



AGENDA REQUEST & STAFF REPORT

MEETING DATE: June 14, 2023

SUBJECT: Public Hearing: Deschutes County FY 2023-24 Budget

RECOMMENDED MOTION:

None at this time; action is scheduled for June 21, 2023.

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 for Deschutes County on May 25th (note: agenda materials and videos of the meetings can be accessed here: <https://www.deschutes.org/meetings>). State statutes require the Board to hold a public hearing on the budget that was approved by the Budget Committee, even if the governing body intends to modify that version of the budget before adopting it. This public hearing will be the first of two, with the second one scheduled on June 21st prior to final Board action on the budget.

Some impacts to the overall budget from decisions made by the Budget Committee on May 25, 2023, were not captured in the motion representing the total budget amount; therefore, amendments to the approved budget are required. The Board has the authority to make changes to the approved budget by up to 10% of expenditures in each fund. Modifications to the General County Reserve Fund as approved exceed 10%; therefore, a public hearing is required for the approved budget and a second public hearing is required to adopt the amended approved budget. The second public hearing and budget adoption will be held on June 21, 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 did not impact the 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:

Modifications to the FY 2023-24 budget increases the approved budget of \$619,098,853 by \$6,041,975 to \$625,140,828.

ATTENDANCE:

Dan Emerson, Budget & Financial Planning Manager, Finance