

Deschutes County  
Supplemental Budget and Appropriation Transfers

**REVENUE**

Item	Project Code	Segment 2	Org	Object		Description	Current Budgeted Amount	To (From)	Revised Budget
1			0019913	351023		Court Fines & Fees	95,000	177,481	272,481
2			0019917	391274		Transfer In-Health Services	1,138,642	34,998	1,173,640
3			001	391200		Transfer In-ARPA	-	348,171	348,171
4			0019918	391200		Transfer In-ARPA	3,498,234	14,499	3,512,733
5			0019919	334012		State Grant	32,621	104,000	136,621
6			0012350	372330		Interfund Pmts From Fund 330	-	20,108	20,108
7			0900450	391001		Transfer In-ARPA GF	-	37,645	37,645
8			1609450	316100		Transient Room Tax	10,587,500	160,300	10,747,800
9			1709450	316100		Transient Room Tax	1,512,500	72,500	1,585,000
10			2702250	391070		Transfers in - General County Projects	-	32,000	32,000
11			3003650	391295		Transfers In - CDD Operating Fund	267,000	1,033,000	1,300,000
12			3255050	372329		Interfund Pmts From Fund 329	411,248	105,385	516,633
13			3265050	391155		Transfer In-Taylor	11,500	30,081	41,581
14			4631051	391060		Transfer In - General County Reserve	400,000	77,083	577,083
15			5351350	391090		Transfer In-Project Development	477,000	8,500	485,500
16			5351350	363011		Leases	696,700	(8,500)	688,200
17			6159651	391170		Transfer In-TRT 1%	937,256	48,000	985,256
18			6179650	391170		Transfer In-TRT 1%	442,396	23,000	465,396
19			6610950	391660		Transfers in - Information Technology	-	150,000	150,000
20			6805050	391001		Transfer In-General Fund	57,183	45,108	102,291
<b>TOTAL</b>							<b>\$ 20,564,780</b>	<b>\$ 2,513,359</b>	<b>\$ 23,178,139</b>

**APPROPRIATION**

Item	Project Code	Segment 2	Org	Object	Category (Pers, M&S, Cap Out, Contingency)	Description (Element-Object, e.g. Time Mgmt, Temp Help, Computer Hardware)	Current Budgeted Amount	To (From)	Revised Budget
1			0010650	410101	Personnel	Regular Employees	40,905	2,200	43,105
2			0011850	410101	Personnel	Regular Employees	361,970	23,400	385,370
3			0012550	410101	Personnel	Regular Employees	294,073	12,400	306,473
4			0019999	501971	Contingency	Contingency	14,663,304	(38,000)	14,625,304
5			0012350	491680	Transfers	Transfers Out-Vehicle Replcmt	3,231	45,108	48,339
6			0012350	410101	Personnel	Regular Employees	416,767	(25,000)	391,767
7			0019913	450094	M&S	Program Expense	150,000	272,481	422,481
8			0019917	450094	M&S	Program Expense	763,642	34,998	798,640
9			0019918	491090	Transfers	Transfer Out - Project Development	-	37,645	37,645
10			0019918	450920	M&S	Grants&Contributions-Misc	2,322,608	(37,645)	2,284,963
11			0019919	450920	M&S	Grants&Contributions-Misc	781,621	104,000	885,621
12			0019999	501971	Contingency	Contingency	14,663,304	267,670	14,930,974
13			0600450	491463	Transfers	Transfer Out - Campus Improvement	500,000	77,083	577,083
14			0600450	521851	Reserves	Reserve for Future Expenditure	13,110,169	(77,083)	13,033,086

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Item	Project Code	Segment 2	Org	Object	(Pers, M&S, Cap Out, Contingency)	(Element-Object, e.g. Time Mgmt, Temp Help, Computer Hardware)	Current Budgeted Amount	To (From)	Revised Budget
15			0700150	491270	Transfers	Transfers Out - OHP-MH Services	-	32,000	32,000
16			0700150	490210	Capital	Building - Remodel	1,405,000	(32,000)	1,373,000
17			0900450	440270	M&S	Site Maintenance	380,000	37,645	417,645
18			0900400	491535	Transfers	Transfers Out - FF&C Ref Series 2021	-	8,500	8,500
19			0900400	511901	Reserves	Unappropriated-Ending Fund Bal	334,115	(8,500)	325,615
20			1609450	410101	Personnel	Regular Employees	123,088	10,300	133,388
21			1609450	430312	M&S	Contracted Services	3,236,105	140,000	3,376,105
22			1609450	430307	M&S	Auditing-Accounting Services	18,725	10,000	28,725
23			1709450	410101	Personnel	Regular Employees	16,952	1,500	18,452
24			1709450	491617	Transfers	Transfers Out-F&E Reserve	442,396	23,000	465,396
25			1709450	491615	Transfers	Transfers Out - Fair & Expo Center	937,256	48,000	985,256
26			1650350	450920	M&S	Grants&Contributions-Misc	538,600	20,000	558,600
27			1650350	501971	Contingency	Contingency	1,086,767	(20,000)	1,066,767
28			2208150	410101	Personnel	Regular Employees	358,726	25,700	384,426
29			2208150	430378	M&S	Temp Help-Admin	-	13,600	13,600
30			2208150	440350	M&S	Software Maint Agreements	11,068	4,000	15,068
31			2208150	501971	Contingency	Contingency	66,924	(43,300)	23,624
32			2702250	501971	Contingency	Contingency	-	32,000	32,000
33			2950150	491300	Transfers	Transfers Out - CDD Reserve	267,000	1,033,000	1,300,000
34			2950150	501971	Contingency	Contingency	356,901	(356,901)	-
35			2950150	501971	Contingency	Contingency	554,002	(526,099)	27,903
36			2950150	501971	Contingency	Contingency	160,788	(150,000)	10,788
37			3003650	521851	Reserves	Reserve for Future Expenditure	2,714,258	1,033,000	3,747,258
38			3255050	410101	Personnel	Regular Employees	5,530,347	105,385	5,635,732
39			3265050	501971	Contingency	Contingency	1,440,846	30,081	1,470,927
40			3295050	472325	M&S	Interfund Pmts to Fund 325	411,248	105,385	516,633
41			3295050	501971	Contingency	Contingency	1,097,259	(105,385)	991,874
42			3305050	472001	M&S	Interfund Pmts To Fund 001	-	20,108	20,108
43			3305050	490422	Capital	Automobiles & SUVs	155,000	(20,108)	134,892
44			3501450	410101	Personnel	Regular Employees	40,208	2,800	43,008
45			3501450	501971	Contingency	Contingency	66,991	(2,800)	64,191
46			4631051	490210	Capital	Building - Remodel	28,522,133	77,083	28,656,295
47			6159651	501971	Contingency	Contingency	78,731	48,000	126,731
48			6179650	521851	Reserves	Reserve for Future Expenditure	2,599,728	23,000	2,622,728
49			6402750	410101	Personnel	Regular Employees	1,106,742	54,200	1,160,942
50			6402750	501971	Contingency	Contingency	72,453	(54,200)	18,253

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51			6600950	491661	Transfers	Transfers Out - IT Reserve	-	150,000	150,000
52			6600950	501971	Contingency	Contingency	259,356	(150,000)	109,356
53			6610950	521851	Reserves	Reserve for Future Expenditure	630,223	150,000	780,223
54			6707150	410101	Personnel	Regular Employees	307,089	31,700	338,789
55			6707150	501971	Contingency	Contingency	1,962,713	(31,700)	1,931,013
56			6805050	490422	Capital	Automobiles & SUVs	750,000	45,108	795,108
<b>TOTAL</b>							<b>\$ 106,111,332</b>	<b>\$ 2,513,359</b>	<b>\$ 108,681,770</b>

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As the 2025 Fiscal Year comes to a close it is necessary to increase or adjust appropriations within the Deschutes County Budget to account for unforeseen expenditures.

Fund:	Various
Dept:	Various
Requested by:	Cam Sparks
Date:	6/18/2025

Name (All)

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Row Labels Sum of Amount

<b>001</b>	-	
<b>Revenue</b>	<b>(699,257)</b>	679,149.00
001	(348,171)	20,108.00
0012350	(20,108)	699,257.00
0019913	(177,481)	
0019917	(34,998)	
0019918	(14,499)	
0019919	(104,000)	
<b>Contingency</b>	<b>229,670</b>	229670
0019999	229,670	
<b>Program Expense</b>	<b>386,834</b>	
0010650	2,200	
0011850	23,400	
0012350	(25,000)	
0012550	12,400	34998
0019913	272,481	362670
0019917	34,998	104000
0019918	(37,645)	177481
0019919	104,000	679149
<b>Transfers</b>	<b>82,753</b>	
0012350	45,108	
0019918	37,645	
<b>060</b>	-	
<b>Reserves</b>	<b>(77,083)</b>	
0600450	(77,083)	
<b>Transfers</b>	<b>77,083</b>	
0600450	77,083	
<b>070</b>	-	
<b>Program Expense</b>	<b>(32,000)</b>	
0700150	(32,000)	
<b>Transfers</b>	<b>32,000</b>	
0700150	32,000	
<b>090</b>	-	
<b>Revenue</b>	<b>(37,645)</b>	
0900450	(37,645)	
<b>Program Expense</b>	<b>37,645</b>	
0900450	37,645	
<b>Reserves</b>	<b>(8,500)</b>	
0900400	(8,500)	
<b>Transfers</b>	<b>8,500</b>	
0900400	8,500	
<b>160</b>	-	
<b>Revenue</b>	<b>(160,300)</b>	
1609450	(160,300)	
<b>Program Expense</b>	<b>160,300</b>	
1609450	160,300	
<b>165</b>	-	
<b>Contingency</b>	<b>(20,000)</b>	
1650350	(20,000)	
<b>Program Expense</b>	<b>20,000</b>	
1650350	20,000	
<b>170</b>	-	

<b>Revenue</b>	<b>(72,500)</b>
1709450	(72,500)
<b>Program Expense</b>	<b>1,500</b>
1709450	1,500
<b>Transfers</b>	<b>71,000</b>
1709450	71,000
<b>220</b>	<b>-</b>
<b>Contingency</b>	<b>(36,300)</b>
2208150	(36,300)
<b>Program Expense</b>	<b>36,300</b>
2208150	36,300
<b>270</b>	<b>-</b>
<b>Revenue</b>	<b>(32,000)</b>
2702250	(32,000)
<b>Contingency</b>	<b>32,000</b>
2702250	32,000
<b>295</b>	<b>-</b>
<b>Contingency</b>	<b>(1,033,000)</b>
2950150	(1,033,000)
<b>Transfers</b>	<b>1,033,000</b>
2950150	1,033,000
<b>300</b>	<b>-</b>
<b>Revenue</b>	<b>(1,033,000)</b>
3003650	(1,033,000)
<b>Reserves</b>	<b>1,033,000</b>
3003650	1,033,000
<b>325</b>	<b>-</b>
<b>Revenue</b>	<b>(105,385)</b>
3255050	(105,385)
<b>Program Expense</b>	<b>105,385</b>
3255050	105,385
<b>326</b>	<b>-</b>
<b>Revenue</b>	<b>(30,081)</b>
3265050	(30,081)
<b>Contingency</b>	<b>30,081</b>
3265050	30,081
<b>329</b>	<b>-</b>
<b>Contingency</b>	<b>(105,385)</b>
3295050	(105,385)
<b>Program Expense</b>	<b>105,385</b>
3295050	105,385
<b>330</b>	<b>-</b>
<b>Program Expense</b>	<b>-</b>
3305050	-
<b>350</b>	<b>-</b>
<b>Contingency</b>	<b>(2,800)</b>
3501450	(2,800)
<b>Program Expense</b>	<b>2,800</b>
3501450	2,800
<b>463</b>	<b>-</b>
<b>Revenue</b>	<b>(77,083)</b>
4631051	(77,083)
<b>Program Expense</b>	<b>77,083</b>
4631051	77,083
<b>535</b>	<b>-</b>

<b>Revenue</b>	<b>-</b>
5351350	-
<b>615</b>	<b>-</b>
<b>Revenue</b>	<b>(48,000)</b>
6159651	(48,000)
<b>Contingency</b>	<b>48,000</b>
6159651	48,000
<b>617</b>	<b>-</b>
<b>Revenue</b>	<b>(23,000)</b>
6179650	(23,000)
<b>Contingency</b>	<b>23,000</b>
6179650	23,000
<b>640</b>	<b>-</b>
<b>Contingency</b>	<b>(54,200)</b>
6402750	(54,200)
<b>Program Expense</b>	<b>54,200</b>
6402750	54,200
<b>660</b>	<b>-</b>
<b>Contingency</b>	<b>(150,000)</b>
6600950	(150,000)
<b>Transfers</b>	<b>150,000</b>
6600950	150,000
<b>661</b>	<b>-</b>
<b>Revenue</b>	<b>(150,000)</b>
6610950	(150,000)
<b>Reserves</b>	<b>150,000</b>
6610950	150,000
<b>670</b>	<b>-</b>
<b>Contingency</b>	<b>(31,700)</b>
6707150	(31,700)
<b>Program Expense</b>	<b>31,700</b>
6707150	31,700
<b>680</b>	<b>-</b>
<b>Revenue</b>	<b>(45,108)</b>
6805050	(45,108)
<b>Program Expense</b>	<b>45,108</b>
6805050	45,108
<b>Grand Total</b>	<b>-</b>

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12400  
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20108

Org	Object	Cat 1	Name	Amount	Fund
0019913	351023	Rev	Court Fines & Fees	(177,481)	001
0019917	391274	Rev	Transfer In-Health Services	(34,998)	001
001	391200	Rev	Transfer In-ARPA	(348,171)	001
0019918	391200	Rev	Transfer In-ARPA	(14,499)	001
0019919	334012	Rev	State Grant	(104,000)	001
0012350	372330	Rev	Interfund Pmts From Fund 330	(20,108)	001
0900450	391001	Rev	Transfer In-ARPA GF	(37,645)	090
1609450	316100	Rev	Transient Room Tax	(160,300)	160
1709450	316100	Rev	Transient Room Tax	(72,500)	170
2702250	391070	Rev	Transfers in - General County Projects	(32,000)	270
3003650	391295	Rev	Transfers In - CDD Operating Fund	(1,033,000)	300
3255050	372329	Rev	Interfund Pmts From Fund 329	(105,385)	325
3265050	391155	Rev	Transfer In-Taylor	(30,081)	326
4631051	391060	Rev	Transfer In - General County Reserve	(77,083)	463
5351350	391090	Rev	Transfer In-Project Development	(8,500)	535
5351350	363011	Rev	Leases	8,500	535
6159651	391170	Rev	Transfer In-TRT 1%	(48,000)	615
6179650	391170	Rev	Transfer In-TRT 1%	(23,000)	617
6610950	391660	Rev	Transfers in - Information Technology	(150,000)	661
6805050	391001	Rev	Transfer In-General Fund	(45,108)	680
0010650	410101	Personnel	Regular Employees	2,200	001
0011850	410101	Personnel	Regular Employees	23,400	001
0012550	410101	Personnel	Regular Employees	12,400	001
0019999	501971	Contingenc	Contingency	(38,000)	001
0012350	491680	Transfers	Transfers Out-Vehicle Replcmt	45,108	001
0012350	410101	Personnel	Regular Employees	(25,000)	001
0019913	450094	M&S	Program Expense	272,481	001
0019917	450094	M&S	Program Expense	34,998	001
0019918	491090	Transfers	Transfer Out - Project Development	37,645	001
0019918	450920	M&S	Grants&Contributions-Misc	(37,645)	001
0019919	450920	M&S	Grants&Contributions-Misc	104,000	001
0019999	501971	Contingenc	Contingency	267,670	001
0600450	491463	Transfers	Transfer Out - Campus Improvement	77,083	060
0600450	521851	Reserves	Reserve for Future Expenditure	(77,083)	060
0700150	491270	Transfers	Transfers Out - OHP-MH Services	32,000	070
0700150	490210	Capital	Building - Remodel	(32,000)	070
0900450	440270	M&S	Site Maintenance	37,645	090
0900400	491535	Transfers	Transfers Out - FF&C Ref Series 2021	8,500	090
0900400	511901	Reserves	Unappropriated-Ending Fund Bal	(8,500)	090
1609450	410101	Personnel	Regular Employees	10,300	160
1609450	430312	M&S	Contracted Services	140,000	160
1609450	430307	M&S	Auditing-Accounting Services	10,000	160
1709450	410101	Personnel	Regular Employees	1,500	170
1709450	491617	Transfers	Transfers Out-F&E Reserve	23,000	170
1709450	491615	Transfers	Transfers Out - Fair & Expo Center	48,000	170
1650350	450920	M&S	Grants&Contributions-Misc	20,000	165
1650350	501971	Contingenc	Contingency	(20,000)	165
2208150	410101	Personnel	Regular Employees	18,700	220
2208150	430378	M&S	Temp Help-Admin	13,600	220
2208150	440350	M&S	Software Maint Agreements	4,000	220
2208150	501971	Contingenc	Contingency	(36,300)	220
2702250	501971	Contingenc	Contingency	32,000	270
2950150	491300	Transfers	Transfers Out - CDD Reserve	1,033,000	295
2950150	501971	Contingenc	Contingency	(356,901)	295



2950150	501971	Contingenc	Contingency	(526,099)	295
2950150	501971	Contingenc	Contingency	(150,000)	295
3003650	521851	Reserves	Reserve for Future Expenditure	1,033,000	300
3255050	410101	Personnel	Regular Employees	105,385	325
3265050	501971	Contingenc	Contingency	30,081	326
3295050	472325	M&S	Interfund Pmts to Fund 325	105,385	329
3295050	501971	Contingenc	Contingency	(105,385)	329
3305050	472001	M&S	Interfund Pmts To Fund 001	20,108	330
3305050	490422	Capital	Automobiles & SUVs	(20,108)	330
3501450	410101	Personnel	Regular Employees	2,800	350
3501450	501971	Contingenc	Contingency	(2,800)	350
4631051	490210	Capital	Building - Remodel	77,083	463
6159651	501971	Contingenc	Contingency	48,000	615
6179650	521851	Contingenc	Reserve for Future Expenditure	23,000	617
6402750	410101	Personnel	Regular Employees	54,200	640
6402750	501971	Contingenc	Contingency	(54,200)	640
6600950	491661	Transfers	Transfers Out - IT Reserve	150,000	660
6600950	501971	Contingenc	Contingency	(150,000)	660
6610950	521851	Reserves	Reserve for Future Expenditure	150,000	661
6707150	410101	Personnel	Regular Employees	31,700	670
6707150	501971	Contingenc	Contingency	(31,700)	670
6805050	490422	Capital	Automobiles & SUVs	45,108	680

**DO NOT PRINT**

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Fund	Fund Name	Description
001/090	ARPA GF/Property Management	ARPA GF Org will need to transfer up to \$57K to fund 090 for the Swalley canal fortifications.
0012350/680/330	Veterans/ Vehicle Replacement	Vehicle sold to road and transfer to vehicle replacement fund. Also replenishing vehicle replacement savings.
0019919	GFNDGen	Recognize \$50K of wolf grant funds and increase appropriations
0019919	GFNDGen	Recognize \$54K of Community Development block grant funds and increase appropriations to Neighbor impact in 0019919 (revenue going to 334012). See email from 4/28.
070/270	County Projects/ OHP	Transfer funds back for work not completed on Antler building
090	Property Management	Budget adjustment to transfer money from 090 debt reserve Org to cover debt Service shortage in Fund 535
445	<del>County School</del>	Will the school fund need more appropriations to send to the school districts if revenue comes in higher than budget?
165	Video Lottery	Pull \$20,000 from contingency
274	<del>Health Services</del>	Building purchase
295/300	CDD/ Reserve	CDD 295 will likely need to transfer more than budgeted to Fund 300.
328	Surveyor	
329	Public Land Corner Campus	Fund 329 will transfer funds to Fund 325 to account for actual costs of work completed related to Corner Restoration work. Fund 329 will need a transfer from contingency prior to this transfer.
463	Improvements	Per request from Jessica, move \$4,060,239 from 4631050 521851 to 4631051 490210
660/661	IT/Reserve	Transfer from 660 to 661 of \$150K
	001 - Board of Proper	Adjusted for payroll accrual
	001 - Finance/Tax	Adjusted for payroll accrual
	001 - Property Manag	Adjusted for payroll accrual
	160 - Transient Room	Adjusted for payroll accrual
	220 - Justice Court	Adjusted for payroll accrual
	350 - Dog Control	Adjusted for payroll accrual
	640 - Legal	Adjusted for payroll accrual
	670 - Insurance	Adjusted for payroll accrual

Notes

DO NOT PRINT

Received cost information from Ryan.

Waiting on final transfer number from Laura

Need to create org-object combinations.

Looks like we are done with distributions for the year and they are under budget.

No longer needed per Cheryl

Waiting on final numbers from Sherri.

Per Beth. No budget adjustment needed

The year end transfer will be higher than budgeted due to more work being completed for this type of work, and the actual costs of that work increasing at a higher rate than estimated. [See Resolution 2025-028 for public hearing](#)

[See Resolution 2025-028 for public hearing](#)

Projected ending working capital and Tania agrees there is room for this transfer.

See Payroll Adjustment Tab

See Payroll Adjustment Tab

See Payroll Adjustment Tab

See Payroll Adjustment Tab. **Do we need to break out fund 160/170?**

See Payroll Adjustment Tab

See Payroll Adjustment Tab

See Payroll Adjustment Tab. HBF and some reclassifications this year.

See Payroll Adjustment Tab. **Might be able to absorb in M&S savings.**

Fund	Projected Shortfall	Adjustment	Current Budget	Revised Budget
001 - Board of Property Tax Appeals	(1,416)	2,200	68,952	71,152
001 - Finance/Tax	(16,989)	23,400	624,151	647,551
001 - Property Management Admin	(7,570)	12,400	472,676	485,076
160 - Transient Room Tax	(9,329)	11,800	234,588	246,388
220 - Justice Court	(12,420)	18,700	616,013	634,713
350 - Dog Control	(2,034)	2,800	72,783	75,583
640 - Legal	(37,314)	54,200	1,675,230	1,729,430
670 - Insurance	(26,477)	31,700	496,919	528,619
		157,200		

Adjusted each  
more revised

\\zeus\shared\Budget\FY 2025\FY25 Personnel Projectio

Current Year Actuals	196,917
Encumbrances	9,564
Estimate of non-encumbered expenses	13,400
Total M&S Expenses FY 2025	219,881
Current M&S Budget	203,784
Additional budget needed	16,097

Projected

Personnel

Margin\$

Margin%

DO NOT PRINT

70,368	784	1.1%
641,140	6,411	1.0%
480,246	4,830	1.0%
243,917	2,471	1.0%
628,433	6,280	1.0%
74,817	766	1.0%
1,712,544	16,886	1.0%
523,396	5,223	1.0%

i fund so they have 1%  
budget than projected actuals.

ons\FY25 Monthly Payroll Projections.xlsx