



BOARD OF COMMISSIONERS

AGENDA REQUEST & STAFF REPORT

MEETING DATE: June 21, 2023

SUBJECT: Public Hearing and consideration of Resolution No. 2023-036, increasing appropriations within the 2022-23 Deschutes County Budget

RECOMMENDED MOTION:

First, hold a public hearing. Thereafter, move approval of Resolution No. 2023-036 increasing appropriations within the 2022-23 Deschutes County Budget.

BACKGROUND AND POLICY IMPLICATIONS:

As the 2022-23 Fiscal Year comes to a close, it is necessary to increase appropriations within the Deschutes County Budget to account for unforeseen expenditures. The largest adjustment to appropriations is related to increased claims cost within the Health Benefits Fund. This resolution also recognizes increased revenues and appropriations within the Deschutes County Fair and Expo and Sheriff's Office.

Specific appropriations include:

- An increase of \$130,000 in General Fund – Non Departmental covering grants and contributions, as well as \$5,000 in increased appropriations to cover year end personnel costs for the Board of Property Tax Appeals.
- A decrease of \$10,000 in Transient Room Tax 1% budgeted transfers out to the Deschutes County Fair and Expo and a subsequent increase of \$10,000 in personnel services.
- An increase of \$35,000 in Justice Court covering personnel costs.
- Recognizing \$700,000 in additional State Grant revenue in the Sheriff's Office, and increasing appropriations by the same amount to accommodate end of year personnel costs.
- Recognizing \$450,000 in additional events revenue in the Deschutes County Fair and Expo, and increasing appropriations by the same amount to accommodate increased temporary help.
- An increase of \$40,000 in Finance covering end of year materials and services expenditures.
- An increase of \$5,000,000 within the Health Benefits fund to cover increased claims cost and a corresponding reduction in contingency to balance the fund.

BUDGET IMPACTS:

See above specific appropriations list for details.

ATTENDANCE:

Dan Emerson, Budget & Financial Planning Manager, Finance

Kathleen Hinman, Director, Human Resources

Cam Sparks, Senior Budget Analyst, Finance