

REVIEWED

LEGAL COUNSEL

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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 2024-25. *
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RESOLUTION NO. 2024-016

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 2024-25 in the total sum of \$628,195,504. 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 2024-25 adopted budget at the tax rate of \$1.2783 per \$1,000 of assessed value for the General Fund and the General County Projects Fund, and that these taxes are hereby imposed and categorized for tax year 2024-25 upon the assessed value of all taxable property within the district as follows:

	<u>General Government Limitations</u>	<u>Excluded from Limitation</u>
Rate Levied within Permanent Rate Tax Limit	\$1.2783/\$1,000	

Section 3. The Board of County Commissioners hereby appropriates for the fiscal year beginning July 1, 2024, the following amounts for the purposes shown, as follows:

Deschutes County Fiscal Year 2024-25 Budget Summary of Appropriations and Reserves for Future Expenditures

Fund/Type	Organization Unit	APPROPRIATIONS				Reserves	Total Requirements
		Program Expense	Debt Service	Transfers Out	Contingency		
General Fund							
	Assessor	\$ 6,709,361	\$ -	\$ 35,945	\$ -	\$ -	\$ 6,745,306
	Clerk/Elections	2,719,443	-	-	-	-	2,719,443
	Property Value Appeals Board	93,993	-	-	-	-	93,993
	District Attorney	13,090,813	-	14,559	-	-	13,105,372
	Medical Examiner	466,854	-	-	-	-	466,854
	Finance/Tax	1,041,642	-	-	-	-	1,041,642
	Veterans' Services	1,002,808	-	3,231	-	-	1,006,039
	Property Management Admin	584,094	-	3,448	-	-	587,542
	Non-Departmental-Matls & Svcs	3,462,419	-	19,747,196	13,308,000	-	36,517,615
	A & T Reserve	-	-	-	-	2,005,742	2,005,742
	Code Abatement	490,400	-	-	-	-	490,400
	Community Justice - Juvenile	9,381,846	-	75,559	762,811	-	10,220,216
	Economic Development	347,044	-	-	-	-	347,044
	General Capital Reserve	-	-	1,150,000	-	13,796,044	14,946,044
	General County Projects	2,520,955	-	-	-	1,366,818	3,887,773
	Project Development & Debt Reserve	3,797,851	-	712,600	-	280,005	4,790,456
	Total General Fund	\$ 45,709,523	\$ -	\$ 21,742,538	\$ 14,070,811	\$ 17,448,609	\$ 98,971,481
Special Revenue Funds							
	Law Library	\$ 304,620	\$ -	\$ -	\$ 13,519	\$ -	\$ 318,139
	Park Acquisition and Development Fees	585,229	-	190,000	886,847	-	1,662,076
	PERS Reserve	1,000	-	-	-	4,965,000	4,966,000
	Foreclosed Land Sales	131,143	-	-	9,046	-	140,189
	County School	694,000	-	-	-	-	694,000
	Special Transportation	14,447,482	-	-	-	-	14,447,482
	Taylor Grazing	6,294	-	11,500	-	-	17,794
	Transient Room Tax	5,736,054	-	8,431,946	-	-	14,168,000
	Video Lottery	877,601	-	500,000	1,122,808	-	2,500,409
	American Rescue Plan Act	4,022,833	-	4,622,145	-	-	8,644,978
	Coordinated Houseless Response Office	505,130	-	-	-	246,870	752,000
	Victims' Assistance Program	1,499,693	-	-	119,975	-	1,619,668
	County Clerk Records	133,170	-	-	254,792	-	387,962
	Justice Court	819,797	-	-	66,924	-	886,721
	Court Facilities	68,500	-	-	-	-	68,500
	Sheriff's Office	65,576,861	-	258,500	-	-	65,835,361
	Communications System Reserve	-	-	-	-	294,000	294,000
	Health Services	83,194,980	-	8,445,104	6,447,282	21,369,084	119,456,450
	Community Development	10,060,295	-	261,542	1,040,985	9,902,458	21,265,280
	GIS Dedicated	383,934	-	-	183,628	-	567,562
	Road	23,862,868	-	10,720,695	6,532,491	-	41,116,054
	Natural Resource Protection	1,746,038	-	7,560	1,641,232	-	3,394,830
	Federal Forest Title III	120,000	-	-	56,123	-	176,123
	Surveyor	292,343	-	-	157,345	-	449,688
	Public Land Corner Preservation	411,248	-	-	1,111,003	-	1,522,251
	Countywide Trans SDC Imprv Fee	-	-	2,000,000	1,623,077	-	3,623,077
	Dog Control	405,984	-	-	31,000	-	436,984
	Adult Parole & Probation	8,371,685	-	76,405	680,000	398,936	9,527,026
	Total Special Revenue Funds	\$ 224,258,782	\$ -	\$ 35,525,397	\$ 21,978,077	\$ 37,176,348	\$ 318,938,604
Capital Project Funds							
	Campus Improvement	\$ 36,011,066	\$ -	\$ -	\$ -	\$ 1,680,606	\$ 37,691,672
	Road CIP	16,323,504	-	-	11,199,218	-	27,522,722
	Total Capital Projects Funds	\$ 52,334,570	\$ -	\$ -	\$ 11,199,218	\$ 1,680,606	\$ 65,214,394
Debt Service Funds							
	Debt Service	\$ 3,500	\$ 5,334,500	\$ -	\$ -	\$ -	\$ 5,338,000
	Total Debt Service Funds	\$ 3,500	\$ 5,334,500	\$ -	\$ -	\$ -	\$ 5,338,000
Enterprise Funds							
	Solid Waste	\$ 20,679,329	\$ 2,305,600	\$ 4,564,141	\$ 14,261,925	\$ 2,338,279	\$ 44,149,274
	Fair and Expo/ RV Park	9,343,627	323,300	329,819	349,686	4,066,951	14,413,383
	Total Enterprise Service Funds	\$ 30,022,956	\$ 2,628,900	\$ 4,893,960	\$ 14,611,611	\$ 6,405,230	\$ 58,562,657
Internal Services Funds							
	Facilities	\$ 6,193,586	\$ -	\$ 100,095	\$ 187,805	\$ -	\$ 6,481,486
	Administration	2,421,709	-	-	69,724	-	2,491,433
	Board of County Commissioners	927,902	-	3,565	26,373	-	957,840
	Finance	3,163,052	-	-	106,532	-	3,269,584
	Legal	1,966,604	-	-	58,900	-	2,025,504
	Human Resources	2,361,534	-	-	70,902	-	2,432,436
	Information Technology	5,138,915	-	6,468	154,200	-	5,299,583
	Information Technology Reserve	1,014,700	-	-	-	509,300	1,524,000
	Risk Management	5,599,742	-	4,500	5,794,549	-	11,398,791
	Health Benefits	33,701,342	-	-	8,232,761	-	41,934,103
	Vehicle Maint & Replacement	998,500	-	-	2,357,108	-	3,355,608
	Total Internal Services Funds	\$ 63,487,586	\$ -	\$ 114,628	\$ 17,058,854	\$ 509,300	\$ 81,170,368
TOTAL ALL COUNTY FUNDS		\$ 415,816,917	\$ 7,963,400	\$ 62,276,523	\$ 78,918,571	\$ 63,220,093	\$ 628,195,504

Section 4. That the Deschutes County Chief Financial Officer make the appropriations as set out herein for the 2024-25 fiscal year.

DATED this _____ day of June, 2024.

BOARD OF COUNTY COMMISSIONERS
OF DESCHUTES COUNTY, OREGON

ATTEST:

Recording Secretary

PATTI ADAIR, Chair

ANTHONY DEBONE, Vice Chair

PHIL CHANG, Commissioner