564	100%	122,142	81,428	67%	122,142	100%
<b>TOTAL TRANSFERS</b>	<b>51,564</b>	<b>51,564</b>	<b>100%</b>	<b>122,142</b>	<b>81,428</b>	<b>67%</b>	<b>122,142</b>	<b>100%</b>	<b>-</b>

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	1,372,453	1,469,559	107%	1,521,389	1,521,389	100%	1,521,389	100%
Resources over Requirements	(139,700)	266		(125,000)	38,807		(111,800)		13,200
Net Transfers - In (Out)	51,564	51,564		122,142	81,428		122,142		-
<b>TOTAL FUND BALANCE</b>	<b>\$ 1,284,317</b>	<b>\$ 1,521,389</b>	<b>118%</b>	<b>\$ 1,518,531</b>	<b>\$ 1,641,624</b>	<b>108%</b>	<b>\$ 1,531,731</b>	<b>101%</b>	<b>\$13,200</b>

**A** Capital Outlay appropriations are a placeholder



# Budget to Actuals Report

## Risk Management - Fund 670

FY25 YTD February 28, 2025 (unaudited)

03/17/2025 Item #5.

**66.7%**  
Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Workers' Compensation	1,111,585	1,158,078	104%	1,116,950	781,427	70%	1,116,950	100%	-
General Liability	935,832	935,832	100%	943,414	628,943	67%	1,040,000	110%	96,586 <b>A</b>
Property Damage	418,028	418,028	100%	419,983	279,989	67%	419,983	100%	-
Unemployment	439,989	348,407	79%	362,214	334,734	92%	362,214	100%	- <b>B</b>
Interest on Investments	200,000	274,605	137%	254,000	187,541	74%	281,300	111%	27,300
Vehicle	226,710	226,710	100%	250,030	166,687	67%	250,030	100%	-
Skid Car Training	10,000	45,839	458%	30,000	36,996	123%	39,000	130%	9,000
Claims Reimbursement	369,959	429,840	116%	20,000	-	0%	20,000	100%	-
Process Fee- Events/ Parades	2,000	1,595	80%	2,000	715	36%	2,000	100%	-
Miscellaneous	200	2,700	999%	200	85,743	999%	88,000	999%	87,800 <b>C</b>
<b>TOTAL RESOURCES</b>	<b>3,714,303</b>	<b>3,841,634</b>	<b>103%</b>	<b>3,398,791</b>	<b>2,502,775</b>	<b>74%</b>	<b>3,619,477</b>	<b>106%</b>	<b>220,686</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Workers' Compensation	1,880,000	1,933,625	103%	2,000,000	1,619,267	81%	2,150,000	108%
General Liability	1,200,000	994,706	83%	1,500,000	583,236	39%	1,100,000	73%	400,000
Insurance Administration	714,197	672,304	94%	799,487	501,856	63%	806,564	101%	(7,077)
Vehicle	400,000	299,851	75%	700,000	118,439	17%	500,000	71%	200,000
Property Damage	300,250	474,866	158%	400,255	328,854	82%	420,000	105%	(19,745)
Unemployment	250,000	127,637	51%	200,000	64,020	32%	150,000	75%	50,000
<b>TOTAL REQUIREMENTS</b>	<b>4,744,447</b>	<b>4,502,990</b>	<b>95%</b>	<b>5,599,742</b>	<b>3,215,672</b>	<b>57%</b>	<b>5,126,564</b>	<b>92%</b>	<b>473,178</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers Out - IT	(32,000)	(22,328)	70%	-	-	-	-	-
Transfers Out - IT Reserve	(118,000)	(118,000)	100%	-	-	-	-	-	-
Transfers Out - Claims Reimbursement	(349,959)	(349,959)	100%	-	-	-	-	-	-
Transfers Out - Vehicle Replacement	(3,500)	(3,500)	100%	(4,500)	(3,000)	67%	(4,500)	100%	-
<b>TOTAL TRANSFERS</b>	<b>(503,459)</b>	<b>(493,787)</b>	<b>98%</b>	<b>(4,500)</b>	<b>(3,000)</b>	<b>67%</b>	<b>(4,500)</b>	<b>100%</b>	<b>-</b>

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	8,000,000	9,323,307	117%	8,168,164	8,168,164	100%	8,168,164	100%
Resources over Requirements	(1,030,144)	(661,356)		(2,200,951)	(712,898)		(1,507,087)		693,864
Net Transfers - In (Out)	(503,459)	(493,787)		(4,500)	(3,000)		(4,500)		-
<b>TOTAL FUND BALANCE</b>	<b>\$ 6,466,397</b>	<b>\$ 8,168,164</b>	<b>126%</b>	<b>\$ 5,962,713</b>	<b>\$ 7,452,266</b>	<b>125%</b>	<b>\$ 6,656,577</b>	<b>112%</b>	<b>\$693,864</b>

- A** Includes reimbursement from State for higher general liability insurance related to aid and assist.
- B** Unemployment collected on first \$25K of employee's salary in fiscal year
- C** Revenue from State of Oregon for additional layer of excess general liability insurance related to liability related to "aid and assist" population.



# Budget to Actuals Report

## Health Benefits - Fund 675

FY25 YTD February 28, 2025 (unaudited)

03/17/2025 Item #5.

**66.7%**

Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Internal Premium Charges	25,899,034	26,288,364	102%	35,507,169	21,633,799	61%	35,507,169	100%	- A
COIC Premiums	1,963,363	2,228,565	114%	3,091,915	1,757,779	57%	3,091,915	100%	- A
Employee Co-Pay	1,247,416	1,406,479	113%	1,556,257	1,022,016	66%	1,556,257	100%	-
Retiree / COBRA Premiums	1,019,288	1,041,989	102%	1,061,802	616,316	58%	1,061,802	100%	-
Claims Reimbursement & Other	124,944	317,060	254%	800,000	1,287,816	161%	1,306,250	163%	506,250 B
Prescription Rebates	280,000	382,550	137%	626,446	438,094	70%	626,446	100%	-
Interest on Investments	120,000	208,021	173%	211,200	169,633	80%	211,200	100%	-
<b>TOTAL RESOURCES</b>	<b>30,654,045</b>	<b>31,873,028</b>	<b>104%</b>	<b>42,854,789</b>	<b>26,925,452</b>	<b>63%</b>	<b>43,361,039</b>	<b>101%</b>	<b>506,250</b>

REQUIREMENTS	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Health Benefits	29,797,663	27,285,660	92%	32,172,026	17,366,632	54%	32,172,026	100%	- C
Deschutes On-Site Pharmacy	4,287,997	5,355,286	125%	4,942,177	2,456,669	50%	4,942,177	100%	- D
Deschutes On-Site Clinic	1,415,279	1,356,819	96%	1,600,661	772,460	48%	1,600,661	100%	-
Wellness	186,274	123,528	66%	104,230	24,145	23%	104,230	100%	- E
<b>TOTAL REQUIREMENTS</b>	<b>35,687,213</b>	<b>34,121,294</b>	<b>96%</b>	<b>38,819,094</b>	<b>20,619,906</b>	<b>53%</b>	<b>38,819,094</b>	<b>100%</b>	<b>-</b>
<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

FUND BALANCE	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Beginning Fund Balance	6,107,743	6,107,998	100%	3,859,732	3,859,732	100%	3,859,732	100%	(0)
Resources over Requirements	(5,033,168)	(2,248,266)		4,035,695	6,305,546		4,541,945		506,250
Net Transfers - In (Out)	-	-		-	-		-		-
<b>TOTAL FUND BALANCE</b>	<b>\$ 1,074,575</b>	<b>\$ 3,859,732</b>	<b>359%</b>	<b>\$ 7,895,427</b>	<b>\$ 10,165,278</b>	<b>129%</b>	<b>\$ 8,401,677</b>	<b>106%</b>	<b>\$506,250 F</b>

- A** The original budget anticipated a 15% increase in Health Benefits Premiums for departments. However, due to higher-than-expected claims in FY24 and projected claim growth in FY25, an additional 15% increase was applied starting August 1, 2024. This resulted in a total increase of 30% compared to FY24
- B** Budget estimate is based on claims which are difficult to predict
- C** The revised budget and projection anticipates higher claims than what was originally budgeted.
- D** The revised budget and projection reflects savings from the formulary change recommended by the EBAC.
- E** The revised budget and projection reflects savings from removing the Wellness program as recommended by the EBAC.
- F** Deschutes County Administrative Policy No. F-13 sets forth the appropriate level of reserves. The reserve is comprised of two parts: 1) Claims Reserve at 1.5 times the valuation amount, and 2) Contingency Reserve at 150% of the value of the Claims Reserve. The level of reserve is set at \$8 million (\$3.2 million claim reserve and \$4.8 million contingency reserve requirements). The reserve requirement amount should be compared to the Total Fund Balance amount in this report.



# Budget to Actuals Report

## 911 - Fund 705 and 710

FY25 YTD February 28, 2025 (unaudited)

03/17/2025 Item #5.

**66.7%**

Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Property Taxes - Current Yr	10,932,000	11,024,163	101%	11,556,000	11,096,448	96%	11,493,915	99%	(62,085) <b>A</b>
Telephone User Tax	1,827,530	1,950,780	107%	1,800,500	971,418	54%	1,800,500	100%	- <b>B</b>
Interest on Investments	312,321	462,829	148%	426,000	386,719	91%	572,400	134%	146,400
Police RMS User Fees	244,435	255,485	105%	255,000	210,910	83%	255,000	100%	- <b>C</b>
Contract Payments	167,765	172,636	103%	179,300	168,676	94%	179,300	100%	-
User Fee	148,820	151,203	102%	148,600	145,216	98%	148,600	100%	-
Data Network Reimbursement	145,852	107,080	73%	106,500	87,901	83%	106,500	100%	-
State Reimbursement	93,000	97,500	105%	93,000	69,250	74%	93,000	100%	- <b>D</b>
Property Taxes - Prior Yr	90,000	108,215	120%	90,000	94,445	105%	95,000	106%	5,000
Property Taxes - Jefferson Co.	40,500	40,915	101%	42,500	38,378	90%	42,500	100%	-
Miscellaneous	32,100	34,304	107%	36,500	23,142	63%	36,500	100%	-
<b>TOTAL RESOURCES</b>	<b>14,034,323</b>	<b>14,405,107</b>	<b>103%</b>	<b>14,733,900</b>	<b>13,292,502</b>	<b>90%</b>	<b>14,823,215</b>	<b>101%</b>	<b>89,315</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	9,032,045	8,712,047	96%	10,237,093	6,110,761	60%	9,618,628	94%
Materials and Services	4,250,715	3,275,322	77%	4,267,026	2,559,897	60%	4,267,026	100%	-
Capital Outlay	1,831,000	1,440,223	79%	2,750,500	1,174,668	43%	2,750,500	100%	-
<b>TOTAL REQUIREMENTS</b>	<b>15,113,760</b>	<b>13,427,592</b>	<b>89%</b>	<b>17,254,619</b>	<b>9,845,325</b>	<b>57%</b>	<b>16,636,154</b>	<b>96%</b>	<b>618,465</b>

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

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	13,202,343	13,393,950	101%	14,371,465	14,371,465	100%	14,371,465	100%
Resources over Requirements	(1,079,437)	977,515		(2,520,719)	3,447,177		(1,812,939)		707,780
Net Transfers - In (Out)	-	-		-	-		-		-
<b>TOTAL FUND BALANCE</b>	<b>\$ 12,122,906</b>	<b>\$ 14,371,465</b>	<b>119%</b>	<b>\$ 11,850,746</b>	<b>\$ 17,818,642</b>	<b>150%</b>	<b>\$ 12,558,526</b>	<b>106%</b>	<b>\$707,780</b>

- A** Current year taxes received primarily in November, February and May; actual FY24-25 TAV is 4.64% over FY23-24 vs. 5.2% budgeted.
- B** Telephone tax payments are received quarterly
- C** Invoices are mailed in the Spring
- D** State GIS reimbursements are received quarterly