



BOARD OF COMMISSIONERS

AGENDA REQUEST & STAFF REPORT

MEETING DATE: June 21, 2023

SUBJECT: Second Public Hearing and consideration of Resolution No. 2023-029 adopting the Deschutes County FY 2023-24 Budget

RECOMMENDED MOTION:

First, hold a public hearing. Thereafter, move approval of Resolution No. 2023-029 adopting the Deschutes County FY 2023-24 budget as approved by the Budget Committee and amended.

BACKGROUND AND POLICY IMPLICATIONS:

The Budget Committee met May 22-25, 2023 and fulfilled its statutory obligations by approving the FY 2023-24 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. As discussed on June 14, 2023, modifications to the General County Reserve Fund as approved exceeded 10%; therefore, a second public hearing is required. The first public hearing was held on June 14, 2023.

Below is a summary of the adjustments to the approved budget of \$619,098,853, which increases appropriations by \$6,041,975. The total revised budget is \$625,140,828.

- General Fund – District Attorney:
 - Reduce budget by \$89,200. Approved special requests didn't impact overall budget because appropriations were moved from Contingency.
- General County Reserve Fund:
 - Recognize an additional transfer from increased Property Taxes in the General Fund of \$1,194,642
 - Recognize a transfer from the ARPA fund of \$5,022,145
 - Recognize PILT transfer of \$393,171
- Road Fund:
 - Reduce PILT transfer by \$393,171

- Health Fund:
 - Reduce budget by \$85,612. A portion of the approved special requests didn't impact overall budget because appropriations were moved from Contingency.

BUDGET IMPACTS:

Approval of the resolution establishes the FY 2023-24 budget and levies ad valorem taxes.

ATTENDANCE:

Dan Emerson, Budget & Financial Planning Manager, Finance