



## BOARD OF COMMISSIONERS

# AGENDA REQUEST & STAFF REPORT

**MEETING DATE:** December 17, 2025

**SUBJECT:** Approval of Resolution No. 2025-039 adopting a supplemental budget, increasing or transferring appropriations within the Fiscal Year 2026 (FY 2026) Deschutes County budget

**RECOMMENDED MOTION:**

Move approval of Resolution No. 2025-039 Increasing or transferring appropriations within the FY 2026 Deschutes County Budget.

**BACKGROUND AND POLICY IMPLICATIONS:**

This is a mid-year budget adjustment to account for changes that have occurred since budget adoption. The majority of these adjustments are a result of previous approvals made by the Board.

Specific adjustments include:

- **Fund 001 – General Fund Recategorized ARPA**
  - On 10/29/2025, the Board approved Transfers In Resources of \$70,000 from the Economic Development Fund (050) and increased Program Expenditure Appropriations of the same amount. These resources were designated by the Board for payment to NeighborImpact of \$35,000 and The Giving Plate of \$35,000 in support of nutrition assistance programs.
  - On 7/21/2025, the Board approved Transfers Out Appropriations to the Project Development Fund (090) of \$792,000 and reduced Program Expense Appropriations of the same amount. The funds are to be used for:
    - Managed camp development in East Redmond \$281,000.
    - Two years of operating costs for the management camp \$500,000.
    - Additional security patrols at the Temporary safe stay area (TSSA) \$11,000.
  - On 10/29/2025, the Board approved Transfers Out Appropriations to Fund 090 of \$492,963 and reduce Program Expense Appropriations of the same amount. The funds are to be used for:
    - Managed camp development in East Redmond \$70,963.
    - TSSA operating and cleanup costs \$392,000.
    - Contribution to COVID fencing project at TSSA \$30,000.

- The 10/29/2025 approval also stipulated that \$200,000 would be transferred to fund 090 from fund 050, instead of using recategorized ARPA funds.
- Fund 050 – Economic Development Fund
  - Increase transfers to Fund 090 by \$200,000 and reduce Program Expense Appropriations by the same amount.
  - Increase transfers to Fund 001 by \$70,000 and reduce Program Expense Appropriations by the same amount.
- Fund 090 – Project Development Fund
  - Recognize Transfer In Resources of \$1,484,963 from:
    - Fund 001 - General Fund Recategorized ARPA \$1,284,963
    - Fund 050 - Economic Development \$200,000
  - Increase Program Expenditure Appropriations by \$1,484,963.
- Fund 155 – Taylor Grazing Fund
  - Reduce Program Expenditures by \$12,594 and increase Transfers Out Appropriations to Fund 326 by the same amount for identified rangeland improvement projects.
- Fund 165 – Video Lottery Fund
  - On 11/12/2025, the Board authorized an additional discretionary grant payment to Bend Fire Pipes and Drums/ Bend Firefighters Foundation. The budget adjustment increases Program Expenditures by \$250 and reduces Contingency by the same amount.
- Fund 255 – Sheriff's Office Fund
  - As a result of increased Beginning Working Capital in the Court Security Fund, \$8,450 of additional resources are available to reimburse the Sheriff's Office for court security services provided.
- Fund 274 – Health Services
  - On 9/3/2025, the Board accepted \$200,000 of funding from PacificSource to continue the Immunization Quality Improvement for Providers program for an additional year. The budget adjustment increases Private Grant Revenues and Program Expenditures by \$200,000.
- Fund 326 – Natural Resource Protection Fund
  - Increase Transfers In Resources by \$12,594
  - Reduce Contingency by \$7,406
  - Increase Program Expenditure Appropriations by \$20,000 for rangeland improvement projects.
- Fund 336 – System Development Charges
  - Increase Reserve for Future Expenditures by \$2,958,282 and reduce Contingency Appropriations by the same amount. Because the SDC fund does not include any

Program Expenditure Appropriations, the fund type is more appropriately designated as a reserve fund which should not include Contingency Appropriations. This budget adjustment aligns the budget categories with the fund type.

**BUDGET IMPACTS:**

Specific details listed above.

**ATTENDANCE:**

Cam Sparks, Budget & Financial Planning Manager