



BOARD OF COMMISSIONERS

AGENDA REQUEST & STAFF REPORT

MEETING DATE: December 17, 2025

SUBJECT: Public hearing and consideration of Resolution 2025-049 adopting a supplemental budget which recognizes additional Fiscal Year 2026 Beginning Working Capital and increased appropriations within the Deschutes County 9-1-1 Service District

RECOMMENDED MOTION:

Move approval of Resolution 2025-049 recognizing additional Beginning Working Capital and increasing appropriations within the FY 2026 Deschutes County 9-1-1 Service District Budget.

BACKGROUND AND POLICY IMPLICATIONS:

During the budgeting process, departments calculate an estimate of ending fund balances in February and March. These estimates are based on information known at the time, but often change given the timing and/or final cost of expenditures. The ending fund balance in the Deschutes County 9-1-1 Service District Fund was greater than estimated; therefore, this is a budget adjustment to increase Beginning Working Capital (BWC) by \$2,235,495, increase Contingency appropriations by \$1,574,533 and increase reserves by \$660,962 within the Deschutes County 9-1-1 Service District Fund. Increasing BWC and requirements ensures the fund has appropriations for available resources.

The supplemental budget will change budgeted resources by more than 10%; therefore, a public hearing is required.

BUDGET IMPACTS:

- **Revenue**
 - o Recognizes \$2,235,495 increase in Beginning Working Capital.
- **Requirements**
 - o Increases Contingency by \$1,574,533; revised Contingency is \$9,359,718.
 - o Increases Reserves by \$660,962; revised Reserves is \$3,688,962.

Total increase in revenue, appropriations and reserves is \$2,235,495 within the 9-1-1 County Service District.

ATTENDANCE: Cam Sparks, Budget & Financial Planning Manager