

A public meeting of the Deschutes County Board of Commissioners will be held on June 18, 2025 starting at 9:00 a.m. in the William D. Barnes Room of the Deschutes Services Center located at 1300 NW Wall Street, Bend, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2025 as approved by the Deschutes County Board of Commissioners. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at the Deschutes County Board of Commissioners' Office at 1300 NW Wall Street, Bend, Oregon, between the hours of 8:00 a.m. and 5:00 p.m., Monday through Friday, or online at www.deschutes.org/budget. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as used in the preceding year.

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TOTAL OF ALL FUNDS	Actual Amount 2023-24	Adopted Budget This Year 2024-25	Approved Budget Next Year 2025-26
Beginning Fund Balance/Net Working Capital	\$ 200,499,813	\$ 207,502,975	\$ 224,470,897
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	48,673,792	51,373,429	56,660,935
Federal, State and all Other Grants, Gifts, Allocations and Donations	170,685,729	204,491,967	186,758,123
Revenue from Bonds and Other Debt	26,592,687	-	-
Interfund Transfers / Internal Service Reimbursements	105,740,857	129,350,529	123,893,786
All Other Resources Except Current Year Property Taxes	24,206,715	23,189,465	24,453,606
Current Year Property Taxes Estimated to be Received	39,386,041	40,849,000	42,490,000
Total Resources	\$ 615,785,632	\$ 656,757,365	\$ 658,727,347

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

Personnel Services	\$ 163,958,574	\$ 190,316,947	\$ 203,801,534
Materials and Services	127,497,126	167,601,393	154,872,400
Capital Outlay	47,805,927	66,643,758	63,726,927
Debt Service	13,562,086	7,963,400	8,268,600
Interfund Transfers	55,463,259	61,874,879	58,062,533
Contingencies	-	83,921,936	88,606,437
Special Payments	-	-	-
Unappropriated Ending Balance and Reserved for Future Expenditure	-	78,435,052	81,388,916
Total Requirements	\$ 408,286,973	\$ 656,757,365	\$ 658,727,347

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM *

Name of Organizational Unit or Program FTE for that unit or program	Actual Amount 2023-24	Adopted Budget This Year 2024-25	Approved Budget Next Year 2025-26
Assessor (General Fund)	\$ 5,621,797	\$ 6,745,306	\$ 7,122,900
FTE	35.26	35.26	35.26
Clerk & Elections (General Fund)	2,087,269	2,719,443	2,544,015
FTE	10.48	10.48	10.48
Property Value Appeals Board (General Fund)	79,788	93,993	100,980
FTE	0.52	0.52	0.52
District Attorney (General Fund)	11,289,430	13,383,849	14,150,937
FTE	61.10	60.30	61.10
Medical Examiner (General Fund)	391,213	466,854	465,653
Tax Office (General Fund)	871,901	1,041,642	1,110,283
FTE	6.50	6.50	6.50
Veterans' Services (General Fund)	875,797	1,096,571	1,019,400
FTE	5.00	5.00	5.00
Property Management (General Fund)	513,775	587,542	643,522
FTE	3.00	3.00	3.00
Non-Departmental (General Fund)	22,425,185	41,403,774	42,534,634
Assessment, Taxation & Clerk Reserve	-	2,035,993	2,171,000
Code Abatement Fund	144,809	387,996	565,302
Community Justice Juvenile Fund	8,005,374	10,434,824	11,122,272
FTE	49.00	49.00	47.00
Court Technology Reserve Fund	190,795	-	-
Economic Development Fund	-	369,104	382,104
General Capital Reserve Fund	600,000	14,260,169	14,091,811
General County Projects Fund	1,391,889	4,222,585	4,096,279
Project Development & Debt Reserve Fund	906,377	5,297,496	6,214,661
Law Library Fund	154,758	318,054	311,751
Park Acquisition & Development Fees Fund	278,448	1,530,000	1,701,684
Park Development Fees Fund	430	-	-
PERS Reserve Fund	10,743	4,959,271	5,164,000
Foreclosed Land Sales Fund	28,427	153,143	143,821
County School Fund	595,098	694,566	714,000
Special Transportation Fund	6,797,561	11,795,100	10,192,589
Statewide Transportation Improvement Fund	4,954,919	-	-
Taylor Grazing Fund	-	47,875	22,700
Transient Room Tax Fund	12,299,386	15,331,809	13,791,920
Video Lottery Fund	1,189,961	2,560,218	2,516,300
Transient Room Tax Fund-1%	1,549,949	-	-
American Rescue Plan	4,162,562	8,943,920	984,959
Joint Office of Houselessness	138,314	788,679	601,480
FTE	2.00	-	-
Victims' Assistance Fund	1,226,082	1,678,183	1,465,423
FTE	9.50	9.50	9.50
County Clerk Records Fund	110,259	394,351	389,759
Justice Court Fund	816,713	886,721	943,118
FTE	4.60	4.60	4.60

Court Facilities Fund		65,500	69,039	73,000
Sheriff's Office Fund		59,311,190	66,962,875	68,770,866
FTE		272.00	271.00	271.00
Sheriff's Office Reserve Fund		-	393,875	911,200
Health Services		68,351,936	126,765,582	140,793,970
FTE		423.00	424.30	417.63
Community Development Department Fund		9,337,125	22,906,917	23,148,837
FTE		58.00	53.00	53.00
CDD-Groundwater Partnership Fund		67,500	-	-
GIS Dedicated Fund		335,207	575,979	460,705
FTE		2.00	2.00	2.00
Road Fund		30,699,727	42,625,401	39,288,407
FTE		62.00	61.00	61.00
Natural Resources Protection Fund		1,091,479	3,255,286	2,794,995
FTE		2.00	3.00	3.00
Federal Forest Title III Fund		120,000	159,430	42,430
Surveyor Fund		291,553	443,904	652,268
Public Land Corner Preservation Fund		457,500	1,508,507	1,290,984
Countywide Transportation SDC Improvement Fee Fund		2,500,000	3,738,974	4,657,338
Dog Control		398,175	472,975	439,700
Adult Parole & Probation Fund		7,103,668	9,353,850	9,261,800
FTE		39.75	39.75	36.00
Campus Improvement Fund		6,259,058	43,449,566	26,332,661
Road Capital Improvement Fund		23,124,456	27,663,956	26,372,615
Debt Service Fund		11,217,737	5,338,000	5,831,200
Solid Waste Fund		31,901,701	45,362,406	51,237,453
FTE		41.00	44.00	48.00
Fair & Expo Center and RV Park Fund		6,891,483	14,392,813	15,368,498
FTE		17.50	17.50	17.50
RV Park Fund		614,017	-	-
Facilities Fund		5,039,447	6,698,794	7,160,825
FTE		26.75	27.75	27.75
General Support Services-Administrative Services Fund		2,079,473	2,472,041	3,629,588
FTE		9.75	9.25	9.25
General Support Services-Board of County Commissioners Fund		818,178	949,942	-
FTE		3.00	3.00	3.00
General Support Services-Finance Fund		2,500,040	3,340,589	3,626,217
FTE		13.00	14.00	14.00
General Support Services-Finance System Support		99,300	-	-
General Support Services-Legal Counsel Fund		1,766,333	2,039,057	2,200,676
FTE		7.00	7.00	7.00
General Support Services-Human Resources Fund		1,967,240	2,441,428	2,650,520
FTE		10.00	11.00	11.00
General Support Services-Information Technology Fund		3,958,369	5,404,739	6,053,694
FTE		18.00	20.00	20.00
General Support Services-Information Technology Reserve Fund		580,575	1,644,923	1,645,000
Risk Management Fund		4,996,777	11,566,955	12,401,406
FTE		3.25	3.25	3.25
Health Benefits Fund		34,121,294	46,714,521	50,975,500
Vehicle Maintenance & Replacement Fund		511,930	3,416,010	3,375,737
Total Requirements		\$ 408,286,973	\$ 656,757,365	\$ 658,727,347
Total FTE		1,194.96	1,194.96	1,187.34

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *

Assessed values are projected to increase 4.58% in FY26. This assumption includes the statutory 3% increase in assessed value and the projected added value brought onto the property tax roll through new construction. The approved property tax levy of \$1.2783 remains the same as the prior year. A cost-of-living increase of 2.5% is included in the approved budget. The approved budget includes a reduction of 7.62 positions.

PROPERTY TAX LEVIES

	Rate or Amount Imposed 2023-24	Rate or Amount Imposed This Year 2024-25	Rate or Amount Approved Next Year 2025-26
Permanent Rate Levy (rate limit \$1.2783 per \$1,000)	\$1.2783	\$1.2783	\$1.2783
Local Option Levy			
Levy For General Obligation Bonds			

STATEMENT OF INDEBTEDNESS

LONG TERM DEBT	Estimated Debt Outstanding on July 1.	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds		
Other Bonds		
Other Borrowings	\$ 59,092,900	
Total	\$ 59,092,900	

* If more space is needed to complete any section of this form, insert lines (rows) on this sheet. You may delete blank lines.