

REVIEWED

LEGAL COUNSEL

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BEFORE THE BOARD OF COUNTY COMMISSIONERS OF DESCHUTES COUNTY,
OREGON

A Resolution Increasing and *
Decreasing Appropriations Within *
the FY 2026 Deschutes County Budget * RESOLUTION NO. 2025-046

WHEREAS, the Deschutes County Finance Department presented to the Board of County Commissioners on 12/17/2025, with regards to increasing or decreasing Beginning Working Capital and appropriations within several funds, and

WHEREAS, ORS 294.471 & 294.473 allows a supplemental budget adjustment when authorized by resolution of the governing body, and

WHEREAS, it is necessary to increase or decrease appropriations to accommodate this request; now, therefore,

BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF DESCHUTES COUNTY, OREGON, as follows:

Section 1. That Beginning Working Capital be increased or decreased in the Fiscal Year 2026 (FY 2026) County Budget within the following funds:

• General Fund	\$	2,179,642
• Assessment, Clerk & Tax Reserve	\$	11,375
• Code Abatement	\$	82,295
• Community Justice Juvenile	\$	427,478
• Economic Development	\$	(167)
• General County Reserve	\$	27,857
• General County Projects	\$	358,834
• Project Development	\$	(1,508,069)
• Law Library	\$	1,687
• Park Acquisition & Development	\$	17,406
• PERS Reserve	\$	5,361
• Foreclosed Land Sales	\$	(8,281)
• County School	\$	417
• Special Transportation	\$	(472,781)

• Taylor Grazing	\$	4,617
• Transient Room Tax	\$	157,080
• Video Lottery	\$	(46,089)
• Coordinated Houseless Response Office	\$	366
• Victims' Assistance	\$	24,840
• County Clerk Records	\$	(26,369)
• Court Facilities	\$	8,450
• Sheriff's Office Reserve	\$	400,877
• Health Services	\$	4,353,173
• Community Development Department	\$	456,175
• GIS Dedicated	\$	30,406
• Road	\$	1,274,233
• Natural Resource Protection	\$	106,314
• Federal Forest Title III	\$	(39,430)
• Surveyor	\$	(108,324)
• Public Land Corner Preservation	\$	65,484
• Countywide Transportation SDC Improvement Fee	\$	(194,923)
• Dog Control	\$	34,804
• Adult Parole & Probation	\$	443,437
• Campus Improvement	\$	1,872,605
• Road CIP	\$	2,400,113
• Solid Waste	\$	984,262
• Fair & Expo and RV Park	\$	559,776
• Facilities	\$	(59,797)
• Administrative Services	\$	43,965
• Finance	\$	156,343
• Legal Counsel	\$	(50,291)
• Human Resources	\$	147,723
• Information Technology	\$	564,236
• Information Technology Reserve	\$	268,959
• Risk Management	\$	(1,564,563)
• Health Benefits	\$	4,605,614
• Vehicle Maintenance & Replacement	\$	250,520

Section 2. That Program Expense appropriations be increased or decreased in the FY 2026 County Budget within the following funds:

• General Fund – Opioid	\$	166,897
• General Fund – ARPA	\$	(308)
• Code Abatement	\$	82,295
• Economic Development	\$	(167)
• Project Development	\$	(1,554,894)
• Park Acquisition & Development	\$	17,141

• County School	\$	417
• Special Transportation	\$	(472,781)
• Taylor Grazing	\$	4,617
• Transient Room Tax	\$	157,080
• Court Facilities	\$	8,450
• Health Services	\$	(140,784)
• Community Development Department	\$	(144)
• Federal Forest Title III	\$	(39,430)
• Campus Improvement	\$	4,640,849
• Campus Improvement - Courthouse	\$	(2,768,244)

Section 3. That Transfer appropriations be decreased in the FY 2026 County Budget within the Health Services and Health Services OHP Mental Health Reserve Fund:

• Health Services – Transfers in – OHP Mental Health	\$	(651,603)
• Health Services OHP Mental Health – Transfers Out	\$	(651,603)

Section 4. That Contingency appropriations be increased or decreased in the FY 2026 County Budget within the following funds:

• General Fund	\$	1,513,053
• Community Justice Juvenile	\$	427,478
• Law Library	\$	1,687
• Park Acquisition & Development	\$	265
• Foreclosed Land Sales	\$	(8,281)
• Video Lottery	\$	(46,089)
• Victims' Assistance	\$	24,840
• County Clerk Records	\$	(26,369)
• Health Services	\$	1,124,377
• Community Development Department	\$	(157,582)
• GIS Dedicated	\$	30,406
• Road	\$	1,274,233
• Natural Resource Protection - OR Living w/ Fire	\$	39,709
• Surveyor	\$	(108,324)
• Public Land Corner Preservation	\$	65,484
• Dog Control	\$	34,804
• Adult Parole & Probation	\$	443,437
• Road CIP	\$	2,400,113
• Solid Waste	\$	979,849
• Fair & Expo and RV Park	\$	269,100
• Facilities	\$	(59,797)
• Administrative Services	\$	43,965
• Finance	\$	156,343
• Legal Counsel	\$	(50,291)

• Human Resources	\$	147,723
• Information Technology	\$	564,236
• Risk Management	\$	(1,564,563)
• Health Benefits	\$	4,605,614
• Vehicle Maintenance & Replacement	\$	250,520

Section 5. That Reserves for Future Expenditures be increased or decreased in the FY 2026 County Budget within the following funds:

• General Fund	\$	500,000
• Assessment, Clerk & Tax Reserve	\$	11,375
• General County Reserve	\$	27,857
• General County Projects	\$	358,834
• Project Development	\$	46,825
• PERS Reserve	\$	5,361
• Coordinated Houseless Response Office	\$	366
• Sheriff's Office Reserve	\$	400,877
• Health Services	\$	3,369,578
• Community Development Department	\$	613,901
• Natural Resource Protection	\$	66,605
• Countywide Transportation SDC Improvement Fee	\$	(194,923)
• Solid Waste	\$	4,413
• Fair & Expo and RV Park	\$	290,676
• Information Technology Reserve	\$	268,959

Section 6. That the Chief Financial Officer make the appropriate entries in the Deschutes County Financial System to show the above appropriations:

DATED this _____ day of December 2025.

BOARD OF COUNTY COMMISSIONERS OF
DESCHUTES COUNTY, OREGON

ANTHONY DEBONE, Chair

ATTEST:

PATTI ADAIR, Vice-Chair

Recording Secretary

PHIL CHANG, Commissioner

