



BOARD OF COMMISSIONERS

AGENDA REQUEST & STAFF REPORT

MEETING DATE: June 24, 2024

SUBJECT: Public Hearing and consideration of Resolution No. 2024-016 adopting the Deschutes County FY 2024-25 Budget

RECOMMENDED MOTION:

Following the public hearing, move approval of Resolution 2024-016 adopting the fiscal year 2024-25 Deschutes County budget in the sum of \$628,195,504, imposing and categorizing ad valorem property taxes at the tax rate of \$1.2783 per \$1,000 of assessed value, and appropriating amounts set forth in the resolution.

BACKGROUND AND POLICY IMPLICATIONS:

The Budget Committee met May 20-23, 2024, and fulfilled its statutory obligations by approving the FY 2024-25 Proposed Budget as amended for Deschutes County. State 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.

The following adjustments, which were less than 10%, were made to the FY 2024-25 approved budget and are reflected in the FY 2024-25 adopted budget motion:

- Within the General Fund, increase Program Expense by \$320,000 for the HOME fund and \$127,000 for Health Services Crime Prevention. To offset the increased expenditures, the Transfer Out to the General Capital Reserve (Fund 060) was reduced by \$447,000.
- Correspondingly, the Transfer revenue from the General Fund was reduced in the General Capital Reserve Fund by \$447,000 and Reserves were decreased by an equivalent amount.
- An increase in Program Expense of \$11,000 within the Foreclosed Land Sales (Fund 140) was offset by a decrease of Contingency in the same amount.
- Natural Resources, (Fund 326), had budgeted \$50,000 more in Video Lottery funds than were allocated. This Transfer In from Video Lottery was reduced by \$50,000

and Contingency decreased to balance to the budget.

- Health Services recognized \$532,075 in additional revenue, primarily from State and Local grants. This increase in funding was offset by increases in Program Expenses of \$222,327 and \$309,748 in Contingency.

BUDGET IMPACTS:

Approval of the resolution establishes the FY 2024-25 budget and levies ad valorem taxes.

ATTENDANCE:

Dan Emerson, Budget & Financial Planning Manager