



BOARD OF COMMISSIONERS

BOARD OF COUNTY COMMISSIONERS MEETING

1:00 PM, WEDNESDAY, JANUARY 24, 2024

Barnes Sawyer Rooms - Deschutes Services Building - 1300 NW Wall Street – Bend
(541) 388-6570 | www.deschutes.org

AGENDA

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

Members of the public may view the meeting in real time via YouTube using this link: <http://bit.ly/3mmlnzy>. **To attend the meeting virtually via Zoom, see below.**

Citizen Input: The 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

PLEDGE OF ALLEGIANCE

CITIZEN INPUT: Citizen Input may be provided as comment on any topic that is not on the agenda.

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

CONSENT AGENDA

1. Approval of Document No. 2024-086, a Dedication Deed for 78th Street south of Arid Avenue within the Second Addition of the Whispering Pines subdivision
2. Approval of Document No. 2024-062, a Sewer Sampling Manhole Easement, and Document No. 2024-063, a Public Utility Easement over a portion of County-owned property north of Highway 126 in Redmond
3. Consideration of Board Signature on letter appointing Leslie Langenfeld for service on the Two Rivers Special Road District
4. Approval of minutes of the January 12, 2024 Legislative Update meeting
5. Approval of minutes of the BOCC January 10, 2024 meeting

ACTION ITEMS

6. **1:05 PM** Special Project Grant Status Update – Deschutes Basin Water Collaborative
7. **1:20 PM** Special Project Grant Status Update – Deschutes Collaborative Forest Project
8. **1:35 PM** Special Project Grant Status Update – Friends of the Children
9. **1:50 PM** Approval of Document No. 2024-077, a Notice of Intent to Award a contract for the Deschutes County Road Department HVAC Replacement Project
10. **1:55 PM** Fair & Expo Center Grant Application for Business Oregon's County Fair and Fairground Operation Loss Support

- [11.](#) **2:05 PM** 2023 Annual Report for the Prescribed Fire, Smoke and Public Health Community Response Plan
- [12.](#) **2:20 PM** Update to County Finance Policy No. F-14 General Financial Policies
- [13.](#) **2:40 PM** Treasury Report for December 2023
- [14.](#) **3:00 PM** Finance Report for December 2023

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.

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

ADJOURN



BOARD OF COMMISSIONERS

AGENDA REQUEST & STAFF REPORT

MEETING DATE: January 24, 2024

SUBJECT: Approval of Document No. 2024-086, a Dedication Deed for 78th Street south of Arid Avenue within the Second Addition of the Whispering Pines subdivision

RECOMMENDED MOTION:

Move approval of Document No. 2024-086, a Dedication Deed for 78th Street across Lot 15, Block 21, Second Addition to Whispering Pines Plat.

BACKGROUND AND POLICY IMPLICATIONS:

78th Street within the Second Addition to the Whispering Pines subdivision is a local access road (a public road not maintained by the County) with an existing 60-foot wide right of way dedicated to the public with the recording of the Second Addition to the Whispering Pines subdivision plat in 1968. A portion of the as-travelled alignment of 78th Street exists outside of the dedicated public right of way and crosses Lot 15, Block 21 (Tax Lot No. 161215D001900), which is owned by Ralph M. and Laurie P. Nanzer. On behalf of the Nanzers, Tye Engineering and Surveying inquired about the Nanzers dedicating additional right of way to encompass the as-travelled 78th Street alignment across their property.

The Nanzers retained Tye Engineering and Surveying, Inc. to prepare a legal description and map of the proposed dedication area, and Road Department staff prepared the dedication deed form for the Nanzers' signatures.

The Board of County Commissioners' acceptance of Document No. 2024-086 will establish a public right of way for the as-travelled alignment of 78th Street across the subject property.

BUDGET IMPACTS:

None

ATTENDANCE:

Cody Smith, County Engineer/Assistant Road Department Director



Figure – 78th Street and Lot 15, Block 21 (Tax Lot 161215D001900), Second Addition to Whispering Pines

REVIEWED

LEGAL COUNSEL

01/24/2024 Item #1.

For Recording Stamp Only

After recording return to:
Deschutes County Road Dept.
61150 S.E. 27th Street
Bend, Oregon 97701

DEED OF DEDICATION

Ralph M. Nanzer and Laurie P. Nanzer, Grantor, does hereby dedicate to the public for roadway and utility purposes that parcel of land described in Exhibit "A" and depicted in Exhibit "B", attached hereto and by this reference incorporated herein.

The true consideration for this conveyance is other consideration.

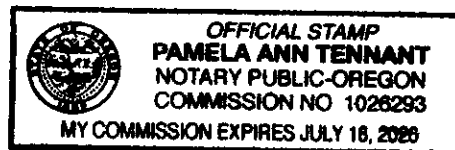
DATED this 11th day of JANUARY, 2024.

Ralph M. Nanzer
Ralph M. Nanzer

STATE OF OREGON)
) SS.
County of Deschutes)

Before me, a Notary Public, personally appeared Ralph M. Nanzer, and acknowledged the foregoing instrument.

Dated this 11th day of JANUARY, 2024.
Pamela A Tennant
NOTARY PUBLIC FOR OREGON
My Commission Expires: JULY 18, 2026



DATED this 11th day of JANUARY, 2024.

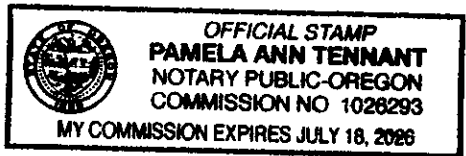
Laurie P. Nanzer
Laurie P. Nanzer

STATE OF OREGON)
) SS.
County of Deschutes)

Before me, a Notary Public, personally appeared Laurie P. Nanzer, and acknowledged the foregoing instrument.

Dated this 11th day of JANUARY, 2024.

Pamela A Tennant
NOTARY PUBLIC FOR OREGON
My Commission Expires: JULY 18, 2026



ACCEPTANCE

Deschutes County, acting by and through its Board of County Commissioners, does hereby accept the foregoing Deed of Dedication as a public road pursuant to ORS 93.808.

DATED this _____ day of _____, 202_.

BOARD OF COUNTY COMMISSIONERS
OF DESCHUTES COUNTY, OREGON

PATTI ADAIR, CHAIR

ANTHONY DEBONE, VICE CHAIR

ATTEST:

PHIL CHANG, COMMISSIONER

Recording Secretary

STATE OF OREGON)
) SS.
County of Deschutes)

Before me, a Notary Public, personally appeared Patti Adair, Anthony DeBone, and Phil Chang, the above-named Board of County Commissioners of Deschutes County, Oregon, acknowledged the foregoing instrument, on behalf of Deschutes County, Oregon.

Dated this _____ day of _____, 202_.

NOTARY PUBLIC FOR OREGON
My Commission Expires: _____



TYE ENGINEERING & SURVEYING, INC.

725 NW Hill Street, Bend, Oregon 97703 • www.tyeengineering.com
Phone: 541-389-6969 • Fax: 541-385-1341

ROAD DEDICATION LEGAL DESCRIPTION

EXHIBIT A

A tract of land located in Lot 15, Block 21, Second Addition To Whispering Pines, Located in the Southeast 1/4 of Section 15, Township 16 South, Range 12 East, W.M. Deschutes County, Oregon, being more particularly described as follows:

BEGINNING at the Northeast property corner of Lot 15, Block 21, Second Addition to Whispering Pines, being a 5/8" rebar with no cap; thence South 25°06'48" West 224.29 feet along the westerly right of way of 78th Street; thence North 14°42'07" East 225.63 feet to the southerly right of way of Arid Avenue; thence South 68°13'07" East 40.84 feet the Point of Beginning.

Containing 4,572 square feet, more or less

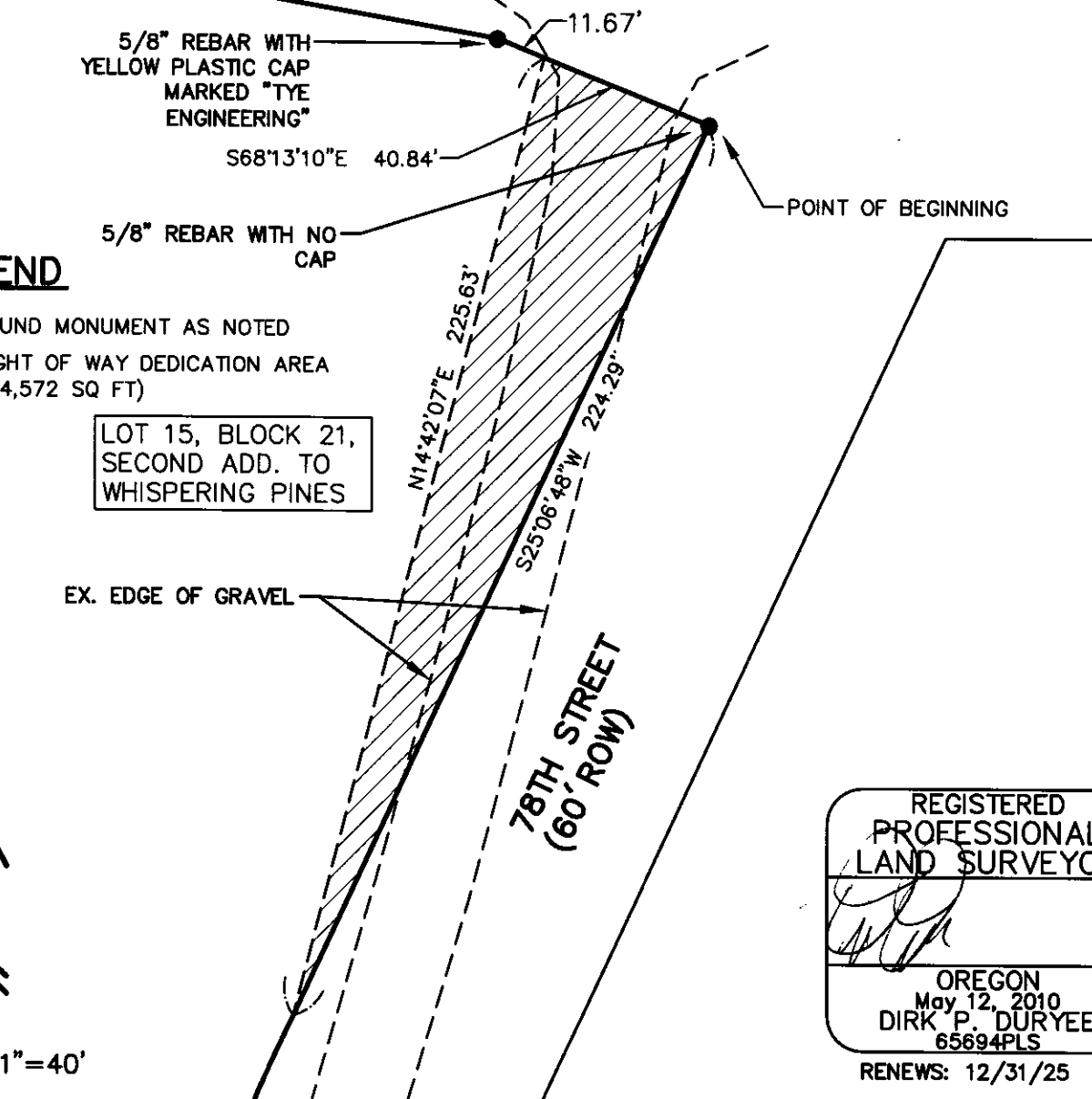


ROAD DEDICATION

EXHIBIT B

LOT 15, BLOCK 21,
PLAT OF SECOND ADDITION TO WHISPERING PINES
ESTATES, LOCATED IN THE SE 1/4 OF SECTION 15,
TOWNSHIP 16 SOUTH, RANGE 12 EAST, W.M.,
DESCHUTES COUNTY, OREGON

ARID AVENUE
(60' ROW)



5/8" REBAR WITH
YELLOW PLASTIC CAP
MARKED "TYE
ENGINEERING"


S68°13'10"E 40.84'

5/8" REBAR WITH NO
CAP

POINT OF BEGINNING

LEGEND

● FOUND MONUMENT AS NOTED

 RIGHT OF WAY DEDICATION AREA
(±4,572 SQ FT)

LOT 15, BLOCK 21,
SECOND ADD. TO
WHISPERING PINES

EX. EDGE OF GRAVEL

N14°42'07"E 225.63'

S25°06'48"W 224.29'

78TH STREET
(60' ROW)



REGISTERED
PROFESSIONAL
LAND SURVEYOR

[Signature]

OREGON
May 12, 2010
DIRK P. DURYEE
65694PLS

RENEWS: 12/31/25

SCALE: 1"=40'



TYE ENGINEERING, INC.

725 NW HILL, BEND, OREGON 97703 (541) 389-6959

DATE: JAN 5, 2024

SCALE: 1"=40'

DRAWN BY: ATT

JOB: 3109



BOARD OF COMMISSIONERS

AGENDA REQUEST & STAFF REPORT

MEETING DATE: January 24, 2024

SUBJECT: Approval of Document No. 2024-062, a Sewer Sampling Manhole Easement, and Document No. 2024-063, a Public Utility Easement over a portion of County-owned property north of Highway 126 in Redmond

RECOMMENDED MOTION:

Move approval of Board signature of Document No. 2024-062 to grant a Sewer Sampling Manhole Easement and Document No. 2024-063 to grant a Public Utility Easement to the City of Redmond over a portion of County-owned property north of Highway 126 in Redmond.

BACKGROUND AND POLICY IMPLICATIONS:

In July 2023, Deschutes County and the City of Redmond entered into a 10-year ground lease (Lease) for a portion of County-owned property located within Map and Tax Lot 1513000000103 in East Redmond. The Lease provides +/- 12-acres for the development of Oasis Village and for a future RV park to support individuals experiencing homelessness.

As a development condition associated with the Oasis Village construction project that is now at completion, the City of Redmond is requiring a Sewer Sampling Manhole Easement and a Public Utility Easement located on a portion of TL 103 just north of Highway 126.

Upon granting the easements, the certificates of occupancy for the Oasis Village project will be issued by the City.

BUDGET IMPACTS:

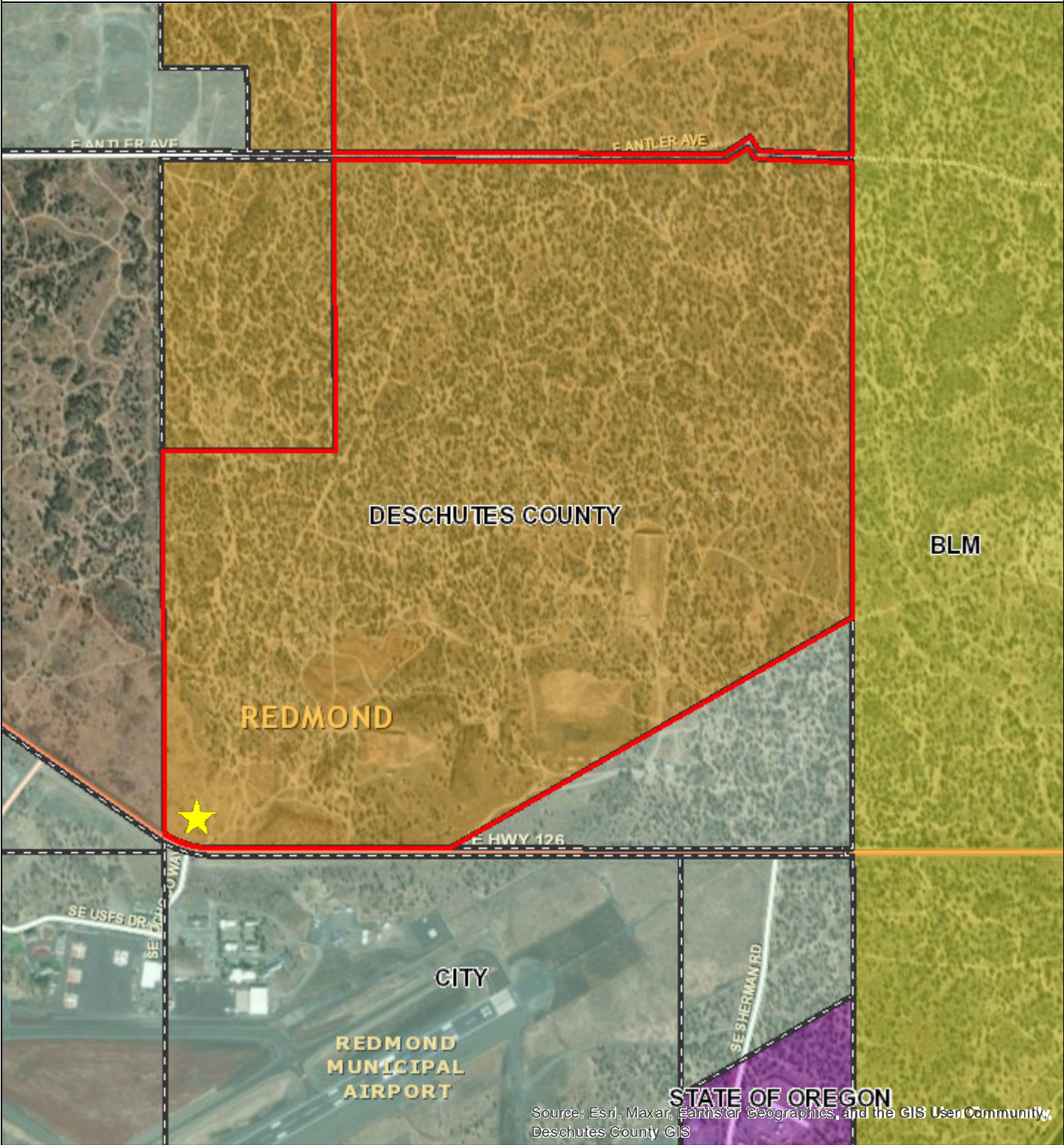
None; if approved, these actions will grant two zero-cost easements to the City of Redmond.

ATTENDANCE:

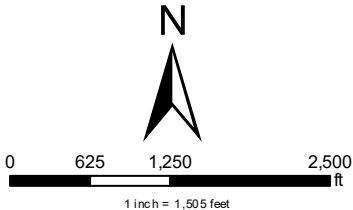
Kristie Bollinger, Property Manager

County-owned Property

151300000103



Date: 1/9/2024



AFTER RECORDING RETURN TO:
CITY OF REDMOND
411 SW 9th ST
REDMOND, OR 97756

EASEMENT AGREEMENT

1. PARTIES:

DESCHUTES COUNTY, a Political Subdivision of the State of Oregon, P.O. Box 6005, Bend, OR 97708, hereinafter referred to as “Grantor”.

CITY OF REDMOND, an Oregon Municipal Corporation, 411 SW 9th Street, Redmond, OR, 97756, hereinafter referred to as “Grantee”.

2. AFFECTED PROPERTY:

Grantor is currently the owner of the following described real property (property) located in Deschutes County, Oregon:

As shown on the attached legal description of property in EXHIBIT “A”, incorporated herein.

3. GRANT OF EASEMENT:

Grantor does hereby grant unto the Grantee, its successors and assigns, and Grantee hereby accepts, a Sewer Sampling Manhole Access Easement for a portion of Grantor’s property as shown in the map attached as EXHIBIT “B” and more fully described in the attached EXHIBIT “C”, which are incorporated herein.

4. STATEMENT OF PURPOSE:

The easement described above shall be for unrestricted ingress and egress to Grantor’s property for the purpose of accessing the sewer service sampling manhole or cleanout for monitoring, sampling and testing wastewater discharge. The easement also permits the use of parking areas on Grantor’s property by City vehicles to facilitate sampling manhole access.

5. TYPE OF EASEMENT:

The easement described above shall be non-exclusive. Grantor shall not locate any structures within the easement. Grantor may use the surface of the easement provided such use does not interfere with Grantee’s rights contained in this easement. Grantor shall not permit any other utilities to be located in the easement without the written consent of Grantee. The easement shall perpetually encumber the property.

6. MAINTENANCE:

Grantor shall be responsible for the maintenance of sewer equipment and facilities located within the easement. Grantor shall be responsible for landscape and surface maintenance within the easement. Grantee’s use of the easement shall not unreasonably interfere with Grantor’s use of its property.

7. INDEMNIFICATION:

The Grantee does hereby agree to defend, hold harmless, and indemnify Grantor, its successors and assigns, from any claim of liability or any other claim arising out of the Grantee's use of the easement described above unless caused by Grantor's negligent or willful conduct or Grantor's failure to fulfill its maintenance obligations as set forth in Paragraph 6 above.

8. LIENS:

The Grantee shall ensure that any work performed does not cause a construction lien to be filed against Grantor's Property. Grantee will defend, indemnify and hold harmless Grantor from any such claim of construction lien or other claims, suits, actions, losses, damages, liabilities, costs, expenses of any nature on Grantor's property by third parties arising from Grantee's work and ongoing operation and maintenance obligations as set forth in Paragraph 4 and Paragraph 6 above.

9. REMEDIES:

In addition to all other remedies allowed by law, the parties, their successors and assigns, shall have the right to seek injunctive relief for the enforcement of the terms and conditions of this agreement.

10. BINDING EFFECT ON SUCCESSOR INTERESTS:

The terms, conditions and provisions of this agreement shall extend to, be binding upon and inure to the benefit of the heirs, personal representatives and assigns of the parties.

11. ATTORNEY FEE:

If this Agreement is placed in the hands of an attorney for enforcement, or referred to arbitration, or if any action or suit is instituted to enforce any of the terms of this Agreement, the respective parties shall be responsible for its own attorney fees.

[SIGNATURE PAGES FOLLOW]

Exhibit A

Parcel 2 of Partition Plat 2023-28, located in Sections 2, 11, and 14, Township 15 South, Range 13 East, Willamette Meridian, City of Redmond, Deschutes County, Oregon.

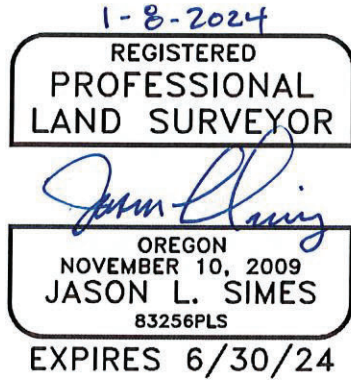
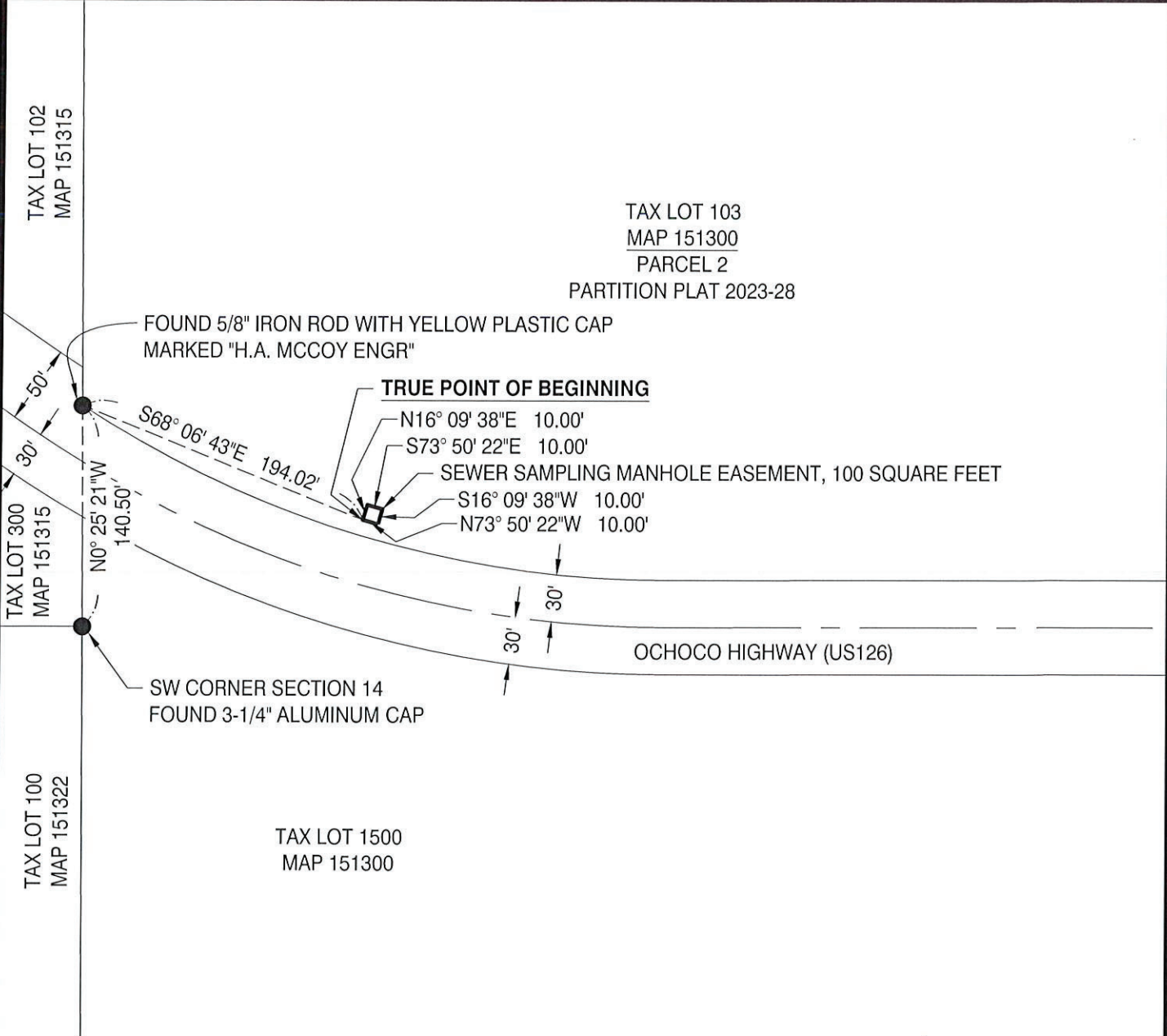


EXHIBIT B

SEWER SAMPLING MANHOLE EASEMENT
A PORTION OF PARCEL 2, PARTITION PLAT 2023-28,
LOCATED IN THE SOUTHWEST ONE-QUARTER OF THE SOUTHWEST ONE-QUARTER OF
SECTION 14, TOWNSHIP 15 SOUTH, RANGE 13 EAST, WILLAMETTE MERIDIAN,
CITY OF REDMOND, DESCHUTES COUNTY, OREGON.



H.A. M^cCOY
ENGINEERING & SURVEYING LLC
 1180 SW LAKE ROAD SUITE 201
 REDMOND, OR 97756
 (541) 923-7554

SCALE: 1" = 100'
 FOR 8.5"x11" SHEETS

1-8-2024
 REGISTERED
 PROFESSIONAL
 LAND SURVEYOR

OREGON
 NOVEMBER 10, 2009
JASON L. SIMES
 83256PLS
 EXPIRES 6/30/24

PROJECT: OASIS VILLAGE
 DRAWN BY: JJW DATE: 01/08/2024 PAGE 1 OF 1 PROJECT#: 21-231

Exhibit C

Sewer Sampling Manhole Easement

A portion of Parcel 2 of Partition Plat 2023-28, located in the Southwest One-Quarter of the Southwest One-Quarter of Section 14, Township 15 South, Range 13 East, Willamette Meridian, City of Redmond, Deschutes County, Oregon, being more particularly described as follows:

Commencing at a 5/8" iron rod with a yellow plastic cap marked "H.A. MCCOY ENGR" at the Southwest corner of said Parcel 2; Thence South 68°06'43" East 194.02 feet to the **TRUE POINT OF BEGINNING**; Thence North 16°09'38" East 10.00 feet; Thence South 73°50'22" East 10.00 feet; Thence South 16°09'38" West 10.00 feet; Thence North 73°50'22" West 10.00 feet to the **TRUE POINT OF BEGINNING**.

The Basis of Bearings is North 0°25'51" West along the West line of Section 14.

The above described land contains 100 square feet, more or less.

1-8-2024

REGISTERED
PROFESSIONAL
LAND SURVEYOR

Jason L. Simes

OREGON
NOVEMBER 10, 2009
JASON L. SIMES
83256PLS

EXPIRES 6/30/24

AFTER RECORDING RETURN TO:
CITY OF REDMOND
411 SW 9th ST
REDMOND, OR 97756

EASEMENT AGREEMENT

1. PARTIES:

DESCHUTES COUNTY, a Political Subdivision of the State of Oregon, P.O. Box 6005, Bend, OR, 97708, hereinafter referred to as “Grantor”.

CITY OF REDMOND, an Oregon Municipal Corporation, 411 SW 9th Street, Redmond, OR, 97756, hereinafter referred to as “Grantee”.

2. AFFECTED PROPERTY:

Grantor is currently the owner of the following described real property (property) located in Deschutes County, Oregon:

As shown on the attached legal description of property in EXHIBIT “A”, incorporated herein.

3. GRANT OF EASEMENT:

Grantor does hereby grant unto the Grantee, its successors and assigns, and Grantee hereby accepts, a Public Utility Easement (PUE) for a portion of Grantor’s property as shown in the map attached as EXHIBIT “B” and more fully described in the attached EXHIBIT “C”, which are incorporated herein.

4. STATEMENT OF PURPOSE:

The easement described above shall be used to construct and maintain public utilities (utilities) including but not limited to City water, sewer and storm drainage utilities and gas, electrical, phone and communications services and for unrestricted ingress and egress to Grantor’s property for the purpose of installing, repairing, testing, maintaining, and replacing the utilities and related facilities.

5. TYPE OF EASEMENT:

The easement (PUE) described above shall be non-exclusive except that Grantee and utilities shall have the exclusive right to construct, install, maintain and operate the utilities, their equipment and all related facilities above and below ground within the PUE including the right of access to such facilities and the right to require the removal of any obstructions including trees and vegetation that may be placed within the PUE at Grantor’s expense. Grantor may use the surface of the PUE provided such use does not interfere with Grantee’s rights contained in this easement. Grantor shall not permit any other use or utilities to be located in the PUE without the written consent of Grantee. Approved uses within the PUE shall consist of, but are not limited to, landscaping, paved driveway or parking areas, trails, paths, sidewalks or other uses that will not affect the ability of the City or utilities to access the PUE. Prohibited uses shall consist of, but are not limited to, permanent structures, buildings including porches and roof eaves or components and appurtenances thereof, or any other horizontal or vertical encroachment, obstruction, excavation or alteration of the PUE. The PUE shall perpetually encumber the property.

6. MAINTENANCE:

Grantee and utilities shall be responsible for the maintenance of the utilities and related facilities located within the PUE. Grantor shall be responsible for landscape and surface maintenance within the easement. Grantee’s use of the easement shall not unreasonably interfere with Grantor’s use of its property.

7. INDEMNIFICATION:

The Grantee does hereby agree to defend, hold harmless, and indemnify Grantor, its successors and assigns, from any claim of liability or any other claim involving the utilities, or arising out of the Grantee's use of the easement described above, unless caused by Grantor's negligent or willful conduct or Grantor's failure to fulfill its maintenance obligations as set forth in Paragraph 6 above.

8. LIENS:

The Grantee shall ensure that any work performed does not cause a construction lien to be filed against Grantor's Property. Grantee will defend, indemnify and hold harmless Grantor from any such claim of construction lien or other claims, suits, actions, losses, damages, liabilities, costs, expenses of any nature on Grantor's property by third parties arising from Grantee's work and ongoing operation and maintenance obligations as set forth in Paragraph 4 and Paragraph 6 above.

9. REMEDIES:

In addition to all other remedies allowed by law, the parties, their successors and assigns, shall have the right to seek injunctive relief for the enforcement of the terms and conditions of this agreement.

10. BINDING EFFECT ON SUCCESSOR INTERESTS:

The terms, conditions and provisions of this agreement shall extend to, be binding upon and inure to the benefit of the heirs, personal representatives and assigns of the parties.

11. ATTORNEY FEE:

If this Agreement is placed in the hands of an attorney for enforcement, or referred to arbitration, or if any action or suit is instituted to enforce any of the terms of this Agreement, the respective parties shall be responsible for its own attorney fees.

[SIGNATURE PAGES FOLLOW]

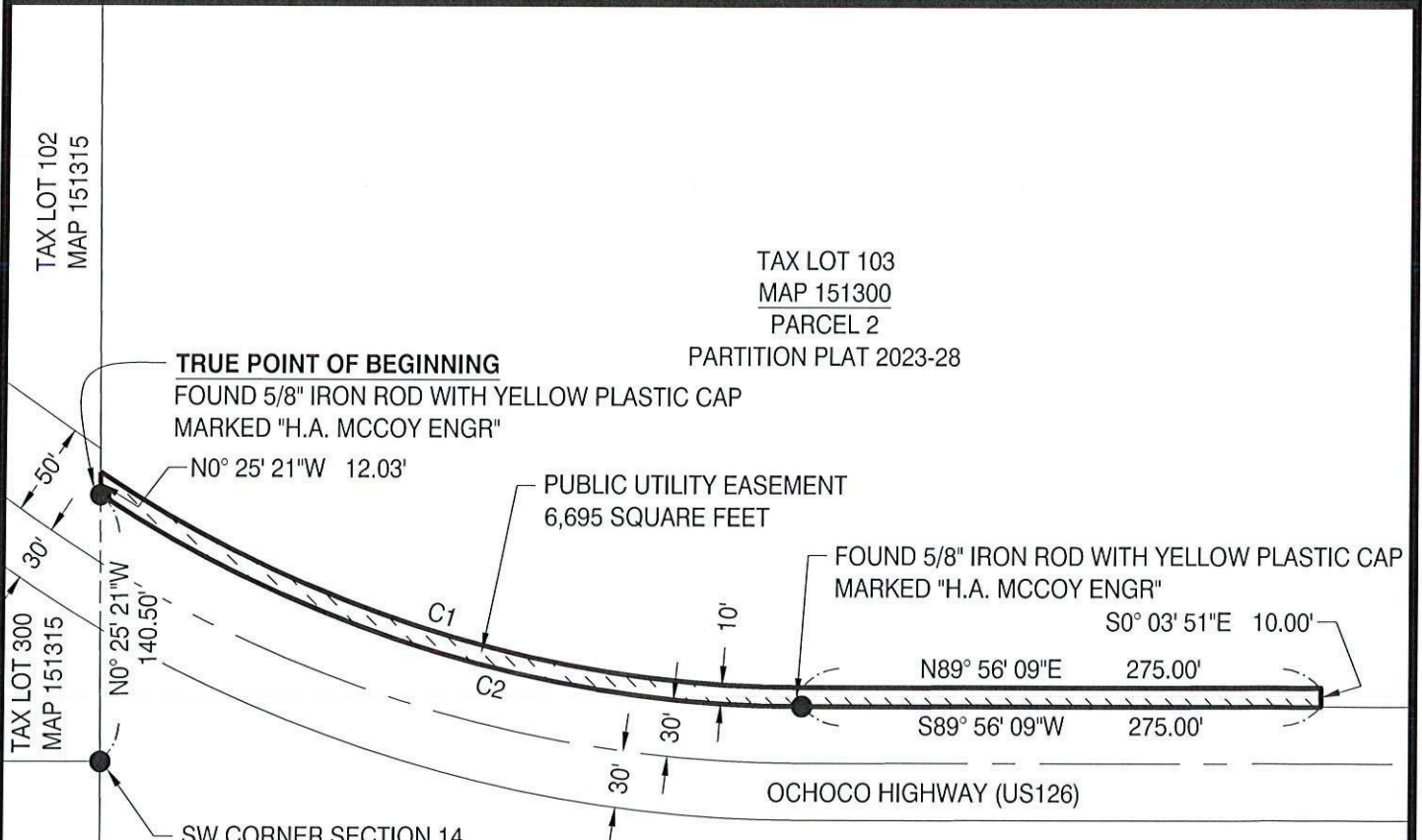
Exhibit A

Parcel 2 of Partition Plat 2023-28, located in Sections 2, 11, and 14, Township 15 South, Range 13 East, Willamette Meridian, City of Redmond, Deschutes County, Oregon.

11812024
REGISTERED
PROFESSIONAL
LAND SURVEYOR
Jason L. Simes
OREGON
NOVEMBER 10, 2009
JASON L. SIMES
83256PLS
EXPIRES 6/30/24

EXHIBIT B

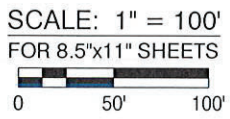
10 FOOT WIDE PUBLIC UTILITY EASEMENT
 A PORTION OF PARCEL 2, PARTITION PLAT 2023-28,
 LOCATED IN THE SOUTHWEST ONE-QUARTER OF THE SOUTHWEST ONE-QUARTER OF
 SECTION 14, TOWNSHIP 15 SOUTH, RANGE 13 EAST, WILLAMETTE MERIDIAN,
 CITY OF REDMOND, DESCHUTES COUNTY, OREGON.



CURVE TABLE					
CURVE	RADIUS	LENGTH	DELTA	CHORD BEARING	CHORD
C1	672.20'	394.98'	33°39'59"	S73° 13' 51"E	389.32'
C2	682.20'	394.13'	33°06'05"	N73° 30' 49"W	388.67'

H.A. M^cCOY
ENGINEERING & SURVEYING LLC

1180 SW LAKE ROAD SUITE 201
 REDMOND, OR 97756
 (541) 923-7554



1-8-2024
 REGISTERED
**PROFESSIONAL
 LAND SURVEYOR**

Jason L. Simes
 OREGON
 NOVEMBER 10, 2009
JASON L. SIMES
 83256PLS
 EXPIRES 6/30/24

PROJECT: OASIS VILLAGE
 DRAWN BY: JJW DATE: 01/08/2024 PAGE 1 OF 1 PROJECT#: 21-231

Exhibit C

Public Utility Easement

A portion of Parcel 2 of Partition Plat 2023-28, located in the Southwest One-Quarter of the Southwest One-Quarter of Section 14, Township 15 South, Range 13 East, Willamette Meridian, City of Redmond, Deschutes County, Oregon, being more particularly described as follows:

BEGINNING at a 5/8" iron rod with a yellow plastic cap marked "H.A. MCCOY ENGR" at the Southwest corner of said Parcel 2; Thence along the West line of said Parcel 2 North 0°25'21" West 12.03 feet; Thence along a nontangential curve to the left with a radius of 672.20 feet, a length of 394.98 feet, a central angle of 33°39'59", and a chord that bears South 73°13'51" East 389.32 feet; Thence North 89°56'09" East 275.00 feet; Thence South 0°03'51" East 10.00 feet to the North right of way line of the Ochoco Highway; Thence along said North right of way line of the Ochoco Highway the following courses: South 89°56'09" West 275.00 feet; on a curve to the right with a radius of 682.20 feet, a length of 394.13 feet, a central angle of 33°06'05", and a chord that bears North 73°30'49" West 388.67 feet to the **TRUE POINT OF BEGINNING**.

The Basis of Bearings is North 0°25'51" West along the West line of Section 14.

The above described land contains 6,695 square feet, more or less.

1-8-2024

REGISTERED
**PROFESSIONAL
 LAND SURVEYOR**

Jason L. Simes

OREGON
 NOVEMBER 10, 2009
JASON L. SIMES
 83256PLS

EXPIRES 6/30/24



BOARD OF COMMISSIONERS

AGENDA REQUEST & STAFF REPORT

MEETING DATE: January 24, 2024

SUBJECT: Special Project Grant Status Update – Deschutes Basin Water Collaborative

RECOMMENDED MOTION:

N/A

BACKGROUND AND POLICY IMPLICATIONS:

During the FY24 video lottery allocation discussion, the Board initiated three special project grants. Deschutes Basin Water Collaborative, one of the grantees, will present at the January 24 board meeting to provide the Board with a mid-year status update on their projects and priorities.

BUDGET IMPACTS:

Special project grants are made available through the Video Lottery Fund, which is supported by state lottery proceeds. These grants were budgeted for FY 2023-24. Three grantees were awarded \$20,000 each, half of which is paid upon signature of the agreement, with the second half initiated by completion of the mid-year status update.

ATTENDANCE:

Jen Patterson, Strategic Initiatives Manager
Lisa Seales, Deschutes River Conservancy, Program Manager
Scott Aycock, COIC, Community and Economic Development Director



BOARD OF COMMISSIONERS

AGENDA REQUEST & STAFF REPORT

MEETING DATE: January 24, 2024

SUBJECT: Special Project Grant Status Update – Deschutes Collaborative Forest Project

RECOMMENDED MOTION:

N/A

BACKGROUND AND POLICY IMPLICATIONS:

During the FY24 video lottery allocation discussion, the Board initiated three special project grants. Deschutes Collaborative Forest Project, one of the grantees, will present at the January 24 board meeting to provide the Board with a mid-year status update on their projects and priorities.

BUDGET IMPACTS:

Special project grants are made available through the Video Lottery Fund, which is supported by state lottery proceeds. These grants were budgeted for FY 2023-24. Three grantees were awarded \$20,000 each, half of which is paid upon signature of the agreement, with the second half initiated by completion of the mid-year status update.

ATTENDANCE:

Jen Patterson, Strategic Initiatives Manager
Jacob Fritz, Deschutes Collaborative Forest Project program coordinator



BOARD OF COMMISSIONERS

AGENDA REQUEST & STAFF REPORT

MEETING DATE: January 24, 2024

SUBJECT: Special Project Grant Status Update – Friends of the Children

RECOMMENDED MOTION:
N/A

BACKGROUND AND POLICY IMPLICATIONS:
During the FY24 video lottery allocation discussion, the Board initiated three special project grants. Friends of the Children, one of the grantees, will present at the January 24 board meeting to provide the Board with a mid-year status update on their projects and priorities.

BUDGET IMPACTS:
Special project grants are made available through the Video Lottery Fund, which is supported by state lottery proceeds. These grants were budgeted for FY 2023-24. Three grantees were awarded \$20,000 each, half of which is paid upon signature of the agreement, with the second half initiated by completion of the mid-year status update.

ATTENDANCE:
Jen Patterson, Strategic Initiatives Manager
Rachel Cardwell, Friends of the Children, Executive Director



BOARD OF COMMISSIONERS

AGENDA REQUEST & STAFF REPORT

MEETING DATE: January 24, 2024

SUBJECT: Approval of Document No. 2024-077, a Notice of Intent to Award a contract for the Deschutes County Road Department HVAC Replacement Project

RECOMMENDED MOTION:

Move approval of Board Chair signature of Document No. 2024-077.

BACKGROUND AND POLICY IMPLICATIONS:

Deschutes County Facilities Department prepared bid solicitation documents for the Deschutes County Road Department HVAC Replacement project. The project scope includes the removal, disposal, and installation of the HVAC equipment and associated controls at the Deschutes County Road Department Administration building which has reached the end of its serviceable life. The project was advertised in the Daily Journal of Commerce and posted on the Deschutes County website on December 18, 2023, through December 25, 2023. The Department reviewed the bids on January 11, 2024 at 2:00 PM.

Ten contractors attended the mandatory pre-bid site visit. One bid was received for this project. The bid result is as follows:

<u>BIDDER</u>	<u>TOTAL BID AMOUNT</u>
Alliant Systems	\$304,227.00

This action issues a Notice of Intent to Award the contract to the apparent low bidder, Alliant Systems, and allows seven days for concerned parties to protest the award. If there is no protest within the seven-day period, the contract will be awarded to the apparent low bidder.

BUDGET IMPACTS:

The project cost has been identified as part of the FY 2024 Road Department capital maintenance plan.

ATTENDANCE:

Brent Harding, Facilities Project Coordinator
Lee Randall, Facilities Director

BOARD OF COUNTY COMMISSIONERS

January 24, 2024

Sent via electronic mail & first class mail

Alliant Systems
Attn: Ross Notebaart
63004 NE 18th St. Bend, OR. 97701
Bend, Oregon 97701
r.notebaart@alliant-systems.com

RE: Contract for Deschutes County – Road Department Administration Building
HVAC Project

NOTICE OF INTENT TO AWARD CONTRACT

On January 24, 2024, the Board of County Commissioners of Deschutes County, Oregon, considered bids for the above-referenced project. The Board of County Commissioners determined that the successful proposer for the project was Alliant Systems

This Notice of Intent to Award Contract is issued pursuant to Oregon Revised Statute (ORS) 279B.135. Any entity which believes that they are adversely affected or aggrieved by the intended award of contract set forth in this Notice may submit a written protest within seven (7) calendar days after the issuance of this Notice of Intent to Award Contract to the Board of County Commissioners of Deschutes County, Oregon at Deschutes Services Building, 1300 NW Wall Street, Bend Oregon, 97703.

The seven (7) calendar day protest period will expire at 5:00 PM on Wednesday, January 31, 2024

Any protest must be in writing and specify any grounds upon which the protest is based. Please refer to Oregon Administrative Rules (OAR) 137-047-0740. If a protest is filed within the protest period, a hearing will be held at a regularly scheduled business meeting of the Board of County Commissioners of Deschutes County, Document # 2024-077

Oregon, acting as the Contract Review Board, in the Deschutes Services Building, 1300 NW Wall Street, Bend, Oregon 97703 within two (2) weeks of the end of the protest period.

If no protest is filed within the protest period, this Notice of Intent to Award Contract becomes an Award of Contract without further action by the County unless the Board of County Commissioners, for good cause, rescinds this Notice before the expiration of the protest period.

If you have any questions regarding this Notice of Intent to Award Contract or the procedures under which the County is proceeding, please contact Deschutes County Legal Counsel: telephone (541) 388-6625, Fax (541) 383-0496; or email to david.doyle@deschutes.org.

Be advised that if no protest is received within the stated time period, the County is authorized to process the contract administratively.

Sincerely,

BOARD OF COUNTY COMMISSIONERS
DESCHUTES COUNTY, OREGON

Commissioner Patti Adair, Chair

Enclosure:
OAR 137-047-0610

Cc w/ enclosure

OAR 137-047-0610

Notice of Intent to Award

(1) Notice of Intent to Award. The Contracting Agency shall provide Written notice of its intent to Award to all Bidders and Proposers pursuant to ORS 279B.135 at least seven (7) Days before the Award of a Contract, unless the Contracting Agency determines that circumstances justify prompt execution of the Contract, in which case the Contracting Agency may provide a shorter notice period. The Contracting Agency shall document the specific reasons for the shorter notice period in the Procurement file.

(2) Finality. The Contracting Agency's Award shall not be final until the later of the following:

- (a) The expiration of the protest period provided pursuant to OAR 137-047-0740; or
- (b) The Contracting Agency provides Written responses to all timely-filed protests denying the protests and affirming the Award.

Statutory/Other Authority: ORS 279A.065 & 279B.135

Statutes/Other Implemented: ORS 279B.135

Attachment - Instructions to Bidders

PROPOSAL FOR LUMP SUM BID

Project: Deschutes County Road Department Administration Building Replacement of HVAC units.
Date: 1/11/24

Bid of Alliant Systems, a Corporation organized and existing under the laws of the State of Oregon or a Partnership existing under the laws of the State of Oregon, or an Individual doing business as Alliant Systems, hereinafter called the Bidder.

To: Brent Harding, Project Coordinator
Deschutes County (hereinafter called "OWNER")
PO Box 6005 (physical site address is 14 NW Kearney)
Bend, OR 97708

1. The undersigned acknowledges having visited the site and familiarized himself/herself with the local conditions affecting the cost of the work. The undersigned further acknowledges that he/she has received and has familiarized himself/herself with the following:

Bidding and Contract Documents:	Bidder Initials and Date:
<u>1</u> through <u>1</u> Addenda(s) Request for Proposals Attachments to Request for Proposals Deschutes County Contract Deschutes County's General Conditions of the Contract for Construction	rjn 12/29/23

2. In submitting this bid, the undersigned agrees:
- A. To furnish all material, labor, tools, expendable equipment, and all utility and transportation services necessary to perform and complete, in a workmanlike manner, all the work required for the above-described project in accordance with the contract documents for the consideration hereinafter set forth.
 - B. To hold this bid open for Sixty (60) calendar days after the receipt of bids and to accept the provisions of the Instructions to Bidders and Special Instructions to Bidders regarding disposition of bid security.
 - C. To execute and deliver a contract in the prescribed form if awarded on the basis of this bid, and to furnish a performance and payment security acceptable to the OWNER in accordance with the General Conditions, Instructions to Bidders, and Special Instructions to Bidders within ten (10) days after the contract is presented to owner for signature.
 - D. To commence work at the time stipulated in a notice to proceed and to complete the work within 25 calendar days after the receipt of the notice to proceed.

3. **BASE BID:** The undersigned hereby proposes and agrees to perform the foregoing and to complete the work required for constructing the above-described project:

**Deschutes County Road Department Administration Building Replacement of HVAC
Project Base Bid:**

Three hundred four thousand two hundred twenty seven dollars & 00/100th
Dollars (\$ 304,227.00).

(Amount shall be shown in both words and figures. In case of discrepancy, the amount shown in words will govern.)

4. ALTERNATES:

Alternate A: Duel fuel system

B: Like in kind replacement units for Conference room and lobby zones

****No information provided on duel fuel or ERV pricing excluded****

5. The undersigned (is) or is not a resident bidder (circle one). State of Residency OR.

6. If meeting minimum contract amount requirements, the undersigned agrees to be bound by BOLI wage requirements and ORS 279C.840 and ORS 279C.836.

7. The undersigned certifies that Bidder has not discriminated against minority, women, or emerging small business enterprises in obtaining any required subcontracts.

In submitting this bid, it is understood that the right to reject any and all bids and to waive irregularities in the bidding has been reserved by Deschutes County.

Dated this 11th day of January, 20 24.

Ross Notebaart
Name of Bidder

63004 NE 18th St. Bend, OR 97701
Address of Bidder


Authorized Officer Signature

Account Executive ccb#153420
Title & Contractors License number

Notes Regarding the drawings and bid documents:

1. Permits assumed to be by owner.
2. No flue piping penetration detail or location shown or an approved concentric kit.
3. TAB to balance units within 10% at furnace only. Unclear if GRD's are required.
4. Assumes pre-insulated linesets, not hard drawn copper pipe.
5. Smoke detectors not shown.
6. GRD quantity not shown. Duct cleaning assumes 4 supplies and 2 returns per unit for 7 new units.
7. Lineset detail from outdoor unit to indoor not shown or specified.
8. Firesafing and caulking not shown.
9. Original ITB allows for email submission. Bid Bond cost as noted in Addendum 1 is included in the price and can be delivered at a later date.



Deschutes County
Facilities Department
 Lee W. Randall, Director

REQUEST FOR PROPOSAL REQUIREMENTS
 Project: Deschutes County Road Dept HVAC

This is a Bureau of Oregon Labor and Industries (BOLI) prevailing wage project, using 2023 Prevailing Wage Rates and amendments. Workers will be paid the applicable prevailing wage rates. The following items 1-8 will apply to the accepted Contractor. (ORS 279C.830 (1) (c); OAR 839-025-0020 (3) (a).

1. Publications:

- October 5, 2023 Prevailing Wage Rates: <http://www.oregon.gov/boli>
- October 5, 2023 Apprentice Wage Rates: <http://www.oregon.gov/boli>
- Amendments as applicable.
- **BOLI Website:** <http://www.oregon.gov/boli>

2. If Contractor or subcontractor fails to pay for labor or services, Deschutes County can pay and withhold these amounts from payments due the contractor (Ref. ORS 279C.515).

3. Daily, weekly, weekend and holiday overtime will be paid as required in ORS 279C.540. (Ref. ORS 279C.520).

4. Employer must give a written schedule to employees showing the number of hours per day and days per week the employee may be required to work (ref. ORS 279C.520).

5. The employer must promptly pay for any medical services they have agreed to pay (Ref. ORS 279C.530; ORS 279C.830; OAR 839-025-0020(2)).

6. Every contract awarded by Deschutes County requires the Contractor to file a public works bond with Construction Contractors Board (CCB) prior to starting work on the project, unless exempt. Contractor to require in every subcontract that the subcontractor file a public works bond with CCB prior to starting work on the project, unless exempt.

7. The Contractor and any subcontractors must submit insurance requirements as required by Deschutes County, if proposal is accepted. Contact Jeannette.Schreckenghaust@deschutescounty.gov for specific language and special endorsement guidelines. Insurance documents to be submitted ONLY if Contractor's proposal is accepted.

8. WH-38 BOLI certified payroll reports should be submitted by the 5th business day of the following month to Deschutes County. The reports should be numbered or a statement of no work supplied. All forms, including insurance, should be submitted electronically to Jeannette.Schreckenghaust@deschutescounty.gov or mailed to:

Deschutes County
 Facilities Department
 P.O. Box 6005
 Bend, Oregon 97708

Questions regarding certified payroll reports or insurance submittals should be directed to:

Jeannette Schreckenghaust Jeannette.Schreckenghaust@deschutescounty.gov 541-330-4685

Contractor Name (please print) Alliant Systems

Contractor's Signature

Date 1/3/24



BOARD OF COMMISSIONERS

AGENDA REQUEST & STAFF REPORT

MEETING DATE: January 24, 2024

SUBJECT: Fair & Expo Center Grant Application for Business Oregon's County Fair and Fairground Operation Loss Support

RECOMMENDED MOTION:

Move to authorize the submittal of an application for Business Oregon's County Fair and Fairground Operation Loss Support for Deschutes County's Fair & Expo Center.

BACKGROUND AND POLICY IMPLICATIONS:

The Deschutes County Fair & Expo Center seeks Board authorization to apply for Business Oregon's County Fair and Fairground Operation Loss Support for the purpose of receiving funds to rebuild revenue loss between February 29, 2020, and June 30, 2023, due to the COVID-19 pandemic.

In the 2023 legislative session, \$3 million in lottery bond funding was allocated to Business Oregon to provide grants to aid in county fair revenue losses due to statewide health mandates that affected business during the COVID-19 pandemic. All Oregon fair operators are eligible for these grant awards if they experienced a significant loss in revenue during the time period between February 29, 2020, and June 30, 2023.

If granted, the funds would be used for rebuilding the Fair & Expo fund balances after revenue loss due to Covid-19.

BUDGET IMPACTS:

If approved, the application could result in a funding award minimum of \$50,000. The funding awards are anticipated to be disbursed to recipients early spring of 2024. The grant amounts will be determined based on the number of eligible applicants and the availability of funds.

ATTENDANCE:

Geoff Hinds, Fair & Expo Center Director



BOARD OF COMMISSIONERS

AGENDA REQUEST & STAFF REPORT

MEETING DATE: January 24, 2024

SUBJECT: 2023 Annual Report for the Prescribed Fire, Smoke and Public Health Community Response Plan

RECOMMENDED MOTION:

Move approval of Document No. 2024-089, the 2023 Annual Report for the Prescribed Fire, Smoke and Public Health Community Response Plan.

BACKGROUND AND POLICY IMPLICATIONS:

This report is provided to meet the requirements of OAR 629-048-0180 (3)(f) in order to maintain the exemption from the one-hour air quality threshold in the Oregon Smoke Management Plan granted on December 7, 2019 for the Bend Smoke Sensitive Receptor Area. This report describes actions taken from the period of January 1, 2023 through December 31, 2023 regarding the implementation of the Bend Smoke Sensitive Receptor Area Community Response Plan.

BUDGET IMPACTS:

None

ATTENDANCE:

Kevin Moriarty, County Forester
Sarah Worthington, Regional Climate and Health Coordinator

2023 ANNUAL REPORT FOR:



CITY OF BEND



PRESCRIBED FIRE, SMOKE, AND PUBLIC HEALTH:

A Community Response Plan for the Bend Smoke Sensitive Receptor Area

Introduction

This report is provided to meet the requirements of OAR 629-048-0180 (3)(f) in order to maintain the exemption from the one-hour air quality threshold in the Oregon Smoke Management Plan granted on December 7, 2019 for the Bend Smoke Sensitive Receptor Area. This report describes actions taken from the period of January 1, 2023 through December 31, 2023 regarding the implementation of the Bend Smoke Sensitive Receptor Area (SSRA) Community Response Plan (CRP).

Overview of the 2023 Prescribed Fire Year

During the first few months of 2023, firefighters conducted pile burning operations as heavy snowfall provided opportunities for ignitions through February. Heavy precipitation and lingering snowpack delayed the start of spring understory prescribed burning season.

Spring understory prescribed burning got underway at the end of April with 936 acres of ignitions conducted by local unit firefighters with support from Central Oregon Prescribed Fire Training Exchange participants.

In May, Deschutes National Forest firefighters conducted 12 days of active ignitions, often burning in multiple locations on one day. Accomplishments included completing the remaining 763 acres of prescribed burning treatment within the Ann's Butte units directly adjacent to the River Meadow subdivision in Sunriver, conducting cross-boundary burning with Oregon Department of Forestry within the Gilchrist State Forest, and implementing multiple operations within the Sisters Area Fuels Reduction units directly adjacent to the community of Sisters.

The Deschutes National Forest hosted a prescribed burn tour for local elected officials, stakeholders, partners and media on a 188-acre prescribed burn located directly across from the Sisters Middle and High Schools. Participants experienced a prescribed burn from the operational briefing through ignitions.

Understory prescribed burn ignitions continued through mid-June before unfavorable conditions persisted. A recap of the Spring 2023 Prescribed Burn season can be found [here](#).

In the fall, understory prescribed burning resumed in early October with a handful of operations occurring within the wildland-urban interface around Sisters and 1,243 acres of prescribed burning completed approximately 11 miles east of Bend. Firefighters ignited 984 of the 1,234 acres using Unmanned Aerial Systems (UAS) platforms, a first for the Deschutes National Forest.

Firefighters transitioned to pile burning in the middle of October and periodically continued hand and landing pile ignitions through December. Notable pile burning operations included 38 acres of hand pile ignitions on Forest Service land located within the Oregon Water Wonderland subdivision in Sunriver and landing piles adjacent to Skyliners Road directly west of Bend.

As illustrated in Figure 1, significant wildfire smoke impacts in the Bend SSRA occurred from late July through early September, in contrast with prescribed burns conducted in the Spring.

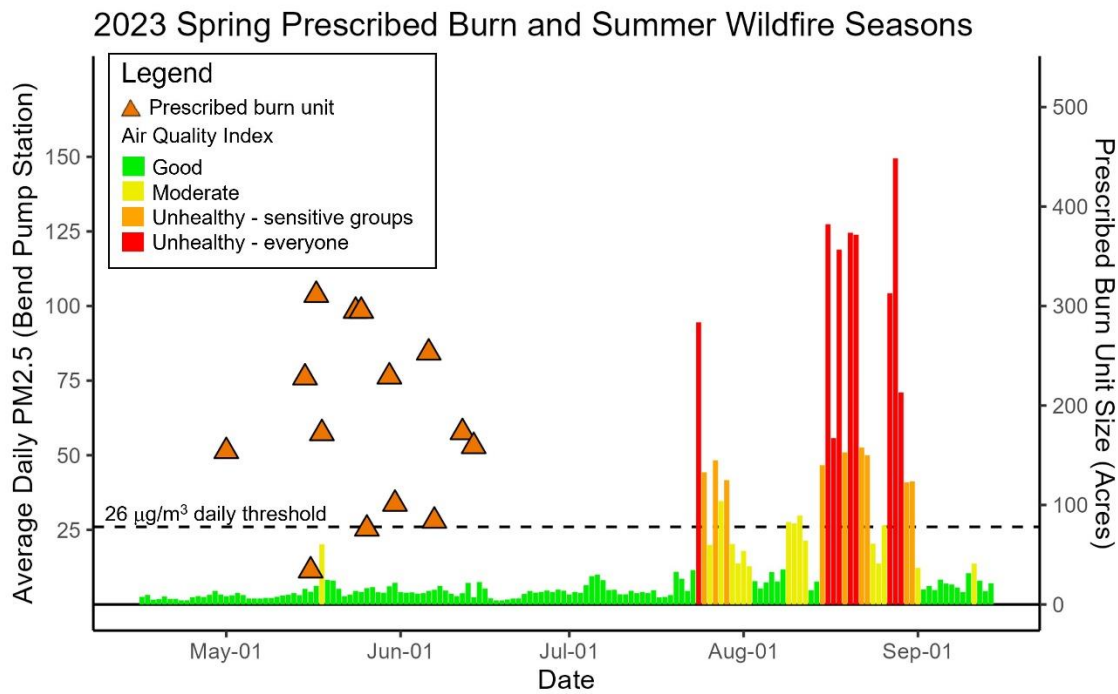


Figure 1. Average daily PM2.5 (µg/m³, left Y axis) with the right Y axis denoting prescribed burn unit size (acres) corresponding to individual prescribed burns conducted within the upper Deschutes basin of Deschutes County (orange triangles). Note good overall air quality readings and no average-daily intrusions (one incident recorded) during the prescribed burn window (May-June) in contrast with unhealthy air quality readings throughout the wildfire season (late July-August).

The following sections (A-D) are intended to address OAR 629-048-0180 (3)(f) (A) - (D) which states: ... SSRAs that have received an exemption must demonstrate they are implementing their community response plan through an annual report provided by the local health authority detailing:

- (A) Compliance with requirements in [629-048-0180](2);
- (B) A summary of methods used to communicate to the public and vulnerable populations;
- (C) A log of dates and times the community initiated their response plan;
- (D) A record of local meetings to discuss or update the community response plan.

(A) **Compliance with Requirements** The approved Bend SSRA CRP continues to be relevant and reflective of the smoke and public health issues in Central Oregon. The CRP partners are discussing the first update to this plan in 2024. A key goal of updating this plan will be to broaden the geographic scope to include all of Deschutes County. Other additions will describe new communications networks and partnerships that support this ongoing effort to protect our community from smoke.

Social license is a critical element of furthering this work—without community buy-in, prescribed fire is exceedingly difficult to implement. Similarly, wildfire readiness and community understanding of how to respond in the event of an emergency are equally important to protecting public health and safety. For these reasons, this report includes examples of outreach related to forest restoration and the Wildfire Crisis Strategy and emergency/wildfire evacuation readiness, in addition to smoke and health-focused communications.

Public health efforts to increase community resilience to smoke can be thought of in two categories: risk communications and education, and mitigation/interventions. Interventions to reduce exposure to wildfire smoke are still relatively new in Central Oregon and include offering daytime respite from smoke and heat as well as increasing overnight shelter capacity during wildfire season. In addition to communications, this report will describe an overview of sheltering efforts and the data being collected to inform decision making about sheltering in future seasons.

(B) Summary of Communication Methods

Central Oregon Fire Website

The CentralOregonFire.org website continues to serve as the centerpiece of the communication strategy. Each agency can post relevant information they wish to make available to the public (Deschutes National Forest, Bureau of Land Management, Oregon Department of Forestry). The website is used throughout the year to keep the public and vulnerable populations up to date on when and where to expect prescribed fire and associated smoke. The website landing page shows a news feed with the most recent updates on prescribed burning and wildfires. Additional pages have interactive maps that are updated as burns are planned and implemented. Detailed information about smoke and health is now part of this website, with the videos and graphics referenced previously in the report.

Multiple issues with the CentralOregonFire.org related to website maintenance and upkeep were identified and resolved in 2023. Without going in depth, it is relevant to include this in the annual report because it is the type of challenge that comes up when you have a cross-cutting partnership across many entities such as COFMS (Central Oregon Fire Management Service) and the others that support this CRP. The oversight, maintenance and management will be migrated from Deschutes County Natural Resources to [Oregon Living with Fire in June 2024](#). This arrangement keeps all of the collaborating parties connected while not assigning ownership to a particular agency or entity.

There were changes made to the Everbridge account used to send text alerts about prescribed burns. These were going out with the header “DESCHUTES ALERTS”, which is used by Deschutes County Emergency Management (DCEM) for emergency alert notifications. Over time the DCEM staff were fielding increasing numbers of queries/complaints from people concerned that they were getting

emergency alert messages to notify them about prescribed burns. DCEM was concerned that people would opt out of emergency alerts due to this confusion. While this change is minor and not likely to be noticed by many recipients, it is another example of the type of coordination involved in partnerships that are aligned on delivering urgent communications.

Summary of Digital Media

Current # of Text Alert Subscribers	18,654 Unique Opt-Ins (+2,993 from 2022)
Central Oregon Fire Info Twitter	18,259 Followers (+1,083 from 2022)
CentralOregonFire.org Email Subscribers	2,513 Subscribers

COFIRE Text Alerts

Opt-in text alerts are sent to subscribers for all understory prescribed burns and high-profile pile burning with details including location, planned acres and scheduled ignition time. The same text alert group transitions to wildfire alerts during wildfire season.

Central Oregon Fire Info X (formerly known as Twitter) (@CentralORFire)

The Central Oregon Fire Info X (formerly known as Twitter) account is used to supplement information provided on the Central Oregon Fire Info website. Links to press releases are posted to the X (formerly known as Twitter) account.

In addition, supplemental posts outlining various phases of prescribed burn operations, including test fire, ignition progression and completion of ignitions are added to the account for high-visibility understory burns. The public is notified of daily pile burning updates not captured by a press release via X (formerly known as Twitter) posts.

Information is also amplified on the Deschutes National Forest’s X (formerly known as Twitter) **(16,437 Followers)** and Facebook **(29,297 Followers)** accounts.

CentralOregonFire.org Email Subscribers

All blog posts added to the *CentralOregonFire.org* website are emailed out to those who have opted-in to the email subscription. Users can sign-up for this distribution list on the *CentralOregonFire.org* webpage.

Deschutes County Social Media Deschutes County (DC) staff developed a suite of social media posts related to smoke and health that were shared throughout the Spring and Summer, in both English and Spanish. All posts from DNF announcing planned burns were shared on DC social media channels: Facebook, X (formerly known as Twitter) and Instagram. DC also posted about wildfire education topics including safe recreation, evacuation readiness, and landscape treatments featuring the PSA’s described below.

Other Outreach

Events listed below cover efforts to educate the public not only about smoke and health, but also why forest treatments are needed.

- **PSA Campaigns on local TV and radio** – The Oregon State Fire Marshal in partnership with several local entities connected via the Central Oregon Fire Prevention Co-op, developed a series of television and radio public safety announcements (PSAs) in English and Spanish that were featured on local television and radio networks. The campaign included PSAs on prescribed burning and forest treatments, safe outdoor burning and resident wildfire mitigation. The PSA’s that were

developed as part of the Smoke and Your Health campaign in 2022 were given air time in conjunction with these videos. These PSA's were also shared on Deschutes County and partners' social media channels.

- “West is Burning” Film Screening & Panel Discussion Series** – Discover Your Forest, non-profit partner of the Deschutes National Forest, hosted three showings of *The West is Burning* documentary followed by a panel discussion with local fire practitioners and land managers in Sisters, Bend and La Pine. Attendees had the opportunity to learn about the need for increased pace and scale of wildfire risk reduction and forest health restoration while learning about the additional funding and opportunities we have on our landscape as a result of being a part of the Central Oregon focal landscape under the Forest Service’s *Wildfire Crisis Strategy*. Organizations including Deschutes Collaborative Forest Project, Oregon State Fire Marshal, Project Wildfire, Deschutes County Public Health, and other community organizations provided resources during a tabling portion of the events. The three events had a total of approximately 240 people in attendance.
- Media Interviews** – Deschutes National Forest public affairs staff conducted 20 media interviews spanning television, radio and print media to provide information on stories related to prescribed burning. Seven of these stories included providing media escorts to prescribed burns to highlight the nuances of operations.
- Wildfire Crisis Strategy Trivia Nights** – Discover Your Forest, the non-profit partner of the Deschutes National Forest, & the Deschutes National Forest hosted a round of WCS-related trivia at a highly popular local trivia night at Silver Moon Brewing. Over 100 people were in attendance and participated in the trivia round after receiving an introduction to why this work is needed and local efforts. More dates are planned for 2024.
- Recreation Site Kiosks** – Deschutes National Forest public affairs staff created a Central Oregon Fire information poster and disseminated it to all Forest Service volunteers, recreation and front desk staff. The poster provided resources for how folks can stay connected and find prescribed burning information and resources. Staff placed posters at recreation sites, trailheads and other popular kiosks to provide information to locals and visitors alike.
- The Central Oregon Public Health Newsletter** – This was developed to provide updates to the community during the pandemic to residents of the tri-county. It has been re-tooled as a monthly newsletter about public health topics. The May newsletter included an article about wildfire/smoke readiness which went out to 49,000 emails, and had an open rate of 58.1%.
- Local Public Health outreach** – Below is a list of meetings or events at which local public health staff provided education to partners and community organizations throughout 2023 about smoke and health, emergency alerts and where to get more information.

Date	Meeting or Event
1/30/2023	Bend Senior Center – Meals on Wheels volunteers
2/7/2023	Public Health Advisory Board – Recap of 2022 Wildfire/Smoke Season and Plans for 2023
3/29/2023	Bend Senior Center – Get Ready for Wildfire Season
4/18/2023	Project Wildfire – How to Protect your Health from Smoke

5/9/2023	Public Health – Clinical Partners Roundtable
8/22/2023	La Pine Senior Center – Get Ready for Wildfire Season
5/12/2023	Prescribed Fire Press Event at Sisters High School
7/10/2023	Central Oregon Community Resource Huddle (clinical and community partners serving vulnerable populations)
7/11/2023	Mosaic Medical (FQHC) – present to Community Health Workers at their staff meeting/in-service training
7/3/2023	Radio interview for local community station

- **Deschutes Collaborative Forest Project Website** – Deschutes County Public Health provided content for the informational pages about smoke and health for the updated DCFP [website](#).

Print Products

This year, Deschutes National Forest staff produced a number of products to compliment community outreach efforts around prescribed burning:

- **Central Oregon Fire Info Cards** – Business card-sized handouts were updated to include QR code to CentralOregonFire.org website and additional information about prescribed burning and air quality resources. Cards are distributed during public contacts at prescribed burns, during outreach events and by Forest Service staff when engaging with visitors in the field.
- **Central Oregon Fire Info Coffee Sleeves** – Coffee sleeves mirroring the business cards were developed with condensed information. A pilot outreach effort included 1,200 sleeves distributed to 6 businesses in Bend and 900 sleeves to 3 businesses in Prineville. Initial efforts are focused on gauging interest for larger quantities in anticipation of Spring 2024 prescribed burn season. Outreach efforts also include businesses in Crescent, La Pine, Madras, Redmond, Sisters and Sunriver.
- **Wildfire Crisis Strategy Tri-fold Brochure & One-Pager** – These products focus on highlighting the need for forest restoration work, including prescribed burning, to restore the health of our fire-dependent ecosystem while reducing wildfire risk. Materials are distributed at various events and tabling opportunities.
- **Wildfire Crisis Strategy Coasters** – The coasters mirror the graphic design of the tri-fold and one-pager inviting people to scan a QR code to learn more about the Forest Service’s *Wildfire Crisis Strategy* and the work being done in Central Oregon, including prescribed burning, to reduce the risk of intense wildfire.

Smoke and Your Health Campaign Materials

These campaign materials were finalized in 2022, and described in that year’s annual report. For 2023 these materials were disseminated in multiple ways. The informational posters have been placed in settings where community members may see or access them, and shared with partners to distribute to their clients and patients. Social media posts featuring these resources were shared on multiple channels as described above.

Cleaner Air Spaces

During the 2023 wildfire season, DCPH staff attended Wildfire Smoke Advisory calls convened by OHA and DEQ. When air quality advisories were in place for Deschutes County, staff would communicate to service providers with recommendations for providing cleaner indoor air spaces. Service providers include any entities that serve vulnerable or unhoused community members seeking shelter or

resources. Public libraries and senior centers also promoted their locations as cleaner air shelters to the public during smoke events. It was recommended that overnight shelters increase their number of beds during periods of heavy smoke. DCPH staff would compile the locations and services being offered, including transportation options, and disseminate this information to 211 and a large list of community partners. 2023 was unfortunately a difficult year for wildfire smoke and this coordination occurred frequently throughout the summer. DCPH staff are working with IT to develop a dashboard to make this information more readily available to community partners as well as the public in 2024.

DCPH staff have collected utilization data from providers during times when emergency sheltering for smoke was activated. An after action review of the season identified insights as well as gaps in this data: local sites offering daytime respite from smoke (such as libraries, senior centers, peer self-help centers) did not see an uptick in the number of visitors when there was smoke present. Overnight shelters did see clients utilizing extra beds when they were offered, but it was not clear whether clients were seeking respite from smoke specifically. DCPH staff and partners are working together to collect more data throughout the season in 2024, regardless of whether additional sheltering has been activated, in order to develop a baseline of how hazards such as heat and smoke are correlated with usage of cleaner air spaces. This will help inform decision making around when to mobilize emergency sheltering resources in our community.

Additional Surveillance and Research

DCPH staff monitor local ER and urgent care visits throughout the year. During summer wildfire season, an epidemiologist provides an ongoing report that overlays PM 2.5 from area monitors with respiratory or asthma-related visits that may be attributed to smoke. Generally the numbers are too low to show statistical significance. It was observed in 2023 that when high amounts of smoke were present for longer periods of time, i.e. multiple days in a row, and PM 2.5 was 150 or higher, the visits were slightly elevated. Staff also track this how this information is being reported at the state level during wildfire smoke advisory briefings for local impacts.

(C) Initiation of Community Response Plan

It is recognized and acknowledged that 629-048-0180 (3)(f)(C) requires an actual log of dates the community initiated their response plan. So, even though the CRP is truly a year-round effort without a start or stop time that can be logged, the below summary of dates were when information was shared with the community related to prescribed fire. In addition, note that prescribed fire activity happening throughout the region is summarized, as the strategy in the CRP is regional in nature even though the SSRA is specific to the City of Bend. Smoke from other areas not directly adjacent to Bend have the potential impact the Bend SSRA, so burning throughout the region is summarized below.

(D) Record of Local Meetings Regarding Community Response Plan

Attendees include staff supporting land management, public health, and communications from multiple agencies and organizations: Deschutes County Public Health, Deschutes National Forest, Oregon Department of Forestry, Department of Environmental Quality, Bend Fire, City of Bend, Oregon Living with Fire, Deschutes Collaborative Forest Project, Bureau of Land Management, Deschutes County Sheriff, and the Nature Conservancy.

March 24: plans for Spring prescribed burns; plans for community outreach events and education; TRES (Prescribed Fire Training Exchange) in Central Oregon in April; recap from the Wildland Fire Leadership Council (WFLC) meeting in Klamath Falls.

June 30: recap of Spring prescribed burns; opportunities and gaps in messaging and possible venues or events for participation; other options for alerting the public about smoke (text alerts) and related limitations and concerns.

September 15: wildfire/smoke season to date; smoke/ED visit surveillance; sheltering efforts; operational updates to text messaging and the website; a report evaluating the CentralOregonFire.org site from OIT students; upcoming Table Top exercise with EPA in Bend.

December 1: EPA Table Top exercise in Bend; a recap of Fall burning season; large scale burn being discussed for Spring 2024; new partnerships for 2024; a review of other CRP's in Oregon and ideas for updating the Bend CRP; annual report.

Additional meetings

March 7: Staff from ODF, DEQ, Deschutes National Forest, Deschutes Collaborative Forest Project and Nature Conservancy attended a meeting in Bend with a local county commissioner to discuss prescribed fire and operational approaches for Spring 2023.

Several local partners attended a 2-day Table Top exercise held in Bend on November 1st and 2nd and are engaged in follow-up planning discussions with the goal of conducting a large pilot burn in Spring 2024 in West Bend.

Appendix I
Prescribed Fire Communications Summary

	Prescribed Fire Activity	Jurisdiction	Location	COFire.org Posts	DNF Press Releases	Text Alerts
Jan	Pile Burning	Deschutes NF - Bend-Fort Rock RD	Adjacent to Hwy 97 between Lava Butte north to weight station on W side of hwy	1	1	0
	Pile Burning	Deschutes NF - Sisters RD	Glaze Meadow, 1 mile W of Hwy 20	1	1	0
	Pile Burning	Deschutes NF - Bend-Fort Rock RD	W of La Pine adjacent to Ponderosa Pines subdivision	1	1	0
	Pile Burning	Crooked River National Grassland	5 miles N of Henkle Butte	1	1	0
				Total: 4	Total: 4	Total: 0
Feb	Pile Burning	Deschutes NF - Bend Fort Rock RD	W side of Hwy 97 between Lava Butte & High Desert Museum	1	1	0
				Total: 1	Total: 1	Total: 0
Mar				0	0	0
Apr	Understory Prescribed Burn	Deschutes NF - Sisters RD	3 miles SE of Sisters, W of Sisters Rodeo Grounds	1	1	1
	Understory Prescribed Burn	Deschutes NF - Bend-Fort Rock RD	E of Hwy 31 near Hole-in-the-Ground	1	1	1
	Understory Prescribed Burn	Deschutes NF - Sisters RD	W of Tollgate Subdivision or 2 miles W of Sisters along FSR 15	1	1	1
	Understory Prescribed Burn	Deschutes NF - Sisters RD	4 miles SW of Sisters adjacent to FSR 1513	1	1	1
	Understory Prescribed Burn	Deschutes NF - Sisters RD	1 mile S of Sisters adjacent to FSR 1605	1	1	1
	Understory Prescribed Burn	Deschutes NF - Bend-Fort Rock RD	S side of Paulina Lake Rd 4 miles NE of La Pine	1	1	1
				Total: 6	Total: 6	Total: 6

May	Understory Prescribed Burn	Deschutes NF - Sisters RD	Adjacent to Hwy 242 directly W of Sisters	1	1	1
	Understory Prescribed Burn	Deschutes NF - Bend-Fort Rock RD	3 miles SW of Sunriver, immediately W of Three Rivers neighborhoods; S of Ann's Butte	1	1	1
	Understory Prescribed Burn	Deschutes NF - Bend-Fort Rock RD	3 miles SW of Sunriver, immediately W of Three Rivers neighborhoods; S of Ann's Butte	1	1	2
	Understory Prescribed Burn	Deschutes NF - Bend-Fort Rock RD	3 miles SW of Sunriver, immediately W of Three Rivers neighborhoods; S of Ann's Butte	1	1	2
	Understory Prescribed Burn	Deschutes NF - Sisters RD	N of Sisters; E side of Hwy 20	2 (One Release to Cancel)	2 (One Release to Cancel)	0
	Understory Prescribed Burn	Deschutes NF - Crescent RD	6 miles SW of Crescent; 1/2 mile W of Hwy 97	1	1	2
	Understory Prescribed Burn	Deschutes NF - Bend-Fort Rock RD	3 miles W of Bend; 1/2 mile NW of Cascade Lakes Welcome Station	2 (One Release to Cancel)	2 (One Release to Cancel)	0
	Understory Prescribed Burn	Deschutes NF - Bend-Fort Rock RD	3 miles SW of Sunriver, immediately W of Three Rivers neighborhoods; S of Ann's Butte	1	1	1
	Understory Prescribed Burn	Deschutes NF - Crescent RD	6 miles SW of Crescent; 1/2 mile W of Hwy 97	1	1	3
	Understory Prescribed Burn	Deschutes NF - Crescent RD	6 miles SE of Crescent; Gilchrist State Forest	1	1	2
	Understory Prescribed Burn	Deschutes NF - Bend-Fort Rock RD	10 miles S of Bend; 5 miles E of Sunriver	1	1	1

	Understory Prescribed Burn	Deschutes NF - Crescent RD	6 miles SE of Crescent; Gilchrist State Forest	1	1	1
	Understory Prescribed Burn	Deschutes NF - Sisters RD	4 miles NW of Sisters; 3/4 mile N of Cascade Meadow Ranch Subdivision	1	1	1
	Understory Prescribed Burn	Deschutes NF - Crescent RD	6 miles SE of Crescent; Gilchrist State Forest	1	1	1
	Understory Prescribed Burn	Deschutes NF - Bend-Fort Rock RD	10 miles S of Bend; 5 miles E of Sunriver	1	1	1
				Total: 17	Total: 17	Total: 19
Jun	Understory Prescribed Burn	Deschutes NF - Bend-Fort Rock RD	2 miles W of Sunriver adjacent to FSR 41	1	1	1
	Understory Prescribed Burn	Deschutes NF - Bend-Fort Rock RD	5 miles NE of La Pine along Paulina Lake Road	1	1	1
	Understory Prescribed Burn	Deschutes NF - Bend Fort Rock RD	5 miles NE of La Pine along Paulina Lake Road	1	1	1
	Understory Prescribed Burn	Deschutes NF - Bend-Fort Rock RD	5 miles NE of La Pine along Paulina Lake Road	2 (One Release to Cancel)	2 (One Release to Cancel)	2
	Understory Prescribed Burn	Deschutes NF - Bend-Fort Rock RD	3 miles W of Bend; 1/2 mile NW of Cascade Lakes Welcome Station; 5 miles NE of La Pine along Paulina Lake Road	2 (One Release to Cancel)	2 (One Release to Cancel)	1
	Understory Prescribed Burn	Deschutes NF - Bend-Fort Rock RD	5 miles NE of La Pine along Paulina Lake Road	1	1	1
				Total: 8	Total: 8	Total: 7
Jul				0	0	0
Aug				0	0	0
Sep	Announcing Understory Prescribed Burn Season	Deschutes NF	Forest-wide announcement of fall prescribed burn season	1	1	0
				Total: 1	Total: 1	Total: 0

Oct	Understory Prescribed Burn	Deschutes NF - Sisters RD	4 miles NW of Sisters on E side of Hwy 20	2 (One Release to Cancel)	2 (One Release to Cancel)	0
	Understory Prescribed Burn	Deschutes NF - Sisters RD	2 miles SE of Sisters near Sisters Rodeo Grounds	1	1	1
	Understory Prescribed Burn	Deschutes NF - Bend-Fort Rock RD & Sisters RD	BFR: 11 miles SE of Bend, 3 miles NW of FSR 18/25; SIS: 2 miles SE of Sisters near Sisters Rodeo Grounds	1	1	2
	Understory Prescribed Burn	Deschutes NF - Bend-Fort Rock RD	11 miles SE of Bend, 3 miles NW of FSR 18/25	1	1	1
	Understory Prescribed Burn	Deschutes NF - Bend-Fort Rock RD	11 miles SE of Bend, 3 miles NW of FSR 18/25	1	1	1
	Pile Burning	Deschutes NF	Announcing forest-wide plans for the pileburning season	1	1	0
	Understory Prescribed Burn	Deschutes NF - Bend-Fort Rock RD	11 miles SE of Bend, 4 miles NW of FSR 18/25	1	1	1
				Total: 8	Total: 8	Total: 6
Nov	Pile Burning	Deschutes NF	Forest-wide announcement of pile burning operations in several locations	1	1	1
				Total: 1	Total: 1	Total: 1
Dec	Pile Burning	Deschutes NF - Sisters RD	NW of Sisters on Mainline Road; W of Sisters along FSR 15; S of Sisters along FSR 1605	1	1	0
	Pile Burning	Deschutes NF - Bend-Fort Rock RD	W of Bend on N & S side of Skyliners Rd	1	1	0
				Total: 1	Total: 1	Total: 0
Year End Total				Year End Total: 47	Year End Total: 47	Year End Total: 39

Appendix II

CentralOregonFire.org Website Metrics

Page title and screen class ▾		+	↓ Views	Users	Views per user	Average engagement time	Event count
			656,625 100% of total	279,480 100% of total	2.35 Avg 0%	43s Avg 0%	1,851,041 100% of total
1	Wildfire Updates Air Quality Central Oregon Fire Information		250,108	148,248	1.69	23s	793,496
2	Fire And Air Quality Maps Central Oregon Fire Information		142,586	88,967	1.60	14s	377,022
3	Smoke & Air Quality Central Oregon Fire Information		40,280	24,968	1.61	36s	113,759
4	Pete's Lake Fire continues to grow Central Oregon Fire Information		24,125	18,806	1.28	40s	69,016
5	Juniper Creek Fire Update August 21, 2023 Central Oregon Fire Information		11,612	9,830	1.18	36s	36,835
6	Fire Restrictions Central Oregon Fire Information		9,903	7,290	1.36	15s	27,130
7	Firefighters respond to wildfires around Central Oregon Central Oregon Fire Information		9,176	7,305	1.26	38s	21,208
8	Deschutes National Forest, Crooked River National Grassland and Prineville BLM Implement Public Use Fire Restrictions Central Oregon Fire Information		8,754	7,340	1.19	36s	20,847
9	Petes Lake Fire August 28, 2023 Evening Update Central Oregon Fire Information		8,489	6,353	1.34	49s	23,631
10	Petes Lake Fire Update August 29, 2023 Central Oregon Fire Information		8,101	5,944	1.36	43s	22,067



BOARD OF COMMISSIONERS

AGENDA REQUEST & STAFF REPORT

MEETING DATE: January 24, 2024

SUBJECT: Update to County Finance Policy No. F-14 General Financial Policies

RECOMMENDED MOTION:

Move approval of County Administrator signature of revised County Finance Policy No. F-14, General Financial Policies.

BACKGROUND AND POLICY IMPLICATIONS:

Staff reviewed County Finance Policy No. F-14 General Financial Policies and identified numerous 'clean up' items and various updates required since the policy was last approved on December 15, 2014. However, the objective of this update is focused on Board consideration of adopting a General Fund Reserve policy.

GFOA Recommendations

The Government Finance Officers Association (GFOA) recommends that governments establish a formal policy on the level of unrestricted fund balance (reserves) that should be maintained in the general fund. Such a guideline should be set by the appropriate policy body and articulate a framework and process for how the government would increase or decrease the level of unrestricted fund balance over a specific time. In particular, governments should provide broad guidance in the policy for how resources will be directed to replenish fund balance should the balance fall below the level prescribed.

GFOA further recommends governments consider the following:

1. The predictability of its revenues and the volatility of its expenditures (i.e., higher levels of unrestricted fund balance may be needed if significant revenue sources are subject to unpredictable fluctuations or if operating expenditures are highly volatile);
2. Its perceived exposure to significant one-time outlays (e.g., disasters, immediate capital needs, state budget cuts);
3. The potential drain upon general fund resources from other funds, as well as, the availability of resources in other funds;
4. The potential impact on the entity's bond ratings and the corresponding increased cost of borrowed funds; and
5. Commitments and assignments (i.e., governments may wish to maintain higher levels of unrestricted fund balance to compensate for any portion of unrestricted fund balance already committed or assigned by the government for a specific

purpose). Governments may deem it appropriate to exclude from consideration resources that have been committed or assigned to some other purpose and focus on unassigned fund balance, rather than on unrestricted fund balance.

Policy Update

Attached is the revised policy document, a clean draft and a red-lined version. In addition to clean-up items and minor updates, the major focus is on section 1. f) iii) General Fund Reserve, summarized as follows:

The County will establish and strive to maintain a General Fund reserve balance of fifteen percent (15%) of anticipated property tax revenues. A percentage is used so that the County's reserve stays consistent with the size of the budget over time. This reserve is in addition to required operational contingency amounts.

The General Fund Reserve will have two components: emergency and financial stability.

1. Emergency Reserve - Twenty percent (20%) of the reserve will be dedicated to emergency funding. This guarantees the County has available funds to calamitous events affecting the provision of County services to the public.
2. Financial Stability - Eighty percent (80%) of the General Fund Reserve will be dedicated to financial and operational stability.

BUDGET IMPACTS:

No immediate budget impact. GFOA recommends revenue sources that would typically be looked to establish or replenish the reserve to include nonrecurring revenues, budget surpluses, and other excess resources. Year-end surpluses are an appropriate source for replenishing fund balance.

ATTENDANCE:

Robert Tintle, Chief Financial Officer



Deschutes County Administrative Policy No. F-14

Original Adoption: December 15, 2014

Revised Adoption: January 24, 2024

General Financial Policies

STATEMENT OF POLICY

Deschutes County has an important responsibility to its ~~citizens~~residents to carefully account for public funds, manage municipal finances wisely, manage growth, and plan adequate funding of services desired by the public, including the provision and maintenance of public facilities. Deschutes County ensures that it is capable of adequately funding and providing County services needed by the community on a sustainable basis.

The following Financial ~~P~~olicies ~~are designed to~~ establish guidelines for the fiscal stability of the County. The scope of these policies ~~generally spans, among other issues, includes~~ accounting, auditing, financial reporting, internal controls, operating and capital budgeting, revenue management, expenditure control, asset management, cash and investment management, and planning concepts, ~~in order to~~:

- Demonstrate to the ~~citizens~~residents of Deschutes County, the investment community, and ~~the~~ bond rating agencies that the County is committed to ~~maintaining~~ strong fiscal operations and ~~to the preservation of its ability to provide~~ the financial stability to navigate through economic downturns and respond to the changing needs of the community;
- Provide an adequate financial base to sustain a sufficient level of County services to the community delivered in ~~an efficient and~~ cost effective ~~and efficient~~ manner;
- Present fairly and with full disclosure the financial position and results of financial operations of the County in conformity to Generally Accepted Accounting Principles (GAAP); and
- Determine and demonstrate compliance with finance-related legal and contractual ~~issues-requirements~~ in accordance with provisions of the Oregon Revised Statutes and other pertinent legal documents and mandates.

APPLICABILITY

This policy applies to all financial operations of Deschutes County and all other entities governed by the Deschutes County Board of County Commissioners (Board).

POLICY AND PROCEDURES

1. Financial Planning Policies

a) Budget Process

The County budget process will conform to existing state and local regulations including local budget law. The process will be coordinated so that major policy issues and Board goals and objectives are identified and incorporated into the budget.

b) Balanced Budget

Deschutes County's accounting and budgeting systems are organized and operated on a fund basis. The budget for each fund is balanced, meaning total resources, consisting of beginning net working capital, current year revenues and transfers-in, are equal to total requirements and transfers out, contingencies, unappropriated ending fund balances, and reserves for future expenditures.

c) Budget Adjustments

All requests for budget changes after adoption will be submitted to the ~~Finance Director Budget Office~~ for analysis. The ~~Finance Director Budget Office~~ will determine the need for the adjustment and the process to be followed to seek approval for the requested change. All resolutions proposing adjustments to the adopted budget will be prepared by the ~~Finance Department Budget Office~~ and will be placed on the Board's agenda by ~~Finance the Budget Office~~ for Board approval to ensure compliance with budget laws.

d) GFOA Awards Programs

The County participates in the ~~Government Finance Officers Association (GFOA) award programs that recognize excellence in government finance. Award for Distinguished Budget Presentation program and~~The County will continue to submit ~~annually its annual budget~~ to the following programs:-

- ~~Distinguished Budget Presentation Awards Program~~
- ~~Certification of Achievement for Excellence in Financial Reporting Program~~
- ~~Popular Annual Financial Reporting Awards Program~~

e) Financial Reporting Policy

The County's accounting systems and financial reports will be in conformance with all state and federal laws, ~~generally accepted accounting principles (GAAP)~~ and standards of the Governmental Accounting Standards Board (GASB) and the ~~Government Finance Officers Association (GFOA)~~. An annual audit will be performed by ~~a licensed municipal auditor from~~ an independent public accounting firm, ~~licensed as a municipal auditor~~, with an audit opinion to be included with the County's published ~~Annual~~ Comprehensive ~~Annual~~ Financial Report (CAFR). ~~The County's CAFR will be submitted to the GFOA Certification of Achievement for Excellence in Financial Reporting Program.~~The financial report ~~should shall~~ be in conformity with GAAP, demonstrate compliance with finance related legal and contractual provisions, thoroughly disclose sufficient detail, and minimize ambiguities and potentials for misleading inference. The County's ~~CAFR~~ will ~~also~~ be provided to the Municipal Securities Rulemaking Board via electronic submission to the Electronic Municipal Rulemaking Board (EMMA), a continuing

disclosure requirement, to enable investors to make informed decisions.

Financial systems will maintain internal controls to monitor revenues, expenditures, and program performance on an ongoing basis.

f) Budgeting for Operating Working Capital, and Contingencies and Reserves

g) Operating Funds Contingency Amounts

~~In order to~~To maintain a prudent level of financial resources to protect against the need to reduce service levels or raise taxes (i.e., ~~V~~oter-approved local option levy) and fees due to temporary revenue shortfalls or unforeseeable one-time expenditures, the County will establish and maintain certain working capital balances. The County will strive to maintain a working capital level in each operating fund, other than the General Fund, of eight and three tenths' percent (8.3%) (1/12th) of that fund's operating budget. The County will establish operations working capital within the General Fund of approximately four months of estimated annual property tax collections. Other funds that rely ~~on~~ heavily on property taxes, which are not received until the month of November each year, should have an operating working capital level at or near the level of the General Fund, and include the Sheriff's Funds, 9-1-1, Extension/4-H, and the Sunriver and Black Butte Ranch County service districts. The ~~Finance Director~~Chief Financial Officer shall have the authority to allow exceptions to this policy for those funds with significant reserves and those that can demonstrate sufficient cash flow to avoid inter-fund borrowing prior to the receipt of tax revenues.

h) Reserve and Insurance Funds

~~The following funds~~Certain reserve and insurance funds, due to their specific purposes, require reserve working capital balances above eight and three tenths' percent (8.3%).

- ~~● PERS Reserve Fund~~
- ~~● Insurance (general liability, worker's compensation, unemployment, and property damage)~~
- ~~● Health Benefits (medical, pharmacy, dental and vision)~~
- ~~● Various Community Development Reserve Funds, when applicable~~
- ~~● GIS Dedicated Fund~~
- ~~● Road Building and Equipment Reserve Fund~~
- ~~● Vehicle Maintenance and Replacement Fund~~
- ~~● Public Health Department Reserve Fund~~
- ~~● Sheriff's Capital Reserve Funds~~
- ~~● General Capital Reserve Fund~~
- ~~● Project Development Fund~~
- ~~● County Clerk Records Fund~~
- ~~● Solid Waste Reserve Funds~~
- ~~● Fair/Expo Center Capital Reserve Funds~~

● ~~County Service Districts Reserve Funds~~

Working capital balances for ~~these~~those specific funds will be determined each year by the ~~Finance Director~~Chief Financial Officer and the ~~D~~Department ~~H~~Head given the unique needs of each fund and the anticipated use of such funds in future years.

The County shall annually contribute to certain capital reserve funds to the extent possible given cash flow limitations and projected capital improvements.

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iii) General Fund Reserve

The County will establish and strive to maintain a General Fund reserve for the purposes of financial stability, continuation of core service levels, mitigation of economic downturns, response to extreme emergencies, and sustaining a favorable bond rating. The General Fund will maintain a minimum reserve balance of fifteen percent (15%) of anticipated property tax revenues. This reserve is in addition to contingency amounts.

The General Fund Reserve will have two components: emergency and financial stability.

(1) Emergency Reserve - Twenty percent (20%) of the reserve will be dedicated to emergency funding. This guarantees the County has available funds to calamitous events affecting the provision of County services to the public. These would include natural disasters, civil disturbance, destruction of property, or other harmful and unforeseen events impacting the public.

Emergency Reserve funds may only be expended through a Board Order and only to support County operations during a crisis event.

(2) Financial Stability – Eighty percent (80%) of the General Fund Reserve will be dedicated to financial and operational stability.

(a) The Financial Stability Reserve may only be appropriated through a Board Order corresponding to a sustained economic downturn which negatively impacts the County's ability to provide critical services to the public. General guidelines for a local economic downturn may include one or more of the following:

- (i) Property tax assessed value growth at or below four percent (4%).
- (ii) Sustained, multi-year, increased consumer price index levels above four percent (4%) (CPI consistent with collective bargaining agreements contract language).
- (iii) Unemployment within Deschutes County is above eleven percent (11%) (FRED economic data).
- (iv) General Fund contingency below policy level of thirty-three percent

(33%) of property taxes.
(v) Threatening core service level reductions due to protracted economic factors.

Should the General Fund reserve fall below fifteen percent (15%) of anticipated property tax revenues, the reserve should be replenished as soon as the following fiscal year, and no longer than two fiscal years.

g) Long-Range Planning

Each year, the County will update resource and requirement forecasts for major operating funds, and other funds as needed, for the next five years and annually develop a five-year Capital Improvement Program (CIP) for major projects related to the acquisition, expansion or rehabilitation of the County's buildings, equipment, parks, streets, and other public infrastructure. These estimates will be presented to the Budget Committee in a format which is intended to facilitate budget decisions and strategic planning, based on a multi-year perspective.

h) Capital Assets

Deschutes County will perform an inventory of its capital assets to ensure all the County's capital assets are accounted for at least once every two fiscal years, and controlled capital type items on an ongoing annual basis. This information will be used to plan for the ongoing financial commitments required to maximize the public's benefit including security of assets, insurance levels, capitalization of capital costs for reporting purposes and asset replacement and obsolescence. The County will strive to fund minor capital improvements on a pay-as-you-go basis to enhance its financial condition and bond rating. Reference Capital Asset Policy E-04 for additional information.

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2. Revenue Policies

a) Revenue Diversification

Revenues estimates will be established each year in a realistic and prudent manner using objective and analytical approaches. Revenue forecasts will assess the full spectrum of resources that can be allocated for public services. To the greater extent possible, the County's revenue system will be diversified as protection from short-run fluctuations in any one revenue source.

b) Fees and Charges

User fees and charges will be established for services that benefit specific individuals or organizations. The County will annually review all fees, licenses, permits, fines, and other miscellaneous charges in conjunction with the budget process. User fees and charges ~~and fees~~ will be established based at a level related to the full cost of indirect costs, including operations and maintenance, overhead, and charges for the use of capital facilities. Other factors for fee or charge adjustments may also include the impact of inflation, other cost increases and current competitive rates.

c) Use of One-Time Revenues

One-time revenues or resources shall not be used to fund ongoing operations, unless in the context of a multi-year financial plan to balance expenditures and reserves. One-time revenues should not support ongoing personnel and operating costs. Use of one-time revenues is appropriate for non-recurring capital outlay, debt retirement, contribution to capital reserves, and other non-recurring expenses.

d) Use of Unpredictable Revenues

Revenues of a limited or undefined term will generally be used for capital projects or one-time operating expenditures to ensure that no ongoing service programs are lost when such revenues are reduced or discontinued.

e) Grants

Grants are generally contributions from one government to another, usually for a specific purpose. Grants can be recorded in any type of fund and should be recorded in an existing fund whenever possible. Grants sometimes come with matching fund requirements. It is important that matching requirements be well understood before grants are accepted by the County to ensure that services being provided through grant funding are sustainable. It is also essential any staff hired to carry out grant funded services are hired subject to the amount and continuation of the grant funding.

f) Revenue Management

The County will not respond to long-term revenue shortfalls with deficit funding or borrowing to support ongoing operations. Once working capital balances have reached policy levels, expenses will be reduced to conform to long-term revenue forecasts and/or revenue increases will be considered.

3. Expenditure Policies

a) Debt Capacity, Issuance and Management

•i) The ~~Finance Director~~ Chief Financial Officer is responsible to structure all debt issuances and oversees the on-going management of all County debt including general obligations, lease purchase agreements, revenue bonds, full faith and credit bonds, promissory notes, equipment financing agreements and any other contractual arrangements that obligate the County to make future principal and interest payments.

•ii) No debt will be issued for which the County is not confident that a sufficient specifically identified revenue source is available for repayment. The ~~Finance Director~~ Chief Financial Officer shall prepare an analysis of the source of repayment prior to issuance of any debt.

•~~iii~~) When issuing long-term debt, the County will ensure that debt is only incurred when necessary for capital improvements too large to be financed from current resources, the useful life of a financed improvement will exceed the life of the related debt, the benefits of financing exceed the cost of borrowing, and ensure that operating costs related to capital improvements are adequately considered before debt is issued.

•~~iv~~) The County will manage and administer its long-term debt in compliance with the restrictions and limitations of State law ~~with regard to~~regarding bonded indebtedness for counties as outlined in the Oregon Revised Statutes. These statutory restrictions establish legal limitations on the level of limited tax and general obligation bonded debt which can be issued by the County (~~one percent (1%) and two percent (2%)~~ of the real market value of all taxable property, respectively). The statutes outline the processes for public hearings, public notice, and bond elections, as well as provision for the issuance and sale of bonds and restrictions on the use of those bond proceeds.

•~~v~~) The County will not use long-term debt to fund current operations, to balance the budget, or to fund projects that can be funded from current resources. The County may use short-term debt or inter-fund loans as permitted by law to cover temporary cash flow needs resulting from a delay in grant proceeds or other revenues, and delay in the issuance of long-term debt. All bond issuances and promissory notes will be authorized by resolution of the Board ~~of County Commissioners.~~

•~~vi~~) The County will, through prudent financial management and budgeting practices, strive to maintain or enhance its Moody's credit ratings which ~~are is~~ currently Aa1~~3~~ for ~~both~~ full faith and credit debt ~~and Aa2 for and~~ general obligation debt.

•~~vii~~) The County will ensure that adequate procedures are in place to meet the post-issuance obligations of borrowers, to report periodic financial information and to disclose certain events of interest to bond holders in a timely manner.

b) Operating/Capital Expenditure Accountability

The County will maintain an accounting system which provides internal budgetary controls. The County's budget documents shall be presented in a format that provides for logical comparison with prior fiscal periods whenever possible. Reports comparing actual revenues and expenditures to budget for the County's major operating funds shall be prepared monthly which will be distributed to the Board ~~of County Commissioners,~~ County Administrator, Department Heads/Directors, and any interested parties. ~~The County will strive to fund minor capital improvements on a pay as you go basis to enhance its financial condition and bond rating. The County shall annually contribute to certain capital reserve funds to the extent possible given cash flow limitations and projected capital~~

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improvements.

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c) Internal Service Funds

Internal service funds are used to account for services provided by one department to other departments on a cost-reimbursement basis. The goal of an internal service fund is to measure the full cost of providing services for the purpose of fully recovering that cost through fees or charges to user departments.

~~Deschutes County internal service funds are as follows: Building Services, Administrative Services, Board of County Commissioners, Finance, Legal Counsel, Personnel, Information Technology, Information Technology Reserve, Insurance Reserve and Health Benefits Trust. The County desires to maintain a prudent level of available financial resources to help protect users of the shared activities from service disruption in the event of unexpected temporary revenue shortfalls or unpredicted one-time expenses. A reasonable level of reserves in the Internal Service Funds may be accumulated and maintained to provide stability and flexibility to respond to unexpected adversity and/or opportunities.~~

4. Cash Management Policies

a) Investments

County funds will be invested in a prudent and diligent manner with emphasis on safety, liquidity, and yield, in that order. The County will conform to all state and local statutes governing the investment of public funds and to the County's investment policy. The County's investment policy shall be approved by the State of Oregon Short-Term Fund Board and adopted by the Board of County Commissioners at least annually. Additionally, the County will have an Investment Advisory Committee to review the County's investment policy, its investments, and its investment strategy and philosophy. The Investment Advisory Committee will consist of financial experts who are citizens/residents of Deschutes County and will meet at a minimum twice each year.

b) Banking Services

The County will seek competitive bids for its banking services. Requests for proposals will be comprehensive, covering all aspects of the County's banking requirements. The award to the successful bidder will be for a five-year period with two one-year extensions.

c) Annual Validation of County Bank Accounts

Each year a letter is to be mailed to all banking institutions operating within Deschutes County to validate that the only Deschutes County accounts, listing Deschutes County or a Deschutes County department as the owner of the account and utilizing the County's federal identification number, are those accounts that have been approved by the Board of Commissioners and request that each bank notify the County Chief Financial Officer of any accounts in operation within their financial institutions that are not on the approved list.

The ~~Finance Director/Treasurer~~ Chief Financial Officer is authorized to establish all bank accounts, determine and authorize signatories to those bank accounts, and to manage all banking and investment related services for the County.

d) Credit Cards

The ~~Finance Director/Treasurer~~ Chief Financial Officer, in consultation with the County Administrator, is authorized to ~~set up credit cards~~ establish purchasing cards for County staff as requested.

e) Internal Controls and Performance Auditing Policies

Employees in the public sector are responsible to the taxpayers for how public resources are used and must perform their duties in compliance with law, policy, and established procedures. The following County activities are essential and are consistent with providing ~~citizens~~ residents with an objective and independent appraisal of County government.

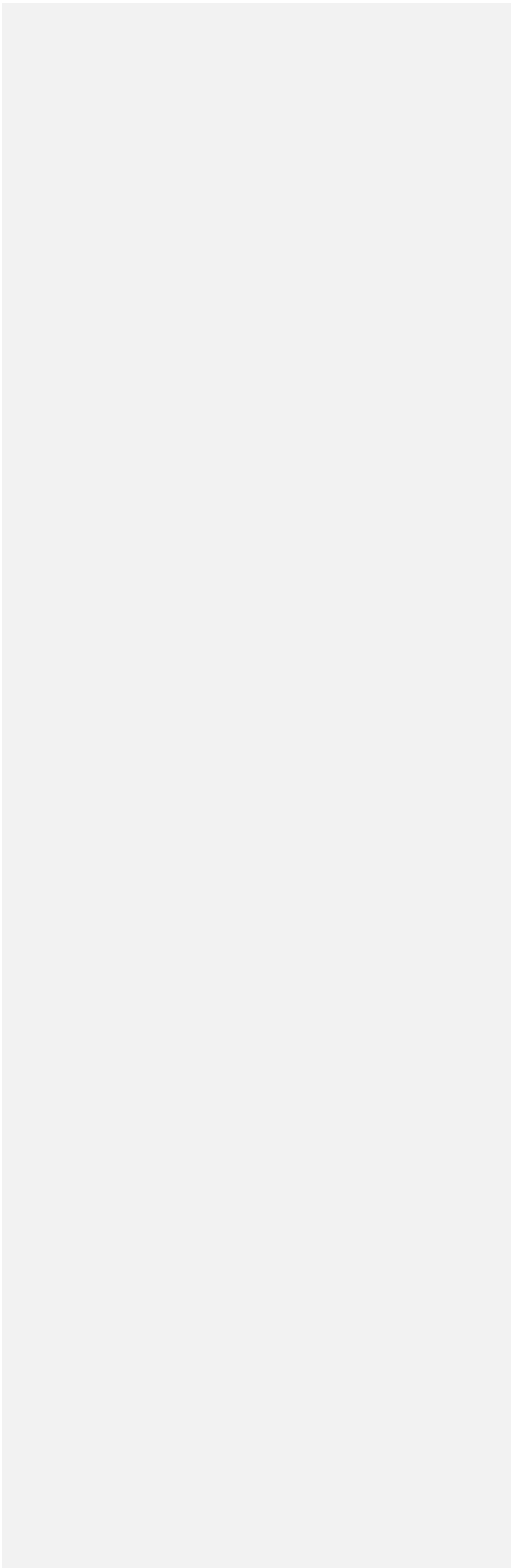
- Maintain an independent internal audit program to evaluate and report on the financial condition, the accuracy of financial record keeping, compliance with applicable laws, policies, guidelines and procedures, and efficiency and effectiveness of operations.
- Maintain a County Audit Committee comprised mostly of ~~public citizens~~ county residents to oversee audit services, both external and internal.
- In coordination with the Audit Committee, the County Internal Auditor and the County's external auditors shall periodically review internal controls in County departments and report findings to the Audit Committee regarding these reviews.
- At the direction of the Audit Committee, the County Internal Auditor shall conduct performance audits to ensure departments and agencies funded by the County are operating in an efficient and cost-effective manner.

5. Purchasing

All purchases of goods and services must comply with the County's purchasing policies, purchasing rules and procedures in accordance with state laws and regulations. Before the County purchases any major asset or undertakes any operating ~~any operating~~ or capital arrangements that create fixed costs or ongoing operational expenses, the implications of such purchases will be fully determined for the current and future years.

Approved by the Deschutes County Board of Commissioners on _____.

~~Tom Anderson~~Nick Lelack
County Administrator





Deschutes County Administrative Policy No. F-14

Original Adoption: December 15, 2014

Revised Adoption: January 24, 2024

General Financial Policies

STATEMENT OF POLICY

Deschutes County has an important responsibility to its residents to carefully account for public funds, manage municipal finances wisely, manage growth, and plan adequate funding of services desired by the public, including the provision and maintenance of public facilities. Deschutes County ensures that it is capable of adequately funding and providing County services needed by the community on a sustainable basis.

The following Financial policies establish guidelines for the fiscal stability of the County. The scope of these policies includes accounting, auditing, financial reporting, internal controls, operating and capital budgeting, revenue management, expenditure control, asset management, cash and investment management, and planning concepts, to:

- Demonstrate to the residents of Deschutes County, the investment community, and bond rating agencies that the County is committed to maintaining strong fiscal operations and the financial stability to navigate through economic downturns and respond to the changing needs of the community;
- Provide an adequate financial base to sustain a sufficient level of County services to the community delivered in an efficient and cost effective manner;
- Present fairly and with full disclosure the financial position and results of financial operations of the County in conformity to Generally Accepted Accounting Principles (GAAP); and
- Determine and demonstrate compliance with finance-related legal and contractual requirements in accordance with provisions of the Oregon Revised Statutes and other pertinent legal documents and mandates.

APPLICABILITY

This policy applies to all financial operations of Deschutes County and all other entities governed by the Deschutes County Board of County Commissioners (Board).

POLICY AND PROCEDURES

1. Financial Planning Policies

a) Budget Process

The County budget process will conform to existing state and local regulations including local budget law. The process will be coordinated so that major policy issues and Board goals and objectives are identified and incorporated into the budget.

b) Balanced Budget

Deschutes County's accounting and budgeting systems are organized and operated on a fund basis. The budget for each fund is balanced, meaning total resources, consisting of beginning net working capital, current year revenues and transfers-in, are equal to total requirements and transfers out, contingencies, unappropriated ending fund balances, and reserves for future expenditures.

c) Budget Adjustments

All requests for budget changes after adoption will be submitted to the Budget Office for analysis. The Budget Office will determine the need for the adjustment and the process to be followed to seek approval for the requested change. All resolutions proposing adjustments to the adopted budget will be prepared by the Budget Office and will be placed on the Board's agenda by the Budget Office for Board approval to ensure compliance with budget laws.

d) GFOA Award Programs

The County participates in the Government Finance Officers Association (GFOA) award programs that recognize excellence in government finance. The County will continue to submit annually to the following programs:

- Distinguished Budget Presentation Awards Program
- Certification of Achievement for Excellence in Financial Reporting Program
- Popular Annual Financial Reporting Awards Program

e) Financial Reporting Policy

The County's accounting systems and financial reports will be in conformance with all state and federal laws, GAAP and standards of the Governmental Accounting Standards Board (GASB) and the GFOA. An annual audit will be performed by a licensed municipal auditor from an independent public accounting firm with an audit opinion to be included with the County's published Annual Comprehensive Financial Report (ACFR). The financial report shall be in conformity with GAAP, demonstrate compliance with finance related legal and contractual provisions, thoroughly disclose sufficient detail, and minimize ambiguities and potentials for misleading inference. The County's ACFR will be provided to the Municipal Securities Rulemaking Board via electronic submission to the Electronic Municipal Rulemaking Board (EMMA), a continuing disclosure requirement, to enable investors to make informed decisions.

Financial systems will maintain internal controls to monitor revenues, expenditures, and program performance on an ongoing basis.

f) Budgeting for Operating Working Capital, Contingencies and Reserves

i) Operating Funds Contingency Amounts

To maintain a prudent level of financial resources to protect against the need to reduce service levels or raise taxes (i.e., voter-approved local option levy) and fees due to temporary revenue shortfalls or unforeseeable one-time expenditures, the County will establish and maintain certain working capital balances. The County will strive to maintain a working capital level in each operating fund, other than the General Fund, of eight and three tenths' percent (8.3%) of that fund's operating budget. The County will establish operations working capital within the General Fund of approximately four months of estimated annual property tax collections. Other funds that rely heavily on property taxes, which are not received until the month of November each year, should have an operating working capital level at or near the level of the General Fund, and include the Sheriff's Funds, 9-1-1, Extension/4-H, and the Sunriver and Black Butte Ranch County service districts. The Chief Financial Officer shall have the authority to allow exceptions to this policy for those funds with significant reserves and those that can demonstrate sufficient cash flow to avoid inter-fund borrowing prior to the receipt of tax revenues.

ii) Reserve and Insurance Funds

Certain reserve and insurance funds, due to their specific purposes, require reserve working capital balances above eight and three tenths' percent (8.3%). Working capital balances for those specific funds will be determined each year by the Chief Financial Officer and the department head given the unique needs of each fund and the anticipated use of such funds in future years.

The County shall annually contribute to certain capital reserve funds to the extent possible given cash flow limitations and projected capital improvements.

iii) General Fund Reserve

The County will establish and strive to maintain a General Fund reserve for the purposes of financial stability, continuation of core service levels, mitigation of economic downturns, response to extreme emergencies, and sustaining a favorable bond rating. The General Fund will maintain a minimum reserve balance of fifteen percent (15%) of anticipated property tax revenues. This reserve is in addition to contingency amounts.

The General Fund Reserve will have two components: emergency and financial stability.

- (1) Emergency Reserve - Twenty percent (20%) of the reserve will be dedicated to emergency funding. This guarantees the County has available funds to calamitous events affecting the provision of County services to the public. These would include natural disasters, civil disturbance, destruction of property, or other harmful and unforeseen events impacting the public.

Emergency Reserve funds may only be expended through a Board Order and only to support County operations during a crisis event.

- (2) Financial Stability – Eighty percent (80%) of the General Fund Reserve will be dedicated to financial and operational stability.

- (a) The Financial Stability Reserve may only be appropriated through a Board Order corresponding to a sustained economic downturn which negatively impacts the County’s ability to provide critical services to the public. General guidelines for a local economic downturn may include one or more of the following:

- (i) Property tax assessed value growth at or below four percent (4%).
 - (ii) Sustained, multi-year, increased consumer price index levels above four percent (4%) (CPI consistent with collective bargaining agreements contract language).
 - (iii) Unemployment within Deschutes County is above eleven percent (11%) (FRED economic data).
 - (iv) General Fund contingency below policy level of thirty-three percent (33%) of property taxes.
 - (v) Threatening core service level reductions due to protracted economic factors.

Should the General Fund reserve fall below fifteen percent (15%) of anticipated property tax revenues, the reserve should be replenished as soon as the following fiscal year, and no longer than two fiscal years.

g) Long-Range Planning

Each year, the County will update resource and requirement forecasts for major operating funds, and other funds as needed, for the next five years and annually develop a five-year Capital Improvement Program (CIP) for major projects related to the acquisition, expansion or rehabilitation of the County’s buildings, equipment, parks, streets, and other public infrastructure. These estimates will be presented to the Budget Committee in a format which is intended to facilitate budget decisions and strategic planning, based on a multi-year perspective.

h) Capital Assets

Deschutes County will perform an inventory of its capital assets to ensure all the County’s capital assets are accounted for at least once every two fiscal years. This information will be used to plan for the ongoing financial commitments required to maximize the public’s benefit including security of assets, insurance levels,

capitalization of capital costs for reporting purposes and asset replacement and obsolescence. The County will strive to fund minor capital improvements on a pay-as-you-go basis to enhance its financial condition and bond rating. Reference Capital Asset Policy F-04 for additional information.

2. Revenue Policies

a) Revenue Diversification

Revenue estimates will be established each year in a realistic and prudent manner using objective and analytical approaches. Revenue forecasts will assess the full spectrum of resources that can be allocated for public services. To the greater extent possible, the County’s revenue system will be diversified as protection from short-run fluctuations in any one revenue source.

b) Fees and Charges

User fees and charges will be established for services that benefit specific individuals or organizations. The County will annually review all fees, licenses, permits, fines, and other miscellaneous charges in conjunction with the budget process. User fees and charges will be established based at a level related to the full cost of indirect costs, including operations and maintenance, overhead, and charges for the use of capital facilities. Other factors for fee or charge adjustments may also include the impact of inflation, other cost increases and current competitive rates.

c) Use of One-Time Revenues

One-time revenues or resources shall not be used to fund ongoing operations, unless in the context of a multi-year financial plan to balance expenditures and reserves. One-time revenues should not support ongoing personnel and operating costs. Use of one-time revenues is appropriate for non-recurring capital outlay, debt retirement, contribution to capital reserves, and other non-recurring expenses.

d) Use of Unpredictable Revenues

Revenues of a limited or undefined term will generally be used for capital projects or one-time operating expenditures to ensure that no ongoing service programs are lost when such revenues are reduced or discontinued.

e) Grants

Grants are generally contributions from one government to another, usually for a specific purpose. Grants can be recorded in any type of fund and should be recorded in an existing fund whenever possible. Grants sometimes come with matching fund requirements. It is important that matching requirements are well understood before grants are accepted by the County to ensure that services being provided through grant funding are sustainable. It is also essential any staff hired to carry out grant funded services are hired subject to the amount and continuation of the grant funding.

f) Revenue Management

The County will not respond to long-term revenue shortfalls with deficit funding or borrowing to support ongoing operations. Once working capital balances have reached policy levels, expenses will be reduced to conform to long-term revenue forecasts and/or revenue increases will be considered.

3. Expenditure Policies

a) Debt Capacity, Issuance and Management

- i) The Chief Financial Officer is responsible to structure all debt issuances and oversees the ongoing management of all County debt including general obligations, lease purchase agreements, revenue bonds, full faith and credit bonds, promissory notes, equipment financing agreements and any other contractual arrangements that obligate the County to make future principal and interest payments.
- ii) No debt will be issued for which the County is not confident that a sufficient specifically identified revenue source is available for repayment. The Chief Financial Officer shall prepare an analysis of the source of repayment prior to issuance of any debt.
- iii) When issuing long-term debt, the County will ensure that debt is only incurred when necessary for capital improvements too large to be financed from current resources, the useful life of a financed improvement will exceed the life of the related debt, the benefits of financing exceed the cost of borrowing, and ensure that operating costs related to capital improvements are adequately considered before debt is issued.
- iv) The County will manage and administer its long-term debt in compliance with the restrictions and limitations of State law regarding bonded indebtedness for counties as outlined in the Oregon Revised Statutes. These statutory restrictions establish legal limitations on the level of limited tax and general obligation bonded debt which can be issued by the County (one percent (1%) and two percent (2%) of the real market value of all taxable property, respectively). The statutes outline the processes for public hearings, public notice, and bond elections, as well as provision for the issuance and sale of bonds and restrictions on the use of those bond proceeds.
- v) The County will not use long-term debt to fund current operations, to balance the budget, or to fund projects that can be funded from current resources. The County may use short-term debt or inter-fund loans as permitted by law to cover temporary cash flow needs resulting from a delay in grant proceeds or other revenues, and delay in the issuance of long-term debt. All bond issuances and promissory notes will be authorized by resolution of the Board.

- vi) The County will, through prudent financial management and budgeting practices, strive to maintain or enhance its Moody's credit ratings which is currently Aa1 for both full faith and credit debt and general obligation debt.
- vii) The County will ensure that adequate procedures are in place to meet the post-issuance obligations of borrowers, to report periodic financial information and to disclose certain events of interest to bond holders in a timely manner.

b) Operating/Capital Expenditure Accountability

The County will maintain an accounting system which provides internal budgetary controls. The County's budget documents shall be presented in a format that provides for logical comparison with prior fiscal periods whenever possible. Reports comparing actual revenues and expenditures to budget for the County's major operating funds shall be prepared monthly which will be distributed to the Board, County Administrator, Department Heads/Directors, and any interested parties.

c) Internal Service Funds

Internal service funds are used to account for services provided by one department to other departments on a cost-reimbursement basis. The goal of an internal service fund is to measure the full cost of providing services for the purpose of fully recovering that cost through fees or charges to user departments.

The County desires to maintain a prudent level of available financial resources to help protect users of the shared activities from service disruption in the event of unexpected temporary revenue shortfalls or unpredicted one-time expenses. A reasonable level of reserves in the Internal Service Funds may be accumulated and maintained to provide stability and flexibility to respond to unexpected adversity and/or opportunities.

4. Cash Management Policies

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Approved by the Deschutes County Board of Commissioners on _____.

Nick Lelack
County Administrator



BOARD OF
COMMISSIONERS

AGENDA REQUEST & STAFF REPORT

MEETING DATE: January 24, 2024

SUBJECT: Treasury Report for December 2023

ATTENDANCE:

Bill Kuhn, County Treasurer



MEMORANDUM

DATE: January 17,2024
TO: Board of County Commissioners
FROM: Bill Kuhn, Treasurer
SUBJECT: Treasury Report for December 2023

Following is the unaudited monthly treasury report for fiscal year to date (YTD) as of December 31, 2023.

Treasury and Investments

- The portfolio balance at the end of December was \$335.0 million, a decrease of \$559 thousand from November and an increase of \$6.7 million from last year (Dec 2022).
- Net investment income for December was \$957,259 which was \$429,138 more than last month and \$394,037 greater than December 2022. YTD earnings of \$3,959,732 are \$1,972,047 more than the YTD earnings last year.
- All portfolio category balances are within policy limits.
- The LGIP interest rate remained at 5.0% during the month of December. Benchmark returns for 24-month and 36-month treasuries are down from the prior month by 25 basis points and down by 22 basis points respectively.
- Average portfolio yield is 3.14%, which is down from the prior month's 3.34% yield due to longer term investing.
- The portfolio weighted average time to maturity is 1.10 years, which is up from .86 years in November.

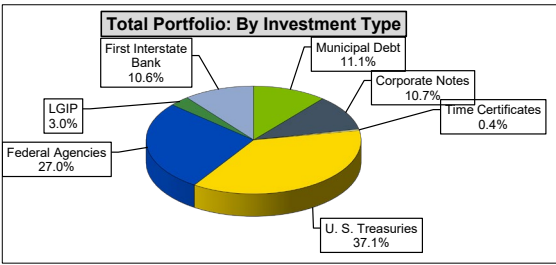
Deschutes County

Total Investment Portfolio As Of 12/31/2023



Portfolio Breakdown: Par Value by Investment Type		
Municipal Debt	\$ 37,205,000	11.1%
Corporate Notes	35,821,000	10.7%
Time Certificates	1,245,000	0.4%
U.S. Treasuries	124,300,000	37.1%
Federal Agencies	90,600,000	27.0%
LGIP	10,202,108	3.0%
First Interstate (Book Balance)	35,670,606	10.6%
Total Investments	\$ 335,043,715	100.0%

Investment Income		
	Dec-23	Y-T-D
Total Investment Income	\$ 962,259	\$ 3,989,732
Less Fee: \$5,000 per month	(5,000)	(30,000)
Investment Income - Net	\$ 957,259	\$ 3,959,732
Prior Year Comparison	Dec-22	\$ 1,987,685



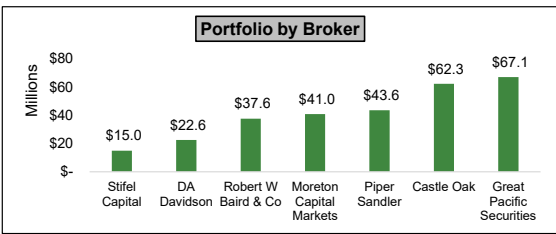
Category Maximums:	
U.S. Treasuries	100%
LGIP (\$59,847,000)	100%
Federal Agencies	100%
Banker's Acceptances	25%
Time Certificates	50%
Municipal Debt	25%
Corporate Debt	25%

Yield Percentages		
	Current Month	Prior Month
FIB/ LGIP	5.00%	5.00%
Investments	3.36%	2.35%
Average	3.14%	3.34%

Maturity (Years)	
Max	Weighted Average
2.96	1.10

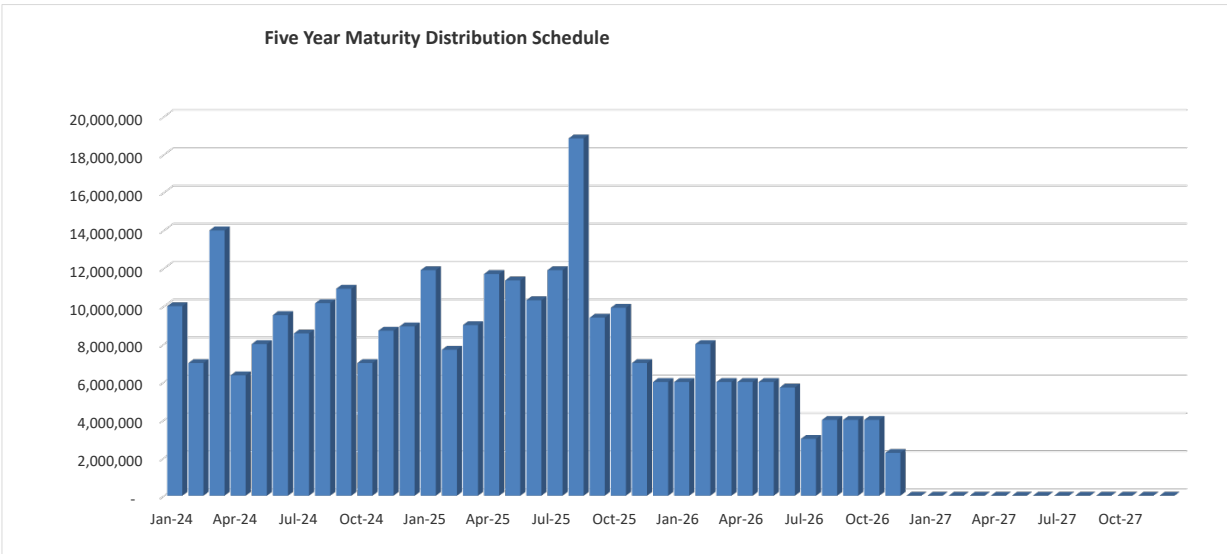
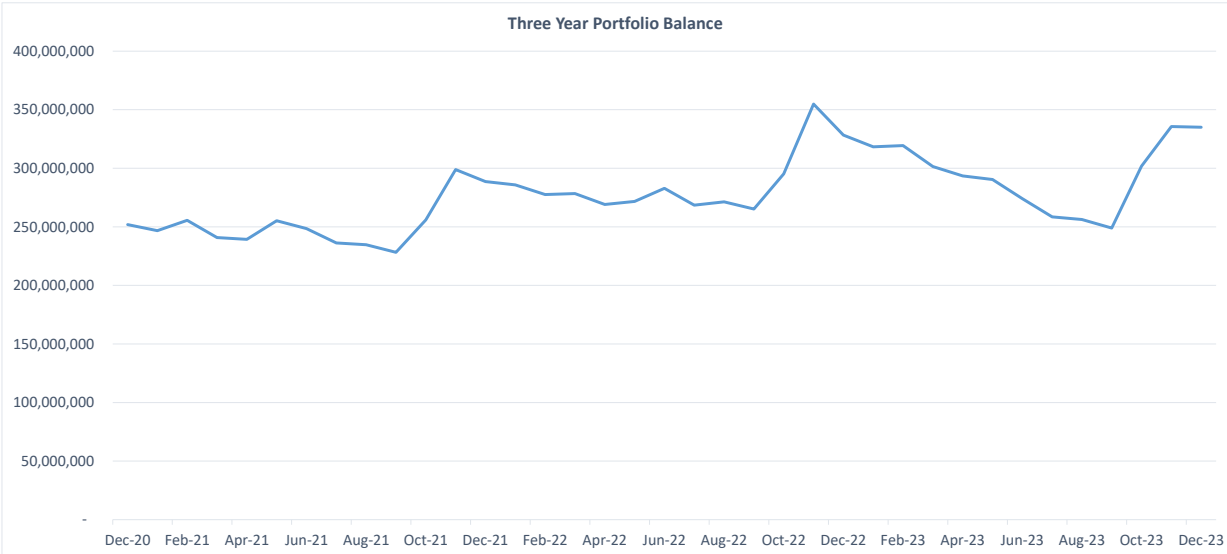
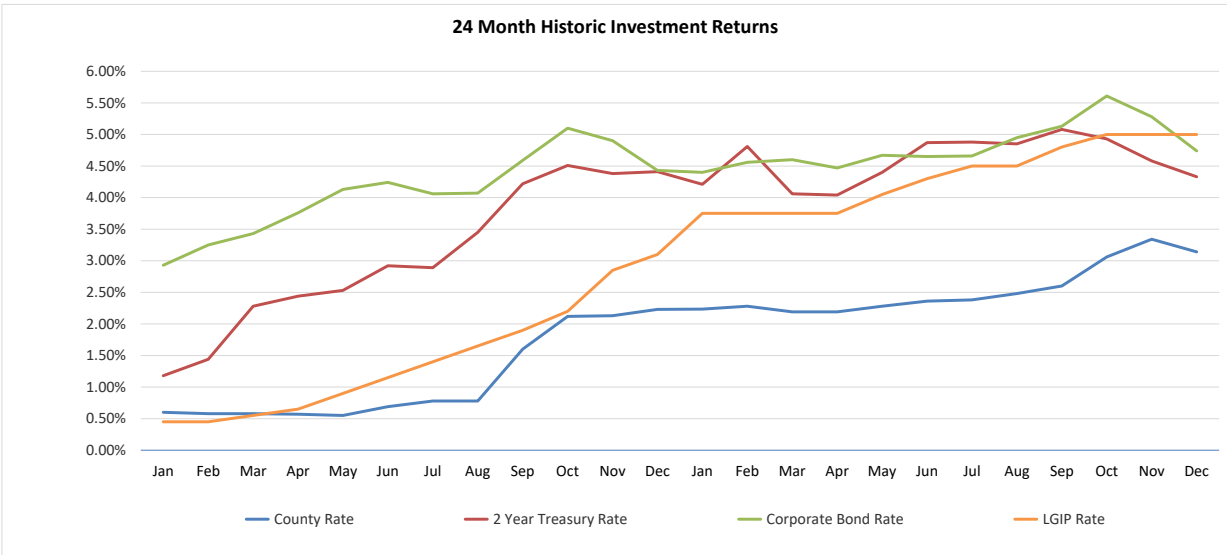
Benchmarks	
24 Month Treasury	4.33%
LGIP Rate	5.00%
36 Month Treasury	4.09%

Term	Minimum	Actual
0 to 30 Days	10%	16.7%
Under 1 Year	25%	46.3%
Under 5 Years	100%	100.0%



Other	Policy	Actual
Corp Issuer	5%	1.9%
Callable	25%	12.4%
Weighted Ave.	AA2	AAA

Investment Activity	
Purchases in Month	\$ 66,445,000
Sales/Redemptions in Month	\$ 8,110,000



Deschutes County Investments
Portfolio Management
Portfolio Details - Investments
December 31, 2023

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						
10844	BCD	05580AB78	BMW	GPAC	7/30/2021	7/30/2024	211			0.55	0.55	249000	242535.41	249000	- -
10847	BCD	38149MXG3	GOLDMAN SACHS	GPAC	7/28/2021	7/29/2024	210			0.55	0.55	249000	242574.29	249000	- -
10848	BCD	795451AA1	SALLIE MAE	GPAC	7/21/2021	7/22/2024	203			0.55	0.55	249000	242648.84	249000	- -
10849	BCD	89235MLF6	TOYOTA FINANCIAL SGS BANK	GPAC	8/5/2021	8/5/2024	217			0.55	0.55	249000	242350.72	249000	- -
10850	NCB	90348JR85	UBS BANK USA	GPAC	8/11/2021	8/12/2024	224			0.55	0.536214	249000	242112.37	249000	- -
10988	FAC	3130H0AV5	Federal Agriculture Mtg Corp	MORETN	12/12/2023	10/1/2025	639			2.55	4.87	2000000	1936600.48	1923082.91	- -
10763	FAC	3133EL3P7	Federal Farm Credit Bank	R W B	8/12/2020	8/12/2025	589	Aaa	AA+	0.53	0.53	3000000	2811768.66	3000000	- -
10764	FAC	3133EL3H5	Federal Farm Credit Bank	MORETN	8/12/2020	8/12/2025	589	Aaa	AA+	0.57	0.57	3000000	2811617.37	3000000	- -
10783	FAC	3133EMCNO	Federal Farm Credit Bank	CASTLE	10/16/2020	10/15/2024	288	Aaa	AA+	0.4	0.4401721	2000000	1930614.22	1999372.4	- -
10820	FAC	3133EMPL5	Federal Farm Credit Bank	PS	12/30/2020	12/23/2024	357	Aaa	AA+	0.32	0.3199988	2000000	1914566.74	2000000	- -
10828	FAC	3133EMNK4	Federal Farm Credit Bank	DA DAV	1/22/2021	7/22/2024	203	Aaa	AA+	0.31	0.31	2000000	1947246.58	2000000	- -
10842	FAC	3133EMT51	Federal Farm Credit Bank	R W B	7/19/2021	7/19/2024	200	Aaa	AA+	0.42	0.4283959	1000000	974529.08	999954.17	- -
10916	FAC	3133ENP79	Federal Farm Credit Bank	CASTLE	9/26/2022	9/26/2024	269	Aaa	AA+	4.25	4.2542149	2000000	1989099.4	1999941.11	- -
10926	FAC	3133ENS68	Federal Farm Credit Bank	R W B	10/20/2022	10/17/2024	290	Aaa	AA+	4.62	4.7128512	2000000	1991824.08	1998603.91	- -
10927	FAC	3133ENPG9	Federal Farm Credit Bank	MORETN	10/25/2022	2/14/2025	410	Aaa	AA+	1.75	4.5602179	1700000	1648297.29	1649753.82	- -
10954	FAC	3133ENG20	Federal Farm Credit Bank	CASTLE	11/30/2022	8/15/2024	227	Aaa	AA+	3.3	4.6146501	2000000	1978119.56	1984406.69	- -
10971	FAC	3133EPPR0	Federal Farm Credit Bank	GPAC	11/17/2023	4/10/2026	830	Aaa	AA+	4.625	4.7710002	2000000	2018853.1	1993708.13	- -
10975	FAC	3133EPPR0	Federal Farm Credit Bank	GPAC	11/22/2023	4/10/2026	830	Aaa	AA+	4.625	4.8109999	2000000	2018853.1	1991999.9	- -
10985	FAC	3133EPC37	Federal Farm Credit Bank	PS	12/8/2023	11/13/2025	682	Aaa	AA+	4.875	4.6404797	1000000	1009484.38	1004109.35	- -
10987	FAC	3133EHVV1	Federal Farm Credit Bank	PS	12/12/2023	9/1/2026	974	Aaa	AA+	2.4	4.5888622	2000000	1914192.68	1891350.36	- -
11006	FAC	3133EPL37	Federal Farm Credit Bank	R W B	12/19/2023	12/8/2025	707	Aaa	AA+	4.625	4.4981889	2000000	2011177.74	2004620.45	- -
10903	FAC	3130ASLR8	Federal Home Loan Bank	CASTLE	7/6/2022	3/28/2024	87	Aaa	AA+	3.45	3.3909602	2000000	1991188.94	2000283.66	- -
10932	FAC	3130ATN52	Federal Home Loan Bank	DA DAV	10/27/2022	10/27/2025	665	Aaa	AA+	5	5.0181605	1855000	1855589.52	1854436.63	1/27/2024
10937	FAC	3130AK5E2	Federal Home Loan Bank	R W B	11/18/2022	9/4/2025	612	Aaa	AA+	0.375	4.2631353	2000000	1870475.72	1878416.98	- -
10947	FAC	3130ASR92	Federal Home Loan Bank	MORETN	11/30/2022	5/16/2025	501	Aaa	AA+	4	5.139245	2000000	1989697.56	1983742.1	- -
10957	FAC	3130ATUQ8	Federal Home Loan Bank	PS	12/1/2022	3/8/2024	67	Aaa	AA+	4.75	4.7977307	2000000	1997717.74	1999835.8	- -
10964	FAC	3130AWKM1	Federal Home Loan Bank	R W B	11/16/2023	12/12/2025	711	Aaa	AA+	4.75	4.9490002	2000000	2016351.54	1992670.13	- -
10972	FAC	3130AXB31	Federal Home Loan Bank	R W B	11/17/2023	3/13/2026	802	Aaa	AA+	4.875	4.78	2000000	2028060.48	2003810.75	- -
10976	FAC	3130ALAJ3	Federal Home Loan Bank	PS	11/22/2023	8/25/2026	967	Aaa	AA+	0.7	4.9650109	2000000	1819874.06	1791138.37	2/25/2024
10984	FAC	3130AWLY4	Federal Home Loan Bank	PS	12/8/2023	6/13/2025	529	Aaa	AA+	5.125	4.8004048	2145000	2162870.92	2154614.95	- -
11005	FAC	3130ALSW5	Federal Home Loan Bank	R W B	12/19/2023	3/13/2026	802	Aaa	AA+	0.875	4.3881228	2000000	1860371.52	1854248.36	- -
10766	FAC	3134GWND4	Federal Home Loan Mtg Corp	CASTLE	8/14/2020	8/12/2025	589	Aaa		0.6	0.6101786	2000000	1882098.58	1999676.86	2/12/2024
10775	FAC	3134GWF84	Federal Home Loan Mtg Corp	CASTLE	9/9/2020	9/9/2024	252	Aaa		0.48	0.48	1000000	968776.59	1000000	3/9/2024
10791	FAC	3134GW3W4	Federal Home Loan Mtg Corp	CASTLE	10/30/2020	10/28/2024	301	Aaa		0.41	0.4163167	2000000	1927227.84	1999896.73	1/28/2024
10792	FAC	3134GW5Q5	Federal Home Loan Mtg Corp	CASTLE	10/30/2020	1/29/2025	394	Aaa		0.45	0.4523943	2500000	2384558	2499936.56	1/29/2024
10799	FAC	3134GW7F7	Federal Home Loan Mtg Corp	CASTLE	11/18/2020	11/18/2024	322	Aaa		0.375	0.375	2000000	1926568.28	2000000	- -
10821	FAC	3134GXKK9	Federal Home Loan Mtg Corp	R W B	1/15/2021	1/15/2025	380	Aaa		0.35	0	2000000	1907593.7	2000000	1/15/2024
10905	FAC	3134GWZV1	Federal Home Loan Mtg Corp	CASTLE	7/8/2022	10/22/2025	660	Aaa		0.65	3.2000087	2000000	1866656.2	1913112.39	- -
10939	FAC	3134GY4P4	Federal Home Loan Mtg Corp	MORETN	11/30/2022	11/26/2025	695	Aaa	AA+	5.3	5.3002699	2000000	1994049.76	2000000	2/26/2024
10944	FAC	3137EAEX3	Federal Home Loan Mtg Corp	MORETN	11/18/2022	9/23/2025	631	Aaa	AA+	0.375	4.2702845	2000000	1867045.3	1874507.71	- -
10955	FAC	3137EAEU9	Federal Home Loan Mtg Corp	CASTLE	11/30/2022	7/21/2025	567	Aaa	AA+	0.375	4.3133499	2000000	1879808.52	1885604.54	- -
10762	FAC	3136G4E74	Federal National Mtg Assn	CASTLE	7/31/2020	1/29/2025	394	Aaa	AA+	0.57	0.5699999	1400000	1345072.85	1400000	1/29/2024
10765	FAC	3136G4N74	Federal National Mtg Assn	MORETN	8/21/2020	8/21/2025	598	Aaa	AA+	0.56	0.56	3000000	2818610.01	3000000	2/21/2024
10767	FAC	3136G4L84	Federal National Mtg Assn	CASTLE	8/18/2020	8/18/2025	595	Aaa	AA+	0.57	0.5901227	2000000	1879982.04	1999354.3	2/18/2024
10770	FAC	3136G4X24	Federal National Mtg Assn	PS	8/28/2020	8/29/2025	606	Aaa	AA+	0.6	0.6000006	1000000	939340.71	1000000	8/29/2024
10772	FAC	3136G4N74	Federal National Mtg Assn	R W B	8/27/2020	8/21/2025	598	Aaa	AA+	0.56	0.5650922	1000000	939536.67	999917.78	2/21/2024
10773	FAC	3136G4X24	Federal National Mtg Assn	CASTLE	8/28/2020	8/29/2025	606	Aaa	AA+	0.6	0.6000006	1000000	939340.71	1000000	8/29/2024
10774	FAC	3136G4N74	Federal National Mtg Assn	R W B	9/3/2020	8/21/2025	598	Aaa	AA+	0.56	0.5599951	2000000	1879073.34	2000000	2/21/2024
10793	FAC	3135GA2N0	Federal National Mtg Assn	R W B	11/4/2020	11/4/2025	673	Aaa	AA+	0.55	0.55	2000000	1860359.8	2000000	11/4/2024
10796	FAC	3135G06G3	Federal National Mtg Assn	CASTLE	11/12/2020	11/7/2025	676	Aaa	AA+	0.5	0.5729346	2000000	1863317.76	1997343.42	- -
10952	FAC	3135G03U5	Federal National Mtg Assn	R W B	11/30/2022	4/22/2025	477	Aaa	AA+	0.625	4.4293463	2000000	1901859.44	1906761.67	- -
10989	AFD	313384E88	Federal Home Loan Bank	CASTLE	12/12/2023	9/6/2024	249	Aaa	AA+	5.0049997	5.3003332	2000000	1933500	1930764.17	- -
10900	TRC	91282CDV0	U.S. Treasury	GPAC	6/28/2022	1/31/2024	30	Aaa		0.875	3.0200597	2000000	1992914.14	1996589.08	- -
10901	TRC	91282CEG2	U.S. Treasury	GPAC	6/28/2022	3/31/2024	90	Aaa		2.25	3.0493067	2000000	1985078.12	1996188.67	- -
10902	TRC	91282CER8	U.S. Treasury	GPAC	6/28/2022	5/31/2024	151	Aaa		2.5	3.0809126	2000000	1977656.24	1995368.51	- -
10904	TRC	91282CEH0	U.S. Treasury	MORETN	7/8/2022	4/15/2025	470	Aaa	AA+	2.625	3.0804476	2000000	1951328.12	1988824.73	- -
10919	TRC	91282CBR1	U.S. Treasury	PS	10/3/2022	3/15/2024	74	Aaa		0.25	4.282992	2000000	1980078.12	1984301.93	- -
10920	TRC	91282ZL7	U.S. Treasury	PS	10/3/2022	4/30/2025	485	Aaa		0.375	4.2171846	2000000	1892968.76	1904166.06	- -

Inv #	Inv Type	CUSIP	Security	Broker	Purchase Date	Maturity Date	Days To Maturity	Ratings		Coupon		Par Value	Market Value	Book Value	Call Date
								Moodys	S&P/Fitch	Rate	YTM 365				
10921	TRC	912828ZT0	U.S. Treasury	PS	10/3/2022	5/31/2025	516	Aaa		0.25	4.2325215	2000000	1883828.12	1894621.22	-
10924	TRC	91282CBV2	U.S. Treasury	MORETN	10/20/2022	4/15/2024	105	Aaa		0.375	4.6205671	2000000	1972500	1976674.72	-
10925	TRC	912828WJ5	U.S. Treasury	MORETN	10/20/2022	5/15/2024	135	Aaa		2.5	4.6315735	2000000	1980468.76	1984943.55	-
10928	TRC	912828V80	U.S. Treasury	MORETN	10/25/2022	1/31/2024	30	Aaa		2.5	4.5518203	2000000	1995023.32	1996365.42	-
10929	TRC	91282CDZ1	U.S. Treasury	MORETN	10/25/2022	2/15/2025	411	Aaa		1.5	4.5042292	2000000	1930234.38	1936542.14	-
10934	TRC	91282CED9	U.S. Treasury	MORETN	11/4/2022	3/15/2025	439	Aaa		1.75	4.6405931	2000000	1932890.62	1934827.98	-
10935	TRC	91282CEU1	U.S. Treasury	MORETN	11/4/2022	6/15/2025	531	Aaa		2.875	4.6510728	2000000	1955000	1951862.47	-
10936	TRC	91282CEY3	U.S. Treasury	MORETN	11/4/2022	7/15/2025	561	Aaa		3	4.660048	2000000	1956640.62	1952519.53	-
10942	TRC	91282CDN8	U.S. Treasury	MORETN	11/18/2022	12/15/2024	349	Aaa		1	4.3929033	2000000	1928671.88	1938706.3	-
10943	TRC	91282CDZ1	U.S. Treasury	MORETN	11/18/2022	2/15/2025	411	Aaa		1.5	4.3902761	2000000	1930234.38	1938757.24	-
10945	TRC	9128285C0	U.S. Treasury	MORETN	11/18/2022	9/30/2025	638	Aaa		3	4.1910054	2000000	1954296.88	1961153.3	-
10946	TRC	91282CEY3	U.S. Treasury	MORETN	11/18/2022	7/15/2025	561	Aaa		3	4.2514798	2000000	1956640.62	1963943.46	-
10948	TRC	912828WJ5	U.S. Treasury	DA DAV	11/30/2022	5/15/2024	135	Aaa		2.5	4.6796779	2000000	1980468.76	1984571.43	-
10949	TRC	912828Y87	U.S. Treasury	GPAC	11/30/2022	7/31/2024	212	Aaa		1.75	4.6137515	2000000	1962265.62	1968316.4	-
10953	TRC	91282CDV0	U.S. Treasury	CASTLE	11/30/2022	1/31/2024	30	Aaa		0.875	4.732274	2000000	1992914.14	1993906.91	-
10956	TRC	91282CBR1	U.S. Treasury	PS	11/30/2022	3/15/2024	74	Aaa		0.25	4.7067273	2000000	1980078.12	1982667.35	-
10958	TRC	91282CEY3	U.S. Treasury	PS	11/30/2022	7/15/2025	561	Aaa		3	4.2943472	2000000	1956640.62	1962709.31	-
10959	TRC	91282CEU1	U.S. Treasury	PS	11/30/2022	6/15/2025	531	Aaa		2.875	4.2893605	2000000	1955000	1961410.95	-
10963	TRC	91282CHM6	U.S. Treasury	STIFEL	9/29/2023	7/15/2026	926	Aaa		4.5	4.8808615	3000000	3028945.32	2973037.06	-
10965	TRC	91282CGE5	U.S. Treasury	CASTLE	11/16/2023	1/15/2026	745	Aaa		3.875	4.838231	2000000	1985234.38	1963061.99	-
10966	TRC	91282CGL9	U.S. Treasury	CASTLE	11/16/2023	2/15/2026	776	Aaa		4	4.8207532	2000000	1991406.24	1967253.65	-
10969	TRC	91282CHB0	U.S. Treasury	PS	11/17/2023	5/15/2026	865	Aaa		3.625	4.661229	2000000	1977421.88	1954106.28	-
10970	TRC	91282CHU8	U.S. Treasury	GPAC	11/17/2023	8/15/2026	957	Aaa		4.375	4.6314599	2000000	2014218.76	1987389.83	-
10973	TRC	91282CJC6	U.S. Treasury	STIFEL	11/17/2023	10/15/2026	1018	Aaa		4.625	4.5910231	2000000	2030625	2001679.75	-
10974	TRC	91282CHB0	U.S. Treasury	GPAC	11/22/2023	5/15/2026	865	Aaa		3.625	4.6699096	2000000	1977421.88	1953703.38	-
10977	TRC	91282CGL9	U.S. Treasury	CASTLE	11/22/2023	2/15/2026	776	Aaa		4	4.7435597	2000000	1991406.24	1970281.86	-
10978	TRC	91282CGR6	U.S. Treasury	CASTLE	11/22/2023	3/15/2026	804	Aaa		4.625	4.7122051	2000000	2017890.62	1996278.88	-
10979	TRC	91282CDZ1	U.S. Treasury	GPAC	12/8/2023	2/15/2025	411	Aaa		1.5	4.9532547	2000000	1930234.38	1925594.83	-
10980	TRC	91282CEY3	U.S. Treasury	GPAC	12/8/2023	7/15/2025	561	Aaa		3	4.72774	3200000	3130624.99	3118966.67	-
10981	TRC	91282CFK2	U.S. Treasury	GPAC	12/8/2023	9/15/2025	623	Aaa		3.5	4.6598952	1500000	1478203.13	1471789.88	-
10982	TRC	91282CED9	U.S. Treasury	DA DAV	12/8/2023	3/15/2025	439	Aaa		1.75	4.9003222	3000000	2899335.93	2890942.16	-
10983	TRC	91282CEH0	U.S. Treasury	DA DAV	12/8/2023	4/15/2025	470	Aaa	AA+	2.625	4.8500197	3700000	3609957.02	3598536.04	-
10986	TRC	912828XB1	U.S. Treasury	DA DAV	12/8/2023	5/15/2025	500	Aaa		2.125	4.8150714	3200000	3098375.01	3087233.59	-
10990	TRC	912828U3	U.S. Treasury	DA DAV	12/12/2023	8/31/2024	243	Aaa		1.875	5.2442521	2000000	1959062.5	1956685.02	-
10991	TRC	91282CGA3	U.S. Treasury	DA DAV	12/12/2023	12/15/2025	714	Aaa		4	4.6803125	2000000	1989765.62	1974903	-
10992	TRC	91282CGE5	U.S. Treasury	R W B	12/12/2023	1/15/2026	745	Aaa		3.875	4.6417612	2000000	1985234.38	1970479.98	-
10994	TRC	91282CHN4	U.S. Treasury	GPAC	12/12/2023	7/31/2025	577	Aaa		4.75	4.8393383	700000	703281.25	699022.17	-
10995	TRC	912828P46	U.S. Treasury	STIFEL	12/12/2023	2/15/2026	776	Aaa		1.625	4.6184916	2000000	1895781.24	1880402.41	-
10996	TRC	91282CJC6	U.S. Treasury	STIFEL	12/12/2023	10/15/2026	1018	Aaa		4.625	4.4580016	2000000	2030625	2008544.14	-
10997	TRC	91282CJK8	U.S. Treasury	STIFEL	12/12/2023	11/15/2026	1049	Aaa		4.625	4.4510097	2000000	2032500	2009208.43	-
10998	TRC	912828R36	U.S. Treasury	CASTLE	12/19/2023	5/15/2026	865	Aaa		1.625	4.2619955	2000000	1887734.38	1882315.55	-
10999	TRC	91282CGV7	U.S. Treasury	CASTLE	12/19/2023	4/15/2026	835	Aaa		3.75	4.2870073	2000000	1982031.24	1976767.95	-
11000	TRC	91282CFP1	U.S. Treasury	CASTLE	12/19/2023	10/15/2025	653	Aaa		4.25	4.4837829	2000000	1996640.62	1991957	-
11002	TRC	91282CGL9	U.S. Treasury	GPAC	12/19/2023	2/15/2026	776	Aaa		4	4.344556	2000000	1991406.24	1986092.37	-
11003	TRC	912828G38	U.S. Treasury	GPAC	12/19/2023	11/15/2024	319	Aaa		2.25	4.9362782	2000000	1955234.38	1954735.27	-
11004	TRC	91282CGE5	U.S. Treasury	GPAC	12/19/2023	1/15/2026	745	Aaa		3.875	4.3774643	2000000	1985234.38	1980573.37	-
11007	TRC	91282CDN8	U.S. Treasury	STIFEL	12/19/2023	12/15/2024	349	Aaa		1	4.8731326	2000000	1928671.88	1928728.8	-
10962	ATD	912797GY7	U.S. Treasury	GPAC	9/29/2023	3/28/2024	87	Aaa	AA	5.3049998	5.60282483	2000000	1975171.08	1974359.17	-
10967	ATD	912797HZ3	U.S. Treasury	STIFEL	11/21/2023	1/16/2024	15	Aaa		5.2750029	5.46741145	2000000	1995910.84	1995604.16	-
10993	ATD	912797JM0	U.S. Treasury	GPAC	12/12/2023	4/9/2024	99	Aaa		5.2329993	5.47406002	2000000	1971710.66	1971218.5	-
11001	ATD	912796Z28	U.S. Treasury	DA DAV	12/19/2023	2/22/2024	52	Aaa		5.1800012	5.37516206	2000000	1985035.55	1985035.55	-
11008	ATD	912797GY7	U.S. Treasury	CASTLE	12/28/2023	3/28/2024	87	Aaa	AA	5.2250004	5.44303695	2000000	1975171.08	1974745.83	-
11009	ATD	912797JE8	U.S. Treasury	GPAC	12/28/2023	2/20/2024	50	Aaa		5.251	5.44072792	2000000	1985657.06	1985413.89	-
11010	ATD	912797JA6	U.S. Treasury	GPAC	12/28/2023	1/23/2024	22	Aaa		5.2550031	5.42256927	2000000	1993853.62	1993577.22	-
10806	MC1	037833DF4	Apple Inc	GPAC	12/3/2020	1/13/2025	378	Aaa	AA+	2.75	0.6389292	2000000	1959568.08	2042991.14	11/13/2024
10862	MC1	037833CG3	Apple Inc	GPAC	11/17/2021	2/9/2024	39	Aaa	AA+	3	0.9122019	2000000	1994032.12	2004352.47	-
10865	MC1	037833DN7	Apple Inc	GPAC	11/18/2021	9/11/2026	984	Aaa	AA+	2.05	1.4551529	2000000	1885037.3	2030840.74	7/11/2026
10822	MC1	12572QAG0	CME GROUP	GPAC	1/4/2021	3/15/2025	439	Aa3	AA-	3	0.6490818	2000000	1958068.92	2055825.44	-
10830	MC1	22546QAP2	CREDIT SUISSE NY	CASTLE	2/1/2021	9/9/2024	252	A3	A+	3.625	0.57179	2950000	2908010.91	3011323.64	-
10818	MC1	166764BW9	Chevron Corp	GPAC	12/28/2020	5/11/2025	496	Aa2	AA-	1.554	0.6470298	1663000	1594888.69	1683208.57	-
10824	MC1	166764BW9	Chevron Corp	CASTLE	1/7/2021	5/11/2025	496	Aa2	AA-	1.554	0.6175284	2000000	1918086.22	2025114.07	-
10817	MC1	46625HKC3	JPMorgan Chase - Corporate N	CASTLE	12/22/2020	1/23/2025	388	A1	A-	3.125	0.8061136	2000000	1958204.28	2048312.22	-
10826	MC1	46625HKC3	JPMorgan Chase - Corporate N	CASTLE	1/11/2021	1/23/2025	388	A1	A-	3.125	0.8272497	2000000	1958204.28	2047860.5	-
10864	MC1	46625HJX9	JPMorgan Chase - Corporate N	CASTLE	11/18/2021	5/13/2024	133	A1	A-	3.625	0.9770205	1500000	1490578.2	1514353.56	-

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								Moodys	S&P/Fitch						
10873	MC1	46625HJT8	JPMorgan Chase - Corporate N	CASTLE	12/2/2021	2/1/2024	31	A1	A-	3.875	0.9289607	1000000	998230.31	1002424.57	-
10797	MC1	822582CC4	ROYAL DUTCH SHELL PLC	GPAC	11/13/2020	11/7/2024	311	Aa2	A+	2	0.7055457	3000000	2922352.2	3032492.22	10/7/2024
10823	MC1	822582CC4	ROYAL DUTCH SHELL PLC	CASTLE	1/7/2021	11/7/2024	311	Aa2	A+	2	0.5429301	1708000	1663792.52	1728905.92	10/7/2024
10858	MC1	91159HHX1	US Bank	PS	10/29/2021	7/30/2024	211	A3	A	2.4	0.8420282	2000000	1965345.4	2017841.98	-
10814	MC1	931142DV2	WALMART	GPAC	12/17/2020	12/15/2024	349	Aa2	AA	2.65	0.570485	2000000	1956782.76	2039237.05	10/15/2024
10801	MC1	30231GBH4	XTO Energy Inc	GPAC	11/19/2020	3/19/2025	443	Aa2	AA-	2.992	0.813784	2000000	1958945.42	2051971.98	-
10816	MC1	30231GBC5	XTO Energy Inc	GPAC	12/21/2020	8/16/2024	228	Aa2	AA-	2.019	0.5432498	2000000	1960957.32	2018239.54	7/16/2024
10800	MC1	98459LAA1	YALE UNIVERSITY	GPAC	11/18/2020	4/15/2025	470	Aaa	AAA	0.873	0.5784436	2000000	1893277.04	2007485.78	-
10788	MUN	014365DS6	ALDERWOOD WA WTR & WSTWTR DIST	R W B	11/12/2020	12/1/2024	335	Aa2	AA+	1	0.6501532	935000	903125.85	937954.38	-
10808	MUN	13034AL57	CALIFORNIA INFRASTRUCTURE & EC	GPAC	12/17/2020	10/1/2024	274		AAA	0.645	0.6450337	1000000	968340	1000000	-
10930	MUN	13048VLK2	CA ST MUNI FIN AUTH REVENUE	GPAC	10/26/2022	10/1/2025	639	A1		2.148	5.0003132	2060000	1970719.6	1965426.67	-
10777	MUN	179093KQ1	CLACKAMAS SCHOOL DISTRICT	PS	10/1/2020	6/15/2024	166	Aa1		0.613	0.6130311	500000	490515	500000	-
10807	MUN	179198JF4	CLACKAMAS SCHOOL DISTRICT	DA DAV	12/3/2020	6/15/2024	166	Aa1		0.83	0.480219	300000	294597	300473.43	-
10871	MUN	250325UL9	DESCHUTES CTY SCH DIST #1	R W B	12/7/2021	6/15/2026	896	Aa1		1.4	1.2301048	2000000	1861440	2008090.66	-
10778	MUN	4511527C0	IDAHO ST BOND BANK AUTH REVENU	PS	10/8/2020	9/15/2024	258	Aa1		5	0.6103486	1000000	1000470	1030557.08	-
10781	MUN	476453GS8	JEROME IDAHO SCHOOL DISTRICT	PS	10/13/2020	9/15/2024	258	Aaa		5	0.7253469	220000	220063.8	226530.28	-
10840	MUN	498368EB1	KLAMATH CNTY OR SCH DIST	PS	7/1/2021	6/15/2025	531		AA+	0.86	0.8600191	400000	377404	400000	-
10870	MUN	569280EX4	Salem-Keizer School District	PS	12/7/2021	46188	896	Aa1		1.438	1.2900015	2000000	1863180	2007037.25	-
10782	MUN	584288ER1	MEDFORD OR REVENUE	R W B	10/14/2020	45488	196		AA-	2	0.6503538	815000	802196.35	820846.91	-
10825	MUN	625506PX2	MULTNOMAH CO-REF-TXBL	GPAC	1/21/2021	45809	517	Aaa	AAA	1	0.5000954	2165000	2058611.9	2180148.66	-
10815	MUN	625517MG9	MULTNOMAH COUNTY OR SCHOOLS	R W B	12/30/2020	6/15/2024	166	Aa1	AA+	2.00	0.41	2750000	2714580	2769883.85	-
10841	MUN	625517NE3	MULTNOMAH COUNTY OR SCHOOLS	CASTLE	7/15/2021	6/30/2025	546	Aa2	AA	0.95	0.69	1255000	1187117.05	1259865.66	-
10875	MUN	68587FAW4	OR EDU DISTS FF&C PENSION OBLI	R W B	12/8/2021	6/30/2026	911	Aa2	AA	1.10	1.39	2500000	230437.5	248298.63	-
10950	MUN	68609TWD6	OREGON STATE	GPAC	12/1/2022	5/1/2025	486	Aa1	AA+	0.90	4.75	500000	475525	477456.55	-
10805	MUN	68609TZR2	Oregon State Lottery	R W B	12/1/2020	8/1/2024	213	Aa1	AA+	0.64	0.41	505000	492965.85	505651.56	-
10811	MUN	68608USW7	Oregon State Lottery	R W B	12/17/2020	8/1/2024	213	Aa1	AA+	2.68	0.94	755000	745660.65	762509.24	-
10829	MUN	68607VZ73	Oregon State Lottery	PS	1/26/2021	4/1/2024	91	Aa2	AAA	2.51	0.39	2350000	2336111.5	2362335.34	-
10874	MUN	68609TWC8	Oregon State Lottery	R W B	12/2/2021	5/1/2024	121	Aa1	AA+	0.80	0.73	500000	493415	500107.02	-
10771	MUN	68583RCT7	OR ST COMMUNITY COLLEGE DIST	R W B	8/27/2020	6/30/2024	181	Aa1	AA+	5.66	0.60	90000	90297	92235.01	-
10853	MUN	68583RCY6	OR ST COMMUNITY COLLEGE DIST	PS	8/31/2021	6/30/2024	181		AA	0.58	0.58	1000000	979180	1000000	-
10863	MUN	68583RCV2	OR ST COMMUNITY COLLEGE DIST	GPAC	11/18/2021	6/30/2026	911	Aa1	AA+	5.68	1.40	210000	216241.2	231659.73	-
10876	MUN	68607DVC6	ODOT HWY USER TAX REV	R W B	12/8/2021	11/15/2026	1,049	Aa1	AAA	0.93	1.37	260000	236340	256889.5	-
10784	MUN	732098PE2	POMONA CALI UNI SCH DIST TAXAB	PS	10/20/2020	8/1/2024	213	Aa3		0.77	0.60	1200000	1171104	1201173.9	-
10809	MUN	736688MD1	Portland Community College	PS	12/17/2020	6/15/2024	166	Aa1		0.57	0.57	1000000	980210	1000000	-
10845	MUN	736688MF6	Portland Community College	MORETN	7/23/2021	6/15/2026	896	Aa1		0.90	0.80	1250000	1149012.5	1252972.59	-
10810	MUN	73474TAB6	MORROW PORT TRANS FAC	R W B	12/14/2020	9/1/2024	244	Aa1		3.22	0.42	1750000	1730260	1782387.43	-
10951	MUN	752147HJ0	RANCHO SANTIAGO CA CMNTY CLG D	GPAC	12/1/2022	9/1/2025	609	Aa2	AA	0.73	4.63	1895000	1774913.85	1780817.64	-
10776	MUN	568571CZ4	SILVER FALLS SD	PS	9/1/2020	6/15/2024	166	Aa1		0.55	0.55	1900000	1861791	1900000	-
10831	MUN	799055QU5	SAN MATEO CA FOSTER CITY SCHO	DA DAV	2/16/2021	8/1/2025	578	Aaa	AA+	1.60	0.47	500000	475735	508818.13	-
10786	MUN	835569GR9	SONOMA CCD	PS	10/21/2020	8/1/2024	213	Aa2	AA	2.06	0.60	1200000	1180140	1210094.82	-
10787	MUN	88675ABS4	TIGARD OR WTR SYS REVENUE	PS	11/3/2020	8/1/2025	578	Aa3	AA	2.00	0.85	350000	335541.5	356231.45	-
10779	MUN	906429EE1	UNION CTY OR SCHOOL DISTRICT	PS	10/8/2020	6/15/2024	166	Aa1		0.68	0.68	490000	480523.4	490000	-
10785	MUN	939307KV5	Washington County SD Municipal	PS	10/28/2020	6/15/2024	166	Aa1		0.59	0.58	1500000	1470105	1500000	-
10798	MUN	938429V61	Washington County SD Municipal	PS	11/17/2020	6/15/2025	531	Aa1	AA+	0.91	0.64	350000	331649.5	351338.78	-
10078	RRP	SYS10078	Local Govt Investment Pool		7/1/2006	-	1			5.00	5.00	10202108.29	10202108.29	10202108.29	-
10084	RR2	SYS10084	First Interstate Bank		7/1/2006	-	1			5.00	5.00	9000000	9000000	9000000	-
10085	RR2	SYS10085	First Interstate Bank		10/13/2023	-	1			5.00	5.00	26670606.34	26670606.34	26670606.34	-
												335043714.6	327733167.8	332109429.5	



BOARD OF
COMMISSIONERS

AGENDA REQUEST & STAFF REPORT

MEETING DATE: January 24, 2024

SUBJECT: Finance Report for December 2023

ATTENDANCE:

Robert Tintle, Chief Financial Officer



MEMORANDUM

DATE: January 24, 2024
TO: Board of County Commissioners
FROM: Robert Tintle, Chief Financial Officer
SUBJECT: Finance Report for December 2023

Following is the unaudited monthly finance report for fiscal year to date (YTD) as of December 31, 2023.

Budget to Actuals Report

General Fund

- Revenue YTD in the General Fund is \$39.6M or 89.0% of budget. By comparison, last year revenue YTD was \$37.1M and 84.3% of budget.
Expenses YTD are \$21.8M and 47.2% of budget. By comparison, last year expenses YTD were \$21.7M and 47.8% of budget.
Beginning Fund Balance is \$14.0M or 101.1% of the budgeted \$13.8M beginning fund balance.



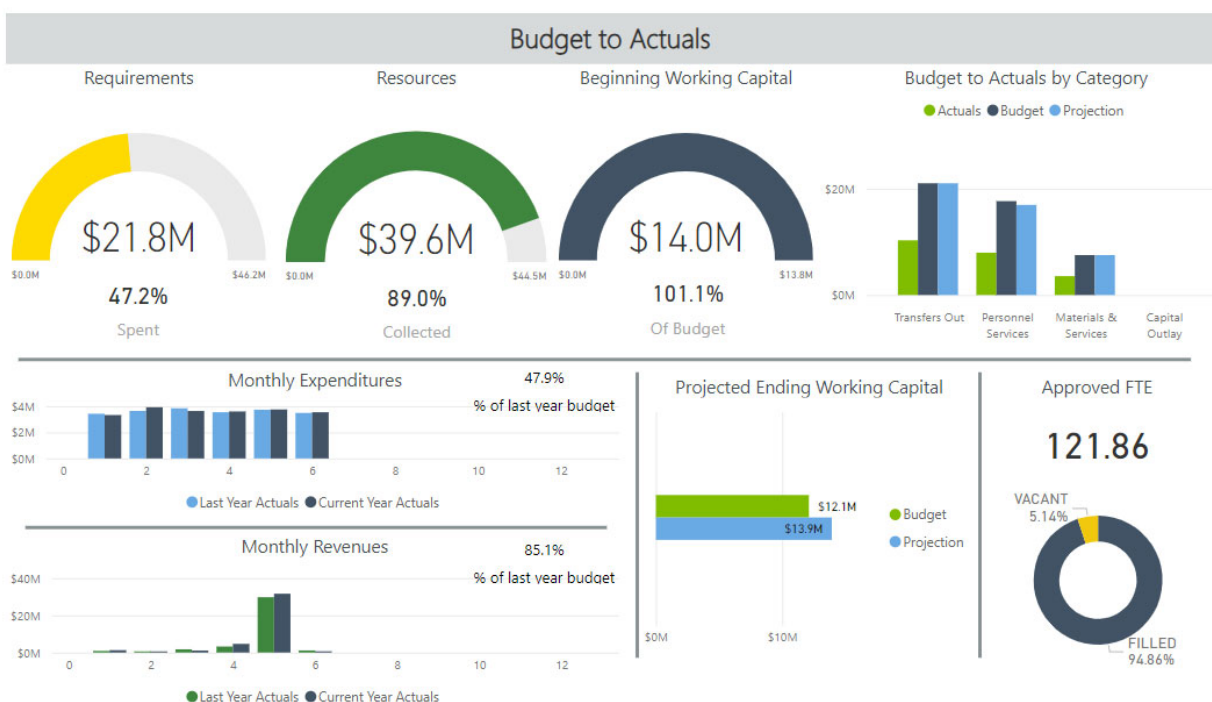
County Wide Financial Dashboard

001 - General Fund

Thru GL Period: 6 50.0% Year Complete

- Fund selection list: Select all, (Blank), 001 - General Fund, 010 - Assmt-Clerk..., 020 - Code Abate..., 030 - Community..., 040 - Court Techn..., 050 - Economic D..., 060 - General Co..., 070 - General Co..., 090 - Project Dev..., 120 - Law Library, 130 - Park Acquisi..., 132 - Park Develo...

Monthly GL Peri... 0 6
\$12.1M Contingency (Blank) Reserves



All Major Funds

On the attached pages you will find the Budget to Actuals Report for the County's major funds with actual revenue and expense data compared to budget through December 31, 2023.

Position Control Summary

Position Control Summary FY24														
Org		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	April	May	June	July - June Percent Unfilled
Assessor	Filled	31.63	31.63	31.63	31.63	30.00	31.00							
	Unfilled	3.63	3.63	3.63	3.63	5.26	4.26							11.36%
Clerk	Filled	9.48	10.48	10.48	9.90	9.90	10.48							
	Unfilled	1.00	-	-	0.58	0.58	-							3.44%
BOPTA	Filled	0.52	0.52	0.10	0.10	0.10	0.52							
	Unfilled	-	-	0.42	0.42	0.42	-							40.32%
DA	Filled	57.90	58.90	58.90	59.40	59.90	59.10							
	Unfilled	3.20	2.20	2.20	1.70	1.20	2.00							3.41%
Tax	Filled	6.50	6.50	6.50	6.50	6.50	6.50							
	Unfilled	-	-	-	-	-	-							0.00%
Veterans'	Filled	5.00	5.00	5.00	5.00	5.00	5.00							
	Unfilled	-	-	-	-	-	-							0.00%
Property Mgmt	Filled	2.00	2.00	2.00	3.00	3.00	3.00							
	Unfilled	1.00	1.00	1.00	-	-	-							16.67%
Total General Fund	Filled	113.03	115.03	114.61	115.53	114.40	115.60	-	-	-	-	-	-	
	Unfilled	8.83	6.83	7.25	6.33	7.46	6.26	-	-	-	-	-	-	5.88%
Justice Court	Filled	4.60	4.60	4.60	4.60	4.60	3.60							
	Unfilled	-	-	-	-	-	1.00							3.62%
Community Justice	Filled	45.00	43.00	45.00	45.00	46.00	48.00							
	Unfilled	4.00	6.00	4.00	4.00	3.00	1.00							7.48%
Sheriff	Filled	233.75	232.75	229.75	229.75	228.75	229.75							
	Unfilled	37.25	38.25	41.25	41.25	42.25	41.25							14.85%
Houseless Effort	Filled	1.00	1.00	1.00	1.00	1.00	1.00							
	Unfilled	1.00	1.00	1.00	1.00	1.00	1.00							50.00%
Health Svcs	Filled	381.55	376.95	378.75	383.40	384.40	386.40							
	Unfilled	33.25	37.85	37.05	32.60	34.60	32.60							8.32%
CDD	Filled	54.80	54.80	52.80	52.00	48.00	47.00							
	Unfilled	3.20	3.20	5.20	6.00	10.00	11.00							11.09%
Road	Filled	57.00	57.00	57.00	55.00	56.00	59.00							
	Unfilled	5.00	5.00	5.00	7.00	6.00	3.00							8.33%
Adult P&P	Filled	33.75	33.75	33.75	33.75	32.75	33.75							
	Unfilled	6.00	6.00	6.00	6.00	7.00	6.00							15.51%
Solid Waste	Filled	29.00	31.00	30.00	30.00	30.00	32.00							
	Unfilled	12.00	10.00	11.00	11.00	11.00	9.00							26.02%
Victims Assistance	Filled	6.50	7.50	7.50	9.50	9.50	9.50							
	Unfilled	3.00	2.00	2.00	-	-	-							12.28%
GIS Dedicated	Filled	2.00	2.00	2.00	2.00	2.00	2.00							
	Unfilled	-	-	-	-	-	-							0.00%
Fair & Expo	Filled	11.75	11.75	11.75	10.75	10.75	10.50							
	Unfilled	5.75	5.75	5.75	6.75	6.75	6.00							35.34%
Natural Resource	Filled	2.00	2.00	2.00	2.00	2.00	2.00							
	Unfilled	-	-	-	-	-	-							0.00%
ISF - Facilities	Filled	23.75	22.75	22.75	22.75	22.75	23.75							
	Unfilled	3.00	4.00	4.00	4.00	4.00	3.00							13.71%
ISF - Admin	Filled	9.75	9.75	9.75	8.75	8.75	8.75							
	Unfilled	-	-	-	1.00	1.00	1.00							5.13%
ISF - BOCC	Filled	3.00	3.00	3.00	3.00	3.00	3.00							
	Unfilled	-	-	-	-	-	-							0.00%
ISF - Finance	Filled	12.00	12.00	12.00	12.00	12.00	12.00							
	Unfilled	1.00	1.00	1.00	1.00	1.00	1.00							7.69%
ISF - Legal	Filled	7.00	7.00	7.00	7.00	7.00	7.00							
	Unfilled	-	-	-	-	-	-							0.00%
ISF - HR	Filled	8.80	8.80	8.80	8.80	8.80	9.80							
	Unfilled	1.20	1.20	1.20	1.20	1.20	0.20							10.33%
ISF - IT	Filled	17.00	17.00	17.00	17.00	17.00	17.00							
	Unfilled	-	-	-	-	-	1.00							0.97%
ISF - Risk	Filled	3.25	3.25	3.25	3.25	3.25	3.25							
	Unfilled	-	-	-	-	-	-							0.00%
911	Filled	53.00	55.00	55.00	54.57	54.57	56.10							
	Unfilled	7.00	5.00	5.00	5.43	5.43	3.91							8.82%
Total:	Filled	1,113.28	1,111.68	1,109.06	1,111.40	1,107.27	1,120.75	-	-	-	-	-	-	
	Unfilled	131.48	133.08	136.70	134.56	141.69	128.22	-	-	-	-	-	-	
	Total	1,244.76	1,244.76	1,245.76	1,245.96	1,248.96	1,248.96	-	-	-	-	-	-	
	% Unfilled	10.56%	10.69%	10.97%	10.80%	11.34%	10.27%							10.77%



Budget to Actuals - Countywide Summary

All Departments

FY24 YTD December 31, 2023 (unaudited)

01/24/2024 Item #14.

50.0%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	
	Budget	Actuals	%	Budget	Actuals	%		%
001 - General Fund	43,472,708	43,034,834	99%	44,408,216	39,568,504	89%	45,357,193	102%
030 - Juvenile	1,010,203	1,050,931	104%	1,014,168	166,714	16%	1,032,952	102%
160/170 - TRT	13,631,282	12,748,688	94%	12,751,790	8,298,709	65%	12,471,430	98%
200 - ARPA	105,186	14,955,890	999%	14,458,597	14,266,423	99%	14,393,707	100%
220 - Justice Court	525,032	518,001	99%	525,540	259,657	49%	526,550	100%
255 - Sheriff's Office	49,577,055	50,672,726	102%	58,558,288	52,369,296	89%	58,814,778	100%
274 - Health Services	57,787,985	55,638,108	96%	60,022,483	33,603,251	56%	58,513,581	97%
295 - CDD	11,675,519	9,455,886	81%	10,460,840	4,253,668	41%	8,559,930	82%
325 - Road	24,889,063	25,698,009	103%	26,673,711	14,132,136	53%	26,896,243	101%
355 - Adult P&P	6,134,018	6,295,372	103%	5,535,606	2,130,178	38%	5,533,178	100%
465 - Road CIP	1,943,063	782,549	40%	2,179,426	1,241,562	57%	2,384,377	109%
610 - Solid Waste	14,503,499	13,899,874	96%	15,995,411	9,197,371	58%	16,148,091	101%
615 - Fair & Expo	1,738,534	2,260,708	130%	2,343,500	1,459,101	62%	2,581,326	110%
616 - Annual County Fair	1,969,380	2,359,790	120%	2,324,117	2,466,065	106%	2,478,517	107%
617 - Fair & Expo Capital Reserve	7,414	317,269	999%	64,800	171,850	265%	212,889	329%
618 - RV Park	642,252	579,826	90%	530,800	264,455	50%	497,016	94%
619 - RV Park Reserve	6,298	21,589	343%	34,300	20,450	60%	40,900	119%
670 - Risk Management	3,311,477	3,297,596	100%	3,364,344	1,842,184	55%	3,434,044	102%
675 - Health Benefits	23,658,700	25,492,341	108%	30,654,045	14,613,212	48%	30,868,915	101%
705 - 911	13,744,678	14,120,981	103%	14,034,323	11,137,444	79%	14,176,134	101%
999 - Other	62,651,873	65,511,028	105%	81,637,214	46,994,679	58%	81,746,697	100%
TOTAL RESOURCES	332,985,219	348,711,997	105%	387,571,519	258,456,910	67%	386,668,447	100%

REQUIREMENTS	Fiscal Year 2023			Fiscal Year 2024			Projection	
	Budget	Actuals	%	Budget	Actuals	%		%
	-	(26,749)		-	(6,197)			
001 - General Fund	24,337,373	23,057,601	95%	25,189,557	11,522,422	46%	24,483,279	97%
030 - Juvenile	7,928,538	7,497,365	95%	8,481,279	3,813,893	45%	8,046,753	95%
160/170 - TRT	13,123,218	11,822,231	90%	6,902,223	5,334,578	77%	6,827,973	99%
200 - ARPA	23,129,361	14,662,784	63%	9,837,656	935,566	10%	9,753,207	99%
220 - Justice Court	766,183	742,697	97%	822,370	399,013	49%	814,693	99%



Budget to Actuals - Countywide Summary

All Departments

FY24 YTD December 31, 2023 (unaudited)

01/24/2024 Item #14.

50.0%
Year Complete

255 - Sheriff's Office	60,415,533	58,373,715	97%	65,641,097	28,544,909	43%	62,605,599	95%
274 - Health Services	70,979,127	62,912,108	89%	71,986,444	30,318,956	42%	69,658,606	97%
295 - CDD	11,233,304	9,466,620	84%	10,269,561	4,430,200	43%	9,277,487	90%
325 - Road	16,188,996	13,822,550	85%	17,124,761	7,025,320	41%	16,696,422	97%
355 - Adult P&P	7,575,910	6,790,874	90%	7,576,032	3,277,843	43%	6,811,656	90%
465 - Road CIP	28,387,166	16,897,136	60%	23,772,827	14,589,691	61%	23,591,953	99%
610 - Solid Waste	11,754,672	10,769,061	92%	14,355,234	5,876,058	41%	14,355,234	100%
615 - Fair & Expo	3,098,054	3,330,291	107%	3,734,327	1,767,218	47%	3,486,963	93%
616 - Annual County Fair	1,972,030	2,067,492	105%	2,582,856	2,095,807	81%	2,251,872	87%
617 - Fair & Expo Capital Reserve	870,000	483,310	56%	1,090,000	189,700	17%	1,090,000	100%
618 - RV Park	594,181	498,157	84%	617,131	337,194	55%	555,335	90%
619 - RV Park Reserve	100,000	5,532	6%	174,000	-	0%	174,000	100%
670 - Risk Management	5,887,806	2,915,728	50%	4,744,447	2,149,535	45%	4,777,671	101%
675 - Health Benefits	31,769,217	30,688,534	97%	32,587,213	14,701,871	45%	32,587,213	100%
705 - 911	17,709,497	13,390,020	76%	15,113,760	6,648,459	44%	14,559,467	96%
999 - Other	108,884,843	63,570,653	58%	93,523,180	24,649,455	26%	93,141,618	100%
TOTAL REQUIREMENTS	446,705,009	353,737,710	79%	416,125,955	168,601,491	41%	405,547,001	97%



Budget to Actuals - Countywide Summary

All Departments

FY24 YTD December 31, 2023 (unaudited)

01/24/2024 Item #14.

50.0%
Year Complete

TRANSFERS	Fiscal Year 2023			Fiscal Year 2024			Projection	
	Budget	Actuals	%	Budget	Actuals	%		%
001 - General Fund	(20,871,416)	(19,890,038)	95%	(20,927,564)	(10,243,805)	49%	(20,927,564)	100%
030 - Juvenile	6,452,997	6,452,997	100%	6,678,013	3,361,500	50%	6,678,013	100%
160/170 - TRT	(6,021,446)	(5,874,627)	98%	(8,575,254)	(3,337,350)	39%	(8,152,023)	95%
200 - ARPA	-	-		(5,022,145)	(5,022,145)	100%	(5,022,145)	100%
220 - Justice Court	263,217	224,696	85%	364,688	182,340	50%	364,688	100%
255 - Sheriff's Office	3,448,587	3,449,109	100%	3,377,587	1,762,915	52%	3,377,587	100%
274 - Health Services	8,007,942	5,850,465	73%	8,026,456	2,982,085	37%	8,377,956	104%
295 - CDD	(911,585)	(835,505)	92%	466,530	(130,429)	-28%	394,840	85%
325 - Road	(12,330,136)	(12,330,136)	100%	(12,700,000)	(7,700,000)	61%	(12,700,000)	100%
355 - Adult P&P	267,532	267,532	100%	510,950	230,478	45%	510,950	100%
465 - Road CIP	14,230,313	12,238,662	86%	12,500,000	5,000,000	40%	12,500,000	100%
610 - Solid Waste	(5,299,665)	(3,453,962)	65%	(2,613,962)	(1,306,978)	50%	(2,613,962)	100%
615 - Fair & Expo	704,127	621,827	88%	875,681	437,838	50%	852,114	97%
616 - Annual County Fair	(156,706)	(156,706)	100%	(34,503)	(17,250)	50%	(34,503)	100%
617 - Fair & Expo Capital Reserve	1,149,827	1,113,829	97%	824,187	462,082	56%	814,088	99%
618 - RV Park	(81,566)	(81,566)	100%	128,436	144,214	112%	128,436	100%
619 - RV Park Reserve	261,750	261,566	100%	51,564	25,782	50%	51,564	100%
670 - Risk Management	(3,500)	(3,500)	100%	(153,500)	(119,746)	78%	(153,500)	100%
705 - 911	(59,900)	(59,900)	100%	-	-		-	
999 - Other	10,959,373	12,205,258	111%	16,222,836	13,288,468	82%	15,553,461	96%
TOTAL TRANSFERS	9,745	-	0	-	-		-	



Budget to Actuals - Countywide Summary

All Departments

FY24 YTD December 31, 2023 (unaudited)

01/24/2024 Item #14.

50.0%
Year Complete

ENDING FUND BALANCE	Fiscal Year 2023			Fiscal Year 2024			
	Budget	Actuals	%	Budget	Actuals	Projection	%
	-	26,749	999%	-	6,197	-	
001 - General Fund	11,239,637	13,984,330	124%	12,117,095	31,786,606	13,930,680	115%
030 - Juvenile	634,663	1,528,688	241%	710,902	1,243,009	1,192,900	168%
160/170 - TRT	4,000,000	4,527,362	113%	1,801,675	4,154,143	2,018,796	112%
200 - ARPA	-	401,204	999%	-	8,709,916	19,559	999%
220 - Justice Court	22,066	-	0%	67,858	42,984	76,545	113%
255 - Sheriff's Office	7,024,650	11,001,214	157%	7,295,992	36,588,517	10,587,980	145%
274 - Health Services	6,045,519	12,519,113	207%	7,480,011	18,785,494	9,752,045	130%
295 - CDD	1,627,134	1,322,717	81%	1,975,730	1,015,757	1,000,000	51%
325 - Road	2,262,898	7,351,679	325%	2,370,201	6,758,495	4,851,501	205%
355 - Adult P&P	1,925,640	3,010,934	156%	1,470,524	2,093,748	2,243,406	153%
465 - Road CIP	12,334,484	23,347,907	189%	9,918,979	14,999,778	14,640,331	148%
610 - Solid Waste	556,359	2,743,514	493%	1,442,600	4,757,849	1,922,409	133%
615 - Fair & Expo	315,960	547,764	173%	32,617	677,485	494,241	999%
616 - Annual County Fair	225,358	521,447	231%	228,205	874,454	713,589	313%
617 - Fair & Expo Capital Reserve	1,587,183	2,757,229	174%	2,391,825	3,201,461	2,694,205	113%
618 - RV Park	82,920	166,640	201%	135,220	238,115	236,757	175%
619 - RV Park Reserve	1,340,766	1,469,559	110%	1,284,317	1,515,791	1,388,023	108%
670 - Risk Management	5,107,351	9,323,307	183%	6,466,397	8,896,210	7,826,180	121%
675 - Health Benefits	3,815,139	6,107,998	160%	3,809,575	6,019,338	4,389,699	115%
705 - 911	8,926,080	13,393,950	150%	12,122,906	17,882,935	13,010,617	107%
999 - Other	56,596,539	109,244,434	193%	104,967,098	144,353,207	107,103,979	102%
TOTAL FUND BALANCE	125,670,346	225,297,737	179%	178,089,727	314,601,489	200,093,441	112%



Budget to Actuals Report

General Fund - Fund 001

FY24 YTD December 31, 2023 (unaudited)

01/24/2024 Item #14.

50.0%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Property Taxes - Current	34,467,173	34,606,785	100%	37,400,000	35,493,412	95%	38,135,987	102%	735,987 A
Property Taxes - Prior	301,000	334,760	111%	318,000	251,239	79%	318,000	100%	-
Other General Revenues	3,591,874	4,310,996	120%	3,480,844	2,470,139	71%	3,693,834	106%	212,990
Assessor	964,246	713,767	74%	775,350	245,115	32%	775,350	100%	-
Clerk	2,298,566	1,451,801	63%	1,259,595	556,380	44%	1,259,595	100%	-
BOPTA	14,588	9,434	65%	10,200	3,161	31%	10,200	100%	-
District Attorney	1,183,942	1,089,499	92%	552,048	399,698	72%	552,048	100%	-
Tax Office	221,483	120,714	55%	136,000	65,748	48%	136,000	100%	-
Veterans	214,836	182,018	85%	261,179	48,612	19%	261,179	100%	- B
Property Management	215,000	215,058	100%	215,000	35,000	16%	215,000	100%	- C
TOTAL RESOURCES	43,472,708	43,034,834	99%	44,408,216	39,568,504	89%	45,357,193	102%	948,977

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Assessor	5,910,478	5,399,847	91%	6,189,597	2,741,172	44%	5,740,134	93%
Clerk	2,432,710	2,098,659	86%	2,351,515	977,140	42%	2,296,076	98%	55,439 E
BOPTA	92,177	82,488	89%	97,522	30,553	31%	82,705	85%	14,817 F
District Attorney	10,979,839	10,906,691	99%	11,636,672	5,214,811	45%	11,462,925	99%	173,747 G
Medical Examiner	438,702	320,660	73%	461,224	154,653	34%	461,224	100%	-
Tax Office	905,262	834,177	92%	940,770	477,391	51%	927,241	99%	13,529 H
Veterans	809,390	758,902	94%	919,283	411,822	45%	937,290	102%	(18,007) I
Property Management	508,359	418,433	82%	539,558	237,155	44%	522,268	97%	17,290 J
Non-Departmental	2,260,456	2,237,744	99%	2,053,416	1,277,725	62%	2,053,416	100%	-
TOTAL REQUIREMENTS	24,337,373	23,057,601	95%	25,189,557	11,522,422	46%	24,483,279	97%	706,278

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In	260,000	260,439	100%	103,790	48,642	47%	103,790	100%
Transfers Out	(21,131,416)	(20,150,477)	95%	(21,031,354)	(10,292,447)	49%	(21,031,354)	100%	-
TOTAL TRANSFERS	(20,871,416)	(19,890,038)	95%	(20,927,564)	(10,243,805)	49%	(20,927,564)	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	12,975,718	13,897,135	107%	13,826,000	13,984,330	101%	13,984,330	101%
Resources over Requirements	19,135,335	19,977,233		19,218,659	28,046,082		20,873,914		1,655,255
Net Transfers - In (Out)	(20,871,416)	(19,890,038)		(20,927,564)	(10,243,805)		(20,927,564)		-
TOTAL FUND BALANCE	\$ 11,239,637	\$ 13,984,330	124%	\$ 12,117,095	\$ 31,786,606	262%	\$ 13,930,680	115%	\$ 1,813,585

- A** Current year taxes received primarily in November, February and May; actual FY23-24 TAV is 5.59% over FY22-23 vs. 4.90% budgeted.
- B** Oregon Dept. of Veteran's Affairs grant reimbursed quarterly
- C** Interfund land-sale management revenue recorded at year-end
- D** Projected Personnel savings based on FY24 average vacancy rate of 11.4%
- E** Projected Personnel savings based on FY24 average vacancy rate of 3.4%
- F** Projected Personnel based on vacancy savings to date
- G** Projected Personnel savings based on FY24 average vacancy rate of 3.4%
- H** Projected Personnel based on vacancy savings to date
- I** Projected Personnel based on overage to date
- J** Projected Personnel based on vacancy savings to date
- K** Final payment to the General Fund from Finance Reserves for ERP Implementation



Budget to Actuals Report

Juvenile - Fund 030

FY24 YTD December 31, 2023 (unaudited)

01/24/2024 Item #14.

50.0%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
OYA Basic & Diversion	525,049	459,333	87%	476,611	-	0%	477,422	100%	811 A
ODE Juvenile Crime Prev	123,000	107,720	88%	106,829	23,055	22%	112,772	106%	5,943 B
Leases	86,000	90,228	105%	90,228	46,920	52%	90,228	100%	-
Gen Fund-Crime Prevention	89,500	89,500	100%	89,500	-	0%	89,500	100%	-
Inmate/Prisoner Housing	55,000	127,050	231%	75,000	21,780	29%	75,000	100%	-
Miscellaneous	42,500	66,375	156%	56,500	24,081	43%	56,500	100%	-
DOC Unif Crime Fee/HB2712	49,339	50,462	102%	52,000	13,340	26%	52,000	100%	-
Interest on Investments	6,815	29,441	432%	37,500	24,767	66%	49,530	132%	12,030
OJD Court Fac/Sec SB 1065	15,000	12,420	83%	15,000	6,534	44%	15,000	100%	-
Food Subsidy	10,000	13,116	131%	10,000	5,005	50%	10,000	100%	-
Contract Payments	8,000	5,285	66%	5,000	1,232	25%	5,000	100%	-
TOTAL RESOURCES	1,010,203	1,050,931	104%	1,014,168	166,714	16%	1,032,952	102%	18,784

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	6,292,271	5,995,923	95%	6,852,966	3,060,559	45%	6,452,583	94%
Materials and Services	1,527,992	1,394,956	91%	1,599,048	724,069	45%	1,564,905	98%	34,143 D
Capital Outlay	108,275	106,487	98%	29,265	29,265	100%	29,265	100%	- E
TOTAL REQUIREMENTS	7,928,538	7,497,365	95%	8,481,279	3,813,893	45%	8,046,753	95%	434,526

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- General Funds	6,529,064	6,529,064	100%	6,798,630	3,399,306	50%	6,798,630	100%
Transfers Out	-	-	-	(45,000)	-	0%	(45,000)	100%	-
Transfers Out-Veh Reserve	(76,067)	(76,067)	100%	(75,617)	(37,806)	50%	(75,617)	100%	-
TOTAL TRANSFERS	6,452,997	6,452,997	100%	6,678,013	3,361,500	50%	6,678,013	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	1,100,001	1,522,125	138%	1,500,000	1,528,688	102%	1,528,688	102%
Resources over Requirements	(6,918,335)	(6,446,434)	-	(7,467,111)	(3,647,179)	-	(7,013,801)	-	453,310
Net Transfers - In (Out)	6,452,997	6,452,997	100%	6,678,013	3,361,500	50%	6,678,013	100%	-
TOTAL FUND BALANCE	\$ 634,663	\$ 1,528,688	241%	\$ 710,902	\$ 1,243,009	175%	\$ 1,192,900	168%	\$481,998

- A** Final State Grant allocation for 23-25 Biennium
- B** Final State Grant allocation for 23-25 Biennium
- C** Projected Personnel savings based on FY24 average vacancy rate of 7.5%
- D** Materials and services projections based on current spending trends.
- E** Detention security upgrade project. Additional technology and upgrade requirements.



Budget to Actuals Report

TRT - Fund 160/170

FY24 YTD December 31, 2023 (unaudited)

01/24/2024 Item #14.

50.0%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Room Taxes	13,580,874	12,652,871	93%	12,630,000	8,241,844	65%	12,360,000	98%	(270,000) A
Interest on Investments	50,408	95,656	190%	121,790	56,682	47%	111,130	91%	(10,660)
Miscellaneous	-	161		-	183		300		300
TOTAL RESOURCES	13,631,282	12,748,688	94%	12,751,790	8,298,709	65%	12,471,430	98%	(280,360)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	COVA	3,675,886	3,417,576	93%	3,378,641	2,094,431	62%	3,304,391	98%
Grants & Contributions	5,600,000	4,600,000	82%	3,000,000	3,000,000	100%	3,000,000	100%	- C
Administrative	225,508	183,956	82%	262,395	110,854	42%	262,395	100%	-
Interfund Charges	3,574,573	3,574,573	100%	213,587	106,793	50%	213,587	100%	-
Software	47,251	46,125	98%	47,600	22,500	47%	47,600	100%	-
TOTAL REQUIREMENTS	13,123,218	11,822,231	90%	6,902,223	5,334,578	77%	6,827,973	99%	74,250

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfer Out - RV Park	(20,000)	(20,000)	100%	(20,000)	(9,996)	50%	(20,000)	100%
Transfer Out - Annual Fair	(75,000)	(75,000)	100%	(75,000)	(37,500)	50%	(75,000)	100%	-
Transfer Out - Justice Court	(263,217)	(224,696)	85%	(364,688)	(182,340)	50%	(364,688)	100%	-
Transfer Out - Health	(418,417)	(418,417)	100%	(368,417)	(184,206)	50%	(368,417)	100%	-
Transfer Out - F&E Reserve	(501,683)	(465,685)	93%	(462,119)	(231,054)	50%	(452,020)	98%	10,099 D
Transfer Out - General County Reserve	-	-		(723,720)	(361,860)	50%	(1,476,655)	204%	(752,935) E
Transfer Out - F&E	(1,091,342)	(1,019,042)	93%	(1,009,023)	(504,504)	50%	(985,456)	98%	23,567
Transfer Out - Courthouse Debt Service	-	-		(1,900,500)	-	0%	(758,000)	40%	1,142,500 F
Transfer Out - Sheriff	(3,651,787)	(3,651,787)	100%	(3,651,787)	(1,825,890)	50%	(3,651,787)	100%	-
TOTAL TRANSFERS	(6,021,446)	(5,874,627)	98%	(8,575,254)	(3,337,350)	39%	(8,152,023)	95%	423,231

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	9,513,382	9,475,532	100%	4,527,362	4,527,362	100%	4,527,362	100%
Resources over Requirements	508,064	926,457		5,849,567	2,964,131		5,643,457		(206,110)
Net Transfers - In (Out)	(6,021,446)	(5,874,627)		(8,575,254)	(3,337,350)		(8,152,023)		423,231
TOTAL FUND BALANCE	\$ 4,000,000	\$ 4,527,362	113%	\$ 1,801,675	\$ 4,154,143	231%	\$ 2,018,796	112%	\$217,121

- A** Room tax revenue down 2.1% from FY23
- B** Payments to COVA based on a percent of TRT collections
- C** Includes contributions of \$2M to Sunriver Service District and \$1M to Mt. Bachelor
- D** The balance of the 1% F&E TRT is transferred to F&E reserves
- E** Includes the amount from the reduction in first year debt service and reserved for future debt payments, less adjustment for the decrease in revenues.
- F** First year debt service and bond issuance costs are lower than originally estimated during FY24 budget development.



Budget to Actuals Report

ARPA – Fund 200

FY24 YTD December 31, 2023 (unaudited)

01/24/2024 Item #14.

50.0%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State & Local Coronavirus Fiscal Recovery Funds	-	14,662,784		9,516,992	9,516,992	100%	9,516,992	100%	-
Local Assistance & Tribal Consistency	-	-		4,622,145	4,622,145	100%	4,622,145	100%	-
Interest on Investments	105,186	293,106	279%	319,460	127,287	40%	254,570	80%	(64,890)
TOTAL RESOURCES	105,186	14,955,890	999%	14,458,597	14,266,423	99%	14,393,707	100%	(64,890)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Services to Disproportionately Impacted Communities	15,394,824	11,733,287	76%	6,538,263	557,620	9%	6,538,263	100%
Administrative	4,317,328	144,531	3%	1,719,694	68,329	4%	1,635,245	95%	84,449
Infrastructure	1,634,710	860,474	53%	766,410	70,583	9%	766,410	100%	-
Public Health	882,922	997,337	113%	560,926	239,034	43%	560,926	100%	-
Negative Economic Impacts	899,577	927,155	103%	252,363	-	0%	252,363	100%	-
TOTAL REQUIREMENTS	23,129,361	14,662,784	63%	9,837,656	935,566	10%	9,753,207	99%	84,449

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers Out	-	-		(5,022,145)	(5,022,145)	100%	(5,022,145)	100%
TOTAL TRANSFERS	-	-		(5,022,145)	(5,022,145)	100%	(5,022,145)	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	23,024,175	108,098	0%	401,204	401,204	100%	401,204	100%
Resources over Requirements	(23,024,175)	293,106		4,620,941	13,330,857		4,640,500		19,559
Net Transfers - In (Out)	-	-		(5,022,145)	(5,022,145)		(5,022,145)		-
TOTAL FUND BALANCE	-	\$ 401,204	999%	-	\$ 8,709,916	999%	\$ 19,559	999%	\$19,559



Budget to Actuals Report

Justice Court - Fund 220

FY24 YTD December 31, 2023 (unaudited)

01/24/2024 Item #14.

50.0%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Court Fines & Fees	525,000	517,489	99%	525,000	258,885	49%	525,000	100%	-
Interest on Investments	32	513	999%	540	773	143%	1,550	287%	1,010
TOTAL RESOURCES	525,032	518,001	99%	525,540	259,657	49%	526,550	100%	1,010

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	604,648	592,149	98%	651,767	306,244	47%	644,090	99%
Materials and Services	161,535	150,549	93%	170,603	92,770	54%	170,603	100%	-
TOTAL REQUIREMENTS	766,183	742,697	97%	822,370	399,013	49%	814,693	99%	7,677

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - TRT	263,217	224,696	85%	364,688	182,340	50%	364,688	100%
TOTAL TRANSFERS	263,217	224,696	85%	364,688	182,340	50%	364,688	100%	-

Resources over Requirements	(241,151)	(224,696)		(296,830)	(139,356)		(288,143)		8,687
Net Transfers - In (Out)	263,217	224,696		364,688	182,340		364,688		-
TOTAL □	\$ 22,066	-	0%	\$ 67,858	\$ 42,984	63%	\$ 76,545	113%	\$ 8,687

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



Budget to Actuals Report

Sheriff's Office - Fund 255

FY24 YTD December 31, 2023 (unaudited)

01/24/2024 Item #14.

50.0%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
LED #1 Property Tax Current	30,282,049	30,424,303	100%	38,006,062	35,425,557	93%	38,006,062	100%	- A
LED #2 Property Tax Current	13,400,541	13,405,210	100%	15,189,654	14,158,051	93%	15,189,654	100%	- B
Sheriff's Office Revenues	5,307,630	6,093,977	115%	4,583,572	2,251,839	49%	4,747,602	104%	164,030
LED #1 Property Tax Prior	330,000	277,442	84%	330,000	215,060	65%	330,000	100%	-
LED #1 Interest	89,119	283,971	319%	264,000	185,083	70%	347,480	132%	83,480
LED #2 Property Tax Prior	145,000	114,469	79%	120,000	92,178	77%	120,000	100%	-
LED #2 Interest	22,716	73,353	323%	65,000	41,529	64%	73,980	114%	8,980
TOTAL RESOURCES	49,577,055	50,672,726	102%	58,558,288	52,369,296	89%	58,814,778	100%	256,490

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Digital Forensics	808,610	856,836	106%	1,221,145	633,561	52%	1,327,214	109%
Concealed Handgun Licenses	335,044	345,454	103%	624,277	207,449	33%	457,535	73%	166,742
Rickard Ranch	264,871	278,671	105%	334,232	155,099	46%	342,531	102%	(8,299)
Sheriff's Services	5,863,885	5,196,628	89%	5,771,949	2,548,890	44%	5,405,164	94%	366,785
Civil/Special Units	1,168,300	1,102,770	94%	1,019,021	562,310	55%	1,120,792	110%	(101,771)
Automotive/Communications	3,765,888	3,635,006	97%	4,574,918	1,947,362	43%	4,502,771	98%	72,147
Detective	3,583,825	4,105,995	115%	4,773,538	2,092,532	44%	4,295,157	90%	478,381
Patrol	14,880,315	14,858,735	100%	16,270,641	7,405,006	46%	16,455,722	101%	(185,081)
Records	904,493	687,442	76%	855,590	328,545	38%	708,019	83%	147,571
Adult Jail	22,809,320	20,842,708	91%	23,784,474	9,638,692	41%	21,428,581	90%	2,355,893
Court Security	424,769	598,098	141%	600,590	284,020	47%	587,983	98%	12,607
Emergency Services	829,997	545,477	66%	808,931	238,587	29%	646,181	80%	162,750
Special Services	2,047,792	2,374,496	116%	2,779,458	1,368,520	49%	2,831,851	102%	(52,393)
Training	1,907,588	1,986,740	104%	1,537,498	624,407	41%	1,347,779	88%	189,719
Other Law Enforcement	820,836	958,658	117%	634,835	509,929	80%	1,098,319	173%	(463,484)
Non - Departmental	-	-	0%	50,000	-	0%	50,000	100%	-
TOTAL REQUIREMENTS	60,415,533	58,373,715	97%	65,641,097	28,544,909	43%	62,605,599	95%	3,035,498

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfer In - TRT	3,651,787	3,651,787	100%	3,651,787	1,825,890	50%	3,651,787	100%
Transfer In - General Fund	70,000	70,000	100%	-	-	-	-	-	-
Transfers Out	-	-	-	(6,500)	-	0%	(6,500)	100%	-
Transfers Out - Debt Service	(273,200)	(272,678)	100%	(267,700)	(62,975)	24%	(267,700)	100%	-
TOTAL TRANSFERS	3,448,587	3,449,109	100%	3,377,587	1,762,915	52%	3,377,587	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	14,414,541	15,253,094	106%	11,001,214	11,001,214	100%	11,001,214	100%
Resources over Requirements	(10,838,478)	(7,700,989)	-	(7,082,809)	23,824,387	-	(3,790,821)	-	3,291,988
Net Transfers - In (Out)	3,448,587	3,449,109	100%	3,377,587	1,762,915	52%	3,377,587	100%	-
TOTAL FUND BALANCE	\$ 7,024,650	\$ 11,001,214	157%	\$ 7,295,992	\$ 36,588,517	501%	\$ 10,587,980	145%	\$3,291,988

A Current year taxes received primarily in November, February and May

B Current year taxes received primarily in November, February and May



Budget to Actuals Report

Health Services - Fund 274

FY24 YTD December 31, 2023 (unaudited)

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50.0%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State Grant	22,223,536	18,578,578	84%	23,707,980	13,279,891	56%	20,865,527	88%	(2,842,453)
OHP Capitation	12,882,624	12,088,181	94%	16,494,114	8,923,373	54%	17,322,057	105%	827,943
State Miscellaneous	8,901,719	7,751,386	87%	5,521,715	3,071,154	56%	5,152,118	93%	(369,597)
OHP Fee for Service	3,232,620	5,287,409	164%	4,947,581	2,358,941	48%	5,046,299	102%	98,718
Local Grants	2,332,031	2,054,936	88%	1,567,894	2,078,510	133%	2,029,471	129%	461,577
Environmental Health Fees	1,238,499	1,335,280	108%	1,478,906	843,156	57%	1,475,129	100%	(3,777)
Federal Grants	2,615,634	2,390,105	91%	1,440,560	342,245	24%	1,323,718	92%	(116,842)
Patient Fees	615,644	748,534	122%	1,087,790	391,263	36%	805,608	74%	(282,182)
Other	1,169,317	1,976,339	169%	1,061,371	782,065	74%	1,354,711	128%	293,340
State - Medicaid/Medicare	807,530	1,197,300	148%	1,034,491	458,474	44%	968,347	94%	(66,144)
Medicaid	430,863	746,146	173%	431,000	376,795	87%	661,197	153%	230,197
Vital Records	300,000	354,158	118%	315,000	152,792	49%	300,840	96%	(14,160)
Interest on Investments	97,750	390,781	400%	262,007	325,794	124%	651,590	249%	389,583
State - Medicare	337,614	234,401	69%	209,500	118,368	57%	194,282	93%	(15,218)
Liquor Revenue	177,574	161,412	91%	177,574	62,764	35%	177,574	100%	-
State Shared- Family Planning	125,000	152,985	122%	158,000	37,666	24%	58,113	37%	(99,887)
Interfund Contract- Gen Fund	127,000	127,000	100%	127,000	-	0%	127,000	100%	-
Divorce Filing Fees	173,030	63,178	37%	-	-	-	-	-	-
TOTAL RESOURCES	57,787,985	55,638,108	96%	60,022,483	33,603,251	56%	58,513,581	97%	(1,508,902)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Administration Allocation	-	-	999%	-	-	-	-	-
Personnel Services	50,658,752	48,187,764	95%	50,537,530	23,853,471	47%	51,810,099	103%	(1,272,569)
Materials and Services	19,393,800	14,220,207	73%	21,101,414	6,396,813	30%	17,323,397	82%	3,778,017
Capital Outlay	926,575	504,137	54%	347,500	68,673	20%	525,110	151%	(177,610)
TOTAL REQUIREMENTS	70,979,127	62,912,108	89%	71,986,444	30,318,956	42%	69,658,606	97%	2,327,838

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- General Fund	6,608,245	5,648,912	85%	6,780,140	3,390,012	50%	6,780,140	100%
Transfers In- OHP Mental Health	1,473,586	345,442	23%	2,210,573	120,700	5%	2,210,573	100%	-
Transfers In - TRT	418,417	418,417	100%	368,417	184,206	50%	368,417	100%	-
Transfers Out	(492,306)	(562,306)	114%	(1,332,674)	(712,833)	53%	(981,174)	74%	351,500
TOTAL TRANSFERS	8,007,942	5,850,465	73%	8,026,456	2,982,085	37%	8,377,956	104%	351,500

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	11,228,719	13,942,649	124%	11,417,516	12,519,113	110%	12,519,114	110%
Resources over Requirements	(13,191,142)	(7,274,000)	-	(11,963,961)	3,284,295	-	(11,145,025)	-	818,936
Net Transfers - In (Out)	8,007,942	5,850,465	-	8,026,456	2,982,085	-	8,377,956	-	351,500
TOTAL FUND BALANCE	\$ 6,045,519	\$ 12,519,113	207%	\$ 7,480,011	\$ 18,785,494	251%	\$ 9,752,045	130%	\$ 2,272,034



Budget to Actuals Report

Health Services - Admin - Fund 274

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50.0%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
OHP Capitation	367,074	367,074	100%	435,349	236,548	54%	435,349	100%	-
Interest on Investments	97,750	390,781	400%	262,007	325,794	124%	651,590	249%	389,583
State Grant	379,180	142,133	37%	160,000	207,433	130%	160,000	100%	- A
Other	160,495	33,725	21%	9,000	139,589	999%	147,849	999%	138,849 B
Federal Grants	454,405	592,179	130%	-	-	-	-	-	-
TOTAL RESOURCES	1,458,904	1,525,892	105%	866,356	909,364	105%	1,394,788	161%	528,432

REQUIREMENTS	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Personnel Services	6,738,820	6,093,176	90%	6,519,513	3,071,884	47%	6,736,196	103%	(216,683) C
Materials and Services	6,998,683	6,732,321	96%	7,546,752	3,646,693	48%	7,577,904	100%	(31,152)
Capital Outlay	12,000	-	0%	43,750	-	0%	43,750	100%	-
Administration Allocation	(11,228,846)	(11,228,846)	100%	(12,608,709)	-	0%	(12,608,709)	100%	-
TOTAL REQUIREMENTS	2,520,656	1,596,650	63%	1,501,306	6,718,578	448%	1,749,141	117%	(247,835)

TRANSFERS	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Transfers In- OHP Mental Health	80,771	80,771	100%	81,250	-	0%	81,250	100%	-
Transfers Out	(230,635)	(230,635)	100%	(300,174)	(150,084)	50%	(300,174)	100%	-
TOTAL TRANSFERS	(149,864)	(149,864)	100%	(218,924)	(150,084)	69%	(218,924)	100%	-

FUND BALANCE	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Beginning Fund Balance	3,884,332	4,007,465	103%	3,665,544	3,786,843	103%	3,786,843	103%	121,299
Resources over Requirements	(1,061,752)	(70,758)	-	(634,950)	(5,809,214)	-	(354,353)	-	280,597
Net Transfers - In (Out)	(149,864)	(149,864)	-	(218,924)	(150,084)	-	(218,924)	-	-
TOTAL FUND BALANCE	\$ 2,672,716	\$ 3,786,843	142%	\$ 2,811,670	(\$ 2,172,454)	-77%	\$ 3,213,566	114%	\$401,896

- A** Projection includes adjustment for anticipated unearned revenue. Amounts will be finalized at fiscal year-end.
- B** Includes carryforward of \$125k in unspent FY23 PacificSource Behavioral Health Workforce Diversity Grant.
- C** Personnel projections include anticipated 3% vacancy.



Budget to Actuals Report

Health Services - Behavioral Health - Fund 274

FY24 YTD December 31, 2023 (unaudited)

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50.0%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State Grant	15,718,843	12,660,784	81%	17,967,689	10,920,542	61%	14,235,559	79%	(3,732,130) A
OHP Capitation	12,515,550	11,721,107	94%	16,058,765	8,686,825	54%	16,886,708	105%	827,943
OHP Fee for Service	3,214,360	5,256,164	164%	4,927,331	2,345,702	48%	5,021,814	102%	94,483
State Miscellaneous	8,027,373	7,063,393	88%	4,653,004	3,004,681	65%	4,647,660	100%	(5,344) B
Local Grants	1,475,139	1,262,473	86%	1,348,943	1,293,583	96%	1,380,123	102%	31,180 C
Federal Grants	2,017,169	1,636,693	81%	1,285,560	298,466	23%	1,183,820	92%	(101,740) D
Other	719,670	730,175	101%	631,245	348,966	55%	633,676	100%	2,431
Patient Fees	519,344	607,872	117%	448,500	299,423	67%	575,087	128%	126,587
Medicaid	430,863	746,146	173%	431,000	376,795	87%	661,197	153%	230,197
State - Medicare	337,614	234,401	69%	209,500	118,368	57%	194,282	93%	(15,218)
Liquor Revenue	177,574	161,412	91%	177,574	62,764	35%	177,574	100%	-
Interfund Contract- Gen Fund	127,000	127,000	100%	127,000	-	0%	127,000	100%	-
Divorce Filing Fees	173,030	63,178	37%	-	-	-	-	-	-
TOTAL RESOURCES	45,453,529	42,270,797	93%	48,266,111	27,756,114	58%	45,724,500	95%	(2,541,611)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Administration Allocation	8,265,132	8,265,132	100%	9,521,531	-	0%	9,521,531	100%
Personnel Services	32,453,031	31,307,705	96%	32,139,452	15,185,908	47%	32,999,424	103%	(859,972) E
Materials and Services	9,948,652	5,531,099	56%	11,275,204	2,070,106	18%	7,440,356	66%	3,834,848 F
Capital Outlay	497,443	312,691	63%	160,250	55,682	35%	135,000	84%	25,250
TOTAL REQUIREMENTS	51,164,258	45,416,627	89%	53,096,437	17,311,696	33%	50,096,311	94%	3,000,126

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- General Fund	2,231,439	1,440,767	65%	2,231,439	1,115,688	50%	2,231,439	100%
Transfers In- OHP Mental Health	1,392,815	264,671	19%	1,809,358	-	0%	1,809,358	100%	-
Transfers Out	(152,921)	(196,921)	129%	(481,000)	(562,749)	117%	(631,000)	131%	(150,000) G
TOTAL TRANSFERS	3,471,333	1,508,517	43%	3,559,797	552,939	16%	3,409,797	96%	(150,000)

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	4,788,795	6,317,144	132%	3,989,589	4,679,830	117%	4,679,830	117%
Resources over Requirements	(5,710,729)	(3,145,830)	-	(4,830,326)	10,444,418	-	(4,371,811)	-	458,515
Net Transfers - In (Out)	3,471,333	1,508,517	-	3,559,797	552,939	-	3,409,797	-	(150,000)
TOTAL FUND BALANCE	\$ 2,549,399	\$ 4,679,830	184%	\$ 2,719,060	\$ 15,677,187	577%	\$ 3,717,816	137%	\$998,756

- A** Includes \$3.8M carried over from HB 5202 for BH Housing. Projections over budget. Projections include estimated adjustments for anticipated unearned revenue. Exact amounts will be finalized at fiscal year-end.
- B** Projection less than budget primarily related to lower I/DD match anticipated than originally budgeted. Projections include estimated adjustments for anticipated unearned revenue. Exact amounts will be finalized at fiscal year-end.
- C** Grant funds will be reconciled at end of year. COHC Older Adults projected under budget by (\$211K), and City of Bend MCAT (\$68K). Projections include estimated adjustments for anticipated unearned revenue. Exact amounts will be finalized at fiscal year-end.
- D** Projections include estimated adjustments for anticipated unearned revenue. Exact amounts will be finalized at fiscal year-end.
- E** Personnel projections include anticipated 6% vacancy.
- F** \$3.8 million originally budgeted for HB 5502 BH Housing Grant removed for FY24.
- G** Projections over budget includes \$150K transfer for expenses of North County originally budgeted in FY23.



Budget to Actuals Report

Health Services - Public Health - Fund 274

FY24 YTD December 31, 2023 (unaudited)

01/24/2024 Item #14.

50.0%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State Grant	6,125,513	5,775,661	94%	5,580,291	2,151,917	39%	6,469,968	116%	889,677
Environmental Health Fees	1,238,499	1,335,280	108%	1,478,906	843,156	57%	1,475,129	100%	(3,777)
State - Medicaid/Medicare	807,530	1,197,300	148%	1,034,491	458,474	44%	968,347	94%	(66,144)
State Miscellaneous	874,346	687,993	79%	868,711	66,473	8%	504,458	58%	(364,253)
Patient Fees	96,300	140,662	146%	639,290	91,840	14%	230,521	36%	(408,769)
Other	289,152	1,212,439	419%	421,126	293,511	70%	573,186	136%	152,060
Vital Records	300,000	354,158	118%	315,000	152,792	49%	300,840	96%	(14,160)
Local Grants	856,892	792,463	92%	218,951	784,928	358%	649,348	297%	430,397
State Shared- Family Planning	125,000	152,985	122%	158,000	37,666	24%	58,113	37%	(99,887)
Federal Grants	144,060	161,233	112%	155,000	43,779	28%	139,898	90%	(15,102)
OHP Fee for Service	18,260	31,245	171%	20,250	13,239	65%	24,485	121%	4,235
TOTAL RESOURCES	10,875,552	11,841,419	109%	10,890,016	4,937,774	45%	11,394,293	105%	504,277

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Administration Allocation	2,963,714	2,963,714	100%	3,087,178	-	0%	3,087,178	100%	-
Personnel Services	11,466,901	10,786,883	94%	11,878,565	5,595,678	47%	12,074,479	102%	(195,914)
Materials and Services	2,446,466	1,956,788	80%	2,279,458	680,013	30%	2,305,137	101%	(25,679)
Capital Outlay	417,132	191,446	46%	143,500	12,991	9%	346,360	241%	(202,860)
TOTAL REQUIREMENTS	17,294,213	15,898,830	92%	17,388,701	6,288,683	36%	17,813,154	102%	(424,453)

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers In- General Fund	4,376,806	4,208,145	96%	4,548,701	2,274,324	50%	4,548,701	100%	-
Transfers In - TRT	418,417	418,417	100%	368,417	184,206	50%	368,417	100%	-
Transfers In- OHP Mental Health	-	-	-	319,965	120,700	38%	319,965	100%	-
Transfers Out	(108,750)	(134,750)	124%	(551,500)	-	0%	(50,000)	9%	501,500
TOTAL TRANSFERS	4,686,473	4,491,812	96%	4,685,583	2,579,230	55%	5,187,083	111%	501,500

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	2,555,592	3,618,039	142%	3,762,383	4,052,440	108%	4,052,440	108%	290,057
Resources over Requirements	(6,418,661)	(4,057,412)	-	(6,498,685)	(1,350,909)	-	(6,418,861)	-	79,824
Net Transfers - In (Out)	4,686,473	4,491,812	-	4,685,583	2,579,230	-	5,187,083	-	501,500
TOTAL FUND BALANCE	\$ 823,404	\$ 4,052,440	492%	\$ 1,949,281	\$ 5,280,761	271%	\$ 2,820,662	145%	\$871,381

- A** Projections over budget primarily related to carryforward of OHA COVID funds to be expended by June 2024. Projections include estimated adjustments for anticipated unearned revenue. Exact amounts will be finalized at fiscal year-end.
- B** Medicaid trending lower than budgeted.
- C** EISO Grant (\$369K) budgeted as state miscellaneous, but converted to a program element (PE73). Funding coming through state grant line item.
- D** Patient Insurance Fees trending lower than budgeted.
- E** Projections include Opioid Settlement Payments (\$679K).
- F** Includes funds from Central Oregon Health Council quality incentive metrics (\$267K). Projection includes adjustment for anticipated unearned revenue. Amounts will be finalized at fiscal year-end.
- G** Personnel projections include anticipated 3% vacancy.
- H** Expenditures above budget related to delayed renovations at the North County Campus (\$374K).
- I** Includes remodel and furniture expenses originally budgeted in FY23 for North County Campus that were delayed into FY24.
- J** Courtney remodel project delayed into FY25 or FY26.



Budget to Actuals Report

Community Development - Fund 295

FY24 YTD December 31, 2023 (unaudited)

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50.0%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Admin - Operations	153,445	154,886	101%	157,300	61,537	39%	148,100	94%	(9,200)
Code Compliance	1,171,592	915,867	78%	1,124,181	426,924	38%	770,181	69%	(354,000) A
Building Safety	4,821,160	4,118,192	85%	3,991,388	1,744,386	44%	3,732,038	94%	(259,350) A
Electrical	1,022,005	769,054	75%	902,175	420,639	47%	810,775	90%	(91,400) A
Onsite Wastewater	1,017,678	718,263	71%	923,880	387,530	42%	831,420	90%	(92,460) A
Current Planning	2,425,334	1,966,872	81%	2,304,562	796,440	35%	1,426,562	62%	(878,000) A
Long Range Planning	1,064,305	812,752	76%	1,057,354	416,211	39%	840,854	80%	(216,500) A
TOTAL RESOURCES	11,675,519	9,455,886	81%	10,460,840	4,253,668	41%	8,559,930	82%	(1,900,910)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Admin - Operations	3,432,980	3,085,363	90%	3,241,288	1,465,007	45%	3,025,161	93%
Code Compliance	805,614	714,049	89%	743,931	305,061	41%	664,191	89%	79,740 B
Building Safety	2,538,721	1,866,742	74%	2,088,542	868,326	42%	1,963,984	94%	124,558 B
Electrical	641,837	538,383	84%	583,718	264,004	45%	569,530	98%	14,188 B
Onsite Wastewater	753,369	754,829	100%	865,670	402,648	47%	757,315	87%	108,355 B
Current Planning	2,062,044	1,613,571	78%	1,857,735	745,255	40%	1,577,101	85%	280,634 B
Long Range Planning	998,739	893,682	89%	888,677	379,898	43%	720,205	81%	168,472 B
TOTAL REQUIREMENTS	11,233,304	9,466,620	84%	10,269,561	4,430,200	43%	9,277,487	90%	992,074

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - CDD Operating Fund	-	-	-	510,105	91,412	18%	683,515	134%
Transfers in - General Fund	160,000	139,916	87%	100,000	25,050	25%	100,000	100%	- C
Transfers In - CDD Electrical Reserve	-	108,670	-	86,721	-	0%	77,737	90%	(8,984)
Transfers Out	(112,619)	(112,619)	100%	(107,544)	(53,754)	50%	(107,544)	100%	-
Transfers Out - CDD Reserve	(958,966)	(971,472)	101%	(122,752)	(193,136)	157%	(358,868)	292%	(236,116) D
TOTAL TRANSFERS	(911,585)	(835,505)	92%	466,530	(130,429)	-28%	394,840	85%	(71,690)

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	2,096,504	2,168,956	103%	1,317,921	1,322,717	100%	1,322,717	100%
Resources over Requirements	442,215	(10,734)	-	191,279	(176,532)	-	(717,557)	-	(908,836)
Net Transfers - In (Out)	(911,585)	(835,505)	-	466,530	(130,429)	-	394,840	-	(71,690)
TOTAL FUND BALANCE	\$ 1,627,134	\$ 1,322,717	81%	\$ 1,975,730	\$ 1,015,757	51%	\$ 1,000,000	51%	(\$975,730)

- A** YTD revenue collection is lower than anticipated due to reduced permitting volumes
- B** Projections reflect unfilled positions and increased health benefits costs
- C** Quarterly transfer for hearings officer actual cost of service
- D** Transfer to reserves per ORS 455.210 and ORS 479.845



Budget to Actuals Report

Road - Fund 325

FY24 YTD December 31, 2023 (unaudited)

01/24/2024 Item #14.

50.0%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Motor Vehicle Revenue	19,483,147	20,563,619	106%	20,648,483	10,498,050	51%	20,648,483	100%	-
Federal - PILT Payment	2,200,000	2,239,616	102%	2,240,000	2,394,054	107%	2,394,054	107%	154,054 A
Other Inter-fund Services	1,311,901	1,232,001	94%	1,450,015	246,339	17%	1,450,015	100%	-
Cities-Bend/Red/Sis/La Pine	403,731	969,028	240%	763,171	306,724	40%	827,620	108%	64,449
Federal Reimbursements	-	7,641		689,703	342,290	50%	689,703	100%	-
Sale of Equip & Material	426,000	385,036	90%	614,500	239,366	39%	614,500	100%	-
Interest on Investments	54,172	105,203	194%	138,031	65,030	47%	130,060	94%	(7,971)
Miscellaneous	77,610	65,385	84%	73,808	25,707	35%	73,808	100%	-
Mineral Lease Royalties	50,000	105,306	211%	50,000	4,261	9%	50,000	100%	-
Assessment Payments (P&I)	-	5,175		6,000	10,316	172%	18,000	300%	12,000
Forest Receipts	882,502	-	0%	-	-		-		-
State Miscellaneous	-	20,000		-	-		-		-
TOTAL RESOURCES	24,889,063	25,698,009	103%	26,673,711	14,132,136	53%	26,896,243	101%	222,532

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	7,802,271	7,346,958	94%	8,406,468	3,844,214	46%	7,978,129	95%
Materials and Services	8,246,700	6,385,588	77%	8,600,033	3,122,254	36%	8,612,188	100%	(12,155)
Capital Outlay	140,025	90,004	64%	118,260	58,852	50%	106,105	90%	12,155
TOTAL REQUIREMENTS	16,188,996	13,822,550	85%	17,124,761	7,025,320	41%	16,696,422	97%	428,339

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers Out	(12,330,136)	(12,330,136)	100%	(12,700,000)	(7,700,000)	61%	(12,700,000)	100%
TOTAL TRANSFERS	(12,330,136)	(12,330,136)	100%	(12,700,000)	(7,700,000)	61%	(12,700,000)	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	5,892,967	7,806,356	132%	5,521,251	7,351,679	133%	7,351,679	133%
Resources over Requirements	8,700,067	11,875,459		9,548,950	7,106,816		10,199,821		650,871
Net Transfers - In (Out)	(12,330,136)	(12,330,136)		(12,700,000)	(7,700,000)		(12,700,000)		-
TOTAL FUND BALANCE	\$ 2,262,898	\$ 7,351,679	325%	\$ 2,370,201	\$ 6,758,495	285%	\$ 4,851,501	205%	\$2,481,300

A Actual payment higher than budget

B Projected Personnel savings based on FY24 average vacancy rate of 8.3%



Budget to Actuals Report

Adult P&P - Fund 355

FY24 YTD December 31, 2023 (unaudited)

01/24/2024 Item #14.

50.0%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
DOC Grant in Aid SB 1145	4,734,453	4,734,453	100%	4,116,464	2,047,127	50%	4,143,986	101%	27,522
CJC Justice Reinvestment	892,038	943,172	106%	943,172	-	0%	908,108	96%	(35,064)
DOC Measure 57	244,606	271,606	111%	256,815	-	0%	259,307	101%	2,492
Interest on Investments	18,151	63,625	351%	75,230	40,373	54%	80,750	107%	5,520
Interfund- Sheriff	50,000	50,000	100%	50,000	25,000	50%	50,000	100%	-
Gen Fund/Crime Prevention	50,000	50,000	100%	50,000	-	0%	50,000	100%	-
State Miscellaneous	123,453	179,530	145%	22,607	17,420	77%	19,709	87%	(2,898)
Oregon BOPPPS	20,318	-	0%	20,318	-	0%	20,318	100%	-
Electronic Monitoring Fee	500	889	178%	500	258	52%	500	100%	-
Miscellaneous	500	2,099	420%	500	-	0%	500	100%	-
TOTAL RESOURCES	6,134,018	6,295,372	103%	5,535,606	2,130,178	38%	5,533,178	100%	(2,428)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	5,683,822	5,042,967	89%	5,907,511	2,509,679	42%	5,178,183	88%
Materials and Services	1,883,614	1,739,432	92%	1,668,521	768,163	46%	1,633,473	98%	35,048
Capital Outlay	8,475	8,475	100%	-	-	-	-	-	-
TOTAL REQUIREMENTS	7,575,910	6,790,874	90%	7,576,032	3,277,843	43%	6,811,656	90%	764,376

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- General Funds	536,369	536,369	100%	536,369	268,182	50%	536,369	100%
Transfers In- Health Services	-	-	-	50,000	-	0%	50,000	100%	-
Transfers Out	(199,560)	(199,560)	100%	-	-	-	-	-	-
Transfer to Vehicle Maint	(69,277)	(69,277)	100%	(75,419)	(37,704)	50%	(75,419)	100%	-
TOTAL TRANSFERS	267,532	267,532	100%	510,950	230,478	45%	510,950	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	3,100,000	3,238,905	104%	3,000,000	3,010,934	100%	3,010,934	100%
Resources over Requirements	(1,441,892)	(495,502)	-	(2,040,426)	(1,147,665)	-	(1,278,478)	-	761,948
Net Transfers - In (Out)	267,532	267,532	100%	510,950	230,478	45%	510,950	100%	-
TOTAL FUND BALANCE	\$ 1,925,640	\$ 3,010,934	156%	\$ 1,470,524	\$ 2,093,748	142%	\$ 2,243,406	153%	\$772,882

- A** Final State Grant allocation for 23-25 Biennium
- B** Final State Grant allocation for 23-25 Biennium
- C** Final State Grant allocation for 23-25 Biennium
- D** Final State Grant allocation for 23-25 Biennium
- E** Projected Personnel savings based on FY24 average vacancy rate of 15.5%
- F** Materials and services projections based on current spending trends.



Budget to Actuals Report

Road CIP - Fund 465

FY24 YTD December 31, 2023 (unaudited)

01/24/2024 Item #14.

50.0%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State Miscellaneous	1,818,500	127,458	7%	1,704,116	891,811	52%	1,704,116	100%	-
Interest on Investments	124,563	337,583	271%	475,310	330,510	70%	661,020	139%	185,710 A
Miscellaneous	-	317,508		-	19,241		19,241		19,241 A
TOTAL RESOURCES	1,943,063	782,549	40%	2,179,426	1,241,562	57%	2,384,377	109%	204,951

REQUIREMENTS	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Materials and Services	127,640	127,640	100%	132,770	66,385	50%	132,770	100%	-
Capital Outlay	28,259,526	16,769,496	59%	23,640,057	14,523,306	61%	23,459,183	99%	180,874
TOTAL REQUIREMENTS	28,387,166	16,897,136	60%	23,772,827	14,589,691	61%	23,591,953	99%	180,874

TRANSFERS	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Transfers In	14,230,313	12,238,662	86%	12,500,000	5,000,000	40%	12,500,000	100%	-
TOTAL TRANSFERS	14,230,313	12,238,662	86%	12,500,000	5,000,000	40%	12,500,000	100%	-

FUND BALANCE	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Beginning Fund Balance	24,548,274	27,223,832	111%	19,012,380	23,347,907	123%	23,347,907	123%	4,335,527
Resources over Requirements	(26,444,103)	(16,114,587)		(21,593,401)	(13,348,129)		(21,207,576)		385,825
Net Transfers - In (Out)	14,230,313	12,238,662		12,500,000	5,000,000		12,500,000		-
TOTAL FUND BALANCE	\$ 12,334,484	\$ 23,347,907	189%	\$ 9,918,979	\$ 14,999,778	151%	\$ 14,640,331	148%	\$ 4,721,352

A Actual payment higher than budget



Budget to Actuals Report

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

FY24 YTD December 31, 2023

01/24/2024 Item #14.

50.00%
Year Completed

	Fiscal Year 2023			Fiscal Year 2024					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Terrebonne Refinement Plan	\$ 7,319,310	\$ 2,200,000		\$ 5,119,310	\$ 6,639,405	130%	\$ 6,639,405	130%	\$ (1,520,095)
Hunnel Rd: Loco Rd to Tumalo Rd	4,265,216	2,562,129	60%	1,569,800	864,294	55%	2,528,634	161%	(958,834)
Transportation System Plan Update	-	51,980			13,325		27,256		(27,256)
Gribbling Rd Bridge	818,500	141,509	17%	704,116	13,461	2%	566,312	80%	137,804
Smith Rock Way Bridge Replace	985,000	122,938	12%	1,417,429	54,283	4%	1,030,758	73%	386,671
Deschutes Mkt Rd/Hamehook Round	1,663,000	750,822	45%	250,000	1,146,597	459%	1,170,000	468%	(920,000)
Powell Butte Hwy/Butler Market RB	785,000	250,902	32%	2,642,402	177,834	7%	2,415,671	91%	226,731
Wilcox Ave Bridge #2171-03 Replacement	160,000	-	0%	160,000	-	0%	-	0%	160,000
Paving of Rosland Rd: US 20 to Draf	380,000	260,811	69%		386,480		386,480		(386,480)
Hamehook Rd Bridge #16181 Rehabilitation	96,500	227	0%	595,000	83,227	14%	350,000	59%	245,000
NW Lower Bridge Way: 43rd St to Holmes Rd	100,000	10,825	11%	1,290,000	59,251	5%	320,000	25%	970,000
Northwest Way: NW Coyner Ave to NW Altmeter Wy	815,000	-	0%	556,000	-	0%	-	0%	556,000
Slurry Seal 2023	300,000	1,165	0%		357,325		357,325		(357,325)
Terrebonne Wastewater System Phase 1	1,000,000	-	0%	1,000,000	1,000,000	100%	1,000,000	100%	-
Tumalo Reservoir Rd: OB Riley to Sisemore Rd	100,000	-	0%	300,000	377	0%	300,000	100%	-
Local Road Pavement Preservation	200,000	-	0%	200,000	-	0%	200,000	100%	-
US20: Locust St	-	-		1,000,000	1,000,000	100%	1,000,000	100%	-
Paving Butler Market - Hamehook to Powell Butte	-	866		320,000	1,454,940	455%	1,494,879	467%	(1,174,879)
Old Bend Rdm Hwy - US 20 to Tumalo	-	-		1,210,000	1,272,506	105%	1,295,556	107%	(85,556)
Paving Of Horse Butte Rd	-	-		460,000	-	0%	-	0%	460,000
Paving Of Obr Hwy: Tumalo To Helmho	-	-		3,000,000	-	0%	880,000	29%	2,120,000
Paving Of Spring River Rd: S Centur	-	-		510,000	-	0%	510,000	100%	-
Slurry Seal 2024	-	-		300,000	-	0%	120,000	40%	180,000
La Pine Uic Stormwater Improvements	-	-		240,000	-	0%	240,000	100%	-
S Century Dr / Spring River Rd Roun	-	-		177,000	-	0%	177,000	100%	-
S Century Dr / Huntington Rd Rounda	-	-		169,000	-	0%	169,000	100%	-
Local Access Road Bridges	150,000	-		150,000	-	0%	150,000	100%	-
Radar Speed Sign Replacements	-	-		30,907	-	0%	30,907	100%	-
FY 23 Guardrail Improvements	-	-		150,000	-	0%	-	0%	150,000
Signage Improvements	-	97,156		119,093	-	0%	100,000	84%	19,093
TOTAL CAPITAL OUTLAY	\$ 28,259,526	\$ 16,491,988	58%	\$ 23,640,057	14,523,306	61%	\$ 23,459,183	99%	\$ 180,874



Budget to Actuals Report

Solid Waste - Fund 610

FY24 YTD December 31, 2023 (unaudited)

01/24/2024 Item #14.

50.0%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Franchise Disposal Fees	7,210,000	7,006,324	97%	8,000,000	4,438,535	55%	8,000,000	100%	- A
Private Disposal Fees	3,337,000	2,944,356	88%	3,450,000	1,684,551	49%	3,450,000	100%	- A
Commercial Disp. Fee	3,234,000	3,026,577	94%	3,310,000	2,265,253	68%	3,310,000	100%	- A
Franchise 3% Fees	305,000	363,105	119%	565,000	242,707	43%	565,000	100%	- B
Yard Debris	290,000	305,516	105%	400,000	265,155	66%	400,000	100%	- C
Miscellaneous	70,000	140,837	201%	173,000	151,906	88%	173,000	100%	-
Interest on Investments	30,498	43,342	142%	60,410	64,044	106%	128,090	212%	67,680 D
Special Waste	15,000	62,756	418%	30,000	81,070	270%	115,000	383%	85,000 E
Recyclables	12,000	7,060	59%	7,000	4,150	59%	7,000	100%	-
Leases	1	1	100%	1	-	0%	1	100%	-
TOTAL RESOURCES	14,503,499	13,899,874	96%	15,995,411	9,197,371	58%	16,148,091	101%	152,680

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	3,277,684	3,139,678	96%	4,108,983	1,703,240	41%	4,108,983	100%
Materials and Services	6,473,358	5,716,762	88%	7,683,911	3,186,961	41%	7,683,911	100%	-
Capital Outlay	264,000	181,603	69%	260,000	222,343	86%	260,000	100%	-
Debt Service	1,739,630	1,731,017	100%	2,302,340	763,514	33%	2,302,340	100%	-
TOTAL REQUIREMENTS	11,754,672	10,769,061	92%	14,355,234	5,876,058	41%	14,355,234	100%	-

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	SW Capital & Equipment Reserve	(5,299,665)	(3,453,962)	65%	(2,613,962)	(1,306,978)	50%	(2,613,962)	100%
TOTAL TRANSFERS	(5,299,665)	(3,453,962)	65%	(2,613,962)	(1,306,978)	50%	(2,613,962)	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	3,107,198	3,066,662	99%	2,416,385	2,743,514	114%	2,743,514	114%
Resources over Requirements	2,748,827	3,130,814		1,640,177	3,321,313		1,792,857		152,680
Net Transfers - In (Out)	(5,299,665)	(3,453,962)		(2,613,962)	(1,306,978)		(2,613,962)		-
TOTAL FUND BALANCE	\$ 556,359	\$ 2,743,514	493%	\$ 1,442,600	\$ 4,757,849	330%	\$ 1,922,409	133%	\$ 479,809

- A** Total disposal fee projections reflect management's best estimate of revenues to be collected. Disposal tons are typically higher in the summer with reductions in winter; fiscal YTD tons are running 0.8% higher than last year-to-date. July Commercial revenue includes payment for the prior Hwy 97 bypass disposal charges.
- B** Annual fees due April 15, 2024; received year-to-date monthly installments from Republic
- C** Yard Debris revenue is seasonal with higher utilization in summer months; fiscal YTD volumes are running 9% higher than last year-to-date
- D** Investment Income projected to come in higher than budget
- E** Special Waste revenue source is unpredictable and dependent on special clean-up projects of contaminated soil and asbestos (i.e. stormwater control sediment and debris, remediation of tanker truck accident, Hwy 97 bypass asbestos, etc.)



Budget to Actuals Report

Fair & Expo - Fund 615

FY24 YTD December 31, 2023 (unaudited)

01/24/2024 Item #14.

50.0%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Events Revenue	745,759	948,145	127%	1,050,000	476,530	45%	835,876	80%	(214,124) A
Food & Beverage	745,000	1,048,507	141%	991,000	810,694	82%	1,484,086	150%	493,086 B
Rights & Signage	105,000	97,159	93%	105,000	62,616	60%	87,616	83%	(17,384)
Horse Stall Rental	49,000	78,825	161%	100,000	51,300	51%	67,030	67%	(32,970)
Storage	65,000	45,551	70%	50,000	26,226	52%	43,626	87%	(6,374)
Camping Fee	20,000	23,500	118%	22,500	17,027	76%	37,052	165%	14,552
Interest on Investments	5,221	15,485	297%	22,000	11,051	50%	22,100	100%	100
Miscellaneous	3,554	3,536	99%	3,000	3,656	122%	3,940	131%	940
TOTAL RESOURCES	1,738,534	2,260,708	130%	2,343,500	1,459,101	62%	2,581,326	110%	237,826

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	1,256,902	1,313,682	105%	1,748,441	704,862	40%	1,368,559	78%
Personnel Services - F&B	170,247	85,623	50%	148,510	24,697	17%	100,100	67%	48,410 D
Materials and Services	965,684	1,168,404	121%	1,222,986	576,211	47%	1,244,884	102%	(21,898)
Materials and Services - F&B	603,950	661,314	109%	514,200	405,328	79%	673,230	131%	(159,030) E
Debt Service	101,270	101,267	100%	100,190	56,119	56%	100,190	100%	-
TOTAL REQUIREMENTS	3,098,054	3,330,291	107%	3,734,327	1,767,218	47%	3,486,963	93%	247,364

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - Room Tax	1,101,342	1,019,042	93%	1,009,023	504,504	50%	985,456	98%
Transfers In - Park Fund	30,000	30,000	100%	30,000	15,000	50%	30,000	100%	-
Transfers Out	(427,215)	(427,215)	100%	(163,342)	(81,666)	50%	(163,342)	100%	-
TOTAL TRANSFERS	704,127	621,827	88%	875,681	437,838	50%	852,114	97%	(23,567)

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	971,352	995,519	102%	547,763	547,764	100%	547,764	100%
Resources over Requirements	(1,359,520)	(1,069,583)		(1,390,827)	(308,117)		(905,637)		485,190
Net Transfers - In (Out)	704,127	621,827		875,681	437,838		852,114		(23,567)
TOTAL FUND BALANCE	\$ 315,960	\$ 547,764	173%	\$ 32,617	\$ 677,485	999%	\$ 494,241	999%	\$461,624

- A** Confirmed Contracted Revenue, may continue to grow as additional events are contracted through the end of FY. Some revenue budgeted in Event category earned in F&B category.
- B** Increase due to large events such as FairWell Festival, Cascade Equinox. Some revenue budgeted for Event revenue earned in this category.
- C** Projected Personnel savings based on FY23/FY24 average vacancy rate of 27.2%
- D** Projected Personnel based on vacancy savings to date
- E** F&B Expenses largely align with F&B revenue, due to the cost of good, labor and supplies required to generate revenues



Budget to Actuals Report

Annual County Fair - Fund 616

FY24 YTD December 31, 2023 (unaudited)

01/24/2024 Item #14.

50.0%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Concessions and Catering	625,000	815,458	130%	790,000	834,968	106%	834,968	106%	44,968
Gate Receipts	710,000	782,364	110%	775,000	1,042,896	135%	1,042,896	135%	267,896
Carnival	385,000	433,682	113%	430,000	245,809	57%	245,809	57%	(184,191)
Commercial Exhibitors	80,000	117,100	146%	118,200	114,091	97%	114,091	97%	(4,109)
Fair Sponsorship	61,000	99,655	163%	92,500	86,717	94%	86,798	94%	(5,702)
State Grant	53,167	53,167	100%	53,167	53,167	100%	53,167	100%	-
Rodeo Sponsorship	24,000	22,430	93%	30,000	40,721	136%	40,721	136%	10,721
R/V Camping/Horse Stall Rental	20,000	17,520	88%	17,250	31,449	182%	31,449	182%	14,199
Interest on Investments	2,713	13,169	485%	13,500	12,369	92%	24,740	183%	11,240
Merchandise Sales	3,500	3,245	93%	2,500	1,899	76%	1,899	76%	(601)
Livestock Entry Fees	5,000	1,925	39%	2,000	1,940	97%	1,940	97%	(60)
Miscellaneous	-	75		-	39		39		39
TOTAL RESOURCES	1,969,380	2,359,790	120%	2,324,117	2,466,065	106%	2,478,517	107%	154,400

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Personnel Services	169,445	185,165	109%	276,531	84,214	30%	227,432	82%	49,099 ^A
Materials and Services	1,802,585	1,882,326	104%	2,306,325	2,011,593	87%	2,024,440	88%	281,885
TOTAL REQUIREMENTS	1,972,030	2,067,492	105%	2,582,856	2,095,807	81%	2,251,872	87%	330,984

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfer In - TRT 1%	75,000	75,000	100%	75,000	37,500	50%	75,000	100%	-
Transfers Out	(231,706)	(231,706)	100%	(109,503)	(54,750)	50%	(109,503)	100%	-
TOTAL TRANSFERS	(156,706)	(156,706)	100%	(34,503)	(17,250)	50%	(34,503)	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	384,715	385,854	100%	521,447	521,447	100%	521,447	100%	0
Resources over Requirements	(2,650)	292,298		(258,739)	370,258		226,645		485,384
Net Transfers - In (Out)	(156,706)	(156,706)		(34,503)	(17,250)		(34,503)		-
TOTAL FUND BALANCE	\$ 225,358	\$ 521,447	231%	\$ 228,205	\$ 874,454	383%	\$ 713,589	313%	\$485,384

^A Projected Personnel based on vacancy savings to date



Budget to Actuals Report

Annual County Fair - Fund 616

CY23 YTD December 31, 2023 (unaudited)

	Fair 2022	Fair 2023 Actuals to Date	2023 Projection
RESOURCES			
Gate Receipts	\$ 782,364	\$ 1,042,896	\$ 1,042,896
Carnival	433,682	245,809	245,809
Commercial Exhibitors	436,292	436,160	436,160
Livestock Entry Fees	1,925	1,940	1,940
R/V Camping/Horse Stall Rental	17,392	31,449	31,449
Merchandise Sales	3,245	1,899	1,899
Concessions and Catering	497,366	512,899	512,899
Fair Sponsorship	126,300	117,183	117,183
TOTAL FAIR REVENUES	\$ 2,298,566	\$ 2,390,235	\$ 2,390,235
OTHER RESOURCES			
State Grant	53,167	53,167	53,167
Interest	5,794	19,504	19,504
Miscellaneous	-	114	114
TOTAL RESOURCES	\$ 2,357,526	\$ 2,463,020	\$ 2,463,020
REQUIREMENTS			
Personnel	102,763	175,531	175,531
Materials & Services	1,722,703	2,123,518	2,123,518
TOTAL REQUIREMENTS	\$ 1,825,466	\$ 2,299,049	\$ 2,299,049
TRANSFERS			
Transfer In - TRT 1%	68,750	75,000	75,000
Transfer Out - F&E Reserve	(96,540)	(170,608)	(170,608)
Transfer Out - Fair & Expo	-	-	-
TOTAL TRANSFERS	\$ (27,790)	\$ (95,608)	\$ (95,608)
Net Fair	\$ 504,270	\$ 68,363	\$ 68,363
Beginning Fund Balance on Jan 1	\$ 448,151	\$ 952,421	\$ 952,421
Ending Balance	\$ 952,421	\$ 1,020,784	\$ 1,020,784



Budget to Actuals Report

Fair & Expo Capital Reserve - Fund 617

FY24 YTD December 31, 2023 (unaudited)

01/24/2024 Item #14.

50.0%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Interest on Investments	7,414	39,492	533%	64,800	41,042	63%	82,080	127%	17,280
Miscellaneous	-	-		-	130,809		130,809		130,809
Local Government Payments	-	277,777		-	-		-		-
TOTAL RESOURCES	7,414	317,269	999%	64,800	171,850	265%	212,889	329%	148,089

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Materials and Services	495,000	100,309	20%	343,555	38,576	11%	343,555	100%
Capital Outlay	375,000	383,000	102%	746,445	151,124	20%	746,445	100%	- ^A
TOTAL REQUIREMENTS	870,000	483,310	56%	1,090,000	189,700	17%	1,090,000	100%	-

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - TRT 1%	501,683	465,685	93%	462,119	231,054	50%	452,020	98%
Transfers In - Fair & Expo	416,437	416,438	100%	152,565	76,278	50%	152,565	100%	-
Transfers In - Annual County Fair	231,706	231,706	100%	109,503	54,750	50%	109,503	100%	-
Transfers In - Fund 165	-	-		100,000	100,000	100%	100,000	100%	-
TOTAL TRANSFERS	1,149,827	1,113,829	97%	824,187	462,082	56%	814,088	99%	(10,099)

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	1,299,942	1,809,440	139%	2,592,838	2,757,229	106%	2,757,229	106%
Resources over Requirements	(862,586)	(166,040)		(1,025,200)	(17,850)		(877,112)		148,089
Net Transfers - In (Out)	1,149,827	1,113,829		824,187	462,082		814,088		(10,099)
TOTAL FUND BALANCE	\$ 1,587,183	\$ 2,757,229	174%	\$ 2,391,825	\$ 3,201,461	134%	\$ 2,694,205	113%	\$302,380

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



Budget to Actuals Report

RV Park - Fund 618

FY24 YTD December 31, 2023 (unaudited)

01/24/2024 Item #14.

50.0%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
RV Park Fees < 31 Days	605,000	548,219	91%	500,000	237,676	48%	460,536	92%	(39,464)
RV Park Fees > 30 Days	13,000	10,249	79%	12,500	10,765	86%	12,895	103%	395
Cancellation Fees	14,000	8,636	62%	7,000	5,961	85%	6,561	94%	(439)
Washer / Dryer	4,200	5,560	132%	5,000	2,740	55%	4,475	90%	(525)
Miscellaneous	3,750	2,907	78%	2,500	2,639	106%	3,804	152%	1,304
Interest on Investments	552	2,764	501%	2,300	3,730	162%	7,460	324%	5,160
Vending Machines	1,750	1,492	85%	1,500	944	63%	1,285	86%	(215)
TOTAL RESOURCES	642,252	579,826	90%	530,800	264,455	50%	497,016	94%	(33,784)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	111,153	82,265	74%	91,328	44,505	49%	93,047	102%
Materials and Services	259,755	192,620	74%	303,173	126,378	42%	239,658	79%	63,515
Debt Service	223,273	223,272	100%	222,630	166,310	75%	222,630	100%	-
TOTAL REQUIREMENTS	594,181	498,157	84%	617,131	337,194	55%	555,335	90%	61,796

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - Park Fund	160,000	160,000	100%	160,000	160,000	100%	160,000	100%
Transfers In - TRT Fund	20,000	20,000	100%	20,000	9,996	50%	20,000	100%	-
Transfer Out - RV Reserve	(261,566)	(261,566)	100%	(51,564)	(25,782)	50%	(51,564)	100%	-
TOTAL TRANSFERS	(81,566)	(81,566)	100%	128,436	144,214	112%	128,436	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	116,415	166,536	143%	93,115	166,640	179%	166,640	179%
Resources over Requirements	48,071	81,669		(86,331)	(72,739)		(58,319)		28,012
Net Transfers - In (Out)	(81,566)	(81,566)		128,436	144,214		128,436		-
TOTAL FUND BALANCE	\$ 82,920	\$ 166,640	201%	\$ 135,220	\$ 238,115	176%	\$ 236,757	175%	\$101,537



Budget to Actuals Report

RV Park Reserve - Fund 619

FY24 YTD December 31, 2023 (unaudited)

01/24/2024 Item #14.

50.0%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Interest on Investments	6,298	21,589	343%	34,300	20,450	60%	40,900	119%	6,600
TOTAL RESOURCES	6,298	21,589	343%	34,300	20,450	60%	40,900	119%	6,600

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Materials and Services	-	-	-	100,000	-	0%	100,000	100%
Capital Outlay	100,000	5,532	6%	74,000	-	0%	74,000	100%	- ^A
TOTAL REQUIREMENTS	100,000	5,532	6%	174,000	-	0%	174,000	100%	-

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfer In - RV Park Ops	261,750	261,566	100%	51,564	25,782	50%	51,564	100%
TOTAL TRANSFERS	261,750	261,566	100%	51,564	25,782	50%	51,564	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	1,172,718	1,191,937	102%	1,372,453	1,469,559	107%	1,469,559	107%
Resources over Requirements	(93,702)	16,056		(139,700)	20,450		(133,100)		6,600
Net Transfers - In (Out)	261,750	261,566		51,564	25,782		51,564		-
TOTAL FUND BALANCE	\$ 1,340,766	\$ 1,469,559	110%	\$ 1,284,317	\$ 1,515,791	118%	\$ 1,388,023	108%	\$103,706

^A Capital Outlay appropriations are a placeholder



Budget to Actuals Report

Risk Management - Fund 670

FY24 YTD December 31, 2023 (unaudited)

01/24/2024 Item #14.

50.0%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Workers' Compensation	1,234,761	1,226,486	99%	1,111,585	579,097	52%	1,111,585	100%	-
General Liability	892,681	892,681	100%	935,832	467,916	50%	935,832	100%	-
Unemployment	430,179	344,950	80%	439,989	323,488	74%	439,989	100%	- A
Property Damage	419,566	419,566	100%	418,028	209,014	50%	418,028	100%	-
Vehicle	248,764	248,764	100%	226,710	113,355	50%	226,710	100%	-
Interest on Investments	49,346	148,514	301%	200,000	123,350	62%	246,700	123%	46,700
Claims Reimbursement	25,000	6,476	26%	20,000	-	0%	25,000	125%	5,000
Skid Car Training	10,000	8,899	89%	10,000	25,360	254%	28,000	280%	18,000
Process Fee- Events/ Parades	1,000	1,260	126%	2,000	605	30%	2,000	100%	-
Miscellaneous	180	-	0%	200	-	0%	200	100%	-
TOTAL RESOURCES	3,311,477	3,297,596	100%	3,364,344	1,842,184	55%	3,434,044	102%	69,700

REQUIREMENTS	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Workers' Compensation	1,580,000	1,493,702	95%	1,880,000	854,641	45%	1,951,662	104%	(71,662)
General Liability	3,000,000	470,875	16%	1,200,000	453,577	38%	1,051,035	88%	148,965
Insurance Administration	607,558	602,676	99%	714,197	333,240	47%	713,370	100%	827
Vehicle	200,000	194,089	97%	400,000	101,464	25%	389,015	97%	10,985
Property Damage	300,248	99,913	33%	300,250	375,771	125%	475,003	158%	(174,753)
Unemployment	200,000	54,473	27%	250,000	30,842	12%	197,586	79%	52,414
TOTAL REQUIREMENTS	5,887,806	2,915,728	50%	4,744,447	2,149,535	45%	4,777,671	101%	(33,224)

TRANSFERS	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Transfers Out - Vehicle Replacement	(3,500)	(3,500)	100%	(3,500)	(1,746)	50%	(3,500)	100%	-
Transfers Out - IT	-	-	-	(32,000)	-	0%	(32,000)	100%	- B
Transfers Out - IT Reserve	-	-	-	(118,000)	(118,000)	100%	(118,000)	100%	- B
TOTAL TRANSFERS	(3,500)	(3,500)	100%	(153,500)	(119,746)	78%	(153,500)	100%	-

FUND BALANCE	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Beginning Fund Balance	7,687,180	8,944,938	116%	8,000,000	9,323,307	117%	9,323,307	117%	1,323,307
Resources over Requirements	(2,576,329)	381,869	-	(1,380,103)	(307,351)	-	(1,343,627)	-	36,476
Net Transfers - In (Out)	(3,500)	(3,500)	-	(153,500)	(119,746)	-	(153,500)	-	-
TOTAL FUND BALANCE	\$ 5,107,351	\$ 9,323,307	183%	\$ 6,466,397	\$ 8,896,210	138%	\$ 7,826,180	121%	\$ 1,359,783

A Unemployment collected on first \$25K of employee's salary in fiscal year

B Transfer out to IT to support cyber-security work



Budget to Actuals Report

Health Benefits - Fund 675

FY24 YTD December 31, 2023 (unaudited)

01/24/2024 Item #14.

50.0%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Internal Premium Charges	19,908,221	20,496,601	103%	25,899,034	12,340,330	48%	25,899,034	100%	-
COIC Premiums	1,547,778	1,951,365	126%	1,963,363	752,811	38%	1,963,363	100%	-
Employee Co-Pay	1,282,015	1,247,607	97%	1,247,416	631,265	51%	1,247,416	100%	-
Retiree / COBRA Premiums	595,000	982,424	165%	1,019,288	262,654	26%	1,019,288	100%	-
Prescription Rebates	175,000	528,990	302%	280,000	267,230	95%	280,000	100%	- ^A
Claims Reimbursement & Other	55,000	109,282	199%	124,944	258,034	207%	258,034	207%	133,090
Interest on Investments	95,686	176,071	184%	120,000	100,888	84%	201,780	168%	81,780
TOTAL RESOURCES	23,658,700	25,492,341	108%	30,654,045	14,613,212	48%	30,868,915	101%	214,870

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Health Benefits	26,597,563	25,514,122	96%	26,697,663	12,144,905	45%	26,697,663	100%
Deschutes On-Site Pharmacy	3,779,608	3,807,986	101%	4,287,997	2,042,113	48%	4,287,997	100%	- ^B
Deschutes On-Site Clinic	1,212,497	1,205,226	99%	1,415,279	467,665	33%	1,415,279	100%	- ^B
Wellness	179,549	161,200	90%	186,274	47,189	25%	186,274	100%	- ^B
TOTAL REQUIREMENTS	31,769,217	30,688,534	97%	32,587,213	14,701,871	45%	32,587,213	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	11,925,656	11,304,191	95%	5,742,743	6,107,998	106%	6,107,998	106%
Resources over Requirements	(8,110,517)	(5,196,193)		(1,933,168)	(88,660)		(1,718,298)		214,870
Net Transfers - In (Out)	-	-		-	-		-		-
TOTAL FUND BALANCE	\$ 3,815,139	\$ 6,107,998	160%	\$ 3,809,575	\$ 6,019,338	158%	\$ 4,389,699	115%	\$580,124

^A Budget estimate is based on claims which are difficult to predict

^B Amounts are paid 1 month in arrears



Budget to Actuals Report

911 - Fund 705 and 710

FY24 YTD December 31, 2023 (unaudited)

01/24/2024 Item #14.

50.0%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Property Taxes - Current Yr	10,402,834	10,493,711	101%	10,932,000	10,254,624	94%	11,001,603	101%	69,603 A
Telephone User Tax	1,668,000	1,881,374	113%	1,827,530	503,662	28%	1,827,530	100%	- B
Interest on Investments	67,515	237,842	352%	312,321	194,110	62%	384,529	123%	72,208
Police RMS User Fees	237,221	244,437	103%	244,435	-	0%	244,435	100%	- C
Contract Payments	153,292	167,764	109%	167,765	30,250	18%	167,765	100%	-
User Fee	140,445	146,863	105%	148,820	5,325	4%	148,820	100%	-
Data Network Reimbursement	120,874	158,228	131%	145,852	531	0%	145,852	100%	-
State Reimbursement	810,000	622,177	77%	93,000	31,500	34%	93,000	100%	- D
Property Taxes - Prior Yr	80,000	90,291	113%	90,000	70,661	79%	90,000	100%	-
Property Taxes - Jefferson Co.	39,497	38,104	96%	40,500	38,352	95%	40,500	100%	-
Miscellaneous	25,000	40,191	161%	32,100	8,429	26%	32,100	100%	-
TOTAL RESOURCES	13,744,678	14,120,981	103%	14,034,323	11,137,444	79%	14,176,134	101%	141,811

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	8,606,196	7,891,350	92%	9,032,045	4,066,926	45%	8,477,752	94%
Materials and Services	4,088,201	3,151,149	77%	4,250,715	1,834,911	43%	4,230,715	100%	20,000
Capital Outlay	5,015,100	2,347,522	47%	1,831,000	746,622	41%	1,851,000	101%	(20,000)
TOTAL REQUIREMENTS	17,709,497	13,390,020	76%	15,113,760	6,648,459	44%	14,559,467	96%	554,293

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In	1,750,000	1,750,000	100%	1,950,000	-	0%	1,950,000	100%
Transfers Out	(1,809,900)	(1,809,900)	100%	(1,950,000)	-	0%	(1,950,000)	100%	-
TOTAL TRANSFERS	(59,900)	(59,900)	100%	-	-	-	-	-	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	12,950,799	12,722,890	98%	13,202,343	13,393,950	101%	13,393,950	101%
Resources over Requirements	(3,964,819)	730,961		(1,079,437)	4,488,985		(383,333)		696,104
Net Transfers - In (Out)	(59,900)	(59,900)		-	-		-		-
TOTAL FUND BALANCE	\$ 8,926,080	\$ 13,393,950	150%	\$ 12,122,906	\$ 17,882,935	148%	\$ 13,010,617	107%	\$887,711

- A** Current year taxes received primarily in November, February and May
- B** Telephone tax payments are received quarterly
- C** Invoices are mailed in the Spring
- D** State GIS reimbursements are received quarterly
- E** Projected Personnel savings based on FY24 average vacancy rate of 8.8%