

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 2026.

\*  
\*  
\*  
\*

RESOLUTION NO. 2025-020

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 fiscal year 2026 in the total sum of \$658,727,347. 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 fiscal year 2026 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 2025-26 upon the assessed value of all taxable property within the district as follows:

	General Government <u>Limitations</u>	Excluded from <u>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, 2025, the following amounts for the purposes shown, as follows:

# Deschutes County Fiscal Year 2026 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	\$ 6,898,967	\$ -	\$ 223,933	\$ -	\$ -	\$ 7,122,900
	Clerk & Elections	2,416,514	-	127,501	-	-	2,544,015
	Property Value Appeals Board	100,980	-	-	-	-	100,980
	District Attorney	14,134,928	-	16,009	-	-	14,150,937
	Medical Examiner	465,653	-	-	-	-	465,653
	Tax Office	1,054,084	-	56,199	-	-	1,110,283
	Veterans' Services	1,012,065	-	7,335	-	-	1,019,400
	Property Management	640,822	-	2,700	-	-	643,522
	Assessment, Taxation & Clerk Reserve	-	-	-	-	2,171,000	2,171,000
	Code Abatement	565,302	-	-	-	-	565,302
	Community Justice Juvenile	10,005,365	-	76,883	1,040,024	-	11,122,272
	Economic Development	382,104	-	-	-	-	382,104
	General Capital Reserve	-	-	1,437,500	-	12,654,311	14,091,811
	General County Projects	2,466,601	-	-	-	1,629,678	4,096,279
	Project Development & Debt Reserve	5,856,561	-	12,003	-	346,097	6,214,661
	Not Allocated to Organizational Unit	5,721,859	-	16,692,508	19,620,267	500,000	42,534,634
	Total General Fund	\$ 51,721,805	\$ -	\$ 18,652,571	\$ 20,660,291	\$ 17,301,086	\$ 108,335,753
Special Revenue Funds							
	Law Library	\$ 306,394	\$ -	\$ -	\$ 5,357	\$ -	311,751
	Park Acquisition and Development Fees	592,715	-	195,000	913,969	-	1,701,684
	PERS Reserve	1,000	-	-	-	5,163,000	5,164,000
	Foreclosed Land Sales	121,104	-	-	22,717	-	143,821
	County School	714,000	-	-	-	-	714,000
	Special Transportation	10,192,589	-	-	-	-	10,192,589
	Taylor Grazing	22,700	-	-	-	-	22,700
	Transient Lodging Tax	3,787,748	-	8,504,172	-	1,500,000	13,791,920
	Video Lottery	848,030	-	640,270	1,028,000	-	2,516,300
	American Rescue Plan Act	984,959	-	-	-	-	984,959
	Coordinated Houseless Response Office	509,984	-	-	-	91,496	601,480
	Victims' Assistance	1,356,870	-	-	108,553	-	1,465,423
	County Clerk Records	137,970	-	-	251,789	-	389,759
	Justice Court	911,837	-	9,104	22,177	-	943,118
	Court Facilities	73,000	-	-	-	-	73,000
	Sheriff's Office	68,436,488	-	334,378	-	-	68,770,866
	Sheriff's Office Reserve	-	-	-	-	911,200	911,200
	Health Services	85,239,096	-	11,741,011	7,916,954	35,896,909	140,793,970
	Community Development	10,948,799	-	906,041	1,008,299	10,285,698	23,148,837
	GIS Dedicated	401,035	-	-	59,670	-	460,705
	Road	22,950,429	-	9,690,281	6,647,697	-	39,288,407
	Natural Resource Protection	1,174,978	-	7,160	213,966	1,398,891	2,794,995
	Federal Forest Title III	42,430	-	-	-	-	42,430
	Surveyor	341,467	-	-	310,801	-	652,268
	Public Land Corner Preservation	601,549	-	-	689,435	-	1,290,984
	Countywide Trans SDC Imprv Fee	-	-	1,699,056	2,958,282	-	4,657,338
	Dog Control	407,074	-	-	32,626	-	439,700
	Adult Parole & Probation	8,310,376	-	90,102	680,000	181,322	9,261,800
	Total Special Revenue Funds	\$ 219,414,621	\$ -	\$ 33,816,575	\$ 22,870,292	\$ 55,428,516	\$ 331,530,004
Capital Project Funds							
	Campus Improvement	\$ 25,604,998	\$ -	\$ 112,000	\$ -	\$ 615,663	\$ 26,332,661
	Road Capital Improvement Plan	19,022,701	-	-	7,349,914	-	26,372,615
	Total Capital Projects Funds	\$ 44,627,699	\$ -	\$ 112,000	\$ 7,349,914	\$ 615,663	\$ 52,705,276
Debt Service Funds							
	Debt Service	\$ 3,500	\$ 5,827,700	\$ -	\$ -	\$ -	\$ 5,831,200
	Total Debt Service Funds	\$ 3,500	\$ 5,827,700	\$ -	\$ -	\$ -	\$ 5,831,200
Enterprise Funds							
	Solid Waste	\$ 21,626,513	\$ 2,301,800	\$ 4,673,934	\$ 19,696,001	\$ 2,939,205	\$ 51,237,453
	Fair & Expo Center	9,794,451	139,100	542,377	338,024	4,554,546	15,368,498
	Total Enterprise Service Funds	\$ 31,420,964	\$ 2,440,900	\$ 5,216,311	\$ 20,034,025	\$ 7,493,751	\$ 66,605,951
Internal Services Funds							
	Facilities	\$ 6,678,030	\$ -	\$ 100,095	\$ 382,700	\$ -	\$ 7,160,825
	Administration	3,478,671	-	3,565	147,352	-	3,629,588
	Finance	3,502,083	-	-	124,134	-	3,626,217
	Legal	2,136,575	-	-	64,101	-	2,200,676
	Human Resources	2,573,419	-	-	77,101	-	2,650,520
	Information Technology	5,836,979	-	56,616	160,099	-	6,053,694
	Information Technology Reserve	995,100	-	100,000	-	549,900	1,645,000
	Risk Management	6,555,370	-	4,800	5,841,236	-	12,401,406
	Health Benefits	42,410,545	-	-	8,564,955	-	50,975,500
	Vehicle Maint & Replacement	1,045,500	-	-	2,330,237	-	3,375,737
	Total Internal Services Funds	\$ 75,212,272	\$ -	\$ 265,076	\$ 17,691,915	\$ 549,900	\$ 93,719,163
TOTAL ALL COUNTY FUNDS		\$ 422,400,861	\$ 8,268,600	\$ 58,062,533	\$ 88,606,437	\$ 81,388,916	\$ 658,727,347

Section 4. That the Deschutes County Chief Financial Officer make the appropriations as set out herein for the 2026 fiscal year.

DATED this\_\_\_\_\_ day of June, 2025.

BOARD OF COUNTY COMMISSIONERS  
OF DESCHUTES COUNTY, OREGON

ATTEST:

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

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

\_\_\_\_\_  
PATTI ADAIR, Vice Chair

\_\_\_\_\_  
PHIL CHANG, Commissioner