



BOARD OF COMMISSIONERS

BOARD OF COUNTY COMMISSIONERS MEETING

1:00 PM, MONDAY, JUNE 23, 2025

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

(541) 388-6570 | www.deschutes.org

AGENDA

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

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

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

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

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

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

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



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.

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

CALL TO ORDER

CITIZEN INPUT

The Board of Commissioners provides time during its public meetings for citizen input. This is an opportunity for citizens to communicate to the Commissioners on matters that are not otherwise on the agenda. Time is limited to 3 minutes.

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

AGENDA ITEMS

- [1.](#) **1:00 PM** ODOT Region 4 Project Updates in Deschutes County
- [2.](#) **1:30 PM** Courthouse Expansion Update
- [3.](#) **1:45 PM** Four Rivers Vector Control District Operations Review and Board Appointments
- [4.](#) **2:15 PM** Proposed Policy Updates: F-4, HR-15, GA-3, GA-21
- [5.](#) **2:35 PM** Treasury Report for May 2025
- [6.](#) **2:50 PM** Finance Report for May 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.

ADJOURN



BOARD OF COMMISSIONERS

AGENDA REQUEST AND STAFF REPORT

MEETING DATE: June 23, 2025

SUBJECT: ODOT Region 4 Project Updates in Deschutes County

RECOMMENDED MOTION:

N/A

BACKGROUND AND POLICY IMPLICATIONS:

Omar Ahmed, ODOT Area Manager, will update the BOCC on the status of various ongoing and planned ODOT projects in Deschutes County.

BUDGET IMPACTS:

No fiscal impact.

ATTENDANCE:

Omar Ahmed, ODOT Central Oregon and Lower John Day Area Manager
Cody Smith, County Engineer and Assistant Road Department Director



BOARD OF COMMISSIONERS

AGENDA REQUEST & STAFF REPORT

MEETING DATE: June 23, 2025

SUBJECT: Courthouse Expansion Update

RECOMMENDED MOTION:

N/A

BACKGROUND AND POLICY IMPLICATIONS:

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

BUDGET IMPACTS:

None.

ATTENDANCE:

Eric Nielsen, Facilities Capital Improvement Manager
Wayne Powderly, Cumming Group
Cory Loomis, Pence Contractors

Facilities

Deschutes County Courthouse Expansion Update

Board of County Commissioners Meeting

June 23, 2025



Courthouse Expansion Update



- Recently completed and ongoing work
- Construction schedule
- Project budget



Completed: Level 1 Concrete Deck



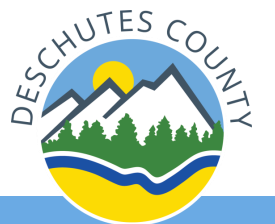
Completed: Level 2 Shoring / Formwork



Ongoing: Level 2 Concrete Deck



Ongoing: Level 2 Concrete Deck



Upcoming Work

In the coming 8 - 10 weeks...

- **Level 2, 3, and Roof Concrete Decks: Late May – Early August**
 - Formwork
 - Mechanical, Electrical, Plumbing Block-outs, Hangers, Sleeves
 - Embeds, Reinforcing Steel, and Tendons
 - Pour Deck and Columns
 - Stress PT Cables
 - Strip Formwork and Reshore
- **Exterior Framing & Sheathing Level 1 & 2: Early July – Mid August**



CONSTRUCTION TIMELINE

Current Progress

	2024	2025		2026
Demo, Grading, Site Utilities	Apr. '24–Oct. '24			
Permits Received	Apr. '24–Sept. '24			
Temporary Entrance Open	Jul. '24			
Building Structure		Sept. '24–Aug. '25		
Building Exterior			Aug. '25–Mar. '26	
Building Interior			Aug. '25–Apr. '26	
Sitework, Public Improvements			Nov. '25–Apr. '26	
Existing Building Renovations				Mar. '25–Jul. '26
Final Completion				Aug. '26



Questions?



Budget Update



Deschutes County
Courthouse Expansion
BUDGET STATUS REPORT
Current Through: 6/18/2025

	Budgeted Amounts		Actual Spend	Remaining	
	Original Budget	Revised Budget	to Date	Balance	Comments
CONSTRUCTION COSTS					
Cost of Work - Construction	\$ 32,510,428	\$ 38,054,208	\$ 15,150,997	\$ 22,903,211	Pence Contract (thru OCO #6)
Contractor's Contingency	\$ 1,641,965	\$ 1,641,965	\$ 52,924	\$ 1,589,041	6.49% Contractor's Contingency Remaining
Subtotal	34,152,393	39,696,173	15,203,921	24,492,252	
AJ Tucker - Demolition, Stone Salvage, and Storage	-	172,426	138,182	34,244	Pence Contract (\$34,244 credited back)
Subtotal Construction Costs	34,152,393	39,868,599	15,342,103	24,526,496	
DIRECT COSTS					
Architecture / Engineering / Interiors / Low Voltage	2,800,397	2,906,643	2,634,974	271,669	LRS ASAs (thru #10)
CM/GC Pre-Construction	62,040	62,040	62,040	-	Pence Contract
Land Use Attorney	50,000	30,000	-	30,000	
Land / Building Survey / TOPO	40,000	30,000	15,150	14,850	
Arborist / Tree Surgeon	9,799	-	-	-	
Historic Conservationist/Tribal Survey	20,000	-	-	-	
Geotechnical Reports and Inspections	39,197	39,197	14,200	24,997	
Commissioning	97,000	97,000	27,580	69,420	
Traffic Impact Analysis	35,000	15,000	6,500	8,500	
Hazmat Assessment / Abatement	60,000	30,000	-	30,000	
Construction Testing and Special Inspections	100,000	70,000	60,328	9,672	
Miscellaneous (Marketing, Postcards, Prints/reprographics)	-	-	1,661	(1,661)	
Unknown Additional Services Contingency	165,672	-	-	-	
Subtotal Direct Costs	3,479,105	3,279,880	2,822,433	457,447	
ADMINISTRATION COSTS					
Project Management / Owners Representative	401,220	589,754	408,852	180,902	Cumming Contract thru ASA #3
Subtotal Administration Costs	401,220	589,754	408,852	180,902	
OTHER PROFESSIONAL FEES					
Miscellaneous / Insurance	78,394	69,889	69,889	-	
Subtotal Other Professional Fees	78,394	69,889	69,889	-	
PERMITS AND FEES					
Land Use Approval	48,996	48,996	-	48,996	Used for Plan Check and Permits
Plan Check and Permits	342,974	442,974	997,894	(554,920)	
System Development Charges (SDC's) and Engineering Review	385,320	485,320	-	485,320	Used for Plan Check and Permits
BOLI Fee	7,500	7,500	8,890	(1,390)	Used for Plan Check and Permits
Unknown Additional Permits and Fees Contingency	117,719	147,719	147,719	-	Used for Plan Check and Permits
Subtotal Permits and Fees	902,509	1,132,509	1,154,502	(21,994)	



Deschutes County
Courthouse Expansion
BUDGET STATUS REPORT
Current Through: 6/18/2025

	Budgeted Amounts		Actual Spend to Date	Remaining Balance	Comments
	Original Budget	Revised Budget			
OWNER COSTS / THIRD PARTY CONTRACTS					
FFE (incl A-V Systems / communications, fit-out)	900,000	289,092	-	289,092	adjusted for OCO 6 (OJD AV Scope) incl above
External / Internal Signage	25,000	25,000	-	25,000	
Telephone / Data / Network Build	58,796	58,796	-	58,796	
Mover / Relocation / Temp Facilities/ Fairgrounds Building Rental	50,000	50,000	11,178	38,822	
Misc / Bldg & Grounds R&M / Supplies / Furn & Fixt.	-	-	56,507	(56,507)	
Travel Expenses	-	-	434	(434)	
City Services & Street Improvements & Utility Connections	215,584	165,584	25,858	139,726	
Green Energy Costs Mandated per Oregon State (1.5%)	600,000	658,457	182,250	476,207	
County Contingency	1,114,438	1,284,866	-	1,284,866	4.69% adjusted for OCO 4&5 approved in June
Subtotal Owner Costs / Third Party Contracts	2,963,818	2,531,795	276,227	2,255,568	
PROJECT TOTALS	\$ 41,977,438	\$ 47,472,426	\$ 20,074,006	\$ 27,398,419	

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

Courthouse Expansion Funding Sources

Bond Proceeds	\$	20,500,000	Revised to show net proceeds less bond issuance costs
State of Oregon Expansion		15,000,000	
State of Oregon Remodel		1,500,000	Initial transfer from State of Oregon was previously included in the Reserves line item
LATCF		4,622,145	
Interest		3,425,000	
Reserves		1,752,855	Reduced to reflect State of Oregon Remodel contribution listed separately as shown above
Total	\$	46,800,000	

Worked tracked by County with funds from other sources

AJ Tucker	\$	172,426
OJD FF&E		500,000
Total Budget	\$	47,472,426



BOARD OF COMMISSIONERS

AGENDA REQUEST & STAFF REPORT

MEETING DATE: June 23, 2025

SUBJECT: Four Rivers Vector Control District Operations Review and Board Appointments

BACKGROUND AND POLICY IMPLICATIONS:

The Four Rivers Vector Control District is overseen by a five-member Board. Board Member Amy Varner submitted notice of her resignation on June 12th. The term of the position held by Eva Wild Crain expires on June 30th; Crain has indicated her desire to be reappointed while the Board has submitted a recommendation that Jim Close be appointed to that position.

In addition to Crain and Close, two others have indicated their interest in being appointed to the Board—Steven Emerson and Dale Fuller.

The BOCC has the final determination on appointments to this Board.

BUDGET IMPACTS:

None

ATTENDANCE:

Dave Doyle, Legal Counsel



BOARD OF COMMISSIONERS

AGENDA REQUEST & STAFF REPORT

MEETING DATE: June 16, 2025

SUBJECT: Proposed Policy Updates: F-4, HR-15, GA-3, GA-21

BACKGROUND AND POLICY IMPLICATIONS:

In 2023, County Administrator Lelack established the Policy Advisory Committee (PAC), 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 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 brings proposed policy revisions to the Board on a quarterly basis.

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

- **F-4 – Capital Asset Policy (Replaces F-4, F-5, F-6)**

This policy was last updated in 2023. Proposed updates include:

- Increases capitalization threshold from \$5,000 to \$10,000. This matches the new federal threshold.
- Updates the definitions for capital assets and capitalization threshold.
- Adds language for bulk purchases of items under \$10,000 and when to capitalize for group purchases over \$100,000.
- Adds language related to financial reporting for leases (GASB 87). This is current practice, just putting into policy.
- Adds language related to financial reporting for Subscription-Based Information Technology Arrangements (SBITA's) (GASB 96). This is current practice, just putting into policy.

- **HR-15 – Travel Time Compensation Policy**

This policy was last updated in 2010. Proposed updates include:

1. Removing the bolded language below in the Out of Area Travel for Non-exempt (hourly) Employees section: If a non-exempt employee travels out of the area and it includes an overnight stay, the time spent traveling during normal work hours (including a normally scheduled day off) must be compensated. **When the travel time falls outside the employee's normal work hours, the travel time shall be compensated if the travel is by automobile (either as the driver or passenger) and not paid if the travel is via airplane.** Time spent traveling from the employee's home to the airport and airport to home shall not be paid.

- **GA-3 – Communications Policy**

This policy was last updated in 2009. Proposed updates are primarily administrative cleanup items and reflect process and staffing changes that have occurred since the policy was initially implemented.

- **GA-21 – Social Media**

This policy was last updated in 2017. Proposed updates are primarily administrative cleanup items and reflect platform and process updates that have occurred since the policy was initially implemented. They also reflect staffing changes that have occurred since the policy was initially drafted.

BUDGET IMPACTS:

None

ATTENDANCE:

Whitney Hale, Deputy County Administrator
Robert Tintle, Chief Financial Officer



Deschutes County Administrative Policy No: HR-15
Effective Date: February 8, 2010

TRAVEL TIME COMPENSATION POLICY

STATEMENT OF POLICY

It is the policy of Deschutes County to pay employees for travel time in accordance with the Fair Labor Standards Act, State of Oregon Bureau of Labor and Industries regulations, and applicable collective bargaining agreements.

APPLICABILITY

This policy applies to all County employees, except elected officials.

DEFINITIONS

- Portal-to-portal travel – an employee’s normal home-to-work and work-to-home travel at the beginning and end of a single work day.
- Travel between worksites – employee travel within a single day between multiple work sites.
- Special one-day assignment – employee is sent on a one-day assignment to a city more than 30 miles from the employee’s fixed official work station.
- Overnight travel - applies whenever travel keeps an employee away from the home community overnight.

POLICY AND PROCEDURE

Time spent traveling on County business should be scheduled within an employee’s regular schedule, to the extent possible, overtime should be avoided or minimized. In the event a specific situation is not covered by this policy, Oregon Bureau of Labor and Industries’ (BOLI) Administrative Rules (OAR 839-020-0045) shall apply. BOLI “Travel Time Compensation: Questions and Answers” are attached. In the event that this policy conflicts with an applicable collective bargaining agreement, the collective bargaining agreement shall prevail.

Portal-to-portal travel shall not be compensated. Travel between worksites shall be compensated.

Out of Area Travel for Non-exempt (“hourly”) Employees

If a non-exempt employee travels out of the area for a one-day special assignment that does not require an overnight stay, the time spent traveling is counted as hours worked.

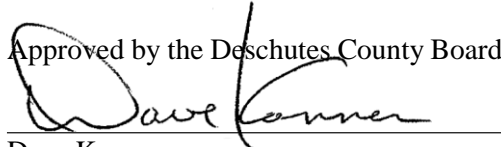
If a non-exempt employee travels out of the area and it includes an overnight stay, the time spent traveling during normal work hours (including a normally scheduled day off) must be compensated. Time spent traveling from the employee’s home to the airport and airport to home shall not be paid.

For a one-day special assignment or an overnight stay, overtime shall be paid only if the total hours for the week exceeds 40 hours or 48 hours for law enforcement employees on a 4-12 shift (unless the applicable collective bargaining agreement requires overtime).

Out of Area Travel for Exempt (“salaried”) Employees

It is expected that employees in exempt positions will remain on duty for whatever time is necessary to carry out the responsibilities of their positions. If an exempt employee travels out of the area for a special one-day assignment or an overnight stay, the time spent traveling is counted as hours worked. A department may flex the hours of an exempt employee in a supervisory or confidential position consistent with County Administrative Policy No. HR-7 or may provide exchange time for an exempt employee in a union represented position consistent with the applicable collective bargaining agreement.

Approved by the Deschutes County Board of Commissioners on February 8, 2010.

A handwritten signature in black ink, appearing to read "Dave Kanner", is written over a horizontal line.

Dave Kanner
County Administrator



Deschutes County Administrative Policy No: HR-15
Effective Date: February 8, 2010

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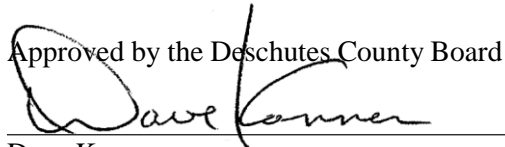
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Approved by the Deschutes County Board of Commissioners on February 8, 2010.

A handwritten signature in black ink, appearing to read "Dave Kanner", is written over a horizontal line.

Dave Kanner
County Administrator



Deschutes County Administrative Policy No. F-4
(replaces prior policies F-4, F-5, F-6)
Effective Date: 07/01/2025
Original Adoption: 07/16/2017
Revised Adoptions: 01/29/2007, 10/11/2023, XX/XX/2025

CAPITAL ASSET POLICY

I. **STATEMENT OF POLICY**

It is the policy of Deschutes County to establish guidelines to account for capital assets and non-capital assets to achieve multiple compliance objectives. These objectives include:

- Budgetary classification of capital outlay expenditures
- Capital asset financial statement reporting
- Physical control over both capital and non-capital items that may be sensitive to theft or loss
- Other Federal, State, and local regulations where applicable

II. **APPLICABILITY**

This policy applies to all County departments, offices, and County service districts under the governance of the Board of County Commissioners.

III. **DEFINITIONS**

- Capital Outlay Expenditures (Budget) – Expenditures are classified by character based on the fiscal period when the benefits for those expenditures are realized. Accordingly, capital outlay is classified separately from current expenditures because they are presumed to benefit both present and future fiscal periods.
- Capital Assets (GAAP) – Land, land improvements, easements, buildings, building and leasehold improvements, vehicles, machinery and equipment, works of art and historical treasures, infrastructure, and all other tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period.
- Non-Capital Asset – A capital-type item acquired for use in the conduct of County business which does not qualify as a capital asset because it falls below the cost or useful life thresholds for capital assets.
- Capitalization Threshold – The measure of value placed on an individual asset to determine its qualification for capitalization of expense in the financial records and includes all ancillary charges necessary to place the asset in service (shipping, installation costs, etc.). See Section B. 1. below for additional information.

IV. **POLICY**

A. **Capital Outlay Expenditures**

Budgetary and purchasing policies for capital outlay items:

1. Budget – The estimated cost of an item must be appropriated in the capital outlay category of the department or fund for the fiscal year in which the item will be purchased. In addition, a description of the item must be included in the capital request section of the budget document explaining the need for the item.
2. Acquisition – County purchasing rules must be followed in the purchase of capital items. Purchasing requirements are dependent on the amount and type of purchase.

Documentation must be maintained in the County accounting/procurement system as evidence that all applicable compliance related to purchasing rules have been met.

3. Departments must contact the Central Budget Office for a budget adjustment if:
 - a. The department unintentionally budgeted capital items within the personnel services or the material and services roll up category.
 - b. The department requests to transfer budget appropriation from the personnel services or the material and services roll up category for the purchase of a non-budgeted additional capital item.
 - c. The department requests to substitute a budgeted capital item with a different non-budgeted capital item of equal or lesser expense.
4. Departments must contact the Central Budget Office for a budget resolution presented before the Board of County Commissioners if:
 - a. The department requests the purchase of a non-budgeted additional capital item that cannot be funded through appropriation savings within the personnel services or materials and services roll up category.
 - b. The department requests to recognize increased revenue to cover the purchase of a non-budgeted additional capital item.
 - c. The department requests to substitute a budgeted capital item with a non-budgeted additional capital item of greater expense and cannot cover the expense with appropriation savings within the personnel services or material and services roll up category.
5. Additional capital items and capital substitutions are subject to the County's purchasing rules.

B. Capitalization of Expenditures

1. Capitalization Thresholds

The Finance Department will capitalize assets which have an expected useful life of more than one (1) year and a value above the threshold for that general asset category. The County may acquire groups of smaller items that fall under the capitalization threshold individually but clearly exceed it in the aggregate. In such situations, the Governmental Accounting Standards Board (GASB) Implementation Guide No. 2021-1, which provides additional guidance on capitalization including bulk/aggregate purchases, will be followed using the applicable bulk purchases threshold for the general asset category.

Asset Category	Asset Life (years)	Individual Item Cost (dollars)	Bulk Purchase (dollars)
Land, including permanent rights-of-way	n/a	1	1
Land Improvements	10-30	10,000	100,000
Buildings	30-60	10,000	100,000
Building and Leasehold Improvements	10-15	10,000	100,000
Infrastructure	20-50	10,000	100,000
Machinery and Equipment	2-20	10,000	100,000
Vehicles	2-20	10,000	100,000
Furniture	2-20	10,000	100,000
Other capital assets, including intangible assets*	3-10	10,000	100,000

*Though leases under GASB Statement No. 87 and Subscription-Based Information Technology Arrangements (SBITAs) under GASB Statement No. 96 may be considered intangible, their capitalization should follow the thresholds of the applicable category of their underlying asset as described later.

Assets subject to cost recovery will be depreciated (or amortized) through the accounting system and will be appropriately reported on the County's annual financial statements. The County aligns financial reporting for specific capital asset classes with pronouncements from the GASB. This includes accounting for leases, internally developed software, and SBITAs.

Expenditures improving assets must be capitalized (amounts added to the carrying amount of the asset) when one of the following is achieved:

- Lengthening a capital asset's initially estimated useful life, or
- Increasing a capital asset's ability to provide service through greater effectiveness, efficiency or functionality (e.g. additional software modules).

2. Bulk/Aggregated Items

According to GASB, some assets individually may fall below the capitalization threshold but may be purchased in large quantities. Agencies should aggregate such assets and consider the materiality and significance of them and if material or significant capitalize such individually or in the aggregate.

If equipment and furniture purchases of similar items that have an aggregated value of \$100,000 or more are captured as a capital asset despite per unit cost (i.e. the IT purchases 70 laptops for \$5,000 per unit, these items will be deemed capital assets as a bulk purchase). This threshold is subject to change based upon management assessment.

The aggregated items should be maintained separately in the accounting system for easier identification during inventorying and disposal.

3. Exceptions to Capitalization Thresholds

- a. An aggregated purchase greater than \$100,000, where the individual items cost less than \$5,000, will not be considered a bulk purchase.
- b. Capital Projects for Renovation and Remodeling – Building improvements relating to renovations or remodels that are less than \$100,000 and do not extend the useful life of the asset, will not be capitalized as building improvements and will be expensed as Materials and Supplies.
- c. Grant-Funded Equipment – Many grantor agencies permit the acquisition of non-expendable equipment with project funds provided the equipment is required to perform the project. It is necessary to know who owns the equipment which is addressed in the grantor's guidelines and/or in the property clause of the agreement. It is the responsibility of the primary department receiving the grant to ascertain the specific requirements of the award prior to ordering equipment. Capitalization will follow the grantor requirements when present.
- d. Land and Leasehold Improvements – Some land improvements are inexhaustible, therefore not depreciated. Leasehold improvements will not be depreciated beyond the term of the lease, including any extensions reasonably anticipated to be exercised.

C. Capital Assets Tracking Requirements

Capital assets will be tracked by the County Finance Department centralized accounting and control system to help protect such assets from the danger of theft or misuse. This control system includes tracking asset serial numbers (or other identifying asset numbers), and recording information pertaining to the asset (cost, date of acquisition, manufacturer, location, and other information as required). To validate the accuracy and completeness of the database, the County Finance Department will coordinate with departments to perform a physical inspection of its capital assets, either simultaneously or on a rotating basis, so that all the County's capital assets are accounted for at least once every two fiscal years, to ensure the asset's continued value, condition and location, and to update any other information required for the asset.

D. Capital Assets Transfers and Disposals

A capital asset Disposal/Transfer form must be completed when a capital asset is disposed of, taken out of service, or transferred to another location or department. The department initiating the disposal, removal from service, or transfer is responsible for completing the Disposal/Transfer form and submitting it to the Finance Department.

Lost or stolen items. If a department is unable to locate an item, or if an item has been stolen, the department will give written notice to Risk Management. The notice will include a description of the effort to locate the item and the determination of the loss. Stolen assets should also be reported to the proper authority and a copy of the report forwarded to Risk Management. The Disposal/Transfer form must be completed and submitted to the Finance Department.

E. Non-Capital Assets

In addition to the Capital Assets for external reporting purposes and Capital Outlay for budgetary and internal reporting purposes, the County will also exercise control over its non-capital assets to ensure accountability, protect property, or to comply with regulatory or granting agencies.

At the department's discretion, non-capital assets and theft-sensitive items may be tracked at the department level. The determination of which items must be tracked may vary between County departments based on the risk and compliance environment in which the department operates. For example, a granting agency may require accountability for purchased items below the County's dollar threshold for capitalization.

Non-Capital Asset Control - Departments may maintain inventory control systems for non-capital assets and theft-sensitive items which are designed to meet departmental compliance and reporting needs.

F. Leases (GASB 87)

1. Lessee Agreements – Records will be maintained for each externally owned asset leased to the County.
2. Lessor Agreements – Records will be maintained for each county-owned asset leased to another party.
3. Lease Criteria – All contracts that meet the following criteria shall be reported as a lease.
 - a. The contract conveys control of the right to use another entity's non-financial asset (land, buildings, vehicles, equipment).
 - b. The lease term is for a period of one year or longer.

- c. The transaction is an exchange or exchange-like transaction (i.e., the market value of the leased asset is not significantly higher than the amount paid, such as a lease payment of \$1).
- d. The present value of total payments over the lease term, including any renewal options, is \$10,000 or more.

The asset and corresponding liability will be reflected in the financial statements of the County.

- 4. Exclusions – Contracts that transfer ownership of the asset at the end of the contract are not considered leases under GASB 87.

G. Subscription-Based Information Technology Arrangements (SBITA's) (GASB 96)

- 1. SBITA Agreements – Records should be maintained for each SBITA agreement.
- 2. SBITA Criteria – A contract will be reported as a SBITA if it meets all the following criteria:
 - a. The contract conveys control of the right to use another party's software, alone or in combination with tangible capital assets, for a specified period in an exchange or exchange-like transaction.
 - i. SBITA accounting applies to acquired software only (i.e., expenditures).
 - ii. Common SBITAs include cloud-based and subscription software (SaaS, PaaS, etc.).
 - b. The subscription term includes:
 - i. The non-cancellable period of use.
 - ii. Periods covered by renewal options that are reasonably certain to be exercised.
 - iii. Periods covered by termination options that are reasonably certain not to be exercised.
 - c. The present value of total subscription payments, including renewal options, is \$10,000 or more.
- 3. Exclusions – Periods where both the County and vendor have the option to cancel without the other party's permission or require mutual agreement to extend (e.g., a contract with a 60-day mutual cancellation clause is considered a short-term SBITA). Fiscal funding or cancellation clauses that allow termination due to lack of appropriated funds should be ignored when determining the subscription term.

Approved by the Deschutes County Board of Commissioners on June XX, 2025.

Nick Lelack, County Administrator



Deschutes County Administrative Policy No. F-4
 (replaces prior policies F-4, F-5, F-6)
 Effective Date: 07/01/2025
 Original Adoption: 07/16/2017
 Revised Adoptions: 01/29/2007, 10/11/2023, XX/XX/2025

CAPITAL ASSET POLICY

I. STATEMENT OF POLICY

It is the policy of Deschutes County to establish guidelines to account for capital assets and non-capital assets to achieve multiple compliance objectives. These objectives include:

- Budgetary classification of capital outlay expenditures
- Capital asset financial statement reporting
- Physical control over both capital and non-capital items that may be sensitive to theft or loss
- Other Federal, State, and local regulations where applicable

II. APPLICABILITY

This policy applies to all County departments, offices, and County service districts under the governance of the Board of County Commissioners.

III. DEFINITIONS

- Capital Outlay Expenditures (Budget) – Expenditures are classified by character based on the fiscal period when the benefits for those expenditures are realized. Accordingly, capital outlay is classified separately from current expenditures because they are presumed to benefit both present and future fiscal periods.
- Capital Assets (GAAP) – Land, land improvements, easements, buildings, building and leasehold improvements, vehicles, machinery and equipment, works of art and historical treasures, infrastructure, and all other tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period.
- Non-Capital Asset – A capital-type item acquired for use in the conduct of County business which does not qualify as a capital asset because it falls below the cost or useful life thresholds for capital assets.
- Capitalization Threshold – The measure of value placed on an individual asset to determine its qualification for capitalization of expense in the financial records and includes all ancillary charges necessary to place the asset in service (shipping, installation costs, etc.). See Section B. 1. below for additional information.

IV. POLICY

A. Capital Outlay Expenditures

Budgetary and purchasing policies for capital outlay items:

1. Budget – The estimated cost of an item must be appropriated in the capital outlay category of the department or fund for the fiscal year in which the item will be purchased. In addition, a description of the item must be included in the capital request section of the budget document explaining the need for the item.
2. Acquisition – County purchasing rules must be followed in the purchase of capital items. Purchasing requirements are dependent on the amount and type of purchase.

Documentation must be maintained in the County accounting/procurement system as evidence that all applicable compliance related to purchasing rules have been met.

3. Departments must contact the Central Budget Office for a budget adjustment if:
 - a. The department unintentionally budgeted capital items within the personnel services or the material and services roll up category.
 - b. The department requests to transfer budget appropriation from the personnel services or the material and services roll up category for the purchase of a non-budgeted additional capital item.
 - c. The department requests to substitute a budgeted capital item with a different non-budgeted capital item of equal or lesser expense.
4. Departments must contact the Central Budget Office for a budget resolution presented before the Board of County Commissioners if:
 - a. The department requests the purchase of a non-budgeted additional capital item that cannot be funded through appropriation savings within the personnel services or materials and services roll up category.
 - b. The department requests to recognize increased revenue to cover the purchase of a non-budgeted additional capital item.
 - c. The department requests to substitute a budgeted capital item with a non-budgeted additional capital item of greater expense and cannot cover the expense with appropriation savings within the personnel services or material and services roll up category.
5. Additional capital items and capital substitutions are subject to the County's purchasing rules.

B. Capitalization of Expenditures

1. Capitalization Thresholds

The Finance Department will capitalize assets which have an expected useful life of more than one (1) year and a value above the threshold for that general asset category. The County may acquire groups of smaller items that fall under the capitalization threshold individually but clearly exceed it in the aggregate. In such situations, the Governmental Accounting Standards Board (GASB) Implementation Guide No. 2021-1, which provides additional guidance on capitalization including bulk/aggregate purchases, will be followed using the applicable bulk purchases threshold for the general asset category.

Asset Category	Asset Life (years)	Individual Item Cost (dollars)	Bulk Purchase (dollars)
Land, including permanent rights-of-way	n/a	1	1
Land Improvements	10-30	10,000	100,000
Buildings	30-60	10,000	100,000
Building and Leasehold Improvements	10-15	10,000	100,000
Infrastructure	20-50	10,000	100,000
Machinery and Equipment	2-20	10,000	100,000
Vehicles	2-20	10,000	100,000
Furniture	2-20	10,000	100,000
Other capital assets, including intangible assets*	3-10	10,000	100,000

*Though leases under GASB Statement No. 87 and Subscription-Based Information Technology Arrangements (SBITAs) under GASB Statement No. 96 may be considered intangible, their capitalization should follow the thresholds of the applicable category of their underlying asset as described later.

Assets subject to cost recovery will be depreciated (or amortized) through the accounting system and will be appropriately reported on the County's annual financial statements. The County aligns financial reporting for specific capital asset classes with pronouncements from the GASB. This includes accounting for leases, internally developed software, and SBITAs.

Expenditures improving assets must be capitalized (amounts added to the carrying amount of the asset) when one of the following is achieved:

- Lengthening a capital asset's initially estimated useful life, or
- Increasing a capital asset's ability to provide service through greater effectiveness, efficiency or functionality (e.g. additional software modules).

2. Bulk/Aggregated Items

According to GASB, some assets individually may fall below the capitalization threshold but may be purchased in large quantities. Agencies should aggregate such assets and consider the materiality and significance of them and if material or significant capitalize such individually or in the aggregate.

If equipment and furniture purchases of similar items that have an aggregated value of \$100,000 or more are captured as a capital asset despite per unit cost (i.e. the IT purchases 70 laptops for \$5,000 per unit, these items will be deemed capital assets as a bulk purchase). This threshold is subject to change based upon management assessment.

The aggregated items should be maintained separately in the accounting system for easier identification during inventorying and disposal.

3. Exceptions to Capitalization Thresholds

- a. An aggregated purchase greater than \$100,000, where the individual items cost less than \$5,000, will not be considered a bulk purchase.
- b. Capital Projects for Renovation and Remodeling – Building improvements relating to renovations or remodels that are less than \$100,000 and do not extend the useful life of the asset, will not be capitalized as building improvements and will be expensed as Materials and Supplies.
- c. Grant-Funded Equipment – Many grantor agencies permit the acquisition of non-expendable equipment with project funds provided the equipment is required to perform the project. It is necessary to know who owns the equipment which is addressed in the grantor's guidelines and/or in the property clause of the agreement. It is the responsibility of the primary department receiving the grant to ascertain the specific requirements of the award prior to ordering equipment. Capitalization will follow the grantor requirements when present.
- d. Land and Leasehold Improvements – Some land improvements are inexhaustible, therefore not depreciated. Leasehold improvements will not be depreciated beyond the term of the lease, including any extensions reasonably anticipated to be exercised.

C. Capital Assets Tracking Requirements

Capital assets will be tracked by the County Finance Department centralized accounting and control system to help protect such assets from the danger of theft or misuse. This control system includes tracking asset serial numbers (or other identifying asset numbers), and recording information pertaining to the asset (cost, date of acquisition, manufacturer, location, and other information as required). To validate the accuracy and completeness of the database, the County Finance Department will coordinate with departments to perform a physical inspection of its capital assets, either simultaneously or on a rotating basis, so that all the County's capital assets are accounted for at least once every two fiscal years, to ensure the asset's continued value, condition and location, and to update any other information required for the asset.

D. Capital Assets Transfers and Disposals

A capital asset Disposal/Transfer form must be completed when a capital asset is disposed of, taken out of service, or transferred to another location or department. The department initiating the disposal, removal from service, or transfer is responsible for completing the Disposal/Transfer form and submitting it to the Finance Department.

Lost or stolen items. If a department is unable to locate an item, or if an item has been stolen, the department will give written notice to Risk Management. The notice will include a description of the effort to locate the item and the determination of the loss. Stolen assets should also be reported to the proper authority and a copy of the report forwarded to Risk Management. The Disposal/Transfer form must be completed and submitted to the Finance Department.

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Approved by the Deschutes County Board of Commissioners on June XX, 2025.

Nick Lelack, County Administrator



Deschutes County Administrative Policy No. GA-21

Effective Date: June 26, 2017

Updated:

DESCHUTES COUNTY SOCIAL MEDIA POLICY

STATEMENT OF POLICY

It is the policy of Deschutes County that social media is an effective outreach tool to disseminate information, and promote programs, initiatives and services.

DEFINITIONS

For the purpose of this policy, the following definitions shall apply:

- **Social Media Channels** - Digital platforms that allow users to create and share information, ideas or questions with other users or audiences.
- **Social Media Presence** - The specific account /profile that a user or organization has on a social media channel.
- **Post** - Any content generated or shared on social media presences. Posts can include, but are not limited to, messages, links, images, maps videos and emoticons.
- **Comment** - A post made in response to a post.
- **Official** - For the purposes of this policy, "official" refers to any social media presence set up by the County.

APPLICABILITY

This policy applies to all employees, volunteers and agents of Deschutes County. It does not apply to elected officials, or their staff, although all employees are encouraged to use this policy as a guideline.

POLICY & PROCEDURE

To best manage online relationships and conversations, the County Administrator will appoint a designee or designees as the administrators of social media content. The designee will manage the County's social media accounts and will be responsible for content deployment. The designee will also have the authority, in coordination with the County's Communication's Director, to establish and terminate social media accounts, monitor, and respond to comments from the public and post updates on behalf of the County.

If departments or offices would like to create new social media accounts on behalf of the County, they shall submit requests to the Communications Director for review.

Social Media Communications on Behalf of Deschutes County

Selection of Social Media Channels

- Use of any new social media channels must be approved by the County's Communications Director in coordination with the Legal Department and IT Department.

Establishing New Social Media Presences

- Authorized representatives who set up accounts on behalf of the County should use a County email account, whenever platform configuration allows.
- Accounts should link to the County's Social Media Terms & Conditions.

Content Development

- Wherever possible, content posted to the County's social media sites will also be made available on the County's website.
- Wherever possible, content posted to the County's social media sites must contain hyperlinks directing users back to the County's official website for in-depth information.
- Content shared on official County social media channels will endeavor to reflect the values and priorities of Deschutes County.
 - Content created and shared by the County shall not:
 - o Use vulgar, profane, violent, sexist, racist, threatening, or other offensive language or imagery.
 - o Post information for personal gain.
 - o Use inappropriate humor.
 - o Be in violation of any applicable federal, state or local laws, or promote the violation of such.
 - o Infringe on copyright or intellectual property rights. This includes using copyrighted photographs, music, logos, artwork, etc. without the owner's permission.
 - o Engage in political advocacy.
 - o Violate any County policies.
 - o Promote or perpetuate, in any fashion, discrimination in any form on the basis of race, sexual orientation, religious beliefs, color, age, gender identity, marital status, national origin, disability, or other aspects or traits.
 - o Promote solicitation of commerce or specific businesses (unless a purpose can be demonstrated).
 - o Compromise the safety or security of the public.
 - o Violate the privacy of its subjects (images or information).
 - o Provide false, libelous or defamatory information.
 - o Be automated.
- Content developed for social media use should link to the County's official website, www.deschutes.org whenever possible.

Brand Management

- All County social media presences should be clearly identified as official Deschutes County assets, using the County's logo or department logo as the identifying image. They should also include Deschutes County in the account name.
- Social media presences (and content) should be designed to emulate the County's brand.

Public Comments/ Engagement

- A driving goal of social media is to promote effective two-way communication with members of the public and other key stakeholders. As such, comments from all parties are to be encouraged and welcomed, often directly by a post itself. Both positive and critical comments about Deschutes County, its programs or policies are welcome.
- Any comment, reply or similar communication from followers/users should be allowed to remain posted, provided it does not violate the County's Social Media Terms & Conditions.
- Deschutes County reserves the right to ban or block users from any of its social media presences for violations of its Social Media Terms & Conditions. If a comment, private/direct message or other communication is taken down or deleted, staff should coordinate with the Communications Director and

Legal Counsel about appropriate retention and documentation.

Existing Department Presences

- It is essential that County social media presences share content on a regular basis. Each year, the Communications Director, or their designee, will review existing Deschutes County social media accounts to determine whether they are operating in accordance with County policy.

Records Retention / Public Records

- All content related to County business that is posted or exchanged on county social media channels is a public record and is subject to Oregon Public Records Law ([ORS Chapter 192](#)) Content shall be maintained in accordance with Oregon Archives Division's records retention schedules.
- Any content that is removed from a county site will be documented with a description detailing why the content was removed or deemed unsuitable and maintained in accordance with OAR 166, County Records Retention Schedule.

Related Policies

All County authorized use of social media shall comply with the appropriate County policies and standards, including but not limited to:

- [IT User](#)
- [Communications Policy](#)
- [HIPAA](#)
- [Public Records](#)
- [County Personnel Rules](#)

Guidelines for Professional Use of Social Media by Employees

Employees who need to use social media for professional reasons should follow procedures developed by their departments and offices. Those accounts will generally be used to review and monitor content, but will not be used to create content on behalf of the organization.

Guidelines for Private Use of Social Media by Employees

Unless required for official business use, Deschutes County employees are not permitted to use a County affiliated email address when using social media in personal capacities.

- Work-related content (including information, audio, photos or video) that is created when the employee is acting in an official capacity may not be used or shared on personal social media accounts without a supervisor's approval.
- All employee use of County-sponsored social media and any internet resources is subject to Policy IT-1: Computer, Email and Mobile Computing Device Use.
- If you identify yourself as a Deschutes County employee when conducting personal social media activities, please state in your profile that your comments/views are not authorized by, or necessarily representative of Deschutes County government.
- Employees not acting in their official capacity shall not represent or give the impression that they are acting in their official capacity.
- Whether or not you specify on your personal social media accounts that you work for Deschutes County, your employment with the County is public record under Oregon Public Records Law. Be mindful that whenever you discuss issues online, whether in a personal or professional capacity, your comments could be attributed to your employment with Deschutes County.
- Nothing in this policy is meant to prevent an employee from exercising his or her right to make a complaint of discrimination or other workplace misconduct, engage in lawful collective bargaining activity, or to express an opinion on a matter of public concern that does not unduly disrupt county operations.

Approved by the Deschutes County Board of Commissioners.

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Deschutes County Administrative Policy

No. GA-21 Effective Date: June 26, 2017

Updated: June 2025

DESCHUTES COUNTY SOCIAL MEDIA POLICY

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If departments or offices would like to create new social media accounts on behalf of the County, they shall submit requests to the Communications Director for review.

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 - Promote or perpetuate, in any fashion, discrimination in any form on the basis of race, sexual orientation, religious beliefs, color, age, gender identity, marital status, national origin, disability, or other aspects or traits.
 - Promote solicitation of commerce or specific businesses (unless a purpose can be demonstrated).
 - Compromise the safety or security of the public.
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Existing Department Presences

- It is essential that County social media presences share content on a regular basis. Each year, the Communications Director, or their designee, will review existing Deschutes County social media accounts to determine whether they are operating in accordance with County policy.

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- If you identify yourself as a Deschutes County employee when conducting personal social media activities, please state in your profile that your

comments/views are not authorized by, or necessarily representative of Deschutes County government.

- Employees not acting in their official capacity shall not represent or give the impression that they are acting in their official capacity.
- Whether or not you specify on your personal social media accounts that you work for Deschutes County, your employment with the County is public record under Oregon Public Records Law. Be mindful that whenever you discuss issues online, whether in a personal or professional capacity, your comments could be attributed to your employment with Deschutes County.
- Nothing in this policy is meant to prevent an employee from exercising his or her right to make a complaint of discrimination or other workplace misconduct, engage in lawful collective bargaining activity, or to express an opinion on a matter of public concern that does not unduly disrupt county operations.

Approved by the Deschutes County Board of Commissioners.

Nick Lelack, County Administrator

Deschutes County Administrative Policy No: GA-3**Effective Date: September 9, 2009****Draft Update:****DESCHUTES COUNTY COMMUNICATIONS POLICY****STATEMENT OF POLICY**

It is the policy of Deschutes County to deliver messages internally to employees, volunteers, elected officials and agency partners, and externally to the public and the media in a manner that is consistent, appropriate, effective and accurate.

APPLICABILITY

This policy applies to all employees, volunteers and agents of Deschutes County. Adherence to certain portions of this policy, including but not limited to notice, representation of personal opinions, news conferences and releases, spokespersons and statements, is not required of elected officials, although elected officials are encouraged to use this policy as a guideline. In addition, this policy recognizes that the provisions of ORS 260.432 regarding advocacy of political positions during working hours does not apply to elected officials.

POLICY AND PROCEDURE**In General**

All employees shall inform communications staff in County Administration of all media contacts, and opportunities for media interaction.

Departments with staff who create internal and external messages, public information, public outreach, or marketing collateral shall inform communications staff of all projects or campaigns prior to their execution. This includes, but is not limited to press releases, fliers, brochures, notices, Public Service Announcements, and social media content. Staff should coordinate their efforts with communications staff in County Administration in advance to ensure all public communications reflect County goals and objectives are aligned with the agency brand and messaging

Communications staff in County Administration will review and may assist in the stages of development and proofing of County press releases, print collateral, social media content, and marketing projects. Employees should refer to the process for the development and review of press releases, print collateral, social media content and marketing projects on the County Intranet. These processes are available on employee Intranet under County Administration - Communications.

Information Exempt from Disclosure

Unless approved by County Administration, in consultation with County Legal Counsel, employees shall not disclose or provide to any person, records or information contained in records that are exempt from disclosure under ORS 192.501, ORS 192.502 or any other state or federal public records statute. Employees shall not disclose or provide to any person, records, materials or information contained in such materials that are distributed in an executive session held pursuant to ORS 192.660, unless the information is not exempt from disclosure. In addition, employees shall not disclose to any person the substance of discussions held in executive session.

Incidents

To the best of their ability and in as timely a manner as possible, departments will notify the

County Administrator and/or Deputy County Administrators of newsworthy incidents that may receive media attention, prior to these items becoming public knowledge. The County Administrator and the Deputy County Administrators will notify the Board of County Commissioners and department managers as necessary.

Newsworthy incidents are those that have received or are likely to receive media interest. Examples include employee arrests, significant accidents on the job, investigations, and other events of similar importance. Notification must occur as promptly as possible. Departments must provide notification when media coverage is known to have occurred about the incident.

Media Inquiries

Department staff shall notify communications staff in County Administration of all inquiries from the media. The County Administrator and/or their designee will notify the Board of County Commissioners and other key staff as necessary.

Inquiries may include requests for interviews or requests for agency information. Every effort should be made to notify County Administration ahead of time, or as soon as possible thereafter, when an interview, information or access is provided to the media. ,

Minor inquiries (for example: spelling of an employee's name, the date and time of a meeting, etc.) do not require notification.

All employees are expected to practice common sense and professionalism in interactions with media representatives and in determining the appropriate response to media inquiries. All employees are to practice open, honest and factual communications without guessing or making assumptions when responding to the media. Employees shall be respectful of news media deadlines that are considered reasonable, and should not withhold documents and information that is routine or has already been made public. Employees are within their right to decline a media request for any reason, including an unreasonable deadline. If in doubt on how to respond to media inquiries, employees shall refer to their supervisor or department head. Departments are encouraged to contact communications staff in County Administration for media guidance, media training and/or advice, if needed.

When speaking to the media or members of the public, employees shall not, under any circumstances, predict or state the certainty of future Board of Commissioners' action on any matter.

Countywide Emails

All employees will contact communications staff in County Administration prior to sending countywide email messages except as provided for herein. All staff email messages will be considered on a case-by-case basis for message urgency and topic. *All staff messages may be sent without prior approval* in cases of Human Resources and Risk Management department trainings and announcements, countywide outages of telephone, HVAC or other support systems, or in cases of scheduled computer maintenance that will limit access to programs and applications. Please refer to Policy #IT-1, **Computer Usage** for further details.

Branding

To ensure that all marketing materials developed by County have a unified look and feel and meet the same quality standards, departments should follow the County's brand guidelines, which are available on the County Intranet. Departments shall use standard templates (email signatures, brochures, flyers, business cards, letterhead, PowerPoint templates etc.) outlined in the Brand Guide whenever possible.

Marketing Campaigns

Department staff will coordinate with communications staff in County Administration prior to launching any marketing initiative to ensure consistent County-wide design standards and quality.

Advertising

Approved Deschutes County logos are available on the County Intranet. All advertising for county programs and services, whether paid or unpaid, will identify the County with the words "Deschutes County" and one of the approved County logos.

Departments that coordinate their own ad placement shall have all ads approved by the communications staff in County Administration prior to the purchase of advertising space for the ad and prior to the start of any advertising campaign. This provision is intended to complement and not conflict with Policy #GA-5, "Advertising (at Knott Landfill)." Conflicts between these two policies shall be referred to the County Administrator for resolution.

Collateral Materials (brochures, annual reports, newsletters, vinyl banners, flyers, etc.)

Using the County's brand guidelines and templates, departments will develop materials as necessary to support their communications goals and strategies. All collateral materials will appropriately identify the County and will always include one of the approved Deschutes County logos and the name "Deschutes County" on the face of the brochure/flyer or other materials. All collateral materials developed by departments must be reviewed by communications staff in County Administration prior to the scheduled printing of such materials.

All collateral materials will include appropriate accessibility language, which is available on the County Intranet.

With the exception of Deschutes 9-1-1, the District Attorney's Office, Fair & Expo Center, and the Sheriff's Office, departments and offices (including programs and teams) shall not develop new logos. Departments and offices should use approved logos as outlined in the County's brand guide. Requests for new logos should be submitted to the County's Communications Director for evaluation.

Representation of County Positions and Personal Opinions

No County employee, when acting in their official capacity, shall submit a letter to the editor or opinion piece to any newspaper, periodical or online forum that has not been approved in advance by the County Administrator or the Administrator's designee. The County Administrator and/or the Communications Director will notify the Board of County Commissioners and department managers as necessary. In no event shall meetings with editorial boards of any news organization be held without the prior notification of the County Administrator and/or Communications Director. Correspondence to media shall reflect strategic alignment between employees and Department management. Staff is welcome to consult with the Communications Director in advance for advice on these types of media correspondence.

Failure to adhere to the provisions of this section of this policy shall be grounds for disciplinary action. Consistent with the provisions of ORS 260 as it currently exists or may from time to time be amended, this policy is not intended to restrict an employee's first amendment right to freely express their personal opinions in print or electronic media or other public forum. However, when commenting on County issues as a private citizen, such expression should clearly state that the employee is offering his or her personal view and is not speaking on behalf of the County. When speaking to the public or the news media in their official capacity as a county employee, employees should offer only the officially adopted positions, policies and staff recommendations of the County.

Social Media

Employees should refer to Social Media Policy No GA-21 for specific guidance related to social media.

News Conferences

Departments are encouraged to plan news conferences with the assistance of communications staff in County Administration. Departments shall notify the Communications Director of their intention to hold a news conference prior to scheduling and announcing the event. The Communications Director will notify the Board of County Commissioners and department managers as necessary.

News (Press) Releases

All news releases shall be drafted or reviewed and issued by County Administration. Departments are responsible for coordinating with community partners or agencies mentioned in news releases. All news releases shall include a County contact that is immediately available to media representatives at the time the media release is distributed.

Spokespersons

Departments are encouraged to identify a spokesperson that is authorized to speak on behalf of the department. The authorized spokesperson may be the department head or any other person designated by the department director.

No one will speak on behalf of the Board of County Commissioners or on behalf of the County Administrator unless expressly authorized to do so by the individuals themselves.

If an employee speaks to the media, they shall speak truthfully and factually; not repeating rumors or hearsay. Employees shall not speculate about other's motives or thoughts, and may speak only on actions that have been taken. At all times, employees shall be aware if they speak untruthfully (even if the item was heard from someone else), the employee may be subject to a defamation claim. The County is not required to defend or indemnify an employee who makes allegedly defamatory statements, if the employee was not speaking in the course and scope of their employment or if the statement constituted malfeasance in office or willful or wanton neglect of duty. The employee may be required to pay for their own legal expenses if a legal action is filed as a result of their conversation with the media.

So as to avoid prejudicing the outcome of an investigation or official proceeding by having it "tried in the media," employees should refrain from talking to the news media about personnel and legal matters or claims under investigation by the County or about the investigative proceedings themselves during the course of an ongoing County investigation. Employees shall refer media inquiries to County Legal Counsel if questions arise regarding a County investigation or other official proceeding.

Employees shall not provide to the media any information that is protected from disclosure under local, state and federal regulations.

If employees are uncertain about speaking to the media, they may refer the media contact to the department spokesperson. If that contact is not available, the media representative can be referred to County Administrator or Legal Counsel.

Approved by the Deschutes County Board of Commissioners

Nick Lelack
County Administrator

Deschutes County Administrative Policy No: GA-3**Effective Date: September 9, 2009****Draft Update: June 2025****DESCHUTES COUNTY COMMUNICATIONS POLICY****STATEMENT OF POLICY**

It is the policy of Deschutes County to deliver messages internally to employees, volunteers, elected officials and agency partners, and externally to the public and the media in a manner that is consistent, appropriate, effective and accurate.

APPLICABILITY

This policy applies to all employees, volunteers and agents of Deschutes County. Adherence to certain portions of this policy, including but not limited to notice, representation of personal opinions, news conferences and releases, spokespersons and statements, is not required of elected officials, although elected officials are encouraged to use this policy as a guideline. In addition, this policy recognizes that the provisions of ORS 260.432 regarding advocacy of political positions during working hours does not apply to elected officials.

POLICY AND PROCEDURE**In General**

All employees shall inform communications staff in County Administration of all media contacts, and opportunities for media interaction.

Departments with staff who create internal and external messages, public information, public outreach, or marketing collateral shall inform communications staff of all projects or campaigns prior to their execution. This includes, but is not limited to press releases, fliers, brochures, notices, Public Service Announcements, and social media content. Staff should coordinate their efforts with communications staff in County Administration in advance to ensure all public communications reflect County goals and objectives are aligned with the agency brand and messaging

Communications staff in County Administration will review and may assist in the stages of development and proofing of County press releases, print collateral, social media content, and marketing projects. Employees should refer to the process for the development and review of press releases, print collateral, social media content and marketing projects on the County Intranet. These processes are available on employee Intranet under County Administration - Communications.

Information Exempt from Disclosure

Unless approved by County Administration, in consultation with County Legal Counsel, employees shall not disclose or provide to any person, records or information contained in records that are exempt from disclosure under ORS 192.501, ORS 192.502 or any other state or federal public records statute. Employees shall not disclose or provide to any person, records, materials or information contained in such materials that are distributed in an executive session held pursuant to ORS 192.660, unless the information is not exempt from disclosure. In addition, employees shall not disclose to any person the substance of discussions held in executive session.

Incidents

To the best of their ability and in as timely a manner as possible, departments will notify the County Administrator and/or Deputy County Administrators of newsworthy incidents that may receive media attention, prior to these items becoming public knowledge. The County Administrator and the Deputy County Administrators will notify the Board of County Commissioners and department managers as necessary.

Newsworthy incidents are those that have received or are likely to receive media interest. Examples include employee arrests, significant accidents on the job, investigations, and other events of similar importance. Notification must occur as promptly as possible. Departments must provide notification when media coverage is known to have occurred about the incident.

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Approved by the Deschutes County Board of Commissioners

Nick Lelack
County Administrator



BOARD OF COMMISSIONERS

AGENDA REQUEST & STAFF REPORT

MEETING DATE: June 23, 2025

SUBJECT: Treasury Report for May 2025

ATTENDANCE:

Bill Kuhn, County Treasurer



MEMORANDUM

DATE: June 23, 2025

TO: Board of County Commissioners

FROM: Bill Kuhn, Treasurer

SUBJECT: Treasury Report for May 2025

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

Treasury and Investments

- The portfolio balance at the end of May was \$343.0 million, an increase of \$380 thousand from April and an increase of \$21.4 million from last year (May 2024).
- Net investment income for May was \$1,117K, approximately \$40.9k higher than last month and \$216.3k greater than May 2024. YTD earnings of \$11,312,791 are \$2,823,649 more than the YTD earnings last year.
- All portfolio category balances are within policy limits.
- The LGIP interest rate remained at 4.60% during the month of May. Benchmark returns for 24-month treasuries were up 24 basis points and 36-month treasuries were up 22 basis points from the prior month.
- The average portfolio yield increased slightly to 4.04%, which was up 4 bps from last month's average %.
- The portfolio weighted average time to maturity was .98 years.

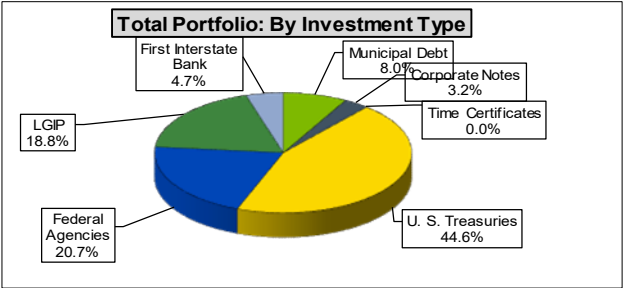
Deschutes County

Total Investment Portfolio As Of 5/31/2025



Portfolio Breakdown: Par Value by Investment Type		
Municipal Debt	27,550,000	8.0%
Corporate Notes	11,000,000	3.2%
U.S. Treasuries	152,900,000	44.6%
Federal Agencies	71,145,000	20.7%
LGIP	64,387,788	18.8%
First Interstate (Book Balance)	16,041,247	4.7%
Total Investments	\$ 343,024,035	100.0%

Investment Income		
	May-25	Y-T-D
Total Investment Income	\$ 1,129,257	\$ 11,444,791
Less Fee: \$12,000 per month	(12,000)	(132,000)
Investment Income - Net	\$ 1,117,257	\$ 11,312,791
Prior Year Comparison		
	May-24	
	\$ 900,909	\$ 8,489,142



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%

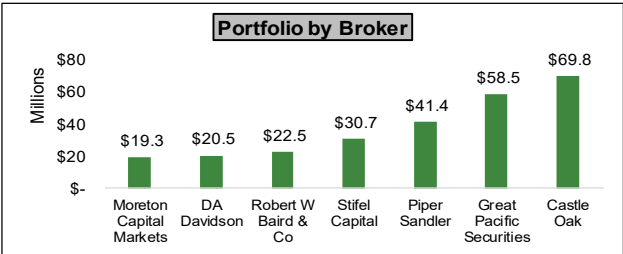
Yield Percentages		
	Current Month	Prior Month
FIB/ LGIP (avg)	4.43%	4.43%
Investments	3.89%	3.88%
Average	4.04%	4.00%

Maturity (Years)	
Max	Weighted Average
3.08	0.98

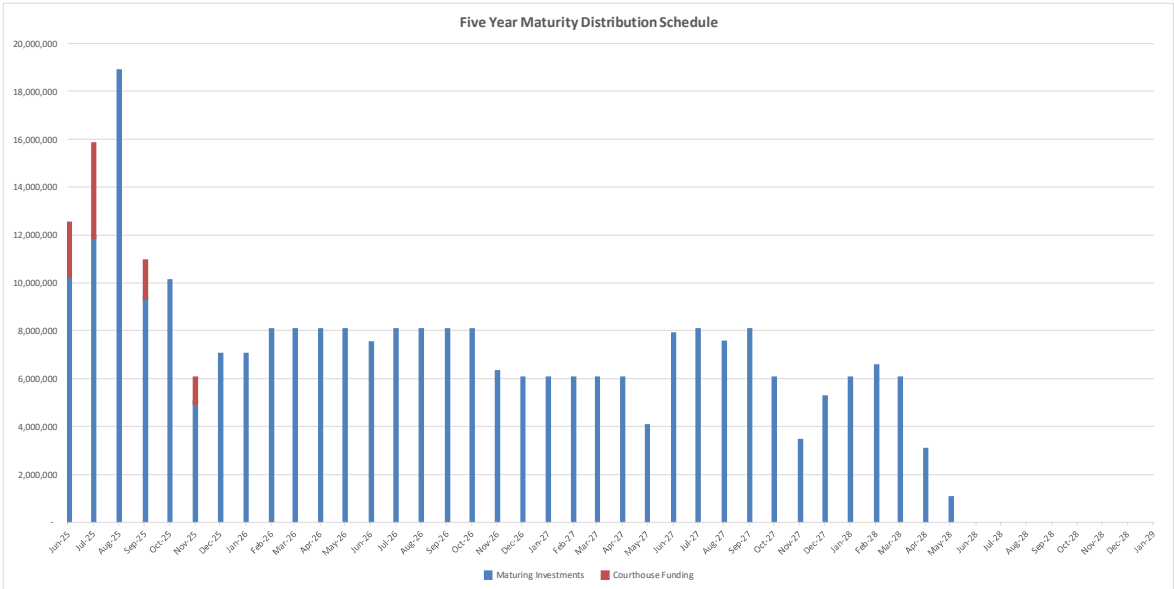
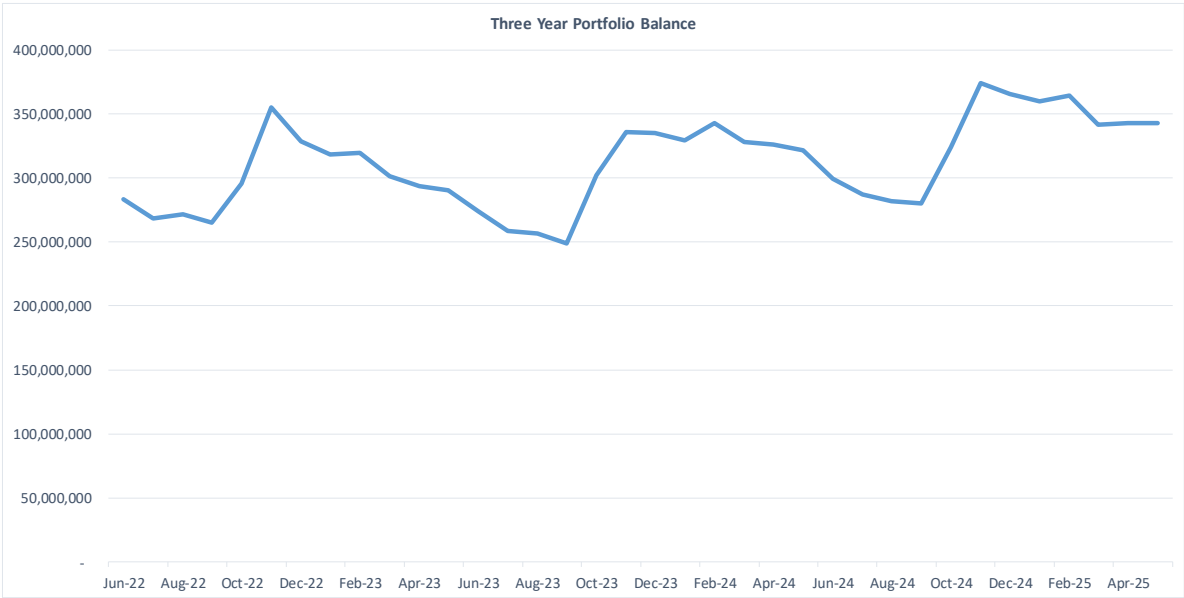
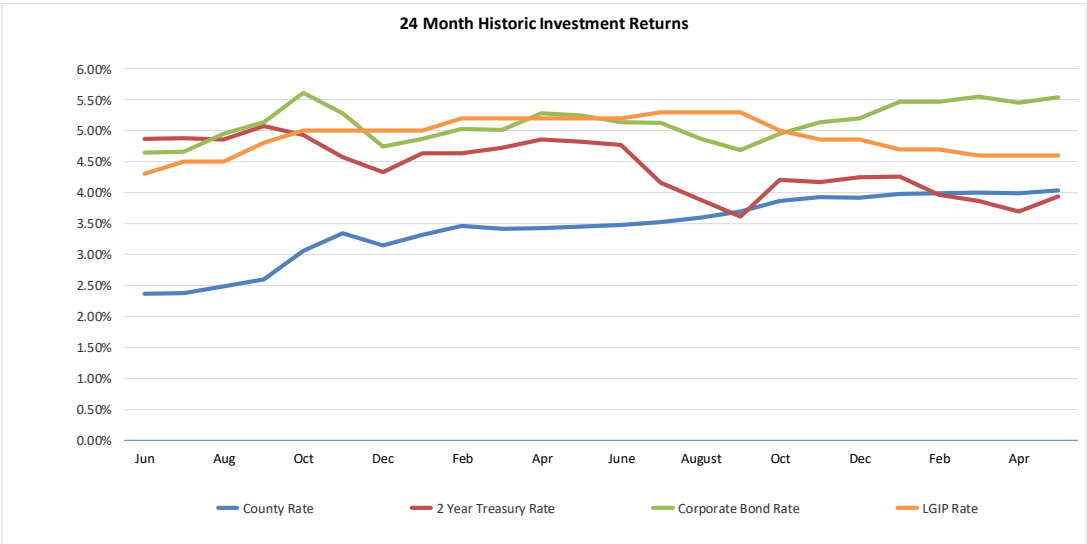
Benchmarks		
24 Month Treasury	3.94%	3.70%
LGIP Rate	4.60%	4.60%
36 Month Treasury	3.91%	3.69%

Term	Minimum	Actual
0 to 30 Days	10%	26.5%
Under 1 Year	25%	56.0%
Under 5 Years	100%	100.0%

Other	Policy	Actual
Corp Issuer	5%	100.0%
Callable	25%	7.2%
Weighted Ave.	AA2	AA1



Investment Activity	
Purchases in Month	\$ -
Sales/Redemptions in Month	\$ 13,3



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

Inv #	Inv Type	CUSIP	Security	Broker	Purchase Date	Maturity Date	Days To Maturity	Ratings		Coupon Rate	Par Value	Market Value	Book Value	Call Date	
asset_n_r	invtype_rd	cusipnu_rd	issuerna_i	purfrom_rd	purdate_rd	maturda_rd	daystom_rr	Moody's	S&P/Fitch	YTM 365	remface_rd	mktvalu_rd	bookval_rd	optiond_rd	
10988	FAC	3130H0AV5	Federal Agriculture Mtg Corp	MORETN	12/12/2023	10/1/2025	122			2.55	4.87	2,000,000	1,987,484	1,985,349	- -
11024	FAC	31424WHG0	Federal Agriculture Mtg Corp	PS	4/29/2024	4/16/2027	684			4.8	4.88	2,000,000	2,027,647	1,997,065	- -
10763	FAC	3133EL3P7	Federal Farm Credit Bank	R W B	8/12/2020	8/12/2025	72	AA1	AA+	0.53	0.53	3,000,000	2,976,865	3,000,000	- -
10764	FAC	3133EL3H5	Federal Farm Credit Bank	MORETN	8/12/2020	8/12/2025	72	AA1	AA+	0.57	0.57	3,000,000	2,977,093	3,000,000	- -
10971	FAC	3133EPPR0	Federal Farm Credit Bank	GPAC	11/17/2023	4/10/2026	313	AA1	AA+	4.625	4.77	2,000,000	2,008,649	1,997,626	- -
10975	FAC	3133EPPR0	Federal Farm Credit Bank	GPAC	11/22/2023	4/10/2026	313	AA1	AA+	4.625	4.81	2,000,000	2,008,649	1,996,982	- -
10985	FAC	3133EPC37	Federal Farm Credit Bank	PS	12/8/2023	11/13/2025	165	AA1	AA+	4.875	4.64	1,000,000	1,001,775	1,000,991	- -
10987	FAC	3133EHVV1	Federal Farm Credit Bank	PS	12/12/2023	9/1/2026	457	AA1	AA+	2.4	4.59	2,000,000	1,956,695	1,949,070	- -
11006	FAC	3133EPL37	Federal Farm Credit Bank	R W B	12/19/2023	12/8/2025	190	AA1	AA+	4.625	4.50	2,000,000	2,004,460	2,001,240	- -
11094	FAC	3133EMXW7	Federal Farm Credit Bank	DA DAV	1/17/2025	4/28/2028	1062	AA1	AA+	1.4	4.39	1,000,000	928,643	919,804	- -
11095	FAC	3133ERT84	Federal Farm Credit Bank	GPAC	1/17/2025	1/14/2028	957	AA1	AA+	4.25	4.31	2,000,000	2,014,385	1,997,303	- -
10937	FAC	3130AK5E2	Federal Home Loan Bank	R W B	11/18/2022	9/4/2025	95	AA1	AA+	0.375	4.26	2,000,000	1,979,384	1,981,248	- -
10964	FAC	3130AWKM1	Federal Home Loan Bank	R W B	11/16/2023	12/12/2025	194	AA1	AA+	4.75	4.95	2,000,000	2,005,439	1,998,003	- -
10972	FAC	3130AXB31	Federal Home Loan Bank	R W B	11/17/2023	3/13/2026	285	AA1	AA+	4.875	4.78	2,000,000	2,009,512	2,001,357	- -
10976	FAC	3130ALAJ3	Federal Home Loan Bank	PS	11/22/2023	8/25/2026	450	AA1	AA+	0.7	4.97	2,000,000	1,917,068	1,902,794	8/25/2025
10984	FAC	3130AWLY4	Federal Home Loan Bank	PS	12/8/2023	6/13/2025	12	AA1	AA+	5.125	4.80	2,145,000	2,145,448	2,145,221	- -
11005	FAC	3130ALSW5	Federal Home Loan Bank	R W B	12/19/2023	3/13/2026	285	AA1	AA+	0.875	4.39	2,000,000	1,949,627	1,948,104	- -
11023	FAC	3130AL5A8	Federal Home Loan Bank	STIFEL	3/21/2024	2/26/2027	635	AA1	AA+	0.9	4.57	2,000,000	1,893,602	1,881,931	8/26/2025
11025	FAC	3130AVBC5	Federal Home Loan Bank	PS	4/29/2024	3/12/2027	649	AA1	AA+	4.5	4.87	2,000,000	2,018,380	1,987,639	- -
11030	FAC	3130B32T9	Federal Home Loan Bank	DA DAV	10/4/2024	10/1/2027	852	AA1	AA+	4	4.00	1,000,000	993,898	1,000,000	10/1/2025
11043	FAC	3130B3DN0	Federal Home Loan Bank	GPAC	11/6/2024	10/21/2025	142	AA1		4.125	4.30	2,000,000	1,998,022	1,998,661	- -
11047	FAC	3130B2Y33	Federal Home Loan Bank	DA DAV	11/6/2024	6/17/2027	746	AA1	AA+	4.125	4.28	2,000,000	1,991,669	1,994,087	6/17/2025
11062	FAC	3130AL2X1	Federal Home Loan Bank	DA DAV	11/22/2024	2/17/2027	626	AA1	AA+	0.85	4.35	2,000,000	1,894,624	1,887,008	8/17/2025
10766	FAC	3134GWND4	Federal Home Loan Mtg Corp	CASTLE	8/14/2020	8/12/2025	72	AA1		0.6	0.61	2,000,000	1,985,379	1,999,961	- -
10905	FAC	3134GWZV1	Federal Home Loan Mtg Corp	CASTLE	7/8/2022	10/22/2025	143	AA1		0.65	3.20	2,000,000	1,970,711	1,981,181	- -
10944	FAC	3137EAEX3	Federal Home Loan Mtg Corp	MORETN	11/18/2022	9/23/2025	114	AA1	AA+	0.375	4.27	2,000,000	1,975,879	1,977,403	- -
10955	FAC	3137EAEU9	Federal Home Loan Mtg Corp	CASTLE	11/30/2022	7/21/2025	50	AA1	AA+	0.375	4.31	2,000,000	1,989,522	1,989,786	- -
11033	FAC	3134GVYY8	Federal Home Loan Mtg Corp	GPAC	10/4/2024	11/26/2027	908	AA1		1	3.65	1,000,000	927,815	937,840	8/26/2025
11041	FAC	3134HATD5	Federal Home Loan Mtg Corp	DA DAV	10/25/2024	10/22/2027	873	AA1	AA+	3.75	4.16	1,000,000	990,264	990,806	- -
11054	FAC	3134GW6C5	Federal Home Loan Mtg Corp	PS	11/15/2024	10/28/2026	514	AA1		0.8	4.31	2,000,000	1,910,941	1,906,245	7/28/2025
10765	FAC	3136G4N74	Federal National Mtg Assn	MORETN	8/21/2020	8/21/2025	81	AA1	AA+	0.56	0.56	3,000,000	2,975,094	3,000,000	- -
10767	FAC	3136G4L84	Federal National Mtg Assn	CASTLE	8/18/2020	8/18/2025	78	AA1	AA+	0.57	0.59	2,000,000	1,983,873	1,999,915	- -
10770	FAC	3136G4X24	Federal National Mtg Assn	PS	8/28/2020	8/29/2025	89	AA1	AA+	0.6	0.60	1,000,000	990,982	1,000,000	- -
10772	FAC	3136G4N74	Federal National Mtg Assn	R W B	8/27/2020	8/21/2025	81	AA1	AA+	0.56	0.57	1,000,000	991,698	999,989	- -
10773	FAC	3136G4X24	Federal National Mtg Assn	CASTLE	8/28/2020	8/29/2025	89	AA1	AA+	0.6	0.60	1,000,000	990,982	1,000,000	- -
10774	FAC	3136G4N74	Federal National Mtg Assn	R W B	9/3/2020	8/21/2025	81	AA1	AA+	0.56	0.56	2,000,000	1,983,396	2,000,000	- -
10793	FAC	3135GA2N0	Federal National Mtg Assn	R W B	11/4/2020	11/4/2025	156	AA1	AA+	0.55	0.55	2,000,000	1,967,580	2,000,000	- -
10796	FAC	3135G06G3	Federal National Mtg Assn	CASTLE	11/12/2020	11/7/2025	159	AA1	AA+	0.5	0.57	2,000,000	1,967,180	1,999,378	- -
10935	TRC	91282CEU1	U.S. Treasury	MORETN	11/4/2022	6/15/2025	14	AA1		2.875	4.65	2,000,000	1,998,750	1,998,731	- -
10936	TRC	91282CEY3	U.S. Treasury	MORETN	11/4/2022	7/15/2025	44	AA1		3	4.66	2,000,000	1,996,523	1,996,276	- -
10945	TRC	9128285C0	U.S. Treasury	MORETN	11/18/2022	9/30/2025	121	AA1		3	4.19	2,000,000	1,991,344	1,992,633	- -
10946	TRC	91282CEY3	U.S. Treasury	MORETN	11/18/2022	7/15/2025	44	AA1		3	4.25	2,000,000	1,996,523	1,997,172	- -
10958	TRC	91282CEY3	U.S. Treasury	PS	11/30/2022	7/15/2025	44	AA1		3	4.29	2,000,000	1,996,523	1,997,075	- -
10959	TRC	91282CEU1	U.S. Treasury	PS	11/30/2022	6/15/2025	14	AA1		2.875	4.29	2,000,000	1,998,750	1,998,983	- -
10963	TRC	91282CHM6	U.S. Treasury	STIFEL	9/29/2023	7/15/2026	409	AA1		4.5	4.88	3,000,000	3,012,070	2,988,091	- -
10965	TRC	91282CGE5	U.S. Treasury	CASTLE	11/16/2023	1/15/2026	228	AA1		3.875	4.84	2,000,000	1,996,172	1,988,695	- -
10966	TRC	91282CGL9	U.S. Treasury	CASTLE	11/16/2023	2/15/2026	259	AA1		4	4.82	2,000,000	1,996,328	1,989,070	- -
10969	TRC	91282CHB0	U.S. Treasury	PS	11/17/2023	5/15/2026	348	AA1		3.625	4.66	2,000,000	1,989,727	1,981,536	- -
10970	TRC	91282CHU8	U.S. Treasury	GPAC	11/17/2023	8/15/2026	440	AA1		4.375	4.63	2,000,000	2,006,172	1,994,202	- -
10973	TRC	91282CJC6	U.S. Treasury	STIFEL	11/17/2023	10/15/2026	501	AA1		4.625	4.59	2,000,000	2,015,078	2,000,827	- -
10974	TRC	91282CHB0	U.S. Treasury	GPAC	11/22/2023	5/15/2026	348	AA1		3.625	4.67	2,000,000	1,989,727	1,981,374	- -
10977	TRC	91282CGL9	U.S. Treasury	CASTLE	11/22/2023	2/15/2026	259	AA1		4	4.74	2,000,000	1,996,328	1,990,081	- -
10978	TRC	91282CGR6	U.S. Treasury	CASTLE	11/22/2023	3/15/2026	287	AA1		4.625	4.71	2,000,000	2,005,781	1,998,672	- -
10980	TRC	91282CEY3	U.S. Treasury	GPAC	12/8/2023	7/15/2025	44	AA1		3	4.73	3,200,000	3,194,438	3,193,644	- -
10981	TRC	91282CFK2	U.S. Treasury	GPAC	12/8/2023	9/15/2025	106	AA1		3.5	4.66	1,500,000	1,496,211	1,495,200	- -
10991	TRC	91282CGA3	U.S. Treasury	DA DAV	12/12/2023	12/15/2025	197	AA1		4	4.68	2,000,000	1,998,307	1,993,075	- -
10992	TRC	91282CGE5	U.S. Treasury	R W B	12/12/2023	1/15/2026	228	AA1		3.875	4.64	2,000,000	1,996,172	1,990,966	- -
10994	TRC	91282CHN4	U.S. Treasury	GPAC	12/12/2023	7/31/2025	60	AA1		4.75	4.84	700,000	700,428	699,898	- -

Inv #	Inv Type	CUSIP	Security	Broker	Purchase Date	Maturity Date	Days To Maturity	Ratings		Coupon Rate	YTM 365	Par Value	Market Value	Book	Call
								Moodys	S&P/Fitch					Value	Date
10995	TRC	912828P46	U.S. Treasury	STIFEL	12/12/2023	2/15/2026	259	AA1		1.625	4.62	2,000,000	1,963,789	1,960,083	- -
10996	TRC	91282CJC6	U.S. Treasury	STIFEL	12/12/2023	10/15/2026	501	AA1		4.625	4.46	2,000,000	2,015,078	2,004,205	- -
10997	TRC	91282CJK8	U.S. Treasury	STIFEL	12/12/2023	11/15/2026	532	AA1		4.625	4.45	2,000,000	2,016,250	2,004,670	- -
10998	TRC	912828R36	U.S. Treasury	CASTLE	12/19/2023	5/15/2026	348	AA1		1.625	4.26	2,000,000	1,952,656	1,952,654	- -
10999	TRC	91282CGV7	U.S. Treasury	CASTLE	12/19/2023	4/15/2026	318	AA1		3.75	4.29	2,000,000	1,992,005	1,991,152	- -
11000	TRC	91282CFP1	U.S. Treasury	CASTLE	12/19/2023	10/15/2025	136	AA1		4.25	4.48	2,000,000	1,999,427	1,998,325	- -
11002	TRC	91282CGL9	U.S. Treasury	GPAC	12/19/2023	2/15/2026	259	AA1		4	4.34	2,000,000	1,996,328	1,995,358	- -
11004	TRC	91282CGE5	U.S. Treasury	GPAC	12/19/2023	1/15/2026	228	AA1		3.875	4.38	2,000,000	1,996,172	1,994,055	- -
11021	TRC	91282CJT9	U.S. Treasury	CASTLE	3/21/2024	1/15/2027	593	AA1		4	4.49	2,000,000	1,999,766	1,985,247	- -
11022	TRC	91282CJP7	U.S. Treasury	CASTLE	3/21/2024	12/15/2026	562	AA1		4.375	4.50	2,000,000	2,010,313	1,996,308	- -
11031	TRC	91282CFB2	U.S. Treasury	CASTLE	10/4/2024	7/31/2027	790	AA1		2.75	3.62	1,000,000	976,094	982,263	- -
11032	TRC	9128282R0	U.S. Treasury	CASTLE	10/4/2024	8/15/2027	805	AA1		2.25	3.61	1,000,000	965,195	971,624	- -
11038	TRC	912828ZV5	U.S. Treasury	GPAC	10/25/2024	6/30/2027	759	AA1		0.5	3.98	1,000,000	932,422	931,942	- -
11040	TRC	91282CFB2	U.S. Treasury	CASTLE	10/25/2024	7/31/2027	790	AA1		2.75	4.00	1,000,000	976,094	974,676	- -
11044	TRC	91282CCP4	U.S. Treasury	GPAC	11/6/2024	7/31/2026	425	AA1		0.625	4.23	2,000,000	1,921,250	1,919,777	- -
11046	TRC	91282CFU0	U.S. Treasury	CASTLE	11/6/2024	10/31/2027	882	AA1		4.125	4.16	2,000,000	2,010,078	1,998,228	- -
11048	TRC	91282CLG4	U.S. Treasury	CASTLE	11/14/2024	8/15/2027	805	AA1		3.75	4.25	2,000,000	1,992,969	1,979,204	- -
11049	TRC	91282CLP4	U.S. Treasury	CASTLE	11/14/2024	9/30/2026	486	AA1		3.5	4.29	2,000,000	1,985,469	1,979,990	- -
11050	TRC	91282CLH2	U.S. Treasury	CASTLE	11/14/2024	8/31/2026	456	AA1		3.75	4.30	2,000,000	1,991,484	1,986,892	- -
11051	TRC	91282CCP4	U.S. Treasury	CASTLE	11/14/2024	7/31/2026	425	AA1		0.625	4.29	2,000,000	1,921,250	1,918,429	- -
11052	TRC	91282CFB2	U.S. Treasury	STIFEL	11/14/2024	7/31/2027	790	AA1		2.75	4.24	2,000,000	1,952,188	1,939,596	- -
11053	TRC	91282CAL5	U.S. Treasury	GPAC	11/14/2024	9/30/2027	851	AA1		0.375	4.25	2,000,000	1,844,609	1,831,636	- -
11055	TRC	91282CCP4	U.S. Treasury	DA DAV	11/15/2024	7/31/2026	425	AA1		0.625	4.26	1,000,000	960,625	959,526	- -
11057	TRC	91282CKR1	U.S. Treasury	CASTLE	11/22/2024	5/15/2027	713	AA1		4.5	4.29	2,000,000	2,020,703	2,007,702	- -
11058	TRC	91282CJK8	U.S. Treasury	CASTLE	11/22/2024	11/15/2026	532	AA1		4.625	4.31	2,000,000	2,016,250	2,008,680	- -
11059	TRC	91282CKJ9	U.S. Treasury	CASTLE	11/22/2024	4/15/2027	683	AA1		4.5	4.30	2,000,000	2,019,609	2,007,082	- -
11060	TRC	91282CLH2	U.S. Treasury	CASTLE	11/22/2024	8/31/2026	456	AA1		3.75	4.35	2,000,000	1,991,484	1,985,739	- -
11061	TRC	91282CJT9	U.S. Treasury	CASTLE	11/22/2024	1/15/2027	593	AA1		4	4.31	2,000,000	1,999,766	1,990,368	- -
11063	TRC	91282CKE0	U.S. Treasury	DA DAV	11/22/2024	3/15/2027	652	AA1		4.25	4.28	2,000,000	2,009,688	1,998,871	- -
11066	TRC	91282CJC6	U.S. Treasury	PS	11/22/2024	10/15/2026	501	AA1		4.625	4.32	2,000,000	2,015,078	2,007,897	- -
11067	TRC	91282CFH9	U.S. Treasury	DA DAV	11/25/2024	8/31/2027	821	AA1		3.125	4.30	2,000,000	1,966,719	1,960,821	- -
11068	TRC	91282CJP7	U.S. Treasury	DA DAV	11/25/2024	12/15/2026	562	AA1		4.375	4.33	2,000,000	2,010,313	2,001,274	- -
11069	TRC	91282CJK8	U.S. Treasury	GPAC	11/25/2024	11/15/2026	532	AA1		4.625	4.34	2,000,000	2,016,250	2,007,851	- -
11070	TRC	91282CJT9	U.S. Treasury	GPAC	11/25/2024	1/15/2027	593	AA1		4	4.32	2,000,000	1,999,766	1,990,094	- -
11071	TRC	91282CKJ9	U.S. Treasury	GPAC	11/25/2024	4/15/2027	683	AA1		4.5	4.31	2,000,000	2,019,609	2,006,616	- -
11072	TRC	91282CFB2	U.S. Treasury	GPAC	11/25/2024	7/31/2027	790	AA1		2.75	4.30	2,000,000	1,952,188	1,937,145	- -
11074	TRC	91282CAL5	U.S. Treasury	CASTLE	11/25/2024	9/30/2027	851	AA1		0.375	4.30	1,000,000	922,305	914,639	- -
11075	TRC	91282CKE0	U.S. Treasury	CASTLE	11/25/2024	3/15/2027	652	AA1		4.25	4.32	2,000,000	2,009,688	1,997,453	- -
11076	TRC	91282CLQ2	U.S. Treasury	CASTLE	11/25/2024	10/15/2027	866	AA1		3.875	4.30	2,000,000	1,998,438	1,981,128	- -
11077	TRC	91282CKA8	U.S. Treasury	PS	11/25/2024	2/15/2027	624	AA1		4.125	4.32	2,000,000	2,004,297	1,993,514	- -
11078	TRC	91282CHA2	U.S. Treasury	PS	12/6/2024	4/30/2028	1064	AA1		3.5	4.12	2,000,000	1,978,594	1,966,777	- -
11079	TRC	91282CBS9	U.S. Treasury	PS	12/6/2024	3/31/2028	1034	AA1		1.25	4.12	2,000,000	1,859,688	1,849,644	- -
11080	TRC	91282CLL3	U.S. Treasury	PS	12/6/2024	9/15/2027	836	AA1		3.375	4.12	2,000,000	1,977,188	1,968,150	- -
11081	TRC	91282CGC9	U.S. Treasury	DA DAV	12/6/2024	12/31/2027	943	AA1		3.875	4.10	2,000,000	1,999,453	1,989,139	- -
11082	TRC	91282CGP0	U.S. Treasury	STIFEL	12/6/2024	2/29/2028	1003	AA1		4	4.12	2,000,000	2,005,547	1,993,900	- -
11083	TRC	91282CBJ9	U.S. Treasury	STIFEL	12/6/2024	1/31/2028	974	AA1		0.75	4.12	2,000,000	1,842,188	1,832,851	- -
11084	TRC	91282CFH9	U.S. Treasury	STIFEL	12/6/2024	8/31/2027	821	AA1		3.125	4.12	2,000,000	1,966,719	1,957,876	- -
11085	TRC	91282CFB2	U.S. Treasury	STIFEL	12/6/2024	7/31/2027	790	AA1		2.75	4.13	1,500,000	1,464,141	1,457,891	- -
11086	TRC	91282CKV2	U.S. Treasury	GPAC	12/6/2024	6/15/2027	744	AA1		4.625	4.13	1,500,000	1,520,449	1,514,343	- -
11087	TRC	9128283F5	U.S. Treasury	GPAC	12/6/2024	11/15/2027	897	AA1		2.25	4.12	2,000,000	1,923,281	1,914,262	- -
11089	TRC	9128283W8	U.S. Treasury	CASTLE	1/8/2025	2/15/2028	989	AA1		2.75	4.36	2,500,000	2,426,855	2,399,241	- -
11090	TRC	91282CBB6	U.S. Treasury	CASTLE	1/8/2025	12/31/2027	943	AA1		0.625	4.34	2,000,000	1,840,625	1,821,886	- -
11091	TRC	91282CGT2	U.S. Treasury	PS	1/8/2025	3/31/2028	1034	AA1		3.625	4.35	2,000,000	1,986,406	1,961,941	- -
11093	TRC	91282CMF5	U.S. Treasury	DA DAV	1/15/2025	1/15/2028	958	AA1		4.25	4.33	2,000,000	2,017,109	1,996,046	- -
11096	TRC	9128283W8	U.S. Treasury	PS	1/17/2025	2/15/2028	989	AA1		2.75	4.29	2,000,000	1,941,484	1,922,569	- -
11097	TRC	91282CCE9	U.S. Treasury	STIFEL	1/17/2025	5/31/2028	1095	AA1		1.25	4.32	1,000,000	925,977	915,062	- -
11098	TRC	91282CGT2	U.S. Treasury	CASTLE	1/17/2025	3/31/2028	1034	AA1		3.625	4.32	2,000,000	1,986,406	1,963,514	- -
11100	TRC	91282CJS1	U.S. Treasury	STIFEL	3/20/2025	12/31/2025	213	AA1		4.25	4.17	1,000,000	999,688	1,000,402	- -
11101	TRC	91282CGV7	U.S. Treasury	CASTLE	3/20/2025	4/15/2026	318	AA1		3.75	4.14	2,000,000	1,992,005	1,993,455	- -
11102	TRC	91282CHB0	U.S. Treasury	CASTLE	3/20/2025	5/15/2026	348	AA1		3.625	4.13	2,000,000	1,989,727	1,990,572	- -
11103	TRC	91282CJV4	U.S. Treasury	CASTLE	3/20/2025	1/31/2026	244	AA1		4.25	4.18	1,000,000	999,622	1,000,421	- -
10865	MC1	037833DN7	Apple Inc	GPAC	11/18/2021	9/11/2026	467	Aaa	AA+	2.05	1.46	2,000,000	1,947,886	2,014,626	7/11/2026
11039	MC1	037833DB3	Apple Inc	GPAC	10/25/2024	9/12/2027	833	Aaa	AA+	2.9	4.10	1,000,000	975,308	974,412	6/12/2027
11045	MC1	037833DB3	Apple Inc	GPAC	11/6/2024	9/12/2027	833	Aaa	AA+	2.9	4.26	2,000,000	1,950,615	1,941,906	6/12/2027
11064	MC1	037833DN7	Apple Inc	GPAC	11/22/2024	9/11/2026	467	Aaa	AA+	2.05	4.41	2,000,000	1,947,886	1,942,589	7/11/2026

Inv #	Inv Type	CUSIP	Security	Broker	Purchase Date	Maturity Date	Days To Maturity	Ratings		Coupon Rate	YTM 365	Par Value	Market Value	Book Value	Call Date
								Moodys	S&P/Fitch						
11099	MC1	478160BY9	Johnson & Johnson	GPAC	3/20/2025	3/1/2026	273	Aaa	AAA	2.45	4.20	2,000,000	1,968,983	1,974,508	12/1/2025
11065	MC1	48125LRU8	JPMorgan Chase - Corporate N	GPAC	11/22/2024	12/8/2026	555	Aa2	AA-	5.11	4.52	2,000,000	2,021,976	2,016,856	11/8/2026
11073	MUN	0793653X8	City of Bellevue WA	STIFEL	11/25/2024	12/1/2027	913	Aaa	AAA	1.12	4.35	1,200,000	1,115,364	1,110,070	- -
10930	MUN	13048VLK2	CA ST MUNI FIN AUTH REVENUE	GPAC	10/26/2022	10/1/2025	122	A1		2.15	5.00	2,060,000	2,044,344	2,041,986	- -
10871	MUN	250325UL9	DESCUTES CTY SCH DIST #1	R W B	12/7/2021	6/15/2026	379	Aa1		1.40	1.23	2,000,000	1,942,800	2,003,423	- -
11056	MUN	473448EZ7	JEFFERSON COUNTY SCHOOL DIST	STIFEL	11/15/2024	6/15/2027	744	AA1		1.79	4.32	1,580,000	1,509,263	1,503,434	- -
11092	MUN	473448FA1	JEFFERSON COUNTY SCHOOL DIST	PS	1/8/2025	6/15/2028	1,110	AA1		1.87	4.49	1,920,000	1,797,485	1,779,708	- -
10840	MUN	498368EB1	KLAMATH CNTY OR SCH DIST	PS	7/1/2021	6/15/2025	14		AA+	0.86	0.86	400,000	399,504	400,000	- -
11034	MUN	515390PX4	Lane County School District	PS	10/9/2024	6/15/2027	744	Aa1		1.10	4.01	500,000	470,885	472,179	- -
10870	MUN	569280EX4	Salem-Keizer School District	PS	12/7/2021	6/15/2026	379	Aa1		1.44	1.29	2,000,000	1,942,220	2,002,977	- -
11042	MUN	569203MG4	Salem-Keizer School District	PS	11/6/2024	6/30/2026	394	Aa2		3.22	4.36	1,750,000	1,731,328	1,729,337	6/30/2025
10825	MUN	625506PX2	MULTNOMAH CO-REF-TXBL	GPAC	1/21/2021	6/1/2025	0	Aaa	AAA	1.00	0.50	2,165,000	2,165,000	2,165,000	- -
10841	MUN	625517NE3	MULTNOMAH COUNTY OR SCHOOLS	CASTLE	7/15/2021	6/30/2025	29	Aa2	AA	0.95	0.69	1,255,000	1,251,637	1,255,262	- -
10875	MUN	68587FAW4	OR EDU DIST FF&C PENSION OBLI	R W B	12/8/2021	6/30/2026	394	AA2	AA	1.10	1.39	250,000	241,273	249,264	- -
11037	MUN	68587FAX2	OR EDU DIST FF&C PENSION OBLI	GPAC	10/24/2024	6/30/2027	759	AA2	AA	1.36	4.09	1,260,000	1,185,244	1,192,844	- -
11088	MUN	68587FAY0	OR EDU DIST FF&C PENSION OBLI	STIFEL	12/6/2024	6/30/2028	1,125	Aa2	AA	1.53	4.21	975,000	895,060	901,046	- -
11028	MUN	68608USZ0	Oregon State Lottery	GPAC	9/24/2024	8/1/2027	791	Aa1	AA+	3.23	3.64	515,000	504,612	510,651	- -
11035	MUN	68609TNF1	Oregon State Lottery	STIFEL	10/23/2024	11/1/2027	883	Aa1	AA+	2.10	4.11	400,000	382,928	381,864	- -
11036	MUN	68609TWF1	Oregon State Lottery	STIFEL	10/23/2024	5/1/2027	699	Aa1	AA+	1.32	4.05	1,000,000	951,650	950,636	- -
10863	MUN	68583RCV2	OR ST COMMUNITY COLLEGE DIST	GPAC	11/18/2021	6/30/2026	394	Aa1	AA+	5.68	1.40	210,000	213,263	219,372	- -
11027	MUN	685869FR5	OR ST COMMUNITY COLLEGE DIST	GPAC	9/25/2024	7/1/2027	760	Aa3	A+	2.60	3.60	505,000	487,997	494,668	- -
10876	MUN	68607DVC6	ODOT HWY USER TAX REV	R W B	12/8/2021	11/15/2026	532	Aa1	AAA	0.93	1.37	260,000	248,773	258,424	- -
10845	MUN	736688MF6	Portland Community College	MORETN	7/23/2021	6/15/2026	379	Aa1		0.90	0.80	1,250,000	1,205,650	1,251,258	- -
10951	MUN	752147HJ0	RANCHO SANTIAGO CA CMNTY CLG D	GPAC	12/1/2022	9/1/2025	92	AA1	AA	0.73	4.63	1,895,000	1,877,907	1,877,873	- -
10831	MUN	799055QU5	SAN MATEO CA FOSTER CITY SCHO	DA DAV	2/16/2021	8/1/2025	61	Aaa	AA+	1.60	0.47	500,000	497,795	500,928	- -
10787	MUN	88675ABS4	TIGARD OR WTR SYS REVENUE	PS	11/3/2020	8/1/2025	61	Aa3	AA	2.00	0.85	350,000	348,695	350,656	- -
11029	MUN	91412HGF4	UNIV OF CALIFORNIA CA REVENUES	STIFEL	9/25/2024	5/15/2027	713	AA2	AA	1.32	3.70	1,000,000	947,550	955,959	- -
10798	MUN	938429V61	Washington County SD Municipal	PS	11/17/2020	6/15/2025	14	Aa1	AA+	0.91	0.64	350,000	349,552	350,036	- -
10078	RRP	SYS10078	Local Govt Investment Pool		7/1/2006	- -	1			4.60	4.60	64,387,788	64,387,788	64,387,788	- -
10084	RR2	SYS10084	First Interstate Bank		7/1/2006	- -	1			4.25	4.25	9,000,000	9,000,000	9,000,000	- -
10085	RR2	SYS10085	First Interstate Bank		10/13/2023	- -	1			4.25	4.25	7,041,247	7,041,247	7,041,247	- -
												343,024,035	339,597,947	339,275,630	



BOARD OF COMMISSIONERS

AGENDA REQUEST & STAFF REPORT

MEETING DATE: June 23, 2025

SUBJECT: Finance Report for May 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: June 23, 2025

TO: Board of County Commissioners

FROM: Robert Tintle, Chief Financial Officer

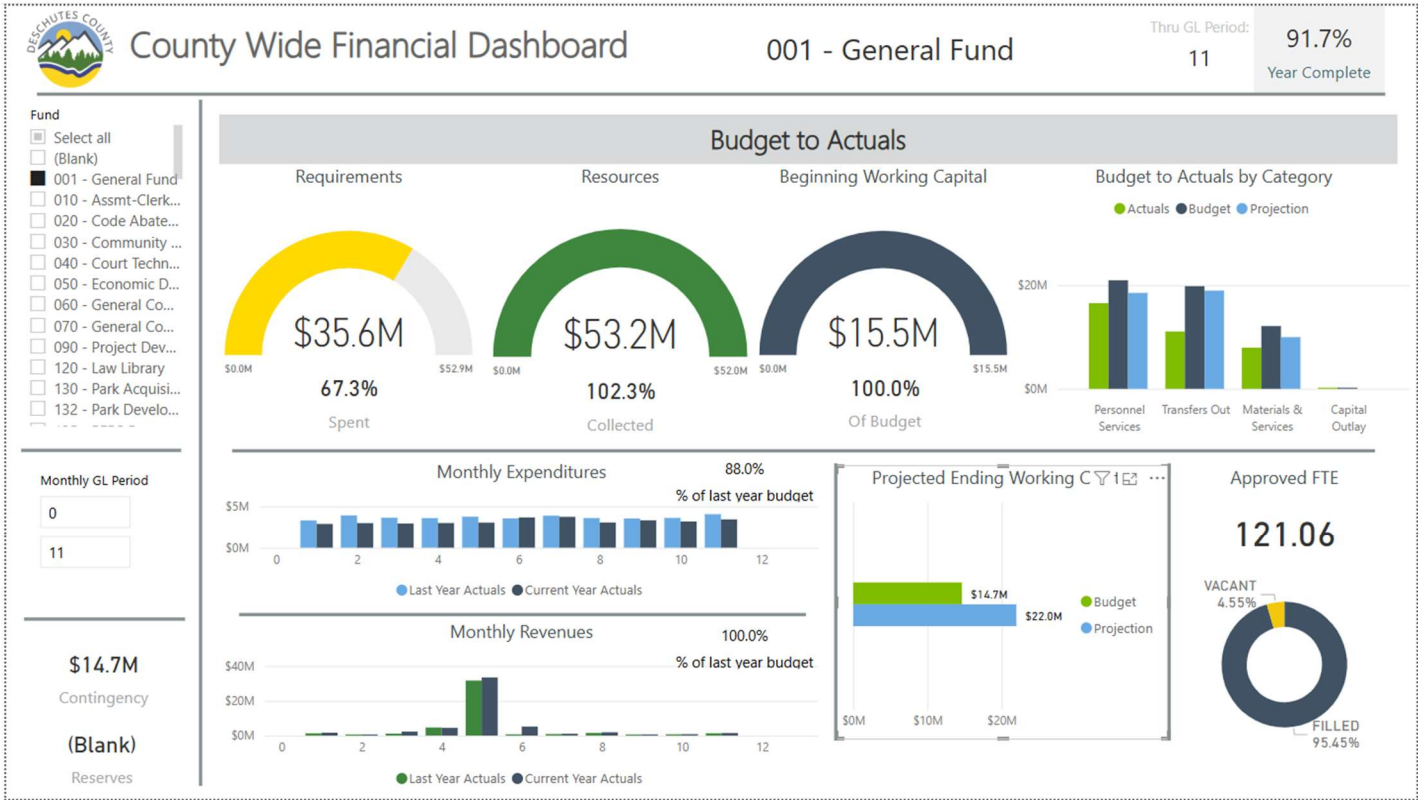
SUBJECT: Finance Report for May 2025

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

Budget to Actuals Report

General Fund

- *Revenue* YTD in the General Fund is \$53.2M or 102.3% of budget. By comparison, last year revenue YTD was \$44.5M or 100% of budget.
- *Expenses* YTD are \$35.6M and 67.3% of budget. By comparison, last year expenses YTD were \$40.6M and 87.9% 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 May 31, 2025.

Position Control Summary FY25											July - June Percent Unfilled
Org		Sep	Oct	Nov	Dec	Jan	Feb	Mar	April	May	
Assessor	Filled	28.63	28.63	29.63	29.63	29.63	30.00	30.00	31.00	32.00	15.85%
	Unfilled	6.64	6.64	5.64	5.64	5.64	5.26	5.26	4.26	3.26	
Clerk	Filled	8.48	8.48	8.48	8.48	9.48	9.48	9.48	9.48	9.48	12.14%
	Unfilled	2.00	2.00	2.00	2.00	1.00	1.00	1.00	1.00	1.00	
BOPTA	Filled	0.52	0.52	0.52	0.52	0.52	0.52	0.52	0.52	0.52	0.00%
	Unfilled	-	-	-	-	-	-	-	-	-	
DA	Filled	58.70	58.90	58.55	58.55	58.55	59.05	59.05	59.05	59.05	3.01%
	Unfilled	2.60	1.40	1.75	1.75	1.75	1.25	1.25	1.25	1.25	
Tax	Filled	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50	0.00%
	Unfilled	-	-	-	-	-	-	-	-	-	
Veterans'	Filled	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	1.82%
	Unfilled	-	-	-	-	-	-	-	-	-	
Property Mgmt	Filled	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	0.00%
	Unfilled	-	-	-	-	-	-	-	-	-	
GF ARPA	Filled	-	-	-	-	-	-	-	-	-	0.00%
	Unfilled	-	-	-	-	-	-	-	-	-	
Total General Fund	Filled	110.83	111.03	111.68	111.68	112.68	113.55	113.55	114.55	115.55	7.24%
	Unfilled	11.24	10.04	9.39	9.39	8.39	7.51	7.51	6.51	5.51	
Justice Court	Filled	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60	0.00%
	Unfilled	-	-	-	-	-	-	-	-	-	
Community Justice	Filled	42.00	45.00	45.00	45.00	43.00	43.00	42.00	41.00	41.00	12.06%
	Unfilled	7.00	4.00	4.00	4.00	6.00	6.00	7.00	8.00	8.00	
Sheriff	Filled	230.50	229.50	230.50	227.50	230.50	232.50	231.50	229.50	230.50	15.24%
	Unfilled	40.50	41.50	40.50	43.50	40.50	38.50	39.50	41.50	40.50	
Houseless Effort	Filled	-	-	-	-	-	-	-	-	-	100.00%
	Unfilled	1.00	1.00	1.00	1.00	-	-	-	-	-	
Health Svcs	Filled	381.83	376.03	381.43	384.23	388.43	386.78	386.78	387.28	385.08	9.26%
	Unfilled	39.48	45.28	40.88	40.08	35.88	38.53	38.53	37.03	39.23	
CDD	Filled	48.00	49.00	49.00	50.00	50.00	49.00	51.00	51.00	51.00	4.74%
	Unfilled	3.00	2.00	2.00	2.00	2.00	3.00	2.00	2.00	2.00	
Road	Filled	59.00	59.00	59.00	59.00	59.00	59.00	59.00	56.00	61.00	3.43%
	Unfilled	2.00	2.00	2.00	2.00	2.00	2.00	2.00	5.00	-	
Adult P&P	Filled	34.63	34.63	34.63	34.63	34.63	32.63	33.63	33.63	33.63	14.72%
	Unfilled	5.13	5.13	5.13	5.13	5.13	7.13	6.13	6.13	6.13	
Solid Waste	Filled	39.00	40.00	40.00	40.00	38.00	41.00	41.00	42.00	38.00	9.92%
	Unfilled	5.00	4.00	4.00	4.00	6.00	3.00	3.00	2.00	6.00	
Victims Assistance	Filled	7.50	8.50	8.50	8.50	7.50	7.50	7.50	6.50	5.50	21.05%
	Unfilled	2.00	1.00	1.00	1.00	2.00	2.00	2.00	3.00	4.00	
GIS Dedicated	Filled	2.00	2.00	2.00	2.00	1.00	1.00	1.00	1.00	2.00	18.18%
	Unfilled	-	-	-	-	1.00	1.00	1.00	1.00	-	
Fair & Expo	Filled	13.50	13.50	13.50	13.50	13.50	13.50	13.50	13.50	12.50	23.38%
	Unfilled	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	5.00	
Natural Resource	Filled	2.00	2.00	2.00	2.00	3.00	3.00	3.00	3.00	3.00	18.18%
	Unfilled	1.00	1.00	1.00	1.00	-	-	-	-	-	
ISF - Facilities	Filled	25.75	25.75	25.75	26.75	26.75	26.75	26.75	26.75	26.75	5.90%
	Unfilled	2.00	2.00	2.00	1.00	1.00	1.00	1.00	1.00	1.00	
ISF - Admin	Filled	9.75	9.75	9.75	9.75	8.75	8.75	8.75	9.25	9.25	1.43%
	Unfilled	-	-	-	-	0.50	0.50	0.50	-	-	
ISF - BOCC	Filled	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	0.00%
	Unfilled	-	-	-	-	-	-	-	-	-	
ISF - Finance	Filled	13.00	13.00	12.00	12.00	14.00	14.00	14.00	14.00	14.00	5.84%
	Unfilled	1.00	1.00	2.00	2.00	-	-	-	-	-	
ISF - Legal	Filled	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	0.00%
	Unfilled	-	-	-	-	-	-	-	-	-	
ISF - HR	Filled	9.00	10.00	9.00	8.00	8.00	8.00	8.00	8.00	7.00	21.82%
	Unfilled	2.00	1.00	2.00	3.00	3.00	3.00	3.00	3.00	4.00	
ISF - IT	Filled	18.00	18.00	18.00	18.00	19.00	18.00	17.00	17.00	18.00	10.45%
	Unfilled	2.00	2.00	2.00	2.00	1.00	2.00	3.00	3.00	2.00	
ISF - Risk	Filled	3.25	3.25	3.25	2.25	3.25	3.25	3.25	3.25	3.25	2.80%
	Unfilled	-	-	-	1.00	-	-	-	-	-	
911	Filled	57.53	57.00	57.00	58.00	58.00	60.00	57.00	56.00	54.00	6.58%
	Unfilled	3.48	4.00	4.00	3.00	3.00	1.00	4.00	5.00	7.00	
Total:											
	Filled	1,121.65	1,121.53	1,126.58	1,127.38	1,133.58	1,135.80	1,132.80	1,127.80	1,125.60	
	Unfilled	131.81	130.94	126.89	129.09	121.39	120.16	124.16	128.16	130.36	
	Total	1,253.46	1,252.46	1,253.46	1,256.46	1,254.96	1,255.96	1,256.96	1,255.96	1,255.96	
	% Unfilled	10.52%	10.45%	10.12%	10.27%	9.67%	9.57%	9.88%	10.20%	10.38%	10.26%



Budget to Actuals - Total Personnel and Overtime Report
FY25 YTD May 31, 2025

Fund Number	Fund	Total Personnel Costs				Overtime		
		Budgeted Personnel Costs	Actual Personnel Costs	Projected Personnel Costs	Projection (Over) / Under Budget	Budgeted OT	Actual OT	(Over) / Under Budget
001	001 - General Fund	\$ 20,942,691	\$ 16,530,518	\$ 18,509,264	\$ 2,433,427	\$ 69,100	\$ 25,867	\$ 43,233
030	030 - Juvenile	7,497,894	5,902,550	6,528,965	968,929	100,000	99,111	889
160	160/170 - TRT	234,588	218,089	242,106	⊗ (7,518)	-	28	⊗ (28)
200	200 - ARPA	836,621	422,413	422,414	414,207	-	-	-
220	220 - Justice Court	616,013	557,526	626,375	⊗ (10,362)	-	-	-
255	255 - Sheriff's Office	50,136,178	42,465,768	45,914,636	4,221,542	2,869,000	2,147,906	721,094
274	274 - Health Services	58,905,375	50,341,043	56,135,922	2,769,453	107,726	147,095	⊗ (39,369)
295	295 - CDD	8,005,434	6,884,957	7,594,246	411,188	13,000	19,068	⊗ (6,068)
325	325 - Road	9,556,843	8,331,397	9,260,982	295,861	200,000	104,655	95,345
355	355 - Adult P&P	6,387,456	5,005,861	5,501,101	886,355	10,000	10,204	⊗ (204)
465	465 - Road CIP	-	-	-	-	-	-	-
610	610 - Solid Waste	5,739,145	4,617,420	5,274,668	464,477	150,000	93,168	56,832
615	615 - Fair & Expo	2,039,023	1,490,546	1,624,252	414,771	40,000	51,229	⊗ (11,229)
616	616 - Annual County Fair	229,798	217,221	242,472	⊗ (12,674)	-	2,505	⊗ (2,505)
617	617 - Fair & Expo Capital Reserve	-	-	-	-	-	-	-
618	618 - RV Park	159,210	135,411	153,118	6,092	5,000	2,265	2,735
619	619 - RV Park Reserve	-	-	-	-	-	-	-
670	670 - Risk Management	496,919	461,884	516,344	⊗ (19,425)	-	-	-
675	675 - Health Benefits	-	-	-	-	-	-	-
705	705 - 911	10,237,093	8,533,013	9,545,436	691,657	485,000	217,499	267,501
	999 - All Other Funds	18,606,752	14,959,670	18,543,148	63,604	50,600	30,364	20,236
	Total	\$ 200,627,033	\$ 167,075,285	\$ 186,635,450	\$ 13,991,583	\$ 4,099,426	\$ 2,950,963	\$ 1,148,463



Budget to Actuals - Countywide Summary

All Departments

FY25 YTD May 31, 2025 (unaudited)

06/23/2025 Item #6.

91.7%

Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025				
	Budget	Actuals	%	Budget	Actuals	%	Projection	%
001 - General Fund	44,408,216	45,560,565	103%	46,924,590	47,754,672	102%	48,437,918	103%
030 - Juvenile	1,014,168	1,042,664	103%	926,504	932,812	101%	1,109,060	120%
160/170 - TRT	12,751,790	12,485,782	98%	12,168,000	11,764,462	97%	12,609,610	104%
200 - ARPA	14,458,597	4,060,299	28%	8,644,978	5,537,822	64%	10,559,967	122%
220 - Justice Court	525,540	529,969	101%	506,200	476,474	94%	506,900	100%
255 - Sheriff's Office	58,558,288	60,325,051	103%	64,030,262	64,552,327	101%	63,738,511	100%
274 - Health Services	60,343,687	61,045,659	101%	69,034,749	61,469,026	89%	65,927,135	95%
295 - CDD	10,460,840	8,523,648	81%	9,401,238	9,237,331	98%	10,046,902	107%
325 - Road	26,673,711	27,151,594	102%	27,479,906	25,283,202	92%	27,983,699	102%
355 - Adult P&P	5,535,606	5,818,189	105%	6,323,657	6,593,715	104%	6,650,254	105%
465 - Road CIP	2,179,426	2,951,833	135%	1,357,339	1,434,586	106%	1,451,715	107%
610 - Solid Waste	15,995,411	17,733,226	111%	19,769,001	18,120,207	92%	20,246,261	102%
615 - Fair & Expo	2,343,500	2,843,093	121%	3,206,000	2,572,724	80%	2,924,762	91%
616 - Annual County Fair	2,324,117	2,460,606	106%	2,350,667	2,645,083	113%	2,653,346	113%
617 - Fair & Expo Capital	64,800	225,047	347%	88,000	217,154	247%	224,612	255%
618 - RV Park	530,800	534,892	101%	489,000	472,788	97%	529,891	108%
619 - RV Park Reserve	34,300	45,518	133%	45,000	54,959	122%	58,200	129%
670 - Risk Management	3,714,303	3,841,634	103%	3,398,791	3,290,779	97%	3,606,545	106%
675 - Health Benefits	30,654,045	31,873,028	104%	42,854,789	37,156,157	87%	43,541,239	102%
705 - 911	14,034,323	14,405,107	103%	14,733,900	14,527,273	99%	14,977,200	102%
999 - Other	81,793,214	71,303,509	87%	66,998,812	48,982,082	73%	72,115,954	108%
TOTAL RESOURCES	388,398,682	374,760,913	96%	400,731,383	363,075,634	91%	409,899,682	102%



Budget to Actuals - Countywide Summary

All Departments

FY25 YTD May 31, 2025 (unaudited)

06/23/2025 Item #6.

91.7%

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	24,503,835	74%	28,482,194
030 - Juvenile	8,481,279	7,884,757	93%	9,381,846	7,390,135	79%	8,285,545
160/170 - TRT	6,902,223	6,827,243	99%	5,736,054	5,416,834	94%	5,850,050
200 - ARPA	9,837,656	3,762,562	38%	4,321,775	815,108	19%	835,862
220 - Justice Court	828,370	816,713	99%	819,797	753,738	92%	830,159
255 - Sheriff's Office	65,641,097	59,140,333	90%	66,610,275	54,218,986	81%	62,236,207
274 - Health Services	72,307,648	67,056,125	93%	84,148,302	66,760,818	79%	75,788,592
295 - CDD	10,269,561	8,898,411	87%	9,991,245	8,527,506	85%	9,512,840
325 - Road	17,124,761	15,805,727	92%	19,549,812	15,436,617	79%	18,364,381
355 - Adult P&P	7,576,032	7,028,249	93%	8,371,685	6,548,892	78%	7,318,230
465 - Road CIP	24,142,169	23,124,456	96%	16,323,504	5,120,507	31%	10,862,735
610 - Solid Waste	14,404,534	13,823,996	96%	17,321,744	12,636,998	73%	15,873,689
615 - Fair & Expo	3,734,327	3,867,176	104%	4,838,162	3,498,025	72%	3,924,952
616 - Annual County Fair	2,582,856	2,438,099	94%	2,671,901	2,610,028	98%	2,670,529
617 - Fair & Expo Capital	1,090,000	465,928	43%	1,260,000	191,732	15%	1,260,000
618 - RV Park	617,131	517,201	84%	726,864	492,839	68%	638,718
619 - RV Park Reserve	174,000	45,252	26%	170,000	-	0%	170,000
670 - Risk Management	4,744,447	4,502,990	95%	5,599,742	4,021,089	72%	4,879,712
675 - Health Benefits	35,687,213	34,121,294	96%	38,819,094	29,816,976	77%	38,819,094
705 - 911	15,113,760	13,427,592	89%	17,254,619	12,918,059	75%	16,562,962
999 - Other	93,331,824	64,265,927	69%	104,386,845	54,828,960	53%	99,112,815
TOTAL REQUIREMENTS	420,011,695	361,670,659	86%	451,374,557	316,507,682	70%	412,279,266



Budget to Actuals - Countywide Summary

All Departments

FY25 YTD May 31, 2025 (unaudited)

06/23/2025 Item #6.

91.7%

Year Complete

TRANSFERS

	Fiscal Year 2024			Fiscal Year 2025			
	Budget	Actuals	%	Budget	Actuals	%	Projection
001 - General Fund	(20,963,314)	(20,201,737)	96%	(14,682,525)	(5,589,343)	38%	(13,438,837)
030 - Juvenile	6,678,013	6,678,013	100%	8,068,153	7,395,807	92%	8,068,153
160/170 - TRT	(8,575,254)	(7,022,091)	82%	(8,431,946)	(7,854,367)	93%	(8,486,041)
200 - ARPA	(5,022,145)	(400,000)	8%	(4,622,145)	(4,415,944)	96%	(9,038,089)
220 - Justice Court	364,688	286,744	79%	380,521	348,811	92%	380,521
255 - Sheriff's Office	3,377,587	3,380,929	100%	3,399,187	3,127,769	92%	3,399,187
274 - Health Services	8,026,456	5,947,879	74%	10,671,364	(438,237)	-4%	8,203,678
295 - CDD	466,530	(195,589)	-42%	909,332	(422,414)	-46%	(287,728)
325 - Road	(12,700,000)	(12,700,000)	100%	(10,720,695)	(10,720,695)	100%	(10,720,695)
355 - Adult P&P	510,950	525,950	103%	626,964	574,717	92%	626,964
465 - Road CIP	12,500,000	12,500,000	100%	10,631,333	8,631,333	81%	9,086,662
610 - Solid Waste	(1,703,962)	(2,613,962)	153%	(4,564,141)	(3,425,463)	75%	(4,564,141)
615 - Fair & Expo	875,681	1,008,090	115%	1,179,123	1,080,863	92%	1,216,990
616 - Annual County Fair	(34,503)	(34,503)	100%	(121,900)	(111,742)	92%	(121,900)
617 - Fair & Expo Capital	824,187	662,984	80%	592,396	555,530	94%	608,624
618 - RV Park	128,436	128,436	100%	57,858	53,037	92%	57,858
619 - RV Park Reserve	51,564	51,564	100%	122,142	111,964	92%	122,142
670 - Risk Management	(503,459)	(493,787)	98%	(4,500)	(4,125)	92%	(4,500)
705 - 911	-	-		-	-		-
999 - Other	15,698,545	12,491,080	80%	6,509,479	11,102,500	107%	14,891,152
TOTAL TRANSFERS	-	(0)		-	0	0	(0)



Budget to Actuals - Countywide Summary

All Departments

FY25 YTD May 31, 2025 (unaudited)

06/23/2025 Item #6.

91.7%

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	33,154,024	22,009,416	150%
030 - Juvenile	710,902	1,364,608	192%	977,419	2,303,092	2,256,276	231%
160/170 - TRT	1,801,675	3,163,809	176%	1,163,809	1,657,070	1,437,329	124%
200 - ARPA	-	298,942	999%	-	605,710	984,957	999%
220 - Justice Court	61,858	(0)	0%	66,924	71,546	57,262	86%
255 - Sheriff's Office	7,295,992	15,566,861	213%	16,386,036	29,027,971	20,468,353	125%
274 - Health Services	7,480,011	12,456,527	167%	8,014,338	6,726,498	10,798,749	135%
295 - CDD	1,975,730	752,366	38%	1,071,691	1,039,776	1,000,000	93%
325 - Road	2,370,201	5,997,546	253%	3,206,945	5,123,436	4,896,169	153%
355 - Adult P&P	1,470,524	2,326,824	158%	905,760	2,946,364	2,285,812	252%
465 - Road CIP	9,549,637	15,675,284	164%	11,340,452	20,620,696	15,350,926	135%
610 - Solid Waste	2,303,300	4,038,781	175%	1,921,897	6,096,528	3,847,873	200%
615 - Fair & Expo	32,617	531,770	999%	78,731	687,332	748,570	951%
616 - Annual County Fair	228,205	509,451	223%	66,317	432,765	370,368	558%
617 - Fair & Expo Capital	2,391,825	3,179,332	133%	2,599,728	3,760,284	2,752,568	106%
618 - RV Park	135,220	312,766	231%	132,760	345,751	261,797	197%
619 - RV Park Reserve	1,284,317	1,521,389	118%	1,518,531	1,688,312	1,531,731	101%
670 - Risk Management	6,466,397	8,168,164	126%	5,962,713	7,433,729	6,890,497	116%
675 - Health Benefits	1,074,575	3,859,732	359%	7,895,427	11,198,913	8,581,877	109%
705 - 911	12,122,906	14,371,465	119%	11,850,746	15,980,678	12,785,703	108%
999 - Other	104,968,103	128,248,177	122%	101,227,972	133,381,834	108,338,196	107%
TOTAL FUND BALANCE	175,574,090	237,836,324	135%	191,051,500	284,282,310	227,654,428	119%



Budget to Actuals Report

General Fund - Fund 001

FY25 YTD May 31, 2025 (unaudited)

06/23/2025 Item #6.

91.7%
Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
PVAB	10,200	10,800	106%	11,000	8,158	74%	11,000	100%	-
Property Taxes - Current	37,400,000	38,160,244	102%	39,604,000	39,852,660	101%	39,884,501	101%	280,501 A
Property Taxes - Prior	318,000	422,862	133%	328,000	431,360	132%	432,812	132%	104,812
Other General Revenues	3,480,844	3,846,799	111%	3,778,175	4,111,695	109%	4,155,707	110%	377,532
Assessor	775,350	815,379	105%	849,000	620,776	73%	849,000	100%	-
Clerk	1,259,595	1,269,890	101%	1,426,160	1,242,737	87%	1,426,160	100%	-
District Attorney	552,048	470,285	85%	427,077	590,808	138%	592,894	139%	165,817
Tax Office	136,000	147,228	108%	146,200	117,540	80%	146,200	100%	-
Veterans	261,179	194,448	74%	284,978	171,594	60%	284,978	100%	- B
Property Management	215,000	215,000	100%	70,000	66,441	95%	70,000	100%	-
Non-Departmental	-	7,630		-	540,903		584,666		584,666 C
TOTAL RESOURCES	44,408,216	45,560,565	103%	46,924,590	47,754,672	102%	48,437,918	103%	1,513,328

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
PVAB	97,522	79,788	82%	93,993	82,325	88%	95,366	101%	(1,373) F
Assessor	6,189,597	5,587,737	90%	6,709,361	5,227,698	78%	5,910,629	88%	798,732 D
Clerk	2,351,515	2,087,269	89%	2,719,443	2,229,511	82%	2,585,999	95%	133,444 E
District Attorney	11,636,672	11,237,086	97%	13,369,290	11,087,627	83%	12,756,941	95%	612,349 G
Medical Examiner	461,224	391,213	85%	466,854	325,359	70%	466,854	100%	-
Tax Office	940,770	871,901	93%	1,041,642	935,115	90%	1,058,439	102%	(16,797) H
Veterans	934,283	872,565	93%	1,093,340	844,034	77%	1,013,011	93%	80,329 I
Property Management	539,558	510,327	95%	584,094	513,685	88%	591,338	101%	(7,244) J
Non-Departmental	2,269,666	2,212,743	97%	6,993,274	3,258,482	47%	4,003,617	57%	2,989,657
TOTAL REQUIREMENTS	25,420,807	23,850,628	94%	33,071,291	24,503,835	74%	28,482,194	86%	4,589,097

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers In	103,790	103,790	100%	5,121,854	5,469,713	107%	5,510,943	108%	389,089 K
Transfers Out	(21,067,104)	(20,305,527)	96%	(19,804,379)	(11,059,055)	56%	(18,949,780)	96%	854,599 L
TOTAL TRANSFERS	(20,963,314)	(20,201,737)	96%	(14,682,525)	(5,589,343)	38%	(13,438,837)	92%	1,243,688

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%	(0)
Resources over Requirements	18,987,409	21,709,937		13,853,299	23,250,837		19,955,724		6,102,425
Net Transfers - In (Out)	(20,963,314)	(20,201,737)		(14,682,525)	(5,589,343)		(13,438,837)		1,243,688
TOTAL FUND BALANCE	\$ 11,850,095	\$ 15,492,530	131%	\$ 14,663,304	\$ 33,154,024	226%	\$ 22,009,416	150%	\$ 7,346,112 M

- 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** \$3,512,733 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, \$1,205,530 are restricted Opioid Settlement Funds, \$2,060,230 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 May 31, 2025 (unaudited)

06/23/2025 Item #6.

91.7%

Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
OYA Basic & Diversion	476,611	451,260	95%	477,421	368,764	77%	477,421	100%	-
ODE Juvenile Crime Prev	106,829	94,748	89%	112,772	73,009	65%	112,772	100%	-
Leases	90,228	93,840	104%	97,500	89,461	92%	97,500	100%	-
Inmate/Prisoner Housing	75,000	105,120	140%	65,000	91,440	141%	93,000	143%	28,000 A
DOC Unif Crime Fee/HB2712	52,000	53,359	103%	52,000	53,359	103%	53,359	103%	1,359 B
Interest on Investments	37,500	54,078	144%	49,000	77,944	159%	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	15,018	125%	16,318	136%	4,318 C
Food Subsidy	10,000	12,812	128%	10,000	5,790	58%	5,790	58%	(4,210) D
Miscellaneous	16,500	19,289	117%	6,811	132,979	999%	133,000	999%	126,189 E
Contract Payments	5,000	3,675	74%	4,000	-	0%	-	0%	(4,000) F
Gen Fund-Crime Prevention	89,500	89,500	100%	-	-	-	-	-	-
TOTAL RESOURCES	1,014,168	1,042,664	103%	926,504	932,812	101%	1,109,060	120%	182,556
REQUIREMENTS									
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Personnel Services	6,852,966	6,402,707	93%	7,497,894	5,902,550	79%	6,528,965	87%	968,929 G
Materials and Services	1,599,048	1,452,785	91%	1,863,952	1,481,640	79%	1,736,580	93%	127,372 H
Capital Outlay	29,265	29,265	100%	20,000	5,946	30%	20,000	100%	-
TOTAL REQUIREMENTS	8,481,279	7,884,757	93%	9,381,846	7,390,135	79%	8,285,545	88%	1,096,301
TRANSFERS									
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers In- General Funds	6,798,630	6,798,630	100%	8,143,712	7,465,069	92%	8,143,712	100%	-
Transfers Out	(45,000)	(45,000)	100%	-	-	-	-	-	-
Transfers Out-Veh Reserve	(75,617)	(75,617)	100%	(75,559)	(69,262)	92%	(75,559)	100%	-
TOTAL TRANSFERS	6,678,013	6,678,013	100%	8,068,153	7,395,807	92%	8,068,153	100%	-
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%	0
Resources over Requirements	(7,467,111)	(6,842,093)		(8,455,342)	(6,457,323)		(7,176,485)		1,278,857
Net Transfers - In (Out)	6,678,013	6,678,013		8,068,153	7,395,807		8,068,153		-
TOTAL FUND BALANCE	\$ 710,902	\$ 1,364,608	192%	\$ 977,419	\$ 2,303,092	236%	\$ 2,256,276	231%	\$1,278,857

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



Budget to Actuals Report

TRT - Fund 160/170

FY25 YTD May 31, 2025 (unaudited)

06/23/2025 Item #6.

91.7%

Year Complete

RESOURCES

	Fiscal Year 2024			Fiscal Year 2025					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Room Taxes	12,630,000	12,372,463	98%	12,100,000	11,669,373	96%	12,499,301	103%	399,301 A
Interest on Investments	121,790	112,678	93%	68,000	94,578	139%	109,798	161%	41,798
Miscellaneous	-	641		-	511		511		511
TOTAL RESOURCES	12,751,790	12,485,782	98%	12,168,000	11,764,462	97%	12,609,610	104%	441,610

REQUIREMENTS

	Fiscal Year 2024			Fiscal Year 2025					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
COVA	3,378,641	3,307,981	98%	3,236,105	2,975,020	92%	3,345,171	103%	(109,066) B
Grants & Contributions	3,000,000	3,000,000	100%	2,000,000	2,000,000	100%	2,000,000	100%	- C
Administrative	262,395	260,555	99%	265,588	230,754	87%	278,268	105%	(12,680)
Interfund Charges	213,587	213,587	100%	186,611	171,060	92%	186,611	100%	-
Software	47,600	45,120	95%	47,750	40,000	84%	40,000	84%	7,750
TOTAL REQUIREMENTS	6,902,223	6,827,243	99%	5,736,054	5,416,834	94%	5,850,050	102%	(113,996)

TRANSFERS

	Fiscal Year 2024			Fiscal Year 2025					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfer Out - RV Park	(20,000)	(20,000)	100%	(20,000)	(18,333)	92%	(20,000)	100%	-
Transfer Out - Annual Fair	(75,000)	(75,000)	100%	(75,000)	(68,750)	92%	(75,000)	100%	-
Transfer Out - CDD	-	-		(100,000)	(91,667)	92%	(100,000)	100%	-
Transfer Out - Health	(368,417)	(368,417)	100%	(276,572)	(253,524)	92%	(276,572)	100%	-
Transfer Out - Justice Court	(364,688)	(286,744)	79%	(380,521)	(348,811)	92%	(380,521)	100%	-
Transfer Out - F&E Reserve	(462,119)	(453,481)	98%	(442,396)	(405,530)	92%	(458,624)	104%	(16,228) D
Transfer Out - General County Reserve	(723,720)	(723,720)	100%	(921,670)	(844,864)	92%	(921,670)	100%	-
Transfer Out - F&E	(1,009,023)	(988,867)	98%	(963,000)	(882,750)	92%	(1,000,867)	104%	(37,867)
Transfer Out - Courthouse Debt Service	(1,900,500)	(454,075)	24%	(1,501,000)	(1,501,000)	100%	(1,501,000)	100%	-
Transfer Out - Sheriff	(3,651,787)	(3,651,787)	100%	(3,751,787)	(3,439,138)	92%	(3,751,787)	100%	-
TOTAL TRANSFERS	(8,575,254)	(7,022,091)	82%	(8,431,946)	(7,854,367)	93%	(8,486,041)	101%	(54,095)

FUND BALANCE

	Fiscal Year 2024			Fiscal Year 2025					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
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	6,347,628		6,759,560		327,614
Net Transfers - In (Out)	(8,575,254)	(7,022,091)		(8,431,946)	(7,854,367)		(8,486,041)		(54,095)
TOTAL FUND BALANCE	\$ 1,801,675	\$ 3,163,809	176%	\$ 1,163,809	\$ 1,657,070	142%	\$ 1,437,329	124%	\$273,520 E

- A** Room tax revenue up 1.0% from FY24, up 3.3% 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 May 31, 2025 (unaudited)

06/23/2025 Item #6.

91.7%

Year Complete

RESOURCES

	Fiscal Year 2024			Fiscal Year 2025					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Local Assistance & Tribal Consistency	4,622,145	-	0%	4,622,145	-	0%	4,622,145	100%	-
State & Local Coronavirus Fiscal Recovery Funds	9,516,992	3,762,562	40%	3,888,833	5,354,430	138%	5,754,430	148%	1,865,597
Interest on Investments	319,460	297,738	93%	134,000	183,392	137%	183,392	137%	49,392
TOTAL RESOURCES	14,458,597	4,060,299	28%	8,644,978	5,537,822	64%	10,559,967	122%	1,914,989

REQUIREMENTS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Services to Disproportionately Impacted Communities	6,538,263	2,172,887	33%	1,956,342	711,619	36%	727,947	37%	1,228,395
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	(156,103)	-17%	(151,678)	-17%	1,067,678
Public Health	560,926	400,898	71%	415,127	212,732	51%	212,733	51%	202,394
Negative Economic Impacts	252,363	150,000	59%	24,000	-	0%	-	0%	24,000
TOTAL REQUIREMENTS	9,837,656	3,762,562	38%	4,321,775	815,108	19%	835,862	19%	3,485,913

TRANSFERS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers Out - Capital Reserve Fund	(5,022,145)	(400,000)	8%	-	-		-		-
Transfers Out - General Fund	-	-		(3,919,112)	(4,281,782)	109%	(4,281,782)	109%	(362,670) B
Transfers Out - Campus Improvement	-	-		(703,033)	(134,162)	19%	(4,756,307)	677%	(4,053,274) A
TOTAL TRANSFERS	(5,022,145)	(400,000)	8%	(4,622,145)	(4,415,944)	96%	(9,038,089)	196%	(4,415,944)

FUND BALANCE

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	401,204	401,204	100%	298,942	298,942	100%	298,942	100%	(0)
Resources over Requirements	4,620,941	297,738		4,323,203	4,722,713		9,724,105		5,400,902
Net Transfers - In (Out)	(5,022,145)	(400,000)		(4,622,145)	(4,415,944)		(9,038,089)		(4,415,944)
TOTAL FUND BALANCE	-	\$ 298,942	999%	-	\$ 605,710	999%	\$ 984,957	999%	\$984,957

A \$134,162 in interest earned on LACTF funds transferred to the Courthouse. LACTF funds will be transferred to the Courthouse project in FY25.

B \$3,512,733 recategorized as revenue replacement and transferred to the General Fund along with \$348,171 in interest earnings. \$420,878 transferred to the DA for their ARPA approved project.



Budget to Actuals Report

Justice Court - Fund 220

FY25 YTD May 31, 2025 (unaudited)

06/23/2025 Item #6.

91.7%

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	474,372	94%	504,200	100%	-
Interest on Investments	540	1,917	355%	2,000	2,101	105%	2,700	135%	700
TOTAL RESOURCES	525,540	529,969	101%	506,200	476,474	94%	506,900	100%	700

REQUIREMENTS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Personnel Services	652,767	644,229	99%	616,013	557,526	91%	626,375	102%	(10,362)
Materials and Services	175,603	172,484	98%	203,784	196,213	96%	203,784	100%	-
TOTAL REQUIREMENTS	828,370	816,713	99%	819,797	753,738	92%	830,159	101%	(10,362)

TRANSFERS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers In - TRT	364,688	286,744	79%	380,521	348,811	92%	380,521	100%	-
TOTAL TRANSFERS	364,688	286,744	79%	380,521	348,811	92%	380,521	100%	-

Resources over Requirements

	(302,830)	(286,744)		(313,597)	(277,265)		(323,259)		(9,662)
Net Transfers - In (Out)	364,688	286,744		380,521	348,811		380,521		-
TOTAL	\$ 61,858	(\$ 0)	0%	\$ 66,924	\$ 71,546	107%	\$ 57,262	86%	(\$9,662)

A One time yearly software maintenance fee paid in July for entire fiscal year.



Budget to Actuals Report

Sheriff's Office - Fund 255

FY25 YTD May 31, 2025 (unaudited)

06/23/2025 Item #6.

91.7%

Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
LED #1 Property Tax Current	38,006,062	38,088,346	100%	40,066,974	39,725,208	99%	39,725,208	99%	(341,766) A
LED #2 Property Tax Current	15,189,654	15,221,876	100%	15,958,353	15,877,649	99%	15,877,649	99%	(80,704) B
Sheriff's Office Revenues	4,583,572	5,873,866	128%	7,034,935	7,442,650	106%	6,628,835	94%	(406,100) C
LED #1 Interest	264,000	515,925	195%	400,000	685,199	171%	685,199	171%	285,199
LED #1 Property Tax Prior	330,000	333,126	101%	300,000	389,672	130%	389,672	130%	89,672
LED #2 Interest	65,000	149,987	231%	150,000	271,034	181%	271,034	181%	121,034
LED #2 Property Tax Prior	120,000	141,925	118%	120,000	159,841	133%	159,841	133%	39,841
LED #1 Foreclosed Properties	-	-	-	-	767	-	767	-	767
LED #2 Foreclosed Properties	-	-	-	-	306	-	306	-	306
TOTAL RESOURCES	58,558,288	60,325,051	103%	64,030,262	64,552,327	101%	63,738,511	100%	(291,751)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Digital Forensics	1,221,145	1,286,784	105%	1,419,216	1,300,420	92%	1,459,216	103%	(40,000)
Rickard Ranch	334,232	309,436	93%	610,205	356,819	58%	430,205	71%	180,000 D
Concealed Handgun Licenses	624,277	447,501	72%	592,803	441,743	75%	517,803	87%	75,000 D
Sheriff's Services	5,771,949	5,296,307	92%	5,230,244	4,967,243	95%	5,505,244	105%	(275,000)
Civil/Special Units	1,019,021	1,066,063	105%	1,281,834	1,083,800	85%	1,191,834	93%	90,000 D
Automotive/Communications	4,574,918	4,050,982	89%	4,152,483	3,335,628	80%	4,002,483	96%	150,000 D
Detective	4,773,538	4,175,876	87%	4,710,801	3,601,136	76%	4,070,801	86%	640,000 D
Patrol	16,270,641	14,471,496	89%	15,307,105	12,905,724	84%	14,787,105	97%	520,000 D
Records	855,590	705,173	82%	875,606	717,002	82%	815,606	93%	60,000 D
Adult Jail	23,784,474	20,951,689	88%	25,112,557	20,497,725	82%	23,343,051	93%	1,769,506 D
Court Security	600,590	570,292	95%	649,844	479,747	74%	564,844	87%	85,000 D
Emergency Services	808,931	668,053	83%	888,223	635,767	72%	818,223	92%	70,000 D
Special Services	2,779,458	2,926,535	105%	3,055,000	2,387,357	78%	2,705,000	89%	350,000 D
Training	1,537,498	1,205,912	78%	1,765,299	981,673	56%	1,265,299	72%	500,000 D
Other Law Enforcement	634,835	908,232	143%	959,055	526,764	55%	759,055	79%	200,000 D
Non - Departmental	50,000	100,000	200%	-	438	0%	438	0%	(438)
TOTAL REQUIREMENTS	65,641,097	59,140,333	90%	66,610,275	54,218,986	81%	62,236,207	93%	4,374,068

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfer In - TRT	3,651,787	3,651,787	100%	3,751,787	3,439,138	92%	3,751,787	100%	-
Transfers Out	(6,500)	(6,500)	100%	(94,100)	(52,870)	56%	(94,100)	100%	-
Transfers Out - Debt Service	(267,700)	(264,358)	99%	(258,500)	(258,500)	100%	(258,500)	100%	-
TOTAL TRANSFERS	3,377,587	3,380,929	100%	3,399,187	3,127,769	92%	3,399,187	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	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%	(1)
Resources over Requirements	(7,082,809)	1,184,718	-	(2,580,013)	10,333,341	-	1,502,304	-	4,082,317
Net Transfers - In (Out)	3,377,587	3,380,929	-	3,399,187	3,127,769	-	3,399,187	-	-
TOTAL FUND BALANCE	\$ 7,295,992	\$ 15,566,861	213%	\$ 16,386,036	\$ 29,027,971	177%	\$ 20,468,353	125%	\$4,082,317

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 May 31, 2025 (unaudited)

06/23/2025 Item #6.

91.7%

Year Complete

RESOURCES

	Fiscal Year 2024			Fiscal Year 2025					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
State Grant	23,757,820	20,712,977	87%	28,477,273	23,868,998	84%	22,760,379	80%	(5,716,894)
OHP Capitation	16,494,114	17,439,562	106%	17,529,405	15,526,668	89%	17,067,017	97%	(462,388)
State Miscellaneous	5,793,079	5,029,687	87%	7,330,050	7,912,276	108%	9,471,983	129%	2,141,933
OHP Fee for Service	4,947,581	5,809,490	117%	4,788,744	5,101,700	107%	5,883,755	123%	1,095,011
Local Grants	1,567,894	2,035,060	130%	2,763,131	1,694,498	61%	2,736,774	99%	(26,357)
Environmental Health Fees	1,478,906	1,483,715	100%	1,637,892	1,664,714	102%	1,702,316	104%	64,424
State - Medicaid/Medicare	1,034,491	1,149,710	111%	1,587,117	996,482	63%	1,068,506	67%	(518,611)
Other	1,061,371	2,326,567	219%	1,293,235	928,471	72%	789,049	61%	(504,186)
Federal Grants	1,440,560	1,321,402	92%	987,369	316,570	32%	377,455	38%	(609,914)
Patient Fees	1,087,790	890,377	82%	761,626	718,602	94%	818,708	107%	57,082
Medicaid	431,000	1,201,524	279%	627,276	1,123,350	179%	1,327,424	212%	700,148
Vital Records	315,000	336,256	107%	318,000	307,151	97%	333,190	105%	15,190
Interest on Investments	262,007	737,122	281%	317,000	668,278	211%	772,100	244%	455,100
State - Medicare	209,500	300,513	143%	195,057	378,112	194%	442,765	227%	247,708
Liquor Revenue	177,574	188,547	106%	177,574	117,598	66%	177,574	100%	-
Interfund Contract- Gen Fund	127,000	-	0%	169,000	116,417	69%	169,000	100%	-
State Shared- Family Planning	158,000	83,152	53%	75,000	29,140	39%	29,140	39%	(45,860)
TOTAL RESOURCES	60,343,687	61,045,659	101%	69,034,749	61,469,026	89%	65,927,135	95%	(3,107,614)

REQUIREMENTS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Administration Allocation	4,984	0	0%	-	(0)		-		-
Personnel Services	52,118,863	51,416,037	99%	58,905,375	50,341,043	85%	56,135,922	95%	2,769,453
Materials and Services	19,836,301	15,061,997	76%	23,310,927	15,829,061	68%	18,909,188	81%	4,401,740
Capital Outlay	347,500	578,091	166%	1,932,000	590,715	31%	743,482	38%	1,188,518
TOTAL REQUIREMENTS	72,307,648	67,056,125	93%	84,148,302	66,760,818	79%	75,788,592	90%	8,359,711

TRANSFERS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
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%	1,734,122	41%	(2,532,041)
Transfers In- Acute Care Service	-	-		626,000	621,684	99%	621,684	99%	(4,316)
Transfers In - TRT	368,417	368,417	100%	276,572	253,524	92%	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)	(1,593,445)	80%	(1,622,816)	81%	373,270
TOTAL TRANSFERS	8,026,456	5,947,879	74%	10,671,364	(438,237)	-4%	8,203,678	77%	(2,467,686)

FUND BALANCE

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
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)		(15,113,553)	(5,291,792)		(9,861,456)		5,252,097
Net Transfers - In (Out)	8,026,456	5,947,879		10,671,364	(438,237)		8,203,678		(2,467,686)
TOTAL FUND BALANCE	\$ 7,480,011	\$ 12,456,527	167%	\$ 8,014,338	\$ 6,726,498	84%	\$ 10,798,749	135%	\$2,784,411



Budget to Actuals Report

Health Services - Admin - Fund 274

FY25 YTD May 31, 2025 (unaudited)

06/23/2025 Item #6.

91.7%

Year Complete

RESOURCES

	Fiscal Year 2024			Fiscal Year 2025					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Other	9,000	167,850	999%	511,588	483,509	95%	247,920	48%	(263,668) A
OHP Capitation	435,349	435,349	100%	474,674	422,708	89%	461,135	97%	(13,539)
Interest on Investments	262,007	737,122	281%	317,000	668,278	211%	772,100	244%	455,100
State Grant	160,000	148,958	93%	132,289	260,597	197%	131,689	100%	(600) A
TOTAL RESOURCES	866,356	1,489,279	172%	1,435,551	1,835,092	128%	1,612,844	112%	177,293

REQUIREMENTS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Personnel Services	6,769,513	6,539,032	97%	7,890,669	6,813,020	86%	7,644,556	97%	246,113 B
Materials and Services	7,671,421	7,578,213	99%	8,988,940	7,947,216	88%	8,868,259	99%	120,681
Capital Outlay	43,750	87,587	200%	-	8,651	999%	25,141	999%	(25,141)
Administration Allocation	(12,633,378)	(12,633,396)	100%	(15,263,182)	(11,316,641)	74%	(15,263,182)	100%	-
TOTAL REQUIREMENTS	1,851,306	1,571,436	85%	1,616,427	3,452,246	214%	1,274,774	79%	341,653

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)	(348,076)	92%	(377,446)	100%	-
TOTAL TRANSFERS	(218,924)	(233,924)	107%	(377,446)	(348,076)	92%	(377,446)	100%	-

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%	0
Resources over Requirements	(984,950)	(82,157)		(180,876)	(1,617,154)		338,071		518,946
Net Transfers - In (Out)	(218,924)	(233,924)		(377,446)	(348,076)		(377,446)		-
TOTAL FUND BALANCE	\$ 2,461,670	\$ 3,470,762	141%	\$ 2,912,441	\$ 1,505,533	52%	\$ 3,431,387	118%	\$518,946

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 May 31, 2025 (unaudited)

06/23/2025 Item #6.

91.7%
Year Complete

RESOURCES

	Fiscal Year 2024			Fiscal Year 2025					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
State Grant	17,967,689	14,679,278	82%	21,305,001	18,359,997	86%	15,108,297	71%	(6,196,704) A
OHP Capitation	16,058,765	16,886,706	105%	16,694,731	14,813,288	89%	16,257,076	97%	(437,655) B
State Miscellaneous	4,924,368	4,427,643	90%	6,861,414	7,396,670	108%	8,685,259	127%	1,823,845 C
OHP Fee for Service	4,927,331	5,777,316	117%	4,764,259	5,072,020	106%	5,849,236	123%	1,084,977 D
Local Grants	1,348,943	1,395,962	103%	2,427,949	1,253,028	52%	2,187,979	90%	(239,970) D
Federal Grants	1,285,560	1,186,400	92%	824,623	197,998	24%	197,998	24%	(626,625) E
Medicaid	431,000	1,201,524	279%	627,276	1,123,350	179%	1,327,424	212%	700,148 F
Patient Fees	448,500	679,928	152%	575,975	606,801	105%	694,815	121%	118,840 G
State - Medicare	209,500	300,513	143%	195,057	378,112	194%	442,765	227%	247,708 G
Liquor Revenue	177,574	188,547	106%	177,574	117,598	66%	177,574	100%	-
Interfund Contract- Gen Fund	127,000	-	0%	127,000	116,417	92%	127,000	100%	-
Other	631,245	688,382	109%	6,241	32,661	523%	35,766	573%	29,525
TOTAL RESOURCES	48,537,475	47,412,198	98%	54,587,100	49,467,939	91%	51,091,189	94%	(3,495,911)

REQUIREMENTS

	Fiscal Year 2024			Fiscal Year 2025					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Administration Allocation	9,546,200	9,546,201	100%	11,474,916	8,437,328	74%	11,474,916	100%	-
Personnel Services	33,370,785	32,911,255	99%	37,998,825	32,380,268	85%	35,940,630	95%	2,058,195 H
Materials and Services	9,740,566	5,397,546	55%	11,393,406	6,391,219	56%	7,386,372	65%	4,007,034 I
Capital Outlay	160,250	234,772	147%	1,932,000	582,064	30%	718,341	37%	1,213,659 J
TOTAL REQUIREMENTS	52,817,801	48,089,773	91%	62,799,147	47,790,880	76%	55,520,259	88%	7,278,888

TRANSFERS

	Fiscal Year 2024			Fiscal Year 2025					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers In- OHP Mental Health	1,809,358	5,856	0%	3,962,859	-	0%	1,430,818	36%	(2,532,041)
Transfers In- General Fund	2,231,439	1,501,613	67%	2,088,273	-	0%	1,783,674	85%	(304,599) K
Transfers In- Acute Care Service	-	-	-	626,000	621,684	99%	621,684	99%	(4,316)
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
TOTAL TRANSFERS	3,559,797	944,720	27%	6,262,132	571,375	9%	3,785,867	60%	(2,476,265)

FUND BALANCE

	Fiscal Year 2024			Fiscal Year 2025					
	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%	0
Resources over Requirements	(4,280,326)	(677,575)	-	(8,212,047)	1,677,060	-	(4,429,070)	-	3,782,977
Net Transfers - In (Out)	3,559,797	944,720	27%	6,262,132	571,375	9%	3,785,867	60%	(2,476,265)
TOTAL FUND BALANCE	\$ 3,269,060	\$ 4,946,976	151%	\$ 2,997,062	\$ 7,195,410	240%	\$ 4,303,773	144%	\$1,306,712

- A** Projections include \$2M budgeted that is now in State Miscellaneous and adjustments for anticipated unearned revenue, including \$3M for Behavioral Health housing. Amounts will be finalized at fiscal year-end
- B** OHP enrollment tracking lower than budgeted.
- C** \$2M originally budgeted to be received in State Grant line for Secure Residential Treatment Facility.
- D** Projection includes adjustment for anticipated unearned revenue. Amounts will be finalized at fiscal year-end.
- E** 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.
- F** Includes revenue for retroactive rate increase for Open Card members.
- G** Medicare tracking higher than budgeted.
- H** Personnel projections assume 6% vacancy. Includes continuation of paid internship program, which began in January 2024 and was not originally budgeted.
- I** \$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.
- J** 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.
- K** 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 May 31, 2025 (unaudited)

06/23/2025 Item #6.

91.7%

Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
State Grant	5,630,131	5,884,742	105%	7,039,983	5,248,404	75%	7,520,393	107%	480,410 A
Environmental Health Fees	1,478,906	1,483,715	100%	1,637,892	1,664,714	102%	1,702,316	104%	64,424 B
State - Medicaid/Medicare	1,034,491	1,149,710	111%	1,587,117	996,482	63%	1,068,506	67%	(518,611) C
Other	421,126	1,470,335	349%	775,406	412,302	53%	505,363	65%	(270,043) D
State Miscellaneous	868,711	602,044	69%	468,636	515,607	110%	786,724	168%	318,088 E
OHP Capitation	-	117,506		360,000	290,672	81%	348,806	97%	(11,194)
Local Grants	218,951	639,098	292%	335,182	441,470	132%	548,795	164%	213,613 F
Vital Records	315,000	336,256	107%	318,000	307,151	97%	333,190	105%	15,190
Patient Fees	639,290	210,450	33%	185,651	111,800	60%	123,893	67%	(61,758)
Federal Grants	155,000	135,003	87%	162,746	118,572	73%	179,457	110%	16,711
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	29,680	121%	34,519	141%	10,034
TOTAL RESOURCES	10,939,856	12,144,182	111%	13,012,098	10,165,995	78%	13,223,102	102%	211,004
REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Administration Allocation	3,092,162	3,087,195	100%	3,788,266	2,879,313	76%	3,788,266	100%	-
Personnel Services	11,978,565	11,965,751	100%	13,015,881	11,147,754	86%	12,550,736	96%	465,145 H
Materials and Services	2,424,314	2,086,239	86%	2,928,582	1,490,625	51%	2,654,557	91%	274,025
Capital Outlay	143,500	255,731	178%	-	-		-		-
TOTAL REQUIREMENTS	17,638,541	17,394,916	99%	19,732,729	15,517,692	79%	18,993,559	96%	739,170
TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers In- General Fund	4,548,701	4,548,701	100%	5,130,442	-	0%	5,130,442	100%	-
Transfers In- OHP Mental Health	319,965	319,965	100%	303,304	-	0%	303,304	100%	-
Transfers In - TRT	368,417	368,417	100%	276,572	253,524	92%	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%	(1,165,061)	99%	8,579 I
TOTAL TRANSFERS	4,685,583	5,237,083	112%	4,786,678	(661,536)	-14%	4,795,257	100%	8,579
FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
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)		(6,720,631)	(5,351,698)		(5,770,457)		950,174
Net Transfers - In (Out)	4,685,583	5,237,083		4,786,678	(661,536)		4,795,257		8,579
TOTAL FUND BALANCE	\$ 1,749,281	\$ 4,038,789	231%	\$ 2,104,836	(\$ 1,974,445)	-94%	\$ 3,063,589	146%	\$958,753

- A Awarded OHA Strategic Prevention Framework funding and additional Tobacco Prevention funding. State grant amounts will be finalized at fiscal year-end.
- 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 May 31, 2025 (unaudited)

06/23/2025 Item #6.

91.7%
Year Complete

RESOURCES

	Fiscal Year 2024			Fiscal Year 2025					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Admin - Operations	157,300	148,681	95%	144,238	129,205	90%	138,060	96%	(6,178)
Code Compliance	1,124,181	840,865	75%	1,003,933	1,064,667	106%	1,163,433	116%	159,500 A
Building Safety	3,991,388	3,372,838	85%	3,414,568	3,103,384	91%	3,375,468	99%	(39,100) B
Electrical	902,175	796,598	88%	918,502	818,306	89%	890,002	97%	(28,500) B
Onsite Wastewater	923,880	909,862	98%	1,028,065	886,803	86%	970,057	94%	(58,008) B
Current Planning	2,304,562	1,708,739	74%	1,916,960	2,121,176	111%	2,314,860	121%	397,900 A
Long Range Planning	1,057,354	746,065	71%	974,972	1,113,790	114%	1,195,022	123%	220,050 A
TOTAL RESOURCES	10,460,840	8,523,648	81%	9,401,238	9,237,331	98%	10,046,902	107%	645,664

REQUIREMENTS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Admin - Operations	3,241,288	2,955,422	91%	3,552,093	3,109,608	88%	3,457,101	97%	94,992 C
Code Compliance	743,931	655,434	88%	801,574	665,935	83%	758,326	95%	43,248 C
Building Safety	2,088,542	1,863,677	89%	2,133,076	1,749,406	82%	1,940,959	91%	192,117 C
Electrical	583,718	560,356	96%	612,818	552,323	90%	614,630	100%	(1,812)
Onsite Wastewater	865,670	732,454	85%	724,202	620,082	86%	690,370	95%	33,832 C
Current Planning	1,857,735	1,416,212	76%	1,410,470	1,136,800	81%	1,264,990	90%	145,480 C
Long Range Planning	888,677	714,855	80%	757,012	693,353	92%	786,464	104%	(29,452) C
TOTAL REQUIREMENTS	10,269,561	8,898,411	87%	9,991,245	8,527,506	85%	9,512,840	95%	478,405

TRANSFERS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers In – CDD Building Reserve	-	-		622,630	387,274	62%	452,417	73%	(170,213) D
Transfers In - CDD Electrical Reserve	86,721	50,027	58%	222,200	183,340	83%	210,362	95%	(11,838) D
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	11,805	12%	50,000	50%	(50,000)
Transfers In - TRT	-	-		100,000	91,667	92%	100,000	100%	-
Transfers Out	(107,544)	(107,544)	100%	-	-		-		-
Transfers Out - CDD Reserve	(122,752)	(233,698)	190%	(267,000)	(1,096,500)	411%	(1,100,507)	412%	(833,507) E
TOTAL TRANSFERS	466,530	(195,589)	-42%	909,332	(422,414)	-46%	(287,728)	-32%	(1,197,060)

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%	1,300
Resources over Requirements	191,279	(374,763)		(590,007)	709,824		534,062		1,124,069
Net Transfers - In (Out)	466,530	(195,589)		909,332	(422,414)		(287,728)		(1,197,060)
TOTAL FUND BALANCE	\$ 1,975,730	\$ 752,366	38%	\$ 1,071,691	\$ 1,039,776	97%	\$ 1,000,000	93%	(\$71,691)

- A** YTD revenue collection is higher than anticipated.
- 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 May 31, 2025 (unaudited)

06/23/2025 Item #6.

91.7%

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	20,057,090	93%	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	836,458	61%	1,773,100	130%	404,909
Cities-Bend/Red/Sis/La Pine	763,171	961,664	126%	988,063	756,316	77%	756,316	77%	(231,747)
Sale of Equip & Material	614,500	370,308	60%	486,300	562,616	116%	722,000	148%	235,700
Interest on Investments	138,031	195,226	141%	158,000	281,787	178%	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	83,241	136%	97,711	160%	36,579
Mineral Lease Royalties	50,000	131,078	262%	50,000	179,852	360%	179,853	360%	129,853
Assessment Payments (P&I)	6,000	11,471	191%	5,000	2,396	48%	6,500	130%	1,500
IF Capital Projects - Revenue	-	-		-	121,966		121,966		121,966
TOTAL RESOURCES	26,673,711	27,151,594	102%	27,479,906	25,283,202	92%	27,983,699	102%	503,793

REQUIREMENTS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Personnel Services	8,406,468	8,507,587	101%	9,556,843	8,331,397	87%	9,260,982	97%	295,861 ^A
Materials and Services	8,600,033	7,244,549	84%	9,992,969	7,105,220	71%	9,103,399	91%	889,570
Capital Outlay	118,260	53,591	45%	-	-		-		-
TOTAL REQUIREMENTS	17,124,761	15,805,727	92%	19,549,812	15,436,617	79%	18,364,381	94%	1,185,431

TRANSFERS

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

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%	(0)
Resources over Requirements	9,548,950	11,345,867		7,930,094	9,846,585		9,619,318		1,689,224
Net Transfers - In (Out)	(12,700,000)	(12,700,000)		(10,720,695)	(10,720,695)		(10,720,695)		-
TOTAL FUND BALANCE	\$ 2,370,201	\$ 5,997,546	253%	\$ 3,206,945	\$ 5,123,436	160%	\$ 4,896,169	153%	\$1,689,224

^A Projected Personnel savings based on FY24/FY25 average vacancy rate of 4.7%



Budget to Actuals Report

Adult P&P - Fund 355

FY25 YTD May 31, 2025 (unaudited)

06/23/2025 Item #6.

91.7%

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	4,717,803	101%	4,717,803	101%	24,472 A
CJC Justice Reinvestment	943,172	1,103,019	117%	1,167,810	1,364,189	117%	1,364,189	117%	196,379 B
DOC Measure 57	256,815	259,307	101%	259,307	309,115	119%	309,115	119%	49,808 C
Interest on Investments	75,230	87,583	116%	73,000	116,671	160%	126,500	173%	53,500 D
Interfund- Sheriff	50,000	50,000	100%	60,000	55,000	92%	60,000	100%	-
Other Inter-fund Services	-	-		50,000	-	0%	22,000	44%	(28,000) E
State Miscellaneous	22,607	116,078	513%	19,709	-	0%	19,709	100%	-
Miscellaneous	500	1,062	212%	500	18,306	999%	18,306	999%	17,806 F
Oregon BOPPPS	20,318	7,686	38%	-	12,632		12,632		12,632
Gen Fund/Crime Prevention	50,000	50,000	100%	-	-		-		-
Electronic Monitoring Fee	500	258	52%	-	-		-		-
TOTAL RESOURCES	5,535,606	5,818,189	105%	6,323,657	6,593,715	104%	6,650,254	105%	326,597

REQUIREMENTS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Personnel Services	5,757,511	5,239,314	91%	6,387,456	5,005,861	78%	5,501,101	86%	886,355 G
Materials and Services	1,818,521	1,788,936	98%	1,984,229	1,543,031	78%	1,817,129	92%	167,100 H
TOTAL REQUIREMENTS	7,576,032	7,028,249	93%	8,371,685	6,548,892	78%	7,318,230	87%	1,053,455

TRANSFERS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers In- General Funds	536,369	601,369	112%	703,369	644,755	92%	703,369	100%	-
Transfers In- Health Services	50,000	-	0%	-	-		-		-
Transfer to Vehicle Maint	(75,419)	(75,419)	100%	(76,405)	(70,038)	92%	(76,405)	100%	-
TOTAL TRANSFERS	510,950	525,950	103%	626,964	574,717	92%	626,964	100%	-

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%	0
Resources over Requirements	(2,040,426)	(1,210,060)		(2,048,028)	44,823		(667,976)		1,380,052
Net Transfers - In (Out)	510,950	525,950		626,964	574,717		626,964		-
TOTAL FUND BALANCE	\$ 1,470,524	\$ 2,326,824	158%	\$ 905,760	\$ 2,946,364	325%	\$ 2,285,812	252%	\$1,380,052

- A Final Grant In Aid Allocation based on legislative changes.
- B Carry over from fiscal year 2024.
- C Additional M57 funding provided to Deschutes County.
- D Carry over from fiscal year 2024.
- E Contract started later than anticipated. More funds for FY 26.
- F Additional funding provided by parole board for hearings conducted by County staff.
- G Projected Personnel savings based on FY24/FY25 average vacancy rate of 15.5%
- H Materials and services projections based on current spending trends.



Budget to Actuals Report

Road CIP - Fund 465

FY25 YTD May 31, 2025 (unaudited)

06/23/2025 Item #6.

91.7%

Year Complete

RESOURCES

	Fiscal Year 2024			Fiscal Year 2025					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
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	544,471	114%	561,600	118%	85,600
Miscellaneous	-	28,774		-	-		-		-
TOTAL RESOURCES	2,179,426	2,951,833	135%	1,357,339	1,434,586	106%	1,451,715	107%	94,376

REQUIREMENTS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Materials and Services	132,770	132,770	100%	134,492	123,284	92%	134,492	100%	-
Capital Outlay	24,009,399	22,991,686	96%	16,189,012	4,997,223	31%	10,728,243	66%	5,460,769
TOTAL REQUIREMENTS	24,142,169	23,124,456	96%	16,323,504	5,120,507	31%	10,862,735	67%	5,460,769

TRANSFERS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers In	12,500,000	12,500,000	100%	10,631,333	8,631,333	81%	9,086,662	85%	(1,544,671)
TOTAL TRANSFERS	12,500,000	12,500,000	100%	10,631,333	8,631,333	81%	9,086,662	85%	(1,544,671)

FUND BALANCE

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
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)	(3,685,921)		(9,411,020)		5,555,145
Net Transfers - In (Out)	12,500,000	12,500,000		10,631,333	8,631,333		9,086,662		(1,544,671)
TOTAL FUND BALANCE	\$ 9,549,637	\$ 15,675,284	164%	\$ 11,340,452	\$ 20,620,696	182%	\$ 15,350,926	135%	\$4,010,474



Budget to Actuals Report

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

FY25 YTD May 31, 2025

06/23/2025 Item #6.

91.67%

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%		218,471		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	242,552
Wilcox Ave Bridge #2171-03 Replacement	-	-		160,000	139,480	87%	139,480	20,520
Paving Tumalo Rd/Deschutes Mkt Rd	-	-		520,000	471,376	91%	527,518	(7,518)
Hamehook Rd Bridge #16181 Rehabilitation	380,000	367,224	97%	1,930,500	1,710,574	89%	1,791,900	138,600
NW Lower Bridge Way: 43rd St to Holmes Rd	159,140	105,726	66%	1,650,000	236,994	14%	300,000	1,350,000
Northwest Way: NW Coyner Ave to NW Altmeter Wy	-	-		85,000		0%	50,000	35,000
Tumalo Reservoir Rd: OB Riley to Sisemore Rd	180,000	197,240	110%	2,417,752	206,169	9%	418,600	1,999,152
Local Road Pavement Preservation	-	-		-			-	-
Paving Of Horse Butte Rd	-	-		630,000		0%	-	630,000
Paving Of Obr Hwy: Tumalo To Helmho	2,600,000	2,303,234		2,520,000	291,406	12%	291,406	2,228,594
La Pine Uic Stormwater Improvements	-	-		240,000		0%	240,000	-
S Century Dr / Spring River Rd Roun	10,000	244		1,650,000	628,202	38%	1,200,000	450,000
Burgess Rd/Day Rd Traffic Signal				50,000		0%	-	50,000
Powell Butte Hwy: McGrath Rd to US20				2,290,000	3,169	0%	2,900,000	(610,000)
Slurry Seal 2025				350,000	717	0%	490,000	(140,000)
Hamby Road School Zone Improvements				-	111,715		111,715	(111,715)
ODOT ARTS Program - Driver Speed Feedback Signs				24,161	24,161	100%	24,161	-
Lazy River Dr Mailbox Improvements				150,000	108,477	72%	108,477	41,523
Asphalt Leveling 2024				200,000	1,107	1%	363,000	(163,000)
Tumalo Rd							500,000	(500,000)
FY 23 Guardrail Improvements	-	-		-			-	-
Signage improvements				125,839		0%	-	125,839
Sidewalk Ramp Improvements		-		100,000		0%	45,000	55,000
TOTAL CAPITAL OUTLAY	\$ 7,972,458	\$ 7,069,335	89%	\$ 16,189,012	4,997,223	31%	10,728,243	\$ 5,460,769



Budget to Actuals Report

Solid Waste - Fund 610

FY25 YTD May 31, 2025 (unaudited)

06/23/2025 Item #6.

91.7%

Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Franchise Disposal Fees	8,000,000	8,858,989	111%	9,940,000	9,063,071	91%	10,228,000	103%	288,000 A
Commercial Disp. Fee	3,310,000	3,984,563	120%	4,450,000	3,991,895	90%	4,452,000	100%	2,000 A
Private Disposal Fees	3,450,000	3,236,947	94%	3,420,000	3,330,442	97%	3,730,000	109%	310,000 A
Special Waste	30,000	103,947	346%	645,000	144,247	22%	150,000	23%	(495,000) B
Franchise 5% Fees	565,000	646,761	114%	635,000	724,047	114%	750,000	118%	115,000 C
Yard Debris	400,000	456,528	114%	440,000	429,615	98%	472,000	107%	32,000 D
Miscellaneous	173,000	290,694	168%	170,000	176,294	104%	195,000	115%	25,000
Interest on Investments	60,410	147,126	244%	62,000	205,671	332%	213,100	344%	151,100 E
Recyclables	7,000	7,669	110%	7,000	15,265	218%	16,500	236%	9,500 F
Leases	1	1	100%	1	-	0%	1	100%	-
Other Inter-fund Services	-	-		-	20,000		20,000		20,000 G
Local Grants	-	-		-	19,660		19,660		19,660 G
TOTAL RESOURCES	15,995,411	17,733,226	111%	19,769,001	18,120,207	92%	20,246,261	102%	477,260
REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Personnel Services	4,108,983	3,967,708	97%	5,739,145	4,617,420	80%	5,274,668	92%	464,477 H
Materials and Services	7,683,911	7,307,004	95%	8,994,999	6,143,338	68%	8,011,421	89%	983,578 I
Capital Outlay	309,000	246,763	80%	282,000	90,226	32%	282,000	100%	-
Debt Service	2,302,640	2,302,520	100%	2,305,600	1,786,013	77%	2,305,600	100%	-
TOTAL REQUIREMENTS	14,404,534	13,823,996	96%	17,321,744	12,636,998	73%	15,873,689	92%	1,448,055
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)	(3,425,463)	75%	(4,564,141)	100%	-
TOTAL TRANSFERS	(1,703,962)	(2,613,962)	153%	(4,564,141)	(3,425,463)	75%	(4,564,141)	100%	-
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%	660
Resources over Requirements	1,590,877	3,909,230		2,447,257	5,483,209		4,372,572		1,925,315
Net Transfers - In (Out)	(1,703,962)	(2,613,962)		(4,564,141)	(3,425,463)		(4,564,141)		-
TOTAL FUND BALANCE	\$ 2,303,300	\$ 4,038,781	175%	\$ 1,921,897	\$ 6,096,528	317%	\$ 3,847,873	200%	\$1,925,976

- A** Total disposal fee projections reflect management's best estimate of revenues to be collected. Fiscal YTD disposal tons are running ~5% greater than last year-to-date. Franchise disposal fee payment of \$256K 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 the annual payment from Cascade Disposal.
- D** Yard Debris revenue is seasonal with higher utilization in summer months; fiscal YTD volumes are running 3% greater than 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** Local Grants and Other Inter-fund Services include unbudgeted funds for an EventCycle Solutions grant and inter-fund reimbursement from Risk.
- H** Personnel savings based on FY25 YTD average vacancy rate of 9.92% 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 May 31, 2025 (unaudited)

06/23/2025 Item #6.

91.7%

Year Complete

RESOURCES

	Fiscal Year 2024			Fiscal Year 2025					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Food & Beverage	991,000	1,565,820	158%	1,535,000	1,262,182	82%	1,542,000	100%	7,000
Events Revenue	1,050,000	979,919	93%	1,390,000	1,121,016	81%	1,185,000	85%	(205,000)
Rights & Signage	105,000	106,016	101%	110,000	80,300	73%	88,000	80%	(22,000)
Horse Stall Rental	100,000	74,925	75%	67,500	42,945	64%	43,000	64%	(24,500)
Storage	50,000	51,099	102%	45,000	-	0%	-	0%	(45,000)
Camping Fee	22,500	33,694	150%	37,500	23,480	63%	23,480	63%	(14,020)
Interest on Investments	22,000	24,619	112%	16,000	21,282	133%	21,282	133%	5,282
Miscellaneous	3,000	7,001	233%	5,000	21,518	430%	22,000	440%	17,000
TOTAL RESOURCES	2,343,500	2,843,093	121%	3,206,000	2,572,724	80%	2,924,762	91%	(281,238)

REQUIREMENTS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Personnel Services	1,478,441	1,499,682	101%	1,851,584	1,462,302	79%	1,578,954	85%	272,630
Personnel Services - F&B	148,510	80,916	54%	187,439	28,244	15%	45,298	24%	142,141
Materials and Services	1,492,986	1,334,327	89%	1,917,689	1,190,092	62%	1,368,000	71%	549,689
Materials and Services - F&B	514,200	852,112	166%	781,750	761,633	97%	833,000	107%	(51,250)
Debt Service	100,190	100,139	100%	99,700	55,755	56%	99,700	100%	-
TOTAL REQUIREMENTS	3,734,327	3,867,176	104%	4,838,162	3,498,025	72%	3,924,952	81%	913,210

TRANSFERS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers In - Room Tax	1,009,023	988,867	98%	963,000	882,750	92%	1,000,867	104%	37,867
Transfers In - County Fair	-	-		196,900	180,492	92%	196,900	100%	-
Transfers In - Park Fund	30,000	30,000	100%	30,000	27,500	92%	30,000	100%	-
Transfers Out	(163,342)	(10,777)	7%	(10,777)	(9,879)	92%	(10,777)	100%	-
TOTAL TRANSFERS	875,681	1,008,090	115%	1,179,123	1,080,863	92%	1,216,990	103%	37,867

FUND BALANCE

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	547,763	547,764	100%	531,770	531,770	100%	531,770	100%	0
Resources over Requirements	(1,390,827)	(1,024,083)		(1,632,162)	(925,301)		(1,000,190)		631,972
Net Transfers - In (Out)	875,681	1,008,090		1,179,123	1,080,863		1,216,990		37,867
TOTAL FUND BALANCE	\$ 32,617	\$ 531,770	999%	\$ 78,731	\$ 687,332	873%	\$ 748,570	951%	\$ 669,839

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 May 31, 2025 (unaudited)

06/23/2025 Item #6.

91.7%

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	124,830	126%	125,150	126%	26,150
State Grant	53,167	53,167	100%	53,167	53,167	100%	53,803	101%	636
Rodeo Sponsorship	30,000	35,452	118%	30,000	40,780	136%	44,811	149%	14,811
Interest on Investments	13,500	25,831	191%	23,000	23,862	104%	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		-	635		635		635
TOTAL RESOURCES	2,324,117	2,460,606	106%	2,350,667	2,645,083	113%	2,653,346	113%	302,679

REQUIREMENTS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Personnel Services	226,531	189,056	83%	229,798	217,221	95%	242,472	106%	(12,674) A
Materials and Services	2,356,325	2,249,042	95%	2,442,103	2,392,807	98%	2,428,057	99%	14,046
TOTAL REQUIREMENTS	2,582,856	2,438,099	94%	2,671,901	2,610,028	98%	2,670,529	100%	1,372

TRANSFERS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfer In - TRT 1%	75,000	75,000	100%	75,000	68,750	92%	75,000	100%	-
Transfers Out	(109,503)	(109,503)	100%	-	-		-		-
Transfer Out - Fair & Expo	-	-		(196,900)	(180,492)	92%	(196,900)	100%	-
TOTAL TRANSFERS	(34,503)	(34,503)	100%	(121,900)	(111,742)	92%	(121,900)	100%	-

FUND BALANCE

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	521,447	521,447	100%	509,451	509,451	100%	509,451	100%	(0)
Resources over Requirements	(258,739)	22,507		(321,234)	35,055		(17,183)		304,051
Net Transfers - In (Out)	(34,503)	(34,503)		(121,900)	(111,742)		(121,900)		-
TOTAL FUND BALANCE	\$ 228,205	\$ 509,451	223%	\$ 66,317	\$ 432,765	653%	\$ 370,368	558%	\$304,051

A Projected Personnel based on overage to date



Budget to Actuals Report

Annual County Fair - Fund 616

CY25 YTD May 31, 2025 (unaudited)

06/23/2025 Item #6.

	Fair 2024	Fair 2025 Actuals to Date	2025 Projection
RESOURCES			
Gate Receipts	\$ 926,552	\$ -	\$ 950,000
Carnival	468,142	-	455,000
Commercial Exhibitors	463,575	-	454,500
Livestock Entry Fees	3,139	-	3,450
R/V Camping/Horse Stall Rental	35,788	-	30,000
Merchandise Sales	1,608	-	2,250
Concessions and Catering	506,742	-	507,500
Fair Sponsorship	147,752	(4,160)	170,500
TOTAL FAIR REVENUES	\$ 2,553,296	\$ (4,160)	\$ 2,573,200
OTHER RESOURCES			
State Grant	635	53,167	106,334
Interest	27,388	7,854	21,854
Miscellaneous	-	-	-
TOTAL RESOURCES	\$ 2,581,319	\$ 56,861	\$ 2,701,388
REQUIREMENTS			
Personnel	222,365	98,385	213,864
Materials & Services	2,524,960	75,518	2,303,721
TOTAL REQUIREMENTS	\$ 2,747,324	\$ 173,903	\$ 2,517,585
TRANSFERS			
Transfer In - TRT 1%	75,000	31,250	75,000
Transfer Out - F&E Reserve	(54,753)	-	-
Transfer Out - Fair & Expo	(98,450)	(82,042)	(82,042)
TOTAL TRANSFERS	\$ (78,203)	\$ (50,792)	\$ (7,042)
Net Fair	\$ (244,209)	\$ (167,834)	\$ 176,761
Beginning Fund Balance on Jan 1	\$ 1,020,140	\$ 775,931	\$ 775,931
Ending Balance	\$ 775,931	\$ 608,098	\$ 952,693



Budget to Actuals Report

Fair & Expo Capital Reserve - Fund 617

FY25 YTD May 31, 2025 (unaudited)

06/23/2025 Item #6.

91.7%

Year Complete

RESOURCES

Fiscal Year 2024			Fiscal Year 2025					
Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
64,800	94,239	145%	88,000	123,042	140%	130,500	148%	42,500
-	130,809		-	94,112		94,112		94,112
64,800	225,047	347%	88,000	217,154	247%	224,612	255%	136,612

REQUIREMENTS

Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
343,555	274,247	80%	475,000	160,475	34%	475,000	100%	-
746,445	191,682	26%	785,000	31,257	4%	785,000	100%	-
1,090,000	465,928	43%	1,260,000	191,732	15%	1,260,000	100%	-

TRANSFERS

Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
462,119	453,481	98%	442,396	405,530	92%	458,624	104%	16,228
100,000	100,000	100%	150,000	150,000	100%	150,000	100%	-
152,565	-	0%	-	-		-		-
109,503	109,503	100%	-	-		-		-
824,187	662,984	80%	592,396	555,530	94%	608,624	103%	16,228

FUND BALANCE

Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
2,592,838	2,757,229	106%	3,179,332	3,179,332	100%	3,179,332	100%	(0)
(1,025,200)	(240,881)		(1,172,000)	25,423		(1,035,388)		136,612
824,187	662,984		592,396	555,530		608,624		16,228
\$ 2,391,825	\$ 3,179,332	133%	\$ 2,599,728	\$ 3,760,284	145%	\$ 2,752,568	106%	\$152,840

A 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 May 31, 2025 (unaudited)

06/23/2025 Item #6.

91.7%

Year Complete

RESOURCES

Fiscal Year 2024			Fiscal Year 2025					
Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
500,000	479,680	96%	450,000	413,282	92%	468,000	104%	18,000
12,500	21,682	173%	15,000	12,391	83%	12,391	83%	(2,609)
2,300	8,447	367%	8,000	11,008	138%	12,200	153%	4,200
7,000	13,820	197%	7,000	27,334	390%	28,000	400%	21,000
5,000	5,575	112%	5,000	5,958	119%	6,000	120%	1,000
2,500	4,335	173%	2,500	1,903	76%	2,300	92%	(200)
1,500	1,352	90%	1,500	912	61%	1,000	67%	(500)
530,800	534,892	101%	489,000	472,788	97%	529,891	108%	40,891

REQUIREMENTS

Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
91,328	92,389	101%	159,210	135,411	85%	153,118	96%	6,092
303,173	202,217	67%	344,054	188,804	55%	262,000	76%	82,054
222,630	222,596	100%	223,600	168,624	75%	223,600	100%	-
617,131	517,201	84%	726,864	492,839	68%	638,718	88%	88,146

TRANSFERS

Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
160,000	160,000	100%	160,000	146,667	92%	160,000	100%	-
20,000	20,000	100%	20,000	18,333	92%	20,000	100%	-
(51,564)	(51,564)	100%	(122,142)	(111,964)	92%	(122,142)	100%	-
128,436	128,436	100%	57,858	53,037	92%	57,858	100%	-

FUND BALANCE

Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
93,115	166,640	179%	312,766	312,766	100%	312,766	100%	(0)
(86,331)	17,690		(237,864)	(20,051)		(108,827)		129,037
128,436	128,436		57,858	53,037		57,858		-
\$ 135,220	\$ 312,766	231%	\$ 132,760	\$ 345,751	260%	\$ 261,797	197%	\$129,037



Budget to Actuals Report

RV Park Reserve - Fund 619

FY25 YTD May 31, 2025 (unaudited)

06/23/2025 Item #6.

91.7%

Year Complete

RESOURCES

Fiscal Year 2024			Fiscal Year 2025					
Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
34,300	45,518	133%	45,000	54,959	122%	58,200	129%	13,200
34,300	45,518	133%	45,000	54,959	122%	58,200	129%	13,200

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%	- A
TOTAL REQUIREMENTS	174,000	45,252	26%	170,000	-	0%	170,000	100%	-

TRANSFERS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfer In - RV Park Ops	51,564	51,564	100%	122,142	111,964	92%	122,142	100%	-
TOTAL TRANSFERS	51,564	51,564	100%	122,142	111,964	92%	122,142	100%	-

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%	0
Resources over Requirements	(139,700)	266		(125,000)	54,959		(111,800)		13,200
Net Transfers - In (Out)	51,564	51,564		122,142	111,964		122,142		-
TOTAL FUND BALANCE	\$ 1,284,317	\$ 1,521,389	118%	\$ 1,518,531	\$ 1,688,312	111%	\$ 1,531,731	101%	\$13,200

A Capital Outlay appropriations are a placeholder



Budget to Actuals Report

Risk Management - Fund 670

FY25 YTD May 31, 2025 (unaudited)

06/23/2025 Item #6.

91.7%

Year Complete

RESOURCES

	Fiscal Year 2024			Fiscal Year 2025					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Workers' Compensation	1,111,585	1,158,078	104%	1,116,950	1,074,810	96%	1,116,950	100%	-
General Liability	935,832	935,832	100%	943,414	864,796	92%	1,040,000	110%	96,586 A
Property Damage	418,028	418,028	100%	419,983	384,984	92%	419,983	100%	-
Unemployment	439,989	348,407	79%	362,214	343,510	95%	362,214	100%	- B
Interest on Investments	200,000	274,605	137%	254,000	259,898	102%	281,300	111%	27,300
Vehicle	226,710	226,710	100%	250,030	229,194	92%	250,030	100%	-
Skid Car Training	10,000	45,839	458%	30,000	43,294	144%	45,000	150%	15,000
Claims Reimbursement	369,959	429,840	116%	20,000	20	0%	500	3%	(19,500)
Process Fee- Events/ Parades	2,000	1,595	80%	2,000	1,705	85%	2,000	100%	-
Miscellaneous	200	2,700	999%	200	88,568	999%	88,568	999%	88,368 C
TOTAL RESOURCES	3,714,303	3,841,634	103%	3,398,791	3,290,779	97%	3,606,545	106%	207,754

REQUIREMENTS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Workers' Compensation	1,880,000	1,933,625	103%	2,000,000	1,950,045	98%	2,200,000	110%	(200,000)
General Liability	1,200,000	994,706	83%	1,500,000	747,572	50%	1,100,000	73%	400,000
Insurance Administration	714,197	672,304	94%	799,487	721,507	90%	818,912	102%	(19,425)
Vehicle	400,000	299,851	75%	700,000	192,729	28%	300,000	43%	400,000
Property Damage	300,250	474,866	158%	400,255	332,765	83%	365,000	91%	35,255
Unemployment	250,000	127,637	51%	200,000	75,887	38%	95,000	48%	105,000
Clerk	-	-	-	-	584	999%	800	999%	(800)
TOTAL REQUIREMENTS	4,744,447	4,502,990	95%	5,599,742	4,021,089	72%	4,879,712	87%	720,030

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)	(4,125)	92%	(4,500)	100%	-
TOTAL TRANSFERS	(503,459)	(493,787)	98%	(4,500)	(4,125)	92%	(4,500)	100%	-

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%	(0)
Resources over Requirements	(1,030,144)	(661,356)	-	(2,200,951)	(730,310)	-	(1,273,167)	-	927,784
Net Transfers - In (Out)	(503,459)	(493,787)	-	(4,500)	(4,125)	-	(4,500)	-	-
TOTAL FUND BALANCE	\$ 6,466,397	\$ 8,168,164	126%	\$ 5,962,713	\$ 7,433,729	125%	\$ 6,890,497	116%	\$ 927,784

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 May 31, 2025 (unaudited)

06/23/2025 Item #6.

91.7%

Year Complete

RESOURCES

	Fiscal Year 2024			Fiscal Year 2025					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Internal Premium Charges	25,899,034	26,288,364	102%	35,507,169	30,186,590	85%	35,507,169	100%	- A
COIC Premiums	1,963,363	2,228,565	114%	3,091,915	2,628,612	85%	3,091,915	100%	- A
Employee Co-Pay	1,247,416	1,406,479	113%	1,556,257	1,428,734	92%	1,556,257	100%	-
Retiree / COBRA Premiums	1,019,288	1,041,989	102%	1,061,802	709,502	67%	1,061,802	100%	-
Claims Reimbursement & Other	124,944	317,060	254%	800,000	1,417,607	177%	1,417,650	177%	617,650 B
Prescription Rebates	280,000	382,550	137%	626,446	515,369	82%	626,446	100%	-
Interest on Investments	120,000	208,021	173%	211,200	269,745	128%	280,000	133%	68,800
TOTAL RESOURCES	30,654,045	31,873,028	104%	42,854,789	37,156,157	87%	43,541,239	102%	686,450

REQUIREMENTS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Health Benefits	29,797,663	27,285,660	92%	32,172,026	25,573,845	79%	32,172,026	100%	- C
Deschutes On-Site Pharmacy	4,287,997	5,355,286	125%	4,942,177	3,118,278	63%	4,942,177	100%	- D
Deschutes On-Site Clinic	1,415,279	1,356,819	96%	1,600,661	1,089,444	68%	1,600,661	100%	-
Wellness	186,274	123,528	66%	104,230	35,410	34%	104,230	100%	- E
TOTAL REQUIREMENTS	35,687,213	34,121,294	96%	38,819,094	29,816,976	77%	38,819,094	100%	-
TOTAL	-	-		-	-		-		-

FUND BALANCE

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
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	7,339,181		4,722,145		686,450
Net Transfers - In (Out)	-	-		-	-		-		-
TOTAL FUND BALANCE	\$ 1,074,575	\$ 3,859,732	359%	\$ 7,895,427	\$ 11,198,913	142%	\$ 8,581,877	109%	\$686,450 F

- 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 May 31, 2025 (unaudited)

06/23/2025 Item #6.

91.7%

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	11,499,298	100%	11,556,000	100%	- A
Telephone User Tax	1,827,530	1,950,780	107%	1,800,500	1,454,281	81%	1,800,500	100%	- B
Interest on Investments	312,321	462,829	148%	426,000	550,230	129%	572,400	134%	146,400
Police RMS User Fees	244,435	255,485	105%	255,000	274,257	108%	280,000	110%	25,000 C
Contract Payments	167,765	172,636	103%	179,300	178,234	99%	179,300	100%	-
User Fee	148,820	151,203	102%	148,600	157,106	106%	160,000	108%	11,400
Data Network Reimbursement	145,852	107,080	73%	106,500	119,919	113%	125,000	117%	18,500
State Reimbursement	93,000	97,500	105%	93,000	101,948	110%	105,000	113%	12,000 D
Property Taxes - Prior Yr	90,000	108,215	120%	90,000	116,683	130%	120,000	133%	30,000
Property Taxes - Jefferson Co.	40,500	40,915	101%	42,500	39,659	93%	42,500	100%	-
Miscellaneous	32,100	34,304	107%	36,500	35,658	98%	36,500	100%	-
TOTAL RESOURCES	14,034,323	14,405,107	103%	14,733,900	14,527,273	99%	14,977,200	102%	243,300

REQUIREMENTS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Personnel Services	9,032,045	8,712,047	96%	10,237,093	8,533,013	83%	9,545,436	93%	691,657
Materials and Services	4,250,715	3,275,322	77%	4,267,026	3,042,766	71%	4,267,026	100%	-
Capital Outlay	1,831,000	1,440,223	79%	2,750,500	1,342,281	49%	2,750,500	100%	-
TOTAL REQUIREMENTS	15,113,760	13,427,592	89%	17,254,619	12,918,059	75%	16,562,962	96%	691,657

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%	-
TOTAL TRANSFERS	-	-	-	-	-	-	-	-	-

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%	0
Resources over Requirements	(1,079,437)	977,515		(2,520,719)	1,609,213		(1,585,762)		934,957
Net Transfers - In (Out)	-	-		-	-		-		-
TOTAL FUND BALANCE	\$ 12,122,906	\$ 14,371,465	119%	\$ 11,850,746	\$ 15,980,678	135%	\$ 12,785,703	108%	\$934,957

- 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