



BOARD OF COMMISSIONERS

AGENDA REQUEST & STAFF REPORT

MEETING DATE: June 24, 2024

SUBJECT: Public Hearing and consideration of Resolution No. 2024-024 adopting a supplemental budget and adjusting appropriations within the 2023-24 Deschutes County budget

RECOMMENDED MOTION:

Following the public hearing, move approval of Resolution No. 2024-024 Increasing and adjusting appropriations within the 2023-24 Deschutes County Budget.

BACKGROUND AND POLICY IMPLICATIONS:

As the 2023-24 Fiscal Year comes to a close it is necessary to increase or adjust appropriations within the Deschutes County Budget to account for unforeseen expenditures.

Specific adjustments include:

- 001- General Fund – Non-Departmental
 - An increase of \$250,000 in General Fund – Non-Departmental Materials & Services covering grants and contributions.
- 0012350 – Veterans' Services
 - An increase in Personnel Services of \$15,000 due to the retirement of the Veterans' Services manager and subsequent Time Management Leave payout.
- 220 – Justice Court
 - An increase in Personnel Services of \$1,000 due to the retirement of the Court Administrator and subsequent Time Management Leave payout and \$5,000 in Materials & Services.
- 631 - Finance Reserve Fund
 - Increase Transfers Out by \$3,000 to close out Fund 631 in FY 2024 and transfer any remaining balance to the Finance Fund (630).
- 630 - Finance Fund:
 - Recognize \$3,000 of Transfer revenue from Fund 631 and increase Contingency by the same amount.



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- 670 – Risk Management Fund:
 - Recognize Claims Reimbursement revenue of \$349,959 and increase Transfers Out to Property Management for an insurance claim payout for the Erwin property fire.
- Fund 090 – Property Management Fund
 - Recognize Transfer In revenue of \$349,959 and increase Capital Outlay by the same amount.

- Health Insurance was budgeted at an 11% increase for FY 24; however, the actual increase was 29.35%. The following funds will require an increase in Personnel Services appropriations for the difference:
 - 350 – Dog Control: \$5,000
 - 640 – Legal: \$5,000
 - 660 – IT: \$35,000
 - 305 – GIS: \$6,000

- Fund 465 – Road CIP Fund
 - Reduce Contingency by \$369,342 and increase Capital Outlay by the same amount for costs that were budgeted in FY23 but expended in FY24.
- Fund 610 – Solid Waste
 - Total Debt Service payments were slightly more than the budget. Reduce Contingency by \$300 and increase Debt Service by the same amount.
- Fund 296 – CDD Groundwater Partnership
 - Recognize Groundwater Partnership revenue of \$27,000 and increase Materials and Services by the same amount for potential nitrogen rebate requests received prior to 06/30. This supplemental budget will increase fund expenditures by more than 10% and therefore requires a public hearing.
- Fund 675 – Health Benefits Fund
 - Due to unanticipated claims, it is necessary to recognize Beginning Working Capital of \$365,000, reduce Contingency by \$2,735,000 and increase Materials and Services by \$3,100,000.

BUDGET IMPACTS:

Specific details listed above.

ATTENDANCE:

Dan Emerson, Budget & Financial Planning Manager