



Deschutes County Board of Commissioners  
1300 NW Wall St., Suite 200, Bend, OR 97701-1960  
(541) 388-6570 - Fax (541) 385-3202 - [www.deschutes.org](http://www.deschutes.org)

---

## **AGENDA REQUEST & STAFF REPORT**

### **For Board Business Meeting of June 22, 2015**

---

*Please see directions for completing this document on the next page.*

**DATE:** June 12, 2015

**FROM:** Wayne Lowry                      Finance                      (541) 388-6559

**TITLE OF AGENDA ITEM:**

Public Hearing on the Fiscal Year 2015-16 Budget for Deschutes County and Resolution 2015-073 Adopting the Budget, Levying Ad Valorem Taxes, and Making Appropriations for Deschutes County for Fiscal Year 2015-16.

**PUBLIC HEARING ON THIS DATE?** YES

**BACKGROUND AND POLICY IMPLICATIONS:**

The Budget Committee met the week of May 26 and fulfilled its statutory obligations by approving the proposed budget as amended for Deschutes County. Statutes require the Board to hold a public hearing on the adoption of the budget as approved by the Budget Committee. The Board has the authority to make changes to the approved budget by up to 10% of expenditures in each fund. No changes to the Budget Committee approved budget are being recommended by staff. Once the hearing is complete, the Board can move to adopt Resolution 2015-073.

**FISCAL IMPLICATIONS:**

Approval of the resolution establishes the fiscal year 2015-16 budget and levies ad valorem taxes.

**RECOMMENDATION & ACTION REQUESTED:**

Adoption of the Resolution

**ATTENDANCE:** Wayne Lowry, Loni Burk

**DISTRIBUTION OF DOCUMENTS:**

Loni Burk, Finance Department 388-6536 (4 Copies)

REVIEWED  

---

LEGAL COUNSEL

For Recording Stamp Only

BEFORE THE BOARD OF COUNTY COMMISSIONERS OF DESCHUTES COUNTY, OREGON

A Resolution Adopting the Budget, Levying Ad Valorem Taxes and Making Appropriations for the Deschutes County Budget for Fiscal Year 2015-16. \*  
\* RESOLUTION NO. 2015-073  
\*  
\*

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

Section 1. That the Board of County Commissioners of Deschutes County, Oregon, hereby adopts the budget for the fiscal year 2015-16 in the total sum of \$305,541,161. A copy of this document is available in the office of the Deschutes County Board of County Commissioners.

Section 2. The Board of County Commissioners hereby imposes the ad valorem property taxes provided for in the 2015-16 adopted budget at the tax rate of \$1.2783 per \$1,000 of assessed value for permanent tax rate for the General Fund and the General County Projects Fund, and in the amount of \$2,631,958 for debt service on general obligation bonds; and that these taxes are hereby imposed and categorized for tax year 2015-16 upon the assessed value of all taxable property within the district as follows:

	<u>General Government Limitations</u>	<u>Excluded from Limitation</u>
Permanent Rate Tax	\$1.2783/\$1,000	
General Obligation Bond Debt Service		\$ 2,631,958

Section 3. The Board of County Commissioners hereby appropriates for the fiscal year beginning July 1, 2015, the following amounts for the purposes shown, as follows:

Deschutes County Budget  
Summary of Appropriations and Unappropriated Ending Fund Balance/Reserve for Future Expenditures  
Fiscal Year 2015-16

Fund	APPROPRIATIONS						Total Appropriations	Unappropriated Ending Fund Bal/ Rsv for Future Exp	Total Requirements
	Personnel Services	Materials & Services	Debt Service	Capital Outlay	Transfers Out	Contingency			
<b>General Fund</b>									
Assessor	3,254,482	870,717	-	100	-	-	4,125,299	-	4,125,299
Clerk/Elections	811,062	813,524	-	100	-	-	1,624,716	-	1,624,716
Board of Property Tax Appeals	47,031	18,503	-	100	-	-	65,634	-	65,634
District Attorney	5,025,512	1,058,859	-	51,500	10,980	-	6,146,851	-	6,146,851
Finance/Tax	452,278	413,135	-	100	-	-	865,513	-	865,513
Veterans' Services	264,642	103,837	-	100	-	-	388,779	-	388,779
Property Management Admin	233,952	55,862	-	100	3,660	-	293,574	-	293,574
Non-Departmental	-	1,163,543	-	100	15,614,696	8,347,422	25,125,761	-	25,125,761
<b>Total General Fund</b>	<b>10,109,189</b>	<b>4,497,980</b>	<b>-</b>	<b>52,200</b>	<b>15,629,336</b>	<b>8,347,422</b>	<b>38,636,127</b>	<b>-</b>	<b>38,636,127</b>
Economic Development	-	183,700	-	-	-	-	183,700	-	183,700
Court Technology Reserve	-	80,000	-	20,000	-	-	100,000	42,000	142,000
A & T Reserve	-	-	-	-	-	-	-	750,500	750,500
Justice Court	436,236	173,942	-	-	-	46,096	656,274	-	656,274
Industrial Lands Proceeds	-	6,150	-	-	-	44,350	50,500	-	50,500
Humane Society of Redmond	-	-	530,000	-	-	-	530,000	-	530,000
Park Acquisition & Development	-	20,000	-	-	190,000	20,200	230,200	-	230,200
Park Development Fees	-	98,000	-	-	-	-	98,000	-	98,000
PERS Reserve	10,316,000	2,000	-	-	-	-	10,318,000	-	10,318,000
Project Development & Debt Rsv	-	25,000	-	50,000	1,404,337	384,992	1,864,329	239,670	2,103,999
General County Projects	-	845,936	-	1,240,000	220,000	1,185,064	3,291,000	-	3,291,000
General Capital Reserve	-	-	-	650,000	-	-	850,000	3,065,043	3,705,043
County School	-	688,100	-	-	-	-	688,100	-	688,100
Special Transportation	-	522,000	-	-	-	33,000	555,000	-	555,000
Taylor Grazing	-	36,595	-	-	-	-	36,595	-	36,595
Transient Room Tax	-	4,693,348	-	-	25,744	-	4,719,092	-	4,719,092
Video Lottery	-	600,500	-	-	-	-	600,500	-	600,500
Transient Room Tax-1%	-	12,551	-	-	811,819	-	824,370	-	824,370
Foreclosed Land Sales	-	62,631	-	-	-	22,869	85,500	-	85,500
Victims' Assistance Program	425,458	38,723	-	100	-	45,687	509,868	-	509,868
Law Library	62,638	549,762	-	100	-	-	612,500	-	612,500
County Clerk Records	-	211,975	-	100	-	230,616	442,691	-	442,691
Early Learning Hub	304,598	494,118	-	-	-	140,127	938,843	-	938,843
Community Justice - Juvenile	5,319,157	1,153,324	-	100	3,660	913,588	7,389,829	-	7,389,829
Court Facilities	-	100,075	-	-	-	-	100,075	-	100,075
Des Co. Communication System	-	329,089	-	-	-	-	329,089	-	329,089
Sheriff's Office	29,213,507	6,705,637	-	868,231	271,618	6,299,920	43,358,911	-	43,358,911
Communications System Reserve	-	-	-	-	-	-	-	808,120	808,120
Health Services	23,318,123	13,510,155	-	300	1,723,327	10,467,553	49,019,458	281,260	49,300,718
Code Abatement	-	98,300	-	-	-	-	98,300	-	98,300
Community Development	3,874,324	1,405,455	-	100	1,424,897	508,907	7,213,683	-	7,213,683
CDD-Groundwater Partnership	-	37,500	-	-	-	33,858	71,358	-	71,358
Newberry Neighborhood	-	16,000	-	100	54,824	250,576	321,500	-	321,500
Community Development Reserve	-	-	-	-	-	-	-	1,329,631	1,329,631
CDD Building Program Reserve	-	-	-	-	-	-	-	345,491	345,491
CDD Building Improvement Rsv	-	-	-	-	-	-	-	50,000	50,000
GIS Dedicated	213,199	47,714	-	-	-	42,102	303,015	-	303,015
Road	5,704,814	10,846,101	-	8,503,257	600,000	2,079,334	27,733,506	-	27,733,506
Natural Resource Protection	155,413	1,229,784	-	-	-	704,670	2,089,867	-	2,089,867
Federal Forest Title III	-	150,000	-	-	-	103,578	253,578	-	253,578
Surveyor	-	179,270	-	-	-	158,712	337,982	-	337,982
Public Land Corner Preservation	-	380,730	-	-	-	511,624	892,354	-	892,354
Road Building & Equipment	-	23,055	-	654,000	-	707,648	1,584,703	-	1,584,703
Countywide Trans SDC Imprv Fee	-	-	-	-	1,000,000	1,346,600	2,346,600	-	2,346,600
Vehicle Maint & Replacement	-	95,000	-	400,000	95,000	-	590,000	878,925	1,468,925
Dog Control	-	531,275	-	-	-	58,558	589,833	-	589,833
Community Justice - Adult	3,890,276	1,304,248	-	100	20,736	456,359	5,671,719	-	5,671,719
North County Services Building	-	82,000	-	500,000	-	-	582,000	-	582,000
Campus Improvement	-	51,383	-	169,117	-	-	220,500	-	220,500
Full Faith & Credit Debt Service	-	3,350	5,190,915	-	-	-	5,194,265	475,890	5,670,155
Fairgrounds Debt Service	-	-	2,838,200	-	-	-	2,838,200	100,000	2,738,200
RV Park	-	272,534	241,745	-	-	48,814	563,093	-	563,093
Solid Waste	2,084,433	3,501,756	932,918	116,450	1,726,539	447,120	8,809,223	-	8,809,223
Landfill Closure	-	68,700	-	225,000	-	2,151,042	2,444,742	-	2,444,742
Landfill Postclosure	-	1,000	-	-	-	-	1,000	775,915	776,915
Solid Waste Capital Project	-	82,199	-	650,000	-	1,398,492	2,130,691	-	2,130,691
Solid Waste Equipment Reserve	-	5,202	-	330,000	-	22,366	357,568	-	357,568
Fair and Expo Capital Reserve	-	-	-	200,000	-	-	200,000	265,440	465,440
Fair and Expo Center	1,064,706	1,017,284	116,709	-	82,740	42,403	2,303,842	-	2,303,842
Deschutes County Fair	141,365	1,063,584	-	-	294,835	-	1,499,784	-	1,499,784
Building Services	2,193,026	1,003,605	-	100	40,260	277,102	3,514,093	-	3,514,093
Administrative Services	1,011,151	227,279	-	100	-	220,464	1,459,014	-	1,459,014
Board of County Commissioners	386,743	182,306	-	100	-	47,298	616,447	-	616,447
Finance	1,344,689	342,576	-	-	183,000	160,143	2,030,408	-	2,030,408
Finance Reserve	-	1,283,000	-	100,000	240,000	-	1,623,000	-	1,623,000
Legal	878,590	134,020	-	100	-	118,558	1,131,268	-	1,131,268
Personnel	772,230	364,104	-	100	-	125,089	1,261,523	-	1,261,523
Information Technology	2,138,295	504,088	-	100	-	221,664	2,864,147	-	2,864,147
IT Reserve Fund	-	119,000	-	100,000	-	-	219,000	617,715	836,715
Insurance	339,585	2,659,738	-	100	1,000	3,258,683	6,259,104	-	6,259,104
Health Benefits Trust	117,753	19,906,594	-	-	-	13,861,653	33,888,000	-	33,888,000
<b>TOTAL ALL COUNTY FUNDS</b>	<b>105,815,498</b>	<b>84,981,023</b>	<b>9,650,485</b>	<b>15,029,955</b>	<b>26,023,670</b>	<b>57,344,930</b>	<b>298,525,561</b>	<b>10,015,900</b>	<b>308,541,161</b>

Section 4. That the Deschutes County Finance Director make the appropriations as set out herein for the 2015-16 fiscal year.

DATED this 22 nd day of June, 2015.

BOARD OF COUNTY COMMISSIONERS  
OF DESCHUTES COUNTY, OREGON

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

ATTEST:

\_\_\_\_\_  
ALAN UNGER, Vice Chair

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

\_\_\_\_\_  
TAMMY BANEY, Commissioner