



BOARD OF COMMISSIONERS

AGENDA REQUEST & STAFF REPORT

MEETING DATE: December 17, 2025

SUBJECT: Approval of Resolution 2025-050 adopting a supplemental budget which recognizes additional Fiscal Year 2026 Beginning Working Capital and increases appropriations within the Deschutes County Extension and 4-H Service District

RECOMMENDED MOTION:

Move approval of Resolution 2025-050 recognizing additional Beginning Working Capital and increasing appropriations within the FY 2026 Deschutes County Extension and 4-H 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 Extension and 4-H Service District Fund was greater than estimated; therefore, this is a budget adjustment to increase Beginning Working Capital (BWC) by \$48,815 and increase Contingency appropriations by the same amount within the Deschutes County Extension 4-H Service District Fund. Increasing BWC and requirements ensures the fund has appropriations for available resources.

BUDGET IMPACTS:

- **Revenue**
 - o Recognizes \$48,815 in additional Beginning Working Capital.
- **Requirements**
 - o Increases Contingency by \$48,815; revised Contingency is \$185,587.

Total increase in revenue and appropriations is \$48,815 within the Deschutes County Extension & 4-H Service District budget.

ATTENDANCE:

Cam Sparks, Budget & Financial Planning Manager